

LEA Name : Nazareth Area SD
Address : One Education Plaza
Nazareth , PA 18064

County : Northampton
AUN Number : 120484803
LEA Type : SD

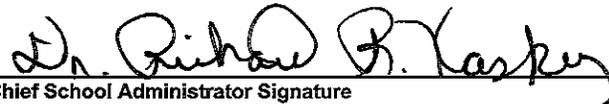
Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2023

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

12/11/2023

Date



Board Secretary Signature

12/11/2023

Date

STUART WHITELEATHER

(610)759-1170 Ext :1113

Contact Person

Contact Person Telephone Number

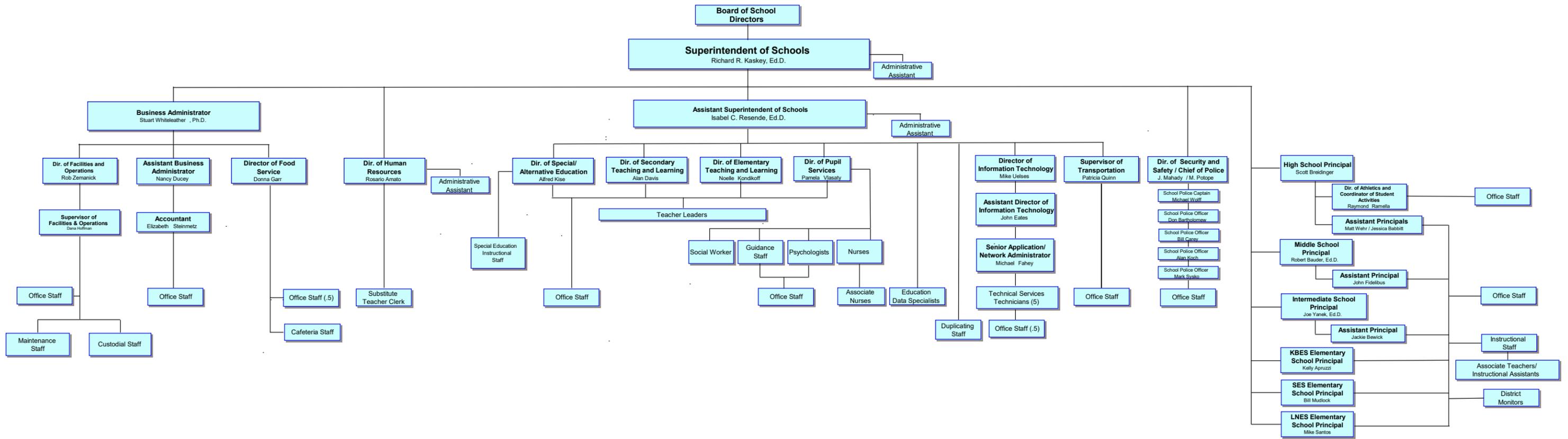
swhiteleather@nazarethasd.org

Contact Person E-mail Address

Contact Person Fax Number

NAZARETH AREA SCHOOL DISTRICT

Organization Chart



Revised August 2023

Section: Policy No. 770.00
700 Business & Non-
Instructional Operations
Title: Capitalization Policy for
GASB Statement 34
Adopted: September 24, 2001

770.0 Capitalization Policy for GASB Statement 34

1. PURPOSE

The Board of School Directors recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 was issued to provide new and additional information to the diverse users of district financial statements. In addition to the information contained in previous financial reporting, GASB 34 will now provide information in a highly aggregated manner looking at the long-term financial health of the school district. This new information will require school districts to account for capital assets in a manner different than previously recorded. The intent is to provide an additional set of entity-wide financial statements more similar to the private sector.

The primary objectives of GASB 34 include:

1. new entity-wide financial statements reflecting the overall financial position of the district
2. long-term focus for school district activities
3. narrative overview and analysis
4. information on major funds
5. expanded budgetary reporting

It is important to note that the methods, calculations and procedures for determining the budgetary process of the school district will not be affected by the implementation of the new standards. The information contained in previous financial statement will largely be in the same format.

2. AUTHORITY

Governmental Accounting Standard Board Statement 34.

3. DELEGATION OF AUTHORITY

The Board of School Directors delegates to the Business Administrator, in cooperation with the local independent auditor, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with district administrative procedures.

4. REQUIREMENTS

A. Capitalized Assets

A capitalized asset shall be any asset acquired by donation or purchase that has a useful life of longer than one year or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold. At management's discretion, and in conjunction with the local auditor, capital assets purchased with long-term debt may be capitalized regardless of the specific dollar threshold for the type or class of asset required.

B. Value of Assets

All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.

C. Depreciation

Depreciation shall be done in accordance with schedule one and based on the straight-line method of depreciation over the estimated useful life of each depreciable asset or group of assets. Periodically, management shall evaluate the estimated useful life of each depreciable asset to determine if revision of such estimate is required.

D. Dollar Threshold

A dollar threshold for each asset shall be set at an appropriate level. Management should periodically review these levels with assistance from the local independent auditor.

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Administrative Capitalization Procedures



Class of Asset	Useful Life	Dollar Threshold for Each Asset	Dollar Threshold by Group
Depreciable Capital Assets			
Depreciable capital assets are non-consumable material purchases with a life expectancy of greater than one year. Depreciate individual large items or groups of like assets. The actual useful life will be based upon the specific utilization. Items will be grouped by year of acquisition.			
1. Vehicles			
School buses – 66/84 passenger	8 to 12 years	over \$5,000	not applicable
School buses – 11/48 passenger	6 to 8 years	over \$5,000	not applicable
School vehicles – under 10 passenger	6 to 8 years	over \$5,000	not applicable
Other licensed vehicle	8 years	over \$5,000	not applicable
2. Buildings	50 years	over \$25,000	not applicable
Where possible, the structure shell should be segregated from the mechanical, roofing, electrical, plumbing, cafeteria and built-in (These components may be replaced several times during the life of the structure shell. Segregation of these costs will ensure accountability for replacing or improving the component parts and avoid pyramiding the asset valuation.)			
3. Land Improvements	20 years	over \$25,000	not applicable
Original or additional installation; land attachments with limited lives; fencing; retaining walls; irrigation systems; athletic courts, fields; private use sewer facilities and water lines; area lighting; drives and parking lots, sidewalks, curbs and gutters that are essential to a school's property or access to the property.			
4. Building Improvements			
HVAC Systems (Heating, Ventilation, A/C)	20 years	over \$25,000	not applicable
Roofing + Exterior	20 years	over \$25,000	not applicable
Interior Construction	25 years	over \$25,000	not applicable
Carpet Replacement	7 years	over \$5,000	not applicable
5. Portable Classrooms	25 years	over \$10,000	not applicable
6. Leasehold Improvements	20 years	over \$25,000	not applicable
7. Collections/Works of Art/Historical Treasures	10 years	over \$10,000	not applicable
8. Technology Group	5 years	over \$2,500 each	over \$10,000
(pc's printers, drives, network hardware); replacement of component parts such as a keyboard/mouse/cable are not to be considered equipment.			
9. Technology group (administrative software)	5 years	over \$2,500 each	over \$10,000
10. Audio visual equipment	10 years	over \$2,500 each	over \$10,000
Athletic equipment (examples: wrestling, mats, weight machines)	10 years	over \$2,500 each	over \$10,000
12. Sprinkler/Fire System	25 years	over \$2,500 each	not applicable

Administrative Capitalization Procedures

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column
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<u>Class of Asset</u>	<u>Useful Life</u>	<u>Dollar Threshold for Each Asset</u>	<u>Dollar Threshold by Group</u>
13. Communication Equipment (Mobile and Portable radios)	10 years	over \$2,500 each	not applicable
14. Musical instruments	10 years	over \$2,500 each	over \$10,000
15. Library books	10 years	over \$2,500 each	over \$10,000
16. Maintenance and Grounds Equipment	15 years	over \$2,500 each	over \$10,000
17. Outdoor Equipment (Playground, Radio Towers, Fuel Tanks)	20 years	over \$2,500 each	over \$10,000
18. Kitchen Equipment - Appliances	15 years	over \$1,000 each	over \$5,000
19. Science & Engineering (Lab Equipment)	10 years	over \$1,000 each	over \$5,000
20. Furniture and Fixtures	20 years	over \$2,500 each	over \$10,000

Non-Depreciable Capital Assets

1. Land	not applicable	over \$500	not applicable
2. Land Improvements (costs incurred to ready land for its intended use that does not lose its value; i.e., excavation, fill, grading, landscaping)	not applicable	over \$1,000	not applicable
3. Construction-in-Progress	not applicable	over \$25,000	not applicable
4. Easements	not applicable	over \$1,000	over \$5,000
5. Rights of Way	not applicable	over \$1,000	over \$5,000

Infrastructure Assets

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are normally stationary in nature such as roads and bridges. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Other examples of non-infrastructure assets that are incidental to a school's property include: fencing, retaining walls, irrigation systems, athletic courts, fields and track private use sewer facilities and water lines, area lighting, drives, parking lots, sidewalks, curbs and gutters.

The determination of major infrastructure assets should be at the network or subsystem level and should be based on these criteria:

The cost or estimated cost of the subsystem is expected to be at least 5% of the total cost of all general capital assets reported in the first fiscal year ending after June 15, 1999, or:

The cost or estimated cost of the network is expected to be at least 10% of the total cost of all general capital assets reported in the first fiscal year ending after June 15, 1999.

Reporting of non-major networks is encouraged but not required.

Salvage Value

In setting up the inventory, records of capitalized assets, management should consider, with the local auditor, the use of salvage value of those capitalized assets that have a resale value at the end of their useful life.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30116	Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported. Revenue Detail 6500, Fund 32: \$378,073.19	Increase in interest rate over the prior year
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$1,770.40 Prior Year SESS Schedule 2160: \$0.00	Did not have Social Work Services cost in the prior year.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$168.71 Prior Year SESS Schedule 2420: \$13.98	In the prior year, there were limited Medical Services provided.

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	38,237,887				
0110 Investments					
0120 Taxes Receivable	1,604,025				
0130 Due From Other Funds	26,824				
0141 Due From Other Governments	201,064				
0142 State Revenue Receivable	3,470,348				
0143 Federal Revenue Receivable	326,438				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	67,303				
0170 Inventories	111,874				
0180 Prepaid Expenses (Expenditures)	1,127,699				
0190 Other Current Assets					
Total Assets	\$45,173,462				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$45,173,462				

Amounts Expressed in Whole Dollars

Capital Reserve (690. 1850 (31)) **Capital Reserve (1431) (32)** **Other Capital Projects Fund (39)** **Debt Service (40)** **Permanent (90)**

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents		10,558,200	1,997		
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$10,558,200	\$1,997		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$10,558,200	\$1,997		

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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	48,798,084
0110 Investments	
0120 Taxes Receivable	1,604,025
0130 Due From Other Funds	26,824
0141 Due From Other Governments	201,064
0142 State Revenue Receivable	3,470,348
0143 Federal Revenue Receivable	326,438
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	67,303
0170 Inventories	111,874
0180 Prepaid Expenses (Expenditures)	1,127,699
0190 Other Current Assets	
Total Assets	\$55,733,659
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$55,733,659

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Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	66,122				
0411 Due to Other Governments	314,491				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,527,592				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	287,430				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	6,897,492				
0462 Payroll Deductions and Withholding	3,808,818				
0480 Unearned Revenues	17,389				
0490 Other Current Liabilities					
Total Liabilities	\$12,919,334				
0950 Deferred Inflows of Resources	1,043,362				
Fund Balances					
0810 Nonspendable Fund Balance	1,239,573				
0820 Restricted Fund Balance	328,995				
0830 Committed Fund Balance	22,055,067				
0840 Assigned Fund Balance	1,200,000				
0850 Unassigned Fund Balance	6,387,131				
Total Fund Balances	\$31,210,766				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$45,173,462				

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Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		188,844			
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		\$188,844			
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		10,369,356	1,997		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$10,369,356	\$1,997		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$10,558,200	\$1,997		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	66,122
0411 Due to Other Governments	314,491
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,716,436
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	287,430
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	6,897,492
0462 Payroll Deductions and Withholding	3,808,818
0480 Unearned Revenues	17,389
0490 Other Current Liabilities	

Total Liabilities \$13,108,178

0950 Deferred Inflows of Resources	1,043,362
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Fund Balances

0810 Nonspendable Fund Balance	1,239,573
0820 Restricted Fund Balance	10,700,348
0830 Committed Fund Balance	22,055,067
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	6,387,131

Total Fund Balances \$41,582,119

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$55,733,659

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	76,820,812				
7000 Revenue from State Sources	26,854,479				
8000 Revenue from Federal Sources	1,618,436				
Total Revenues	\$105,293,727				
Expenditures					
1000 Instruction	62,003,495				
2000 Support Services	29,457,783				
3000 Operation of Non-Instructional Services	1,959,382				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	7,693,390				
5130 Refund of Prior Year Revenues / Receipts	282,636				
5140 Leases and Other Right-to-Use Arrangements	78,782				
Total Expenditures	\$101,475,468				
Excess (Deficiency) Of Revenues Over Expenditures	\$3,818,259				
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	277,437				
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	18,122				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,017,550				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$721,991)				

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		378,073	26,374		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$378,073	\$26,374		
Expenditures					
1000 Instruction					
2000 Support Services		49,815	1,000		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		904,062	2,509,765		
5110 Debt Service				7,577	
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures		\$953,877	\$2,510,765	\$7,577	
Excess (Deficiency) Of Revenues Over Expenditures		(\$575,804)	(\$2,484,391)	(\$7,577)	
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		1,017,550			
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)		\$1,017,550			

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	77,225,259
7000 Revenue from State Sources	26,854,479
8000 Revenue from Federal Sources	1,618,436
Total Revenues	\$105,698,174
Expenditures	
1000 Instruction	62,003,495
2000 Support Services	29,508,598
3000 Operation of Non-Instructional Services	1,959,382
4000 Facilities Acquisition, Construction and Improvement Services	3,413,827
5110 Debt Service	7,700,967
5130 Refund of Prior Year Revenues / Receipts	282,636
5140 Leases and Other Right-to-Use Arrangements	78,782
Total Expenditures	\$104,947,687
Excess (Deficiency) Of Revenues Over Expenditures	\$750,487
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	277,437
9300 Interfund Transfers - IN	1,017,550
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	18,122
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	1,017,550
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$295,559

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	\$3,096,268				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	28,114,499				
Fund Balance - End Of Year	\$31,210,767				

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		\$441,746	(\$2,484,391)	(\$7,577)	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		9,927,610	2,486,388	7,577	
Fund Balance - End Of Year		\$10,369,356	\$1,997		

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	\$1,046,046
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	40,536,074
Fund Balance - End Of Year	\$41,582,120

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	1,995,847			1,995,847	
0110 Investments					
0130 Due From Other Funds	65,748			65,748	
0141 Due From Other Governments	112,563			112,563	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	3,064			3,064	
0170 Inventories	113,695			113,695	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$2,290,917			\$2,290,917	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	187,660			187,660	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$187,660			\$187,660	
0910 Deferred Outflows of Resources	389,091			389,091	
Total Assets And Deferred Outflows Of Resources	\$2,867,668			\$2,867,668	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	16,892			16,892	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	1,563			1,563	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	52,830			52,830	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	68,062			68,062	
0490 Other Current Liabilities					
Total Current Liabilities	\$139,347			\$139,347	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	89,246			89,246	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	199,124			199,124	
0570 Net Pension Liability	2,813,484			2,813,484	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$3,101,854			\$3,101,854	
Total Liabilities	\$3,241,201			\$3,241,201	
0950 Deferred Inflows of Resources	93,159			93,159	
Net Position					
0791 Net Investment in Capital Assets	187,659			187,659	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(654,351)			(654,351)	
Total Net Position	(\$466,692)			(\$466,692)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$2,867,668			\$2,867,668	

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	1,325,059			1,325,059	
0071 Charges for Services					
0072 Other Operating Revenue	19,207			19,207	
Total Operating Revenues	\$1,344,266			\$1,344,266	
Operating Expenses					
100 Personnel Services – Salaries	750,233			750,233	
200 Personnel Services – Employee Benefits	410,077			410,077	
300 Purchased Professional and Technical Services	5,365			5,365	
400 Purchased Property Services	35,001			35,001	
500 Other Purchased Services	401			401	
600 Supplies	983,853			983,853	
740 Depreciation	8,981			8,981	
770 Amortization Expense					
810 Dues and Fees	1,371			1,371	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$2,195,282			\$2,195,282	
Operating Income (Loss)	(\$851,016)			(\$851,016)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	59,180			59,180	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets	(721)			(721)	
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	205,055			205,055	
8000 Revenue from Federal Sources	1,150,849			1,150,849	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,414,363			\$1,414,363	
Income (Loss) Before Contributions And Transfers	\$563,347			\$563,347	

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	35,192			35,192	
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$598,539			\$598,539	
0002 Net Position - Beginning of Fiscal Year	(1,065,231)			(1,065,231)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$466,692)			(\$466,692)	

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	1,292,694			1,292,694	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	39,307			39,307	
0015 Cash Payments To Employees For Services	1,426,018			1,426,018	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	825,808			825,808	
0018 Cash Payments For Other Operating Expenses	1,371			1,371	
Net Cash Provided By (Used For) Operating Activities	(\$921,196)			(\$921,196)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	191,110			191,110	
0023 Receipts From Federal Sources -8000	860,843			860,843	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,051,953			\$1,051,953	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	7,968			7,968	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	\$7,968			\$7,968	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	59,180			59,180	
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	\$59,180	\$59,180
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	197,905			197,905	
0004 Cash and Cash Equivalents Beginning of Year	1,797,942			1,797,942	
Cash and Cash Equivalents at Year End	\$1,995,847			\$1,995,847	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(851,016)			(851,016)	
Adjustments					
0051 Depreciation and Net Amortization	8,981			8,981	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	221,380			221,380	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(98,453)			(98,453)	
0055 Advances to Other Funds	(94,940)			(94,940)	
0056 (Inc) Dec in Inventories (0170)	(22,351)			(22,351)	
0057 (Inc) Dec in Prepaid Expenses (0180)	100			100	
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	61,387			61,387	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(18,934)			(18,934)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	7,615			7,615	
0065 Inc (Dec) in Net Pension Liabilities (0570)	177,091			177,091	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(22,958)			(22,958)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	18,717			18,717	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(307,815)			(307,815)	
Total Adjustments	(\$70,180)			(\$70,180)	
Cash Provided By (Used for) Total	(\$921,196)			(\$921,196)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	2			209,141
0110 Investments				
0130 Due From Other Funds				374
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				1,529
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets	\$2			\$211,044
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$2			\$211,044

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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

	<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
	<u>(89)</u>	<u>(98)</u>	
Assets			
0100 Cash and Cash Equivalents			209,143
0110 Investments			
0130 Due From Other Funds			374
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			1,529
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets			\$211,046
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$211,046

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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				7,540
0410 Due to Other Governments, Primary Government and Component Units				2,392
0420 Accounts Payable				2,274
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$12,206
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	2			198,838
0799 Unrestricted Net Position				
Total Net Position	\$2			\$198,838
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$2			\$211,044

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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			7,540
0410 Due to Other Governments, Primary Government and Component Units			2,392
0420 Accounts Payable			2,274
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			\$12,206
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			198,840
0799 Unrestricted Net Position			
Total Net Position			\$198,840
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$211,046

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				284,804		
0095 Net Investment Earnings				593		
0092 Other Additions				61,342		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				318,585		
Change In Net Position				\$28,154		
0006 Net Position – Beginning of Fiscal Year	2			170,684		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$198,838		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	284,804
0095 Net Investment Earnings	593
0092 Other Additions	61,342
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	318,585
Change in Net Position	\$28,154
0006 Net Position – Beginning of Fiscal Year	170,686
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$198,840

	<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	60,933,747.13			60,933,747.13
6112 Interim Real Estate Taxes	1,285,350.89	12,471.45	1,347.85	1,274,227.29
6113 Public Utility Realty Taxes	67,565.73			67,565.73
6114 Payments in Lieu of Current Taxes - State / Local	2,898.89			2,898.89
6151 Current Act 511 Earned Income Taxes	9,051,245.36	66,713.35	73,238.15	9,057,770.16
6153 Current Act 511 Real Estate Transfer Taxes	1,251,629.62	248,458.63	110,857.09	1,114,028.08
6411 Delinquent Real Estate Taxes	1,255,430.51	233,019.74	480,467.15	1,502,877.92
6420 Delinquent Per Capita Taxes, Section 679	13.75			13.75
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	13.75			13.75
6452 Delinquent Act 511 Occupation Taxes	208.14		11.85	219.99
6500 Earnings on Investments	1,758,309.38			
6700 Revenues from LEA Activities	170,733.29			
6832 Federal IDEA Revenue Received as Pass Through	531,101.11			
6910 Rentals	87,114.81			
6920 Contributions and Donations from Private Sources	234,948.25			
6941 Regular Day School Tuition	10,062.86			
6942 Summer School Tuition	3,150.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	9,164.72			
6980 Revenue from Community Services Activities	51,515.17			
6991 Refunds of a Prior Year Expenditure	73,209.88			
6999 Other Revenues Not Specified Above	43,398.83			
TOTAL Revenue from Local Sources	\$76,820,812.07	\$560,663.17	\$665,922.09	\$73,953,362.69

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	11,368,796.66		
7112 Basic Education Funding-Social Security	1,525,376.21		
7160 Tuition for Orphans Subsidy	21,520.45		
7271 Special Education funds for School-Aged Pupils	2,413,053.49		
7311 Pupil Transportation Subsidy	1,063,869.91		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,870.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,749.49		
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,840.04		
7340 State Property Tax Reduction Allocation	2,020,901.96		
7362 School Mental Health & Safety and Security Grants	90,044.39		
7505 Ready to Learn Block Grant	476,529.00		
7820 State Share of Retirement Contributions	7,418,926.91		
TOTAL Revenue from State Sources	\$26,854,478.51		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	295,100.13			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	78,211.00			
8517 Title IV - 21st Century Schools	26,089.00			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,851.89			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	880,466.85			
8751 ARP ESSER Learning Loss	95,504.80			
8752 ARP ESSER Summer Programs	2,074.94			
8753 ARP ESSER Afterschool Programs	32,440.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,697.32			
TOTAL Revenue from Federal Sources	\$1,618,435.93			

	Revenue Reported In Current Year			
<u>Other Financing Sources</u>				
9220 Leases and Other Right-to-Use Arrangements	30,732.69			
9290 Other Extended-Term Financing Proceeds	246,704.00			
9990 Insurance Recoveries	18,122.46			
TOTAL Other Financing Sources	\$295,559.15			
TOTAL FROM ALL SOURCES	\$105,589,285.66	\$560,663.17	\$665,922.09	\$73,953,362.69

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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	60,933,747.13					
6112 Interim Real Estate Taxes	1,285,350.89					
6113 Public Utility Realty Taxes	67,565.73					
6114 Payments in Lieu of Current Taxes - State / Local	2,898.89					
6151 Current Act 511 Earned Income Taxes	9,051,245.36					
6153 Current Act 511 Real Estate Transfer Taxes	1,251,629.62					
6411 Delinquent Real Estate Taxes	1,255,430.51					
6420 Delinquent Per Capita Taxes, Section 679	13.75					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	13.75					
6452 Delinquent Act 511 Occupation Taxes	208.14					
6500 Earnings on Investments	1,758,309.38					
6700 Revenues from LEA Activities	170,733.29					
6832 Federal IDEA Revenue Received as Pass Through	531,101.11					
6910 Rentals	87,114.81					
6920 Contributions and Donations from Private Sources	234,948.25					
6941 Regular Day School Tuition	10,062.86					
6942 Summer School Tuition	3,150.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	9,164.72					
6980 Revenue from Community Services Activities	51,515.17					
6991 Refunds of a Prior Year Expenditure	73,209.88					
6999 Other Revenues Not Specified Above	43,398.83					
6000 Total Revenue from Local Sources	\$76,820,812.07					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	11,368,796.66					
7112 Basic Education Funding-Social Security	1,525,376.21					
7160 Tuition for Orphans Subsidy	21,520.45					
7271 Special Education funds for School-Aged Pupils	2,413,053.49					
7311 Pupil Transportation Subsidy	1,063,869.91					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,870.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,749.49					
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,840.04					
7340 State Property Tax Reduction Allocation	2,020,901.96					
7362 School Mental Health & Safety and Security Grants	90,044.39					
7505 Ready to Learn Block Grant	476,529.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					60,933,747.13
6112 Interim Real Estate Taxes					1,285,350.89
6113 Public Utility Realty Taxes					67,565.73
6114 Payments in Lieu of Current Taxes - State / Local					2,898.89
6151 Current Act 511 Earned Income Taxes					9,051,245.36
6153 Current Act 511 Real Estate Transfer Taxes					1,251,629.62
6411 Delinquent Real Estate Taxes					1,255,430.51
6420 Delinquent Per Capita Taxes, Section 679					13.75
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					13.75
6452 Delinquent Act 511 Occupation Taxes					208.14
6500 Earnings on Investments	378,073.19	26,374.21			2,162,756.78
6700 Revenues from LEA Activities					170,733.29
6832 Federal IDEA Revenue Received as Pass Through					531,101.11
6910 Rentals					87,114.81
6920 Contributions and Donations from Private Sources					234,948.25
6941 Regular Day School Tuition					10,062.86
6942 Summer School Tuition					3,150.00
6944 Receipts from Other LEAs in Pennsylvania - Education					9,164.72
6980 Revenue from Community Services Activities					51,515.17
6991 Refunds of a Prior Year Expenditure					73,209.88
6999 Other Revenues Not Specified Above					43,398.83
6000 Total Revenue from Local Sources	\$378,073.19	\$26,374.21			\$77,225,259.47
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					11,368,796.66
7112 Basic Education Funding-Social Security					1,525,376.21
7160 Tuition for Orphans Subsidy					21,520.45
7271 Special Education funds for School-Aged Pupils					2,413,053.49
7311 Pupil Transportation Subsidy					1,063,869.91
7312 Nonpublic and Charter School Pupil Transportation Subsidy					100,870.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					262,749.49
7330 Health Services (Medical, Dental, Nurse, Act 25)					91,840.04
7340 State Property Tax Reduction Allocation					2,020,901.96
7362 School Mental Health & Safety and Security Grants					90,044.39
7505 Ready to Learn Block Grant					476,529.00

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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>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	7,418,926.91					
7000 Total Revenue from State Sources	\$26,854,478.51					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	295,100.13					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	78,211.00					
8517 Title IV - 21st Century Schools	26,089.00					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,851.89					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	880,466.85					
8751 ARP ESSER Learning Loss	95,504.80					
8752 ARP ESSER Summer Programs	2,074.94					
8753 ARP ESSER Afterschool Programs	32,440.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,697.32					
8000 Total Revenue from Federal Sources	\$1,618,435.93					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	30,732.69					
9290 Other Extended-Term Financing Proceeds	246,704.00					
9310 General Fund Transfers						
9990 Insurance Recoveries	18,122.46					
9000 Total Other Financing Sources	\$295,559.15					
Total From All Sources	\$105,589,285.66					

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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>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					7,418,926.91
7000 Total Revenue from State Sources					\$26,854,478.51
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					295,100.13
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					78,211.00
8517 Title IV - 21st Century Schools					26,089.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					2,851.89
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					880,466.85
8751 ARP ESSER Learning Loss					95,504.80
8752 ARP ESSER Summer Programs					2,074.94
8753 ARP ESSER Afterschool Programs					32,440.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					200,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					5,697.32
8000 Total Revenue from Federal Sources					\$1,618,435.93
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					30,732.69
9290 Other Extended-Term Financing Proceeds					246,704.00
9310 General Fund Transfers	1,017,550.00				1,017,550.00
9990 Insurance Recoveries					18,122.46
9000 Total Other Financing Sources	\$1,017,550.00				\$1,313,109.15
Total From All Sources	\$1,395,623.19	\$26,374.21			\$107,011,283.06

	<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	76,820,812.07					
Revenue from State Sources	26,854,478.51					
Revenue from Federal Sources	1,618,435.93					
Other Financing Sources	295,559.15					
Total From All Sources	\$105,589,285.66					

	<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	378,073.19	26,374.21			77,225,259.47
Revenue from State Sources					26,854,478.51
Revenue from Federal Sources					1,618,435.93
Other Financing Sources	1,017,550.00				1,313,109.15
Total From All Sources	\$1,395,623.19	\$26,374.21			\$107,011,283.06

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General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	29,778,153.09
Total Personnel Services – Salaries	\$29,778,153.09
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	152,844.81
220 Social Security Contributions	2,207,078.04
230 PSERS Retirement Contributions	10,553,605.21
250 Unemployment Compensation	15,365.25
260 Workers’ Compensation	101,442.32
270 Group Insurance – Self-Insurance	7,968,773.39
280 Other Post-Employment Benefits (OPEB)	91,220.62
291 Other Retirement Plans	172,314.16
299 All Other Employee Benefits	2,484.00
Total Personnel Services – Employee Benefits	\$21,265,127.80
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	2,884,831.27
330 Other Professional Services	436,254.30
Total Purchased Professional and Technical Services	\$3,321,085.57
400 Purchased Property Services	
430 Repairs and Maintenance Services	11,653.41
440 Rentals	234,802.07
Total Purchased Property Services	\$246,455.48
500 Other Purchased Services	
510 Student Transportation Services	19,306.97
530 Communications	168.01
550 Printing and Binding	209.25
561 Tuition To Other School Districts Within the State	81,812.81
562 Tuition To Pennsylvania Charter Schools	2,657,875.82
563 Tuition To Nonpublic Schools	117,129.65
564 Tuition To Career and Technology Centers	1,739,773.07
566 Tuition To Institutions of Higher Education and Technical Institutes	708,953.96
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	40,797.95
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	63,060.56
580 Travel	4,471.46
599 Other Miscellaneous Purchased Services	5,040.00
Total Other Purchased Services	\$5,438,599.51
600 Supplies	
610 General Supplies	510,099.29
630 Food	1,808.82
640 Books and Periodicals	377,176.87
650 Supplies & Fees – Technology Related	722,927.40
Total Supplies	\$1,612,012.38

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General Fund (10)

1000 Instruction	<u>Total</u>
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	30,528.87
756 Capitalized Technology Equipment – Original	252,178.10
762 Capitalized Equipment - Replacement	18,693.99
Total Property	\$301,400.96
800 <u>Other Objects</u>	
810 Dues and Fees	13,871.61
820 Claims and Judgments Against the LEA	25,514.00
890 Miscellaneous Expenditures	1,275.00
Total Other Objects	\$40,660.61
Total 1000 Instruction	\$62,003,495.40

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General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	13,511,378.84	10,185,388.22	602,971.55	24,299,738.61
Total Personnel Services – Salaries	\$13,511,378.84	\$10,185,388.22	\$602,971.55	\$24,299,738.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	71,371.30	52,543.29	2,456.58	126,371.17
220 Social Security Contributions	1,007,891.46	754,288.05	38,698.77	1,800,878.28
230 PSERS Retirement Contributions	4,897,236.21	3,611,789.05	91,018.78	8,600,044.04
250 Unemployment Compensation	3,879.23	6,407.85		10,287.08
260 Workers' Compensation	41,847.70	41,847.70		83,695.40
270 Group Insurance – Self-Insurance	3,406,945.87	2,420,530.97	126,085.21	5,953,562.05
280 Other Post-Employment Benefits (OPEB)	43,617.51	46,855.40		90,472.91
291 Other Retirement Plans	75,508.53	68,880.99		144,389.52
Total Personnel Services – Employee Benefits	\$9,548,297.81	\$7,003,143.30	\$258,259.34	\$16,809,700.45
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	62,563.50	62,563.50		125,127.00
330 Other Professional Services	386.19	772.16		1,158.35
Total Purchased Professional and Technical Services	\$62,949.69	\$63,335.66		\$126,285.35
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,679.22	8,974.19		11,653.41
440 Rentals	117,137.27	117,398.86		234,536.13
Total Purchased Property Services	\$119,816.49	\$126,373.05		\$246,189.54
500 Other Purchased Services				
510 Student Transportation Services	4,066.94	9,896.18		13,963.12
530 Communications	37.34	37.33		74.67
561 Tuition To Other School Districts Within the State		6,607.65		6,607.65
562 Tuition To Pennsylvania Charter Schools	727,108.47	986,485.47		1,713,593.94
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,877.78	4,877.78		9,755.56
580 Travel	883.99	1,261.45		2,145.44
599 Other Miscellaneous Purchased Services	5,040.00			5,040.00
Total Other Purchased Services	\$742,014.52	\$1,009,165.86		\$1,751,180.38
600 Supplies				
610 General Supplies	288,419.65	168,357.41		456,777.06
630 Food	881.03	507.53		1,388.56
640 Books and Periodicals	88,435.61	89,084.61	54,957.80	232,478.02
650 Supplies & Fees – Technology Related	323,115.26	317,345.38	31,912.00	672,372.64
Total Supplies	\$700,851.55	\$575,294.93	\$86,869.80	\$1,363,016.28
700 Property				
752 Capital Equipment – Original and Additional	4,947.50	4,947.50		9,895.00
756 Capitalized Technology Equipment – Original	123,352.00	123,352.00		246,704.00
762 Capitalized Equipment - Replacement		18,693.99		18,693.99
Total Property	\$128,299.50	\$146,993.49		\$275,292.99
800 Other Objects				

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General Fund (10)

1100 Regular Programs – Elementary / Secondary

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

1,277.35

9,295.06

10,572.41

890 Miscellaneous Expenditures

1,275.00

1,275.00

Total Other Objects

\$1,277.35

\$10,570.06

\$11,847.41

Total 1100 Regular Programs – Elementary / Secondary

\$24,814,885.75

\$19,120,264.57

\$948,100.69

\$44,883,251.01

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	13,511,378.84	10,185,388.22	314,406.85	24,011,173.91
Total Personnel Services – Salaries	\$13,511,378.84	\$10,185,388.22	\$314,406.85	\$24,011,173.91
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	71,371.30	52,543.29	1,347.90	125,262.49
220 Social Security Contributions	1,007,891.46	754,288.05	23,875.90	1,786,055.41
230 PSERS Retirement Contributions	4,897,236.21	3,611,789.05	55,605.51	8,564,630.77
250 Unemployment Compensation	3,879.23	6,407.85		10,287.08
260 Workers' Compensation	41,847.70	41,847.70		83,695.40
270 Group Insurance – Self-Insurance	3,406,945.87	2,420,530.97	74,903.60	5,902,380.44
280 Other Post-Employment Benefits (OPEB)	43,617.51	46,855.40		90,472.91
291 Other Retirement Plans	75,508.53	68,880.99		144,389.52
Total Personnel Services – Employee Benefits	\$9,548,297.81	\$7,003,143.30	\$155,732.91	\$16,707,174.02
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	62,563.50	62,563.50		125,127.00
330 Other Professional Services	386.19	772.16		1,158.35
Total Purchased Professional and Technical Services	\$62,949.69	\$63,335.66		\$126,285.35
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,679.22	8,974.19		11,653.41
440 Rentals	117,137.27	117,398.86		234,536.13
Total Purchased Property Services	\$119,816.49	\$126,373.05		\$246,189.54
500 Other Purchased Services				
510 Student Transportation Services	4,066.94	9,896.18		13,963.12
530 Communications	37.34	37.33		74.67
561 Tuition To Other School Districts Within the State		6,607.65		6,607.65
562 Tuition To Pennsylvania Charter Schools	727,108.47	986,485.47		1,713,593.94
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,877.78	4,877.78		9,755.56
580 Travel	883.99	1,261.45		2,145.44
599 Other Miscellaneous Purchased Services	5,040.00			5,040.00
Total Other Purchased Services	\$742,014.52	\$1,009,165.86		\$1,751,180.38
600 Supplies				
610 General Supplies	288,419.65	168,357.41		456,777.06
630 Food	881.03	507.53		1,388.56
640 Books and Periodicals	88,435.61	89,084.61	49,154.80	226,675.02
650 Supplies & Fees – Technology Related	323,115.26	317,345.38	31,912.00	672,372.64
Total Supplies	\$700,851.55	\$575,294.93	\$81,066.80	\$1,357,213.28
700 Property				
752 Capital Equipment – Original and Additional	4,947.50	4,947.50		9,895.00
756 Capitalized Technology Equipment – Original	123,352.00	123,352.00		246,704.00
762 Capitalized Equipment - Replacement		18,693.99		18,693.99
Total Property	\$128,299.50	\$146,993.49		\$275,292.99
800 Other Objects				

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General Fund (10)

1110 Regular Programs

800 Other Objects

810 Dues and Fees

890 Miscellaneous Expenditures

Total Other Objects

Total 1110 Regular Programs

Elementary

Secondary

Federal

Total

1,277.35

9,295.06

10,572.41

1,275.00

1,275.00

\$1,277.35

\$10,570.06

\$11,847.41

\$24,814,885.75

\$19,120,264.57

\$551,206.56

\$44,486,356.88

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			288,564.70	288,564.70
Total Personnel Services – Salaries			\$288,564.70	\$288,564.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			1,108.68	1,108.68
220 Social Security Contributions			14,822.87	14,822.87
230 PSERS Retirement Contributions			35,413.27	35,413.27
270 Group Insurance – Self-Insurance			51,181.61	51,181.61
Total Personnel Services – Employee Benefits			\$102,526.43	\$102,526.43
600 Supplies				
640 Books and Periodicals			5,803.00	5,803.00
Total Supplies			\$5,803.00	\$5,803.00
Total 1190 Federally-Funded Regular Programs			\$396,894.13	\$396,894.13

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	2,510,933.39	2,420,897.21	540,258.51	5,472,089.11
Total Personnel Services – Salaries	\$2,510,933.39	\$2,420,897.21	\$540,258.51	\$5,472,089.11
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,651.57	13,376.59	445.48	26,473.64
220 Social Security Contributions	187,287.28	178,924.12	39,504.43	405,715.83
230 PSERS Retirement Contributions	971,995.08	887,566.39	91,732.30	1,951,293.77
250 Unemployment Compensation	2,922.78	2,155.39		5,078.17
260 Workers' Compensation	8,785.83	8,785.82		17,571.65
270 Group Insurance – Self-Insurance	947,150.46	1,033,803.58	34,257.30	2,015,211.34
280 Other Post-Employment Benefits (OPEB)		747.71		747.71
291 Other Retirement Plans	17,632.08	10,292.56		27,924.64
299 All Other Employee Benefits		2,484.00		2,484.00
Total Personnel Services – Employee Benefits	\$2,148,425.08	\$2,138,136.16	\$165,939.51	\$4,452,500.75
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	55,663.83	2,701,630.15		2,757,293.98
330 Other Professional Services	169,312.22	265,783.73		435,095.95
Total Purchased Professional and Technical Services	\$224,976.05	\$2,967,413.88		\$3,192,389.93
400 Purchased Property Services				
440 Rentals	0.19	265.75		265.94
Total Purchased Property Services	\$0.19	\$265.75		\$265.94
500 Other Purchased Services				
510 Student Transportation Services	4,304.56	1,039.29		5,343.85
530 Communications	46.67	46.67		93.34
550 Printing and Binding	104.63	104.62		209.25
561 Tuition To Other School Districts Within the State	40,144.58	35,060.58		75,205.16
562 Tuition To Pennsylvania Charter Schools	230,128.44	714,153.44		944,281.88
563 Tuition To Nonpublic Schools	18,446.33	98,683.32		117,129.65
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	20,398.98	20,398.97		40,797.95
580 Travel	1,163.01	1,163.01		2,326.02
Total Other Purchased Services	\$314,737.20	\$870,649.90		\$1,185,387.10
600 Supplies				
610 General Supplies	10,768.47	9,694.31	30,852.71	51,315.49
640 Books and Periodicals	10,054.67	10,196.43	124,447.75	144,698.85
650 Supplies & Fees – Technology Related	17,179.27	11,365.17	22,010.32	50,554.76
Total Supplies	\$38,002.41	\$31,255.91	\$177,310.78	\$246,569.10
700 Property				
752 Capital Equipment – Original and Additional	1,237.50	1,237.50	18,158.87	20,633.87
756 Capitalized Technology Equipment – Original			5,474.10	5,474.10
Total Property	\$1,237.50	\$1,237.50	\$23,632.97	\$26,107.97
800 Other Objects				

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special Programs – Elementary / Secondary				
800 Other Objects				
810 Dues and Fees	2,448.88	850.32		3,299.20
820 Claims and Judgments Against the LEA	12,757.00	12,757.00		25,514.00
Total Other Objects	\$15,205.88	\$13,607.32		\$28,813.20
Total 1200 Special Programs – Elementary / Secondary	\$5,253,517.70	\$8,443,463.63	\$907,141.77	\$14,604,123.10

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	237,467.24	62,146.06		299,613.30
Total Personnel Services – Salaries	\$237,467.24	\$62,146.06		\$299,613.30
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,261.15	345.12		1,606.27
220 Social Security Contributions	17,533.13	4,691.45		22,224.58
230 PSERS Retirement Contributions	83,730.94	21,912.70		105,643.64
270 Group Insurance – Self-Insurance	65,288.46	23,317.28		88,605.74
Total Personnel Services – Employee Benefits	\$167,813.68	\$50,266.55		\$218,080.23
600 Supplies				
610 General Supplies	1,582.73	815.73		2,398.46
Total Supplies	\$1,582.73	\$815.73		\$2,398.46
800 Other Objects				
810 Dues and Fees	506.00	506.00		1,012.00
Total Other Objects	\$506.00	\$506.00		\$1,012.00
Total 1220 Sensory Support	\$407,369.65	\$113,734.34		\$521,103.99

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	220,715.11	227,693.40	92,075.00	540,483.51
Total Personnel Services – Salaries	\$220,715.11	\$227,693.40	\$92,075.00	\$540,483.51
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,248.07	1,653.10		2,901.17
220 Social Security Contributions	16,320.87	16,710.13	6,791.15	39,822.15
230 PSERS Retirement Contributions	87,779.12	97,184.86	15,583.52	200,547.50
270 Group Insurance – Self-Insurance	77,520.93	68,038.95		145,559.88
Total Personnel Services – Employee Benefits	\$182,868.99	\$183,587.04	\$22,374.67	\$388,830.70
400 Purchased Property Services				
440 Rentals		0.14		0.14
Total Purchased Property Services		\$0.14		\$0.14
Total 1230 Emotional Support	\$403,584.10	\$411,280.58	\$114,449.67	\$929,314.35

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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	2,051,661.04	2,128,316.15	447,877.59	4,627,854.78
Total Personnel Services – Salaries	\$2,051,661.04	\$2,128,316.15	\$447,877.59	\$4,627,854.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,985.21	11,221.24		21,206.45
220 Social Security Contributions	149,031.43	157,312.80	32,712.96	339,057.19
230 PSERS Retirement Contributions	780,538.69	767,502.14	75,739.21	1,623,780.04
250 Unemployment Compensation	2,922.78	2,155.39		5,078.17
270 Group Insurance – Self-Insurance	794,848.88	932,955.19		1,727,804.07
280 Other Post-Employment Benefits (OPEB)		747.71		747.71
291 Other Retirement Plans	17,632.08	10,292.56		27,924.64
299 All Other Employee Benefits		2,484.00		2,484.00
Total Personnel Services – Employee Benefits	\$1,754,959.07	\$1,884,671.03	\$108,452.17	\$3,748,082.27
400 Purchased Property Services				
440 Rentals	0.19	40.21		40.40
Total Purchased Property Services	\$0.19	\$40.21		\$40.40
500 Other Purchased Services				
510 Student Transportation Services	4,304.56	1,039.29		5,343.85
Total Other Purchased Services	\$4,304.56	\$1,039.29		\$5,343.85
600 Supplies				
610 General Supplies	1,101.53	794.38	7,556.38	9,452.29
640 Books and Periodicals		141.76	121,871.19	122,012.95
650 Supplies & Fees – Technology Related	200.00		22,010.32	22,210.32
Total Supplies	\$1,301.53	\$936.14	\$151,437.89	\$153,675.56
700 Property				
752 Capital Equipment – Original and Additional			12,063.89	12,063.89
Total Property			\$12,063.89	\$12,063.89
800 Other Objects				
810 Dues and Fees	1,598.56			1,598.56
Total Other Objects	\$1,598.56			\$1,598.56
Total 1240 Academic Support	\$3,813,824.95	\$4,015,002.82	\$719,831.54	\$8,548,659.31

General Fund (10)

1241 Learning Support – Public

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,806,514.91	1,784,735.85	447,877.59	4,039,128.35
Total Personnel Services – Salaries	\$1,806,514.91	\$1,784,735.85	\$447,877.59	\$4,039,128.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,756.42	9,606.13		18,362.55
220 Social Security Contributions	130,758.52	131,538.93	32,712.96	295,010.41
230 PSERS Retirement Contributions	694,147.27	646,564.85	75,739.21	1,416,451.33
250 Unemployment Compensation	2,922.78	2,155.39		5,078.17
270 Group Insurance – Self-Insurance	740,130.28	860,227.86		1,600,358.14
291 Other Retirement Plans	17,632.08	10,292.56		27,924.64
299 All Other Employee Benefits		2,484.00		2,484.00
Total Personnel Services – Employee Benefits	\$1,594,347.35	\$1,662,869.72	\$108,452.17	\$3,365,669.24
400 Purchased Property Services				
440 Rentals	0.19	40.21		40.40
Total Purchased Property Services	\$0.19	\$40.21		\$40.40
500 Other Purchased Services				
510 Student Transportation Services	179.63	1,039.29		1,218.92
Total Other Purchased Services	\$179.63	\$1,039.29		\$1,218.92
600 Supplies				
610 General Supplies	1,101.53	371.00	7,556.38	9,028.91
640 Books and Periodicals			121,871.19	121,871.19
650 Supplies & Fees – Technology Related			13,913.82	13,913.82
Total Supplies	\$1,101.53	\$371.00	\$143,341.39	\$144,813.92
700 Property				
752 Capital Equipment – Original and Additional			12,063.89	12,063.89
Total Property			\$12,063.89	\$12,063.89
Total 1241 Learning Support – Public	\$3,402,143.61	\$3,449,056.07	\$711,735.04	\$7,562,934.72

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	245,146.13	343,580.30		588,726.43
Total Personnel Services – Salaries	\$245,146.13	\$343,580.30		\$588,726.43
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,228.79	1,615.11		2,843.90
220 Social Security Contributions	18,272.91	25,773.87		44,046.78
230 PSERS Retirement Contributions	86,391.42	120,937.29		207,328.71
270 Group Insurance – Self-Insurance	54,718.60	72,727.33		127,445.93
280 Other Post-Employment Benefits (OPEB)		747.71		747.71
Total Personnel Services – Employee Benefits	\$160,611.72	\$221,801.31		\$382,413.03
500 Other Purchased Services				
510 Student Transportation Services	4,124.93			4,124.93
Total Other Purchased Services	\$4,124.93			\$4,124.93
600 Supplies				
610 General Supplies		423.38		423.38
640 Books and Periodicals		141.76		141.76
650 Supplies & Fees – Technology Related	200.00		8,096.50	8,296.50
Total Supplies	\$200.00	\$565.14	\$8,096.50	\$8,861.64
800 Other Objects				
810 Dues and Fees	1,598.56			1,598.56
Total Other Objects	\$1,598.56			\$1,598.56
Total 1243 Gifted Support	\$411,681.34	\$565,946.75	\$8,096.50	\$985,724.59

General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	144,932.24	144,932.23		289,864.47
Total Purchased Professional and Technical Services	\$144,932.24	\$144,932.23		\$289,864.47

500 Other Purchased Services

550 Printing and Binding	104.63	104.62		209.25
Total Other Purchased Services	\$104.63	\$104.62		\$209.25

600 Supplies

610 General Supplies	446.83	446.83		893.66
Total Supplies	\$446.83	\$446.83		\$893.66

Total 1270 Multi-Handicapped Support	\$145,483.70	\$145,483.68		\$290,967.38
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General Fund (10)

1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,090.00	2,741.60	305.92	4,137.52
Total Personnel Services – Salaries	\$1,090.00	\$2,741.60	\$305.92	\$4,137.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	157.14	157.13	445.48	759.75
220 Social Security Contributions	4,401.85	209.74	0.32	4,611.91
230 PSERS Retirement Contributions	19,946.33	966.69	409.57	21,322.59
260 Workers' Compensation	8,785.83	8,785.82		17,571.65
270 Group Insurance – Self-Insurance	9,492.19	9,492.16	34,257.30	53,241.65
Total Personnel Services – Employee Benefits	\$42,783.34	\$19,611.54	\$35,112.67	\$97,507.55
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	55,663.83	2,701,630.15		2,757,293.98
330 Other Professional Services	24,379.98	120,851.50		145,231.48
Total Purchased Professional and Technical Services	\$80,043.81	\$2,822,481.65		\$2,902,525.46
400 Purchased Property Services				
440 Rentals		225.40		225.40
Total Purchased Property Services		\$225.40		\$225.40
500 Other Purchased Services				
530 Communications	46.67	46.67		93.34
561 Tuition To Other School Districts Within the State	40,144.58	35,060.58		75,205.16
562 Tuition To Pennsylvania Charter Schools	230,128.44	714,153.44		944,281.88
563 Tuition To Nonpublic Schools	18,446.33	98,683.32		117,129.65
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	20,398.98	20,398.97		40,797.95
580 Travel	1,163.01	1,163.01		2,326.02
Total Other Purchased Services	\$310,328.01	\$869,505.99		\$1,179,834.00
600 Supplies				
610 General Supplies	7,637.38	7,637.37	23,296.33	38,571.08
640 Books and Periodicals	10,054.67	10,054.67	2,576.56	22,685.90
650 Supplies & Fees – Technology Related	16,979.27	11,365.17		28,344.44
Total Supplies	\$34,671.32	\$29,057.21	\$25,872.89	\$89,601.42
700 Property				
752 Capital Equipment – Original and Additional	1,237.50	1,237.50	6,094.98	8,569.98
756 Capitalized Technology Equipment – Original			5,474.10	5,474.10
Total Property	\$1,237.50	\$1,237.50	\$11,569.08	\$14,044.08
800 Other Objects				
810 Dues and Fees	344.32	344.32		688.64
820 Claims and Judgments Against the LEA	12,757.00	12,757.00		25,514.00
Total Other Objects	\$13,101.32	\$13,101.32		\$26,202.64
Total 1290 Special Programs - Other Support	\$483,255.30	\$3,757,962.21	\$72,860.56	\$4,314,078.07

General Fund (10)

1300 Vocational Education

Elementary

Secondary

Federal

Total

500 Other Purchased Services

564 Tuition To Career and Technology Centers

1,739,773.07

1,739,773.07

Total Other Purchased Services

\$1,739,773.07

\$1,739,773.07

Total 1300 Vocational Education

\$1,739,773.07

\$1,739,773.07

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	2,073.91	3,540.74	710.72	6,325.37
Total Personnel Services – Salaries	\$2,073.91	\$3,540.74	\$710.72	\$6,325.37
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	158.68	270.87	54.38	483.93
230 PSERS Retirement Contributions	731.27	1,410.83	125.30	2,267.40
260 Workers' Compensation	87.64	87.63		175.27
Total Personnel Services – Employee Benefits	\$977.59	\$1,769.33	\$179.68	\$2,926.60
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		53,305.00		53,305.00
Total Other Purchased Services		\$53,305.00		\$53,305.00
600 Supplies				
610 General Supplies	574.46	247.74	1,184.54	2,006.74
630 Food	420.26			420.26
Total Supplies	\$994.72	\$247.74	\$1,184.54	\$2,427.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$4,046.22	\$58,862.81	\$2,074.94	\$64,983.97

General Fund (10)

1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,823.51		710.72	2,534.23
Total Personnel Services – Salaries	\$1,823.51		\$710.72	\$2,534.23
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	139.52		54.38	193.90
230 PSERS Retirement Contributions	642.98	125.30	125.30	893.58
260 Workers’ Compensation	87.64	87.63		175.27
Total Personnel Services – Employee Benefits	\$870.14	\$212.93	\$179.68	\$1,262.75
600 Supplies				
610 General Supplies	574.46	247.74	1,184.54	2,006.74
630 Food	420.26			420.26
Total Supplies	\$994.72	\$247.74	\$1,184.54	\$2,427.00
Total 1420 Summer School	\$3,688.37	\$460.67	\$2,074.94	\$6,223.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	250.40	3,540.74		3,791.14
Total Personnel Services – Salaries	\$250.40	\$3,540.74		\$3,791.14
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	19.16	270.87		290.03
230 PSERS Retirement Contributions	88.29	1,285.53		1,373.82
Total Personnel Services – Employee Benefits	\$107.45	\$1,556.40		\$1,663.85
Total 1430 Homebound Instruction	\$357.85	\$5,097.14		\$5,454.99

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		53,305.00		53,305.00
Total Other Purchased Services		\$53,305.00		\$53,305.00
Total 1440 Alternative Regular Education Programs		\$53,305.00		\$53,305.00

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General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

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

53,305.00

53,305.00

Total Other Purchased Services

\$53,305.00

\$53,305.00

Total 1442 Alternative Education Programs

\$53,305.00

\$53,305.00

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

2,256.00

2,410.29

Total Purchased Professional and Technical Services

\$2,256.00

\$2,410.29

Total 1500 Nonpublic School Programs

\$2,256.00

\$2,410.29

General Fund (10)

1600 Adult Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

708,953.96

Total Other Purchased Services

\$708,953.96

Total 1600 Adult Education Programs

\$708,953.96

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General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 11,685,612.55

Total Personnel Services – Salaries

\$11,685,612.55

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 72,458.85

220 Social Security Contributions 863,155.89

230 PSERS Retirement Contributions 4,061,351.10

240 Tuition Reimbursement 133,709.38

250 Unemployment Compensation 724.05

260 Workers' Compensation 25,838.97

270 Group Insurance – Self-Insurance 3,270,474.14

280 Other Post-Employment Benefits (OPEB) 65,050.77

291 Other Retirement Plans 100,323.45

292 Health Savings Accounts 17,474.64

Total Personnel Services – Employee Benefits

\$8,610,561.24

300 Purchased Professional and Technical Services

310 Official / Administrative Services 67,354.89

322 Professional Educational Services – Ius 133,448.44

329 Professional Educational Services – Other 72,168.04

330 Other Professional Services 220,258.37

340 Technical Services 189,623.43

350 Security / Safety Services 82,398.02

360 Employee Training and Development Services 26,899.37

390 Other Purchased Professional and Technical Services 17,900.30

Total Purchased Professional and Technical Services

\$810,050.86

400 Purchased Property Services

410 Cleaning Services 116,866.53

420 Utility Services 117,944.82

430 Repairs and Maintenance Services 408,228.67

440 Rentals 77,643.94

460 Extermination Services 6,807.00

Total Purchased Property Services

\$727,490.96

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State 714,946.80

513 Contracted Carriers 4,300,364.82

516 Student Transportation Services From the IU 136,629.23

520 Insurance – General 29,459.53

523 General Property and Liability Insurance 375,049.00

530 Communications 125,833.07

541 Advertising Related to Federal Grant Awards 2,808.93

550 Printing and Binding 28,825.87

580 Travel 31,569.89

595 IU Payments By Withholding 45,884.63

Total Other Purchased Services

\$5,791,371.77

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General Fund (10)

2000 Support Services

Total

600 Supplies

610 General Supplies	509,285.91
620 Energy	903,936.10
630 Food	8,861.60
640 Books and Periodicals	18,395.68
650 Supplies & Fees – Technology Related	183,310.30

Total Supplies	\$1,623,789.59
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700 Property

738 Technology Software Lease and Other Right-to-Use Arrangements	30,732.69
752 Capital Equipment – Original and Additional	6,611.52
756 Capitalized Technology Equipment – Original	5,993.00
762 Capitalized Equipment - Replacement	41,213.90

Total Property	\$84,551.11
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800 Other Objects

810 Dues and Fees	123,547.60
890 Miscellaneous Expenditures	806.90

Total Other Objects	\$124,354.50
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Total 2000 Support Services	\$29,457,782.58
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,016,700.17	944,397.61	61,914.00	2,050,132.65
Total Personnel Services – Salaries	\$1,016,700.17	\$944,397.61	\$61,914.00	\$2,050,132.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	5,536.25	4,828.67		10,534.70
220 Social Security Contributions	75,404.99	70,507.33	4,535.63	152,432.39
230 PSERS Retirement Contributions	356,224.37	331,962.33	10,915.44	719,580.31
260 Workers' Compensation	3,169.62	3,169.62		6,339.24
270 Group Insurance – Self-Insurance	233,332.25	223,734.10		468,066.83
280 Other Post-Employment Benefits (OPEB)	3,645.07	20,842.40		24,487.47
291 Other Retirement Plans		23,500.32		23,500.32
Total Personnel Services – Employee Benefits	\$677,312.55	\$678,544.77	\$15,451.07	\$1,404,938.26
300 Purchased Professional and Technical Services				
330 Other Professional Services	10,784.73	10,784.72		21,569.45
Total Purchased Professional and Technical Services	\$10,784.73	\$10,784.72		\$21,569.45
400 Purchased Property Services				
440 Rentals	379.97	433.54		1,457.91
Total Purchased Property Services	\$379.97	\$433.54		\$1,457.91
500 Other Purchased Services				
530 Communications	109.79	109.78		219.57
580 Travel	98.01	98.00		196.01
Total Other Purchased Services	\$207.80	\$207.78		\$415.58
600 Supplies				
610 General Supplies	5,378.77	3,482.16		9,100.56
650 Supplies & Fees – Technology Related	75.18	75.18		150.36
Total Supplies	\$5,453.95	\$3,557.34		\$9,250.92
800 Other Objects				
810 Dues and Fees	25.97	82,897.96		82,923.93
Total Other Objects	\$25.97	\$82,897.96		\$82,923.93
Total 2100 Support Services – Students	\$1,710,865.14	\$1,720,823.72	\$77,365.07	\$3,570,688.70

General Fund (10)

2110 Supervision of Student Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	98,881.07	98,881.06		197,762.13
Total Personnel Services – Salaries	\$98,881.07	\$98,881.06		\$197,762.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	746.21	746.19		1,492.40
220 Social Security Contributions	7,495.52	7,495.51		14,991.03
230 PSERS Retirement Contributions	34,018.37	34,018.36		68,036.73
260 Workers' Compensation	3,169.62	3,169.62		6,339.24
270 Group Insurance – Self-Insurance	11,480.37	11,480.36		22,960.73
Total Personnel Services – Employee Benefits	\$56,910.09	\$56,910.04		\$113,820.13
300 Purchased Professional and Technical Services				
330 Other Professional Services	2,691.02	2,691.02		5,382.04
Total Purchased Professional and Technical Services	\$2,691.02	\$2,691.02		\$5,382.04
400 Purchased Property Services				
440 Rentals	235.89	235.89		471.78
Total Purchased Property Services	\$235.89	\$235.89		\$471.78
500 Other Purchased Services				
530 Communications	109.79	109.78		219.57
580 Travel	98.01	98.00		196.01
Total Other Purchased Services	\$207.80	\$207.78		\$415.58
600 Supplies				
610 General Supplies	435.01	435.00		870.01
Total Supplies	\$435.01	\$435.00		\$870.01
800 Other Objects				
810 Dues and Fees	25.97	25.96		51.93
Total Other Objects	\$25.97	\$25.96		\$51.93
Total 2110 Supervision of Student Services	\$159,386.85	\$159,386.75		\$318,773.60

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	98,881.07	98,881.06		197,762.13
Total Personnel Services – Salaries	\$98,881.07	\$98,881.06		\$197,762.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	746.21	746.19		1,492.40
220 Social Security Contributions	7,495.52	7,495.51		14,991.03
230 PSERS Retirement Contributions	34,018.37	34,018.36		68,036.73
260 Workers' Compensation	3,169.62	3,169.62		6,339.24
270 Group Insurance – Self-Insurance	11,480.37	11,480.36		22,960.73
Total Personnel Services – Employee Benefits	\$56,910.09	\$56,910.04		\$113,820.13
300 Purchased Professional and Technical Services				
330 Other Professional Services	2,691.02	2,691.02		5,382.04
Total Purchased Professional and Technical Services	\$2,691.02	\$2,691.02		\$5,382.04
400 Purchased Property Services				
440 Rentals	235.89	235.89		471.78
Total Purchased Property Services	\$235.89	\$235.89		\$471.78
500 Other Purchased Services				
530 Communications	109.79	109.78		219.57
580 Travel	98.01	98.00		196.01
Total Other Purchased Services	\$207.80	\$207.78		\$415.58
600 Supplies				
610 General Supplies	435.01	435.00		870.01
Total Supplies	\$435.01	\$435.00		\$870.01
800 Other Objects				
810 Dues and Fees	25.97	25.96		51.93
Total Other Objects	\$25.97	\$25.96		\$51.93
Total 2111 Supervision of Student Services – Head of Component	\$159,386.85	\$159,386.75		\$318,773.60

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	520,373.04	692,812.81		1,213,185.85
Total Personnel Services – Salaries	\$520,373.04	\$692,812.81		\$1,213,185.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,708.21	3,314.20		6,022.41
220 Social Security Contributions	38,394.96	51,501.70		89,896.66
230 PSERS Retirement Contributions	182,066.46	244,100.67		426,167.13
270 Group Insurance – Self-Insurance	127,825.61	173,318.74		301,144.35
280 Other Post-Employment Benefits (OPEB)		9,720.23		9,720.23
291 Other Retirement Plans		23,500.32		23,500.32
Total Personnel Services – Employee Benefits	\$350,995.24	\$505,455.86		\$856,451.10
400 Purchased Property Services				
440 Rentals	54.07	108.11		162.18
Total Purchased Property Services	\$54.07	\$108.11		\$162.18
600 Supplies				
610 General Supplies	1,896.60			1,896.60
Total Supplies	\$1,896.60			\$1,896.60
800 Other Objects				
810 Dues and Fees		82,872.00		82,872.00
Total Other Objects		\$82,872.00		\$82,872.00
Total 2120 Guidance Services	\$873,318.95	\$1,281,248.78		\$2,154,567.73

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General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	397,446.06	152,703.74		550,149.80
Total Personnel Services – Salaries	\$397,446.06	\$152,703.74		\$550,149.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,081.83	768.28		2,850.11
220 Social Security Contributions	29,514.51	11,510.12		41,024.63
230 PSERS Retirement Contributions	140,139.54	53,843.30		193,982.84
270 Group Insurance – Self-Insurance	94,026.27	38,935.00		132,961.27
280 Other Post-Employment Benefits (OPEB)	3,645.07	11,122.17		14,767.24
Total Personnel Services – Employee Benefits	\$269,407.22	\$116,178.87		\$385,586.09
300 Purchased Professional and Technical Services				
330 Other Professional Services	8,093.71	8,093.70		16,187.41
Total Purchased Professional and Technical Services	\$8,093.71	\$8,093.70		\$16,187.41
400 Purchased Property Services				
440 Rentals	90.01	89.54		179.55
Total Purchased Property Services	\$90.01	\$89.54		\$179.55
600 Supplies				
610 General Supplies	3,047.16	3,047.16		6,094.32
650 Supplies & Fees – Technology Related	75.18	75.18		150.36
Total Supplies	\$3,122.34	\$3,122.34		\$6,244.68
Total 2140 Psychological Services	\$678,159.34	\$280,188.19		\$958,347.53

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			61,914.00	61,914.00
Total Personnel Services – Salaries			\$61,914.00	\$61,914.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			4,535.63	4,535.63
230 PSERS Retirement Contributions			10,915.44	21,830.88
Total Personnel Services – Employee Benefits			\$15,451.07	\$26,366.51
600 Supplies				
610 General Supplies				239.63
Total Supplies				\$239.63
Total 2160 Social Work Services			\$77,365.07	\$88,520.14

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

27,120.87

Total Personnel Services – Salaries

\$27,120.87

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

169.78

220 Social Security Contributions

1,984.44

230 PSERS Retirement Contributions

9,562.73

270 Group Insurance – Self-Insurance

10,997.48

Total Personnel Services – Employee Benefits

\$22,714.43

400 Purchased Property Services

440 Rentals

644.40

Total Purchased Property Services

\$644.40

Total 2170 Student Accounting Services

\$50,479.70

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	648,827.44	482,545.60	348.54	1,131,721.58
Total Personnel Services – Salaries	\$648,827.44	\$482,545.60	\$348.54	\$1,131,721.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,590.99	2,943.04		6,534.03
220 Social Security Contributions	47,327.70	35,465.35		82,793.05
230 PSERS Retirement Contributions	224,474.47	168,423.67		392,898.14
240 Tuition Reimbursement	85,055.18	36,004.10		121,059.28
270 Group Insurance – Self-Insurance	170,609.35	116,071.24		286,680.59
292 Health Savings Accounts	461.01	461.01		922.02
Total Personnel Services – Employee Benefits	\$531,518.70	\$359,368.41		\$890,887.11
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	4,240.75	4,240.75	46,350.00	54,831.50
330 Other Professional Services	1,708.97	1,708.96		3,417.93
360 Employee Training and Development Services	3,316.90	3,858.10		7,175.00
Total Purchased Professional and Technical Services	\$9,266.62	\$9,807.81	\$46,350.00	\$65,424.43
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,663.58	2,663.58		5,327.16
440 Rentals	5,267.00	2,904.65		8,171.65
Total Purchased Property Services	\$7,930.58	\$5,568.23		\$13,498.81
500 Other Purchased Services				
530 Communications	12.48	12.47		24.95
580 Travel	4,254.32	7,935.95	1,645.17	13,835.44
Total Other Purchased Services	\$4,266.80	\$7,948.42	\$1,645.17	\$13,860.39
600 Supplies				
610 General Supplies	4,265.20	4,879.49		9,144.69
630 Food	632.35	632.35		1,264.70
640 Books and Periodicals	12,607.84	5,049.95		17,657.79
650 Supplies & Fees – Technology Related	15,929.02	15,412.27		31,341.29
Total Supplies	\$33,434.41	\$25,974.06		\$59,408.47
800 Other Objects				
810 Dues and Fees	651.15	1,460.84		2,111.99
Total Other Objects	\$651.15	\$1,460.84		\$2,111.99
Total 2200 Support Services – Instructional Staff	\$1,235,895.70	\$892,673.37	\$48,343.71	\$2,176,912.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2210 Supervision of Educational Media Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	1,708.97	1,708.96		3,417.93
Total Purchased Professional and Technical Services	\$1,708.97	\$1,708.96		\$3,417.93
Total 2210 Supervision of Educational Media Services	\$1,708.97	\$1,708.96		\$3,417.93

General Fund (10)

2211 Supervision of Educational Media Services – Head of Component

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	1,708.97	1,708.96		3,417.93
Total Purchased Professional and Technical Services	\$1,708.97	\$1,708.96		\$3,417.93
Total 2211 Supervision of Educational Media Services – Head of Component	\$1,708.97	\$1,708.96		\$3,417.93

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	448,641.70	217,604.62		666,246.32
Total Personnel Services – Salaries	\$448,641.70	\$217,604.62		\$666,246.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,239.13	1,022.95		3,262.08
220 Social Security Contributions	33,296.08	16,108.52		49,404.60
230 PSERS Retirement Contributions	157,930.67	76,574.29		234,504.96
270 Group Insurance – Self-Insurance	131,488.91	58,679.06		190,167.97
Total Personnel Services – Employee Benefits	\$324,954.79	\$152,384.82		\$477,339.61
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,663.58	2,663.58		5,327.16
440 Rentals	4,308.83	1,946.48		6,255.31
Total Purchased Property Services	\$6,972.41	\$4,610.06		\$11,582.47
600 Supplies				
610 General Supplies	1,580.78	2,195.10		3,775.88
640 Books and Periodicals	12,569.53	5,011.64		17,581.17
650 Supplies & Fees – Technology Related	15,457.21	14,890.48		30,347.69
Total Supplies	\$29,607.52	\$22,097.22		\$51,704.74
Total 2250 School Library Services	\$810,176.42	\$396,696.72		\$1,206,873.14

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	196,524.59	262,280.04	348.54	459,153.17
Total Personnel Services – Salaries	\$196,524.59	\$262,280.04	\$348.54	\$459,153.17
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,351.86	1,920.09		3,271.95
220 Social Security Contributions	13,755.42	19,157.17		32,912.59
230 PSERS Retirement Contributions	65,270.88	90,929.15		156,200.03
270 Group Insurance – Self-Insurance	39,120.44	57,392.18		96,512.62
292 Health Savings Accounts	461.01	461.01		922.02
Total Personnel Services – Employee Benefits	\$119,959.61	\$169,859.60		\$289,819.21
400 Purchased Property Services				
440 Rentals	958.17	958.17		1,916.34
Total Purchased Property Services	\$958.17	\$958.17		\$1,916.34
500 Other Purchased Services				
530 Communications	12.48	12.47		24.95
Total Other Purchased Services	\$12.48	\$12.47		\$24.95
600 Supplies				
610 General Supplies	2,402.44	2,402.42		4,804.86
Total Supplies	\$2,402.44	\$2,402.42		\$4,804.86
800 Other Objects				
810 Dues and Fees	651.15	651.14		1,302.29
Total Other Objects	\$651.15	\$651.14		\$1,302.29
Total 2260 Instruction and Curriculum Development Services	\$320,508.44	\$436,163.84	\$348.54	\$757,020.82

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,661.15	2,660.94		6,322.09
Total Personnel Services – Salaries	\$3,661.15	\$2,660.94		\$6,322.09
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	276.20	199.66		475.86
230 PSERS Retirement Contributions	1,272.92	920.23		2,193.15
240 Tuition Reimbursement	85,055.18	36,004.10		121,059.28
Total Personnel Services – Employee Benefits	\$86,604.30	\$37,123.99		\$123,728.29
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	4,240.75	4,240.75	46,350.00	54,831.50
360 Employee Training and Development Services	3,316.90	3,858.10		7,175.00
Total Purchased Professional and Technical Services	\$7,557.65	\$8,098.85	\$46,350.00	\$62,006.50
500 Other Purchased Services				
580 Travel	4,254.32	7,935.95	1,645.17	13,835.44
Total Other Purchased Services	\$4,254.32	\$7,935.95	\$1,645.17	\$13,835.44
600 Supplies				
610 General Supplies	281.98	281.97		563.95
630 Food	632.35	632.35		1,264.70
640 Books and Periodicals	38.31	38.31		76.62
650 Supplies & Fees – Technology Related	471.81	521.79		993.60
Total Supplies	\$1,424.45	\$1,474.42		\$2,898.87
800 Other Objects				
810 Dues and Fees		809.70		809.70
Total Other Objects		\$809.70		\$809.70
Total 2270 Instructional Staff Professional Development Services	\$103,501.87	\$58,103.85	\$47,995.17	\$209,600.89

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General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,208,699.39	707,118.26		2,457,096.74
Total Personnel Services – Salaries	\$1,208,699.39	\$707,118.26		\$2,457,096.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,995.65	5,630.02		18,853.20
220 Social Security Contributions	90,478.18	52,645.17		183,027.49
230 PSERS Retirement Contributions	421,050.64	245,329.06		844,635.29
270 Group Insurance – Self-Insurance	294,208.08	182,062.54		582,867.82
280 Other Post-Employment Benefits (OPEB)	2,742.15	5,482.66		8,224.81
291 Other Retirement Plans	9,204.14			40,142.24
292 Health Savings Accounts	2,750.10	2,136.88		9,295.96
Total Personnel Services – Employee Benefits	\$829,428.94	\$493,286.33		\$1,687,046.81
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				65,379.36
322 Professional Educational Services – Ius				133,448.44
329 Professional Educational Services – Other		2,336.54		2,336.54
330 Other Professional Services				134,448.67
350 Security / Safety Services				1,897.12
Total Purchased Professional and Technical Services		\$2,336.54		\$337,510.13
400 Purchased Property Services				
440 Rentals	25,517.79	2,820.14		38,537.57
Total Purchased Property Services	\$25,517.79	\$2,820.14		\$38,537.57
500 Other Purchased Services				
520 Insurance – General				29,459.53
530 Communications	5,651.04	6,848.66		22,472.86
541 Advertising Related to Federal Grant Awards				1,196.17
550 Printing and Binding				28,695.87
580 Travel		1,994.00		3,202.47
Total Other Purchased Services	\$5,651.04	\$8,842.66		\$85,026.90
600 Supplies				
610 General Supplies	17,067.97	8,697.16		37,182.16
630 Food	443.82	1,237.22		5,935.36
640 Books and Periodicals				540.79
650 Supplies & Fees – Technology Related	2,233.78	4,991.22		42,274.68
Total Supplies	\$19,745.57	\$14,925.60		\$85,932.99
700 Property				
762 Capitalized Equipment - Replacement	1,380.28	2,759.72		4,140.00
Total Property	\$1,380.28	\$2,759.72		\$4,140.00
800 Other Objects				
810 Dues and Fees	1,292.66	2,525.61		25,160.57
Total Other Objects	\$1,292.66	\$2,525.61		\$25,160.57
Total 2300 Support Services – Administration	\$2,091,715.67	\$1,234,614.86		\$4,720,451.71

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General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

310	Official / Administrative Services		2,125.00
330	Other Professional Services		52,979.78

Total	Purchased Professional and Technical Services		\$55,104.78
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500 Other Purchased Services

520	Insurance – General		447.00
541	Advertising Related to Federal Grant Awards		535.69

Total	Other Purchased Services		\$982.69
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600 Supplies

610	General Supplies		560.26
630	Food		250.00
650	Supplies & Fees – Technology Related		4,200.00

Total	Supplies		\$5,010.26
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800 Other Objects

810	Dues and Fees		16,698.04
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Total	Other Objects		\$16,698.04
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Total	2310 Board Services		\$77,795.77
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General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

743.75

Total Other Purchased Services

\$743.75

Total 2320 Board Treasurer Services

\$743.75

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				15,499.35
Total Personnel Services – Salaries				\$15,499.35
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,185.71
Total Personnel Services – Employee Benefits				\$1,185.71
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				63,254.36
322 Professional Educational Services – lus				133,448.44
Total Purchased Professional and Technical Services				\$196,702.80
500 Other Purchased Services				
520 Insurance – General				28,268.78
530 Communications				9,667.16
541 Advertising Related to Federal Grant Awards				660.48
550 Printing and Binding				20,599.27
Total Other Purchased Services				\$59,195.69
Total 2330 Tax Assessment and Collection Services				\$272,583.55

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General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

73,488.89

Total Purchased Professional and Technical Services

\$73,488.89

Total 2350 Legal and Accounting Services

\$73,488.89

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			486,232.75
Total Personnel Services – Salaries				\$486,232.75
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			3,972.43
	220 Social Security Contributions			35,777.88
	230 PSERS Retirement Contributions			164,421.78
	270 Group Insurance – Self-Insurance			88,123.94
	291 Other Retirement Plans			30,938.10
	292 Health Savings Accounts			3,158.98
Total Personnel Services – Employee Benefits				\$326,393.11
300	<u>Purchased Professional and Technical Services</u>			
	350 Security / Safety Services			800.00
Total Purchased Professional and Technical Services				\$800.00
400	<u>Purchased Property Services</u>			
	440 Rentals			758.57
Total Purchased Property Services				\$758.57
500	<u>Other Purchased Services</u>			
	530 Communications	142.69	142.68	285.37
	580 Travel			1,208.47
Total Other Purchased Services		\$142.69	\$142.68	\$1,493.84
600	<u>Supplies</u>			
	610 General Supplies			5,521.14
	630 Food			4,004.32
	640 Books and Periodicals			540.79
	650 Supplies & Fees – Technology Related			30,849.68
Total Supplies				\$40,915.93
800	<u>Other Objects</u>			
	810 Dues and Fees			4,644.26
Total Other Objects				\$4,644.26
Total 2360 Office of the Superintendent / Executive Director Services		\$142.69	\$142.68	\$861,238.46

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General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,208,699.39	707,118.26		1,915,817.65
Total Personnel Services – Salaries	\$1,208,699.39	\$707,118.26		\$1,915,817.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,995.65	5,630.02		14,625.67
220 Social Security Contributions	90,478.18	52,645.17		143,123.35
230 PSERS Retirement Contributions	421,050.64	245,329.06		666,379.70
270 Group Insurance – Self-Insurance	294,208.08	182,062.54		476,270.62
280 Other Post-Employment Benefits (OPEB)	2,742.15	5,482.66		8,224.81
291 Other Retirement Plans	9,204.14			9,204.14
292 Health Savings Accounts	2,750.10	2,136.88		4,886.98
Total Personnel Services – Employee Benefits	\$829,428.94	\$493,286.33		\$1,322,715.27
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		2,336.54		2,336.54
Total Purchased Professional and Technical Services		\$2,336.54		\$2,336.54
400 Purchased Property Services				
440 Rentals	25,517.79	2,820.14		28,337.93
Total Purchased Property Services	\$25,517.79	\$2,820.14		\$28,337.93
500 Other Purchased Services				
530 Communications	5,508.35	6,705.98		12,214.33
580 Travel		1,994.00		1,994.00
Total Other Purchased Services	\$5,508.35	\$8,699.98		\$14,208.33
600 Supplies				
610 General Supplies	17,067.97	8,697.16		25,765.13
630 Food	443.82	1,237.22		1,681.04
650 Supplies & Fees – Technology Related	2,233.78	4,991.22		7,225.00
Total Supplies	\$19,745.57	\$14,925.60		\$34,671.17
700 Property				
762 Capitalized Equipment - Replacement	1,380.28	2,759.72		4,140.00
Total Property	\$1,380.28	\$2,759.72		\$4,140.00
800 Other Objects				
810 Dues and Fees	1,292.66	2,525.61		3,818.27
Total Other Objects	\$1,292.66	\$2,525.61		\$3,818.27
Total 2380 Office of the Principal Services	\$2,091,572.98	\$1,234,472.18		\$3,326,045.16

General Fund (10)

2390 Other Administration Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 39,546.99

Total Personnel Services – Salaries \$39,546.99

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 255.10

220 Social Security Contributions 2,940.55

230 PSERS Retirement Contributions 13,833.81

270 Group Insurance – Self-Insurance 18,473.26

292 Health Savings Accounts 1,250.00

Total Personnel Services – Employee Benefits \$36,752.72

300 Purchased Professional and Technical Services

330 Other Professional Services 7,980.00

350 Security / Safety Services 1,097.12

Total Purchased Professional and Technical Services \$9,077.12

400 Purchased Property Services

440 Rentals 9,441.07

Total Purchased Property Services \$9,441.07

500 Other Purchased Services

530 Communications 306.00

550 Printing and Binding 8,096.60

Total Other Purchased Services \$8,402.60

600 Supplies

610 General Supplies 5,335.63

Total Supplies \$5,335.63

Total 2390 Other Administration Services \$108,556.13

General Fund (10)

2400 Support Services – Pupil Health

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 752,439.25

Total Personnel Services – Salaries \$752,439.25

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 3,493.91

220 Social Security Contributions 55,875.08

230 PSERS Retirement Contributions 259,674.71

260 Workers' Compensation 2,030.33

270 Group Insurance – Self-Insurance 174,941.17

291 Other Retirement Plans 12,531.90

Total Personnel Services – Employee Benefits \$508,547.10

300 Purchased Professional and Technical Services

330 Other Professional Services 16,416.25

340 Technical Services 525.00

350 Security / Safety Services 481.00

Total Purchased Professional and Technical Services \$17,422.25

400 Purchased Property Services

410 Cleaning Services 30.00

440 Rentals 1,219.37

Total Purchased Property Services \$1,249.37

600 Supplies

610 General Supplies 12,688.34

650 Supplies & Fees – Technology Related 13,148.00

Total Supplies \$25,836.34

800 Other Objects

810 Dues and Fees 176.11

Total Other Objects \$176.11

Total 2400 Support Services – Pupil Health \$1,305,670.42

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General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

16,316.25

340 Technical Services

525.00

Total Purchased Professional and Technical Services

\$16,841.25

400 Purchased Property Services

410 Cleaning Services

30.00

Total Purchased Property Services

\$30.00

Total 2420 Medical Services

\$16,871.25

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General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

100.00

Total Purchased Professional and Technical Services

\$100.00

Total 2430 Dental Services

\$100.00

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				731,545.71
Total Personnel Services – Salaries				\$731,545.71
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,404.72
220 Social Security Contributions				54,331.33
230 PSERS Retirement Contributions				253,308.26
260 Workers' Compensation				2,030.33
270 Group Insurance – Self-Insurance				170,775.58
291 Other Retirement Plans				12,531.90
Total Personnel Services – Employee Benefits				\$496,382.12
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				481.00
Total Purchased Professional and Technical Services				\$481.00
400 <u>Purchased Property Services</u>				
440 Rentals				1,219.37
Total Purchased Property Services				\$1,219.37
600 <u>Supplies</u>				
610 General Supplies				12,688.34
650 Supplies & Fees – Technology Related				13,148.00
Total Supplies				\$25,836.34
800 <u>Other Objects</u>				
810 Dues and Fees				176.11
Total Other Objects				\$176.11
Total 2440 Nursing Services				\$1,255,640.65

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2450 Nonpublic Health Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				20,893.54
Total Personnel Services – Salaries				\$20,893.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				89.19
220 Social Security Contributions				1,543.75
230 PSERS Retirement Contributions				6,366.45
270 Group Insurance – Self-Insurance				4,165.59
Total Personnel Services – Employee Benefits				\$12,164.98
Total 2450 Nonpublic Health Services				\$33,058.52

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General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 646,415.05

Total Personnel Services – Salaries \$646,415.05

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 4,774.35

220 Social Security Contributions 46,216.72

230 PSERS Retirement Contributions 219,474.20

260 Workers' Compensation 2,132.55

270 Group Insurance – Self-Insurance 213,528.43

280 Other Post-Employment Benefits (OPEB) 10,467.94

291 Other Retirement Plans 10,000.00

292 Health Savings Accounts 2,250.00

Total Personnel Services – Employee Benefits \$508,844.19

300 Purchased Professional and Technical Services

310 Official / Administrative Services 1,975.53

330 Other Professional Services 10,049.20

340 Technical Services 41,808.00

Total Purchased Professional and Technical Services \$53,832.73

400 Purchased Property Services

440 Rentals 3,532.08

Total Purchased Property Services \$3,532.08

500 Other Purchased Services

530 Communications 2,086.11

541 Advertising Related to Federal Grant Awards 1,357.76

550 Printing and Binding 130.00

580 Travel 51.75

Total Other Purchased Services \$3,625.62

600 Supplies

610 General Supplies 7,768.22

650 Supplies & Fees – Technology Related 36,334.47

Total Supplies \$44,102.69

700 Property

738 Technology Software Lease and Other Right-to-Use Arrangements 30,732.69

752 Capital Equipment – Original and Additional 3,531.00

Total Property \$34,263.69

800 Other Objects

810 Dues and Fees 7,970.21

Total Other Objects \$7,970.21

Total 2500 Support Services – Business \$1,302,586.26

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				646,415.05
Total Personnel Services – Salaries				\$646,415.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				4,774.35
220 Social Security Contributions				46,216.72
230 PSERS Retirement Contributions				219,474.20
260 Workers' Compensation				2,132.55
270 Group Insurance – Self-Insurance				213,528.43
280 Other Post-Employment Benefits (OPEB)				10,467.94
291 Other Retirement Plans				10,000.00
292 Health Savings Accounts				2,250.00
Total Personnel Services – Employee Benefits				\$508,844.19
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				1,975.53
330 Other Professional Services				10,049.20
340 Technical Services				41,808.00
Total Purchased Professional and Technical Services				\$53,832.73
400 Purchased Property Services				
440 Rentals				3,532.08
Total Purchased Property Services				\$3,532.08
500 Other Purchased Services				
530 Communications				2,086.11
541 Advertising Related to Federal Grant Awards				1,357.76
550 Printing and Binding				130.00
580 Travel				51.75
Total Other Purchased Services				\$3,625.62
600 Supplies				
610 General Supplies				7,768.22
650 Supplies & Fees – Technology Related				36,334.47
Total Supplies				\$44,102.69
700 Property				
738 Technology Software Lease and Other Right-to-Use Arrangements				30,732.69
752 Capital Equipment – Original and Additional				3,531.00
Total Property				\$34,263.69
800 Other Objects				
810 Dues and Fees				7,970.21
Total Other Objects				\$7,970.21
Total 2510 Fiscal Services				\$1,302,586.26

General Fund (10)

2512 Budgeting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

71,800.00

Total Personnel Services – Salaries

\$71,800.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

687.96

220 Social Security Contributions

5,350.53

230 PSERS Retirement Contributions

25,316.72

270 Group Insurance – Self-Insurance

22,185.41

280 Other Post-Employment Benefits (OPEB)

9,720.23

292 Health Savings Accounts

750.00

Total Personnel Services – Employee Benefits

\$64,010.85

600 Supplies

610 General Supplies

1,895.00

Total Supplies

\$1,895.00

800 Other Objects

810 Dues and Fees

279.36

Total Other Objects

\$279.36

Total 2512 Budgeting Services

\$137,985.21

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			109,957.70
Total Personnel Services – Salaries				\$109,957.70
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			678.86
	220 Social Security Contributions			7,567.83
	230 PSERS Retirement Contributions			38,771.05
	270 Group Insurance – Self-Insurance			44,936.71
Total Personnel Services – Employee Benefits				\$91,954.45
300	<u>Purchased Professional and Technical Services</u>			
	340 Technical Services			3,648.00
Total Purchased Professional and Technical Services				\$3,648.00
800	<u>Other Objects</u>			
	810 Dues and Fees			338.72
Total Other Objects				\$338.72
Total 2513 Receiving and Disbursing Funds Services				\$205,898.87

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

62,900.85

Total Personnel Services – Salaries

\$62,900.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

365.54

220 Social Security Contributions

4,745.68

230 PSERS Retirement Contributions

19,898.13

270 Group Insurance – Self-Insurance

25,676.36

Total Personnel Services – Employee Benefits

\$50,685.71

800 Other Objects

810 Dues and Fees

169.36

Total Other Objects

\$169.36

Total 2514 Payroll Services

\$113,755.92

General Fund (10)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

102,186.62

Total Personnel Services – Salaries

\$102,186.62

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

874.90

220 Social Security Contributions

7,650.21

230 PSERS Retirement Contributions

34,696.66

270 Group Insurance – Self-Insurance

23,147.02

292 Health Savings Accounts

750.00

Total Personnel Services – Employee Benefits

\$67,118.79

500 Other Purchased Services

580 Travel

51.75

Total Other Purchased Services

\$51.75

800 Other Objects

810 Dues and Fees

399.36

Total Other Objects

\$399.36

Total 2515 Financial Accounting Services

\$169,756.52

General Fund (10)

2519 Other Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				121,510.14
Total Personnel Services – Salaries				\$121,510.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				626.20
220 Social Security Contributions				8,968.61
230 PSERS Retirement Contributions				40,333.12
260 Workers' Compensation				2,132.55
270 Group Insurance – Self-Insurance				51,208.68
Total Personnel Services – Employee Benefits				\$103,269.16
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				1,975.53
330 Other Professional Services				10,049.20
340 Technical Services				38,160.00
Total Purchased Professional and Technical Services				\$50,184.73
400 Purchased Property Services				
440 Rentals				3,532.08
Total Purchased Property Services				\$3,532.08
500 Other Purchased Services				
530 Communications				2,086.11
541 Advertising Related to Federal Grant Awards				1,357.76
550 Printing and Binding				130.00
Total Other Purchased Services				\$3,573.87
600 Supplies				
610 General Supplies				5,873.22
650 Supplies & Fees – Technology Related				36,334.47
Total Supplies				\$42,207.69
700 Property				
738 Technology Software Lease and Other Right-to-Use Arrangements				30,732.69
752 Capital Equipment – Original and Additional				3,531.00
Total Property				\$34,263.69
800 Other Objects				
810 Dues and Fees				6,614.05
Total Other Objects				\$6,614.05
Total 2519 Other Fiscal Services				\$365,155.41

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

Total Property				\$46,147.42
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800 Other Objects

810 Dues and Fees

4,354.56

Total Other Objects				\$4,354.56
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Total 2600 Operation and Maintenance of Plant Services	\$231,873.96	\$198,032.19		\$9,339,577.64
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General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

270,326.91

Total Personnel Services – Salaries

\$270,326.91

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,194.92

220 Social Security Contributions

20,187.85

230 PSERS Retirement Contributions

94,715.99

270 Group Insurance – Self-Insurance

64,798.76

280 Other Post-Employment Benefits (OPEB)

12,150.32

292 Health Savings Accounts

1,402.00

Total Personnel Services – Employee Benefits

\$195,449.84

400 Purchased Property Services

440 Rentals

339.81

Total Purchased Property Services

\$339.81

800 Other Objects

810 Dues and Fees

338.69

Total Other Objects

\$338.69

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$466,455.25

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

177,791.35

Total Personnel Services – Salaries

\$177,791.35

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,381.90

220 Social Security Contributions

13,368.81

230 PSERS Retirement Contributions

62,088.15

270 Group Insurance – Self-Insurance

43,663.23

292 Health Savings Accounts

652.00

Total Personnel Services – Employee Benefits

\$121,154.09

800 Other Objects

810 Dues and Fees

169.35

Total Other Objects

\$169.35

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

\$299,114.79

General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

92,535.56

Total Personnel Services – Salaries

\$92,535.56

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

813.02

220 Social Security Contributions

6,819.04

230 PSERS Retirement Contributions

32,627.84

270 Group Insurance – Self-Insurance

21,135.53

280 Other Post-Employment Benefits (OPEB)

12,150.32

292 Health Savings Accounts

750.00

Total Personnel Services – Employee Benefits

\$74,295.75

400 Purchased Property Services

440 Rentals

339.81

Total Purchased Property Services

\$339.81

800 Other Objects

810 Dues and Fees

169.34

Total Other Objects

\$169.34

Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

\$167,340.46

General Fund (10)

2620 Operation of Buildings Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 2,977,865.10

Total Personnel Services – Salaries \$2,977,865.10

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 16,766.66

220 Social Security Contributions 218,279.74

230 PSERS Retirement Contributions 1,045,410.96

250 Unemployment Compensation 724.05

260 Workers' Compensation 12,853.74

270 Group Insurance – Self-Insurance 1,122,793.87

280 Other Post-Employment Benefits (OPEB) 9,720.23

291 Other Retirement Plans 14,148.99

Total Personnel Services – Employee Benefits \$2,440,698.24

300 Purchased Professional and Technical Services

330 Other Professional Services 24,060.00

340 Technical Services 129,659.36

350 Security / Safety Services 79,894.90

390 Other Purchased Professional and Technical Services 17,900.30

Total Purchased Professional and Technical Services \$251,514.56

400 Purchased Property Services

410 Cleaning Services 57,516.53

420 Utility Services 117,944.82

430 Repairs and Maintenance Services 353,349.55

440 Rentals 5,421.38

460 Extermination Services 6,807.00

Total Purchased Property Services \$541,039.28

500 Other Purchased Services

523 General Property and Liability Insurance 366,054.00

530 Communications 56,730.21

580 Travel 241.10

Total Other Purchased Services \$423,025.31

600 Supplies

610 General Supplies 171,329.07 155,748.16 327,077.23

620 Energy 885,155.13

650 Supplies & Fees – Technology Related 2,995.00

Total Supplies \$171,329.07 \$155,748.16 \$1,215,227.36

700 Property

752 Capital Equipment – Original and Additional 3,080.52

762 Capitalized Equipment - Replacement 6,692.24

Total Property \$9,772.76

800 Other Objects

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
800 Other Objects				
810 Dues and Fees				1,336.13
Total Other Objects				\$1,336.13
Total 2620 Operation of Buildings Services	\$171,329.07	\$155,748.16		\$7,860,478.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2630 Care and Upkeep of Grounds Services				
400 Purchased Property Services				
410 Cleaning Services				59,320.00
430 Repairs and Maintenance Services				27,927.58
440 Rentals				18,124.86
Total Purchased Property Services				\$105,372.44
600 Supplies				
610 General Supplies	35,949.67	17,721.39		53,671.06
Total Supplies	\$35,949.67	\$17,721.39		\$53,671.06
700 Property				
762 Capitalized Equipment - Replacement				3,157.35
Total Property				\$3,157.35
Total 2630 Care and Upkeep of Grounds Services	\$35,949.67	\$17,721.39		\$162,200.85

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General Fund (10)

2640 Care and Upkeep of Equipment Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

27,224.31

Total Property

\$27,224.31

Total 2640 Care and Upkeep of Equipment Services

\$27,224.31

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				7,100.62
Total Purchased Property Services				\$7,100.62
600 Supplies				
610 General Supplies	4,449.74	4,449.72		8,899.46
620 Energy				18,011.52
Total Supplies	\$4,449.74	\$4,449.72		\$26,910.98
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$4,449.74	\$4,449.72		\$34,011.60

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General Fund (10)

2660 Safety and Security Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			444,856.78
Total Personnel Services – Salaries				\$444,856.78
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			2,656.47
	220 Social Security Contributions			33,528.53
	230 PSERS Retirement Contributions			153,598.92
	270 Group Insurance – Self-Insurance			73,517.94
	292 Health Savings Accounts			2,104.66
Total Personnel Services – Employee Benefits				\$265,406.52
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			1,412.50
	340 Technical Services			285.00
	350 Security / Safety Services			125.00
Total Purchased Professional and Technical Services				\$1,822.50
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			5,163.76
	440 Rentals			188.49
Total Purchased Property Services				\$5,352.25
500	<u>Other Purchased Services</u>			
	523 General Property and Liability Insurance			8,995.00
	530 Communications			9.66
	580 Travel			2,678.82
Total Other Purchased Services				\$11,683.48
600	<u>Supplies</u>			
	610 General Supplies	20,145.48	20,112.92	40,258.40
	620 Energy			769.45
	630 Food			368.50
	640 Books and Periodicals			197.10
	650 Supplies & Fees – Technology Related			9,819.17
Total Supplies		\$20,145.48	\$20,112.92	\$51,412.62
700	<u>Property</u>			
	756 Capitalized Technology Equipment – Original			5,993.00
Total Property				\$5,993.00
800	<u>Other Objects</u>			
	810 Dues and Fees			2,679.74
Total Other Objects				\$2,679.74
Total 2660 Safety and Security Services		\$20,145.48	\$20,112.92	\$789,206.89

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				108,571.13
Total Personnel Services – Salaries				\$108,571.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				928.73
220 Social Security Contributions				8,127.30
230 PSERS Retirement Contributions				38,282.32
270 Group Insurance – Self-Insurance				33,485.53
Total Personnel Services – Employee Benefits				\$80,823.88
300 Purchased Professional and Technical Services				
330 Other Professional Services				394.37
340 Technical Services				12,284.07
Total Purchased Professional and Technical Services				\$12,678.44
400 Purchased Property Services				
440 Rentals				59.83
Total Purchased Property Services				\$59.83
500 Other Purchased Services				
511 Student Transportation Services from Another LEA Within the State				714,946.80
513 Contracted Carriers				4,300,364.82
516 Student Transportation Services From the IU				136,629.23
Total Other Purchased Services				\$5,151,940.85
600 Supplies				
610 General Supplies				331.14
Total Supplies				\$331.14
800 Other Objects				
810 Dues and Fees				340.23
Total Other Objects				\$340.23
Total 2700 Student Transportation Services				\$5,354,745.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2710 Supervision of Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				108,571.13
Total Personnel Services – Salaries				\$108,571.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				928.73
220 Social Security Contributions				8,127.30
230 PSERS Retirement Contributions				38,282.32
270 Group Insurance – Self-Insurance				33,485.53
Total Personnel Services – Employee Benefits				\$80,823.88
300 Purchased Professional and Technical Services				
330 Other Professional Services				394.37
340 Technical Services				12,284.07
Total Purchased Professional and Technical Services				\$12,678.44
400 Purchased Property Services				
440 Rentals				59.83
Total Purchased Property Services				\$59.83
600 Supplies				
610 General Supplies				331.14
Total Supplies				\$331.14
800 Other Objects				
810 Dues and Fees				340.23
Total Other Objects				\$340.23
Total 2710 Supervision of Student Transportation Services				\$202,804.65

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2719 Supervision of Student Transportation Services – All Other Supervision				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				394.37
Total Purchased Professional and Technical Services				\$394.37
Total 2719 Supervision of Student Transportation Services – All Other Supervision				\$394.37

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General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

4,300,364.82

516 Student Transportation Services From the IU

136,629.23

Total Other Purchased Services

\$4,436,994.05

Total 2720 Vehicle Operation Services

\$4,436,994.05

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General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State

707,544.30

Total Other Purchased Services

\$707,544.30

Total 2750 Nonpublic Transportation

\$707,544.30

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General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State

7,402.50

Total Other Purchased Services

\$7,402.50

Total 2790 Other Student Transportation Services

\$7,402.50

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

634,571.85

Total Personnel Services – Salaries

\$634,571.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

4,275.32

220 Social Security Contributions

47,009.69

230 PSERS Retirement Contributions

218,799.99

260 Workers' Compensation

2,483.11

270 Group Insurance – Self-Insurance

169,561.37

292 Health Savings Accounts

750.00

Total Personnel Services – Employee Benefits

\$442,879.48

300 Purchased Professional and Technical Services

340 Technical Services

5,062.00

Total Purchased Professional and Technical Services

\$5,062.00

400 Purchased Property Services

430 Repairs and Maintenance Services

9,360.00

440 Rentals

10.20

Total Purchased Property Services

\$9,370.20

500 Other Purchased Services

530 Communications

44,289.71

Total Other Purchased Services

\$44,289.71

600 Supplies

610 General Supplies

1,798.00

650 Supplies & Fees – Technology Related

47,247.33

Total Supplies

\$49,045.33

Total 2820 Information Services

\$1,185,218.57

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General Fund (10)

2821 Supervision of Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

156,317.93

Total Personnel Services – Salaries

\$156,317.93

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,229.10

220 Social Security Contributions

11,800.77

230 PSERS Retirement Contributions

52,686.08

260 Workers' Compensation

2,483.11

270 Group Insurance – Self-Insurance

21,443.24

292 Health Savings Accounts

750.00

Total Personnel Services – Employee Benefits

\$90,392.30

300 Purchased Professional and Technical Services

340 Technical Services

5,062.00

Total Purchased Professional and Technical Services

\$5,062.00

400 Purchased Property Services

430 Repairs and Maintenance Services

9,360.00

440 Rentals

10.20

Total Purchased Property Services

\$9,370.20

500 Other Purchased Services

530 Communications

44,289.71

Total Other Purchased Services

\$44,289.71

600 Supplies

610 General Supplies

1,798.00

650 Supplies & Fees – Technology Related

47,247.33

Total Supplies

\$49,045.33

Total 2821 Supervision of Information Services

\$354,477.47

General Fund (10)

2824 Management Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

97,840.76

Total Personnel Services – Salaries

\$97,840.76

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

846.95

220 Social Security Contributions

6,854.14

230 PSERS Retirement Contributions

33,220.90

270 Group Insurance – Self-Insurance

20,827.82

Total Personnel Services – Employee Benefits

\$61,749.81

Total 2824 Management Information Services

\$159,590.57

General Fund (10)

2829 Other Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

380,413.16

Total Personnel Services – Salaries

\$380,413.16

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,199.27

220 Social Security Contributions

28,354.78

230 PSERS Retirement Contributions

132,893.01

270 Group Insurance – Self-Insurance

127,290.31

Total Personnel Services – Employee Benefits

\$290,737.37

Total 2829 Other Information Services

\$671,150.53

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General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				136,278.95
Total Personnel Services – Salaries				\$136,278.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,202.42
220 Social Security Contributions				10,112.13
230 PSERS Retirement Contributions				47,716.62
240 Tuition Reimbursement				12,650.10
270 Group Insurance – Self-Insurance				33,178.60
292 Health Savings Accounts				750.00
Total Personnel Services – Employee Benefits				\$105,609.87
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				15,000.00
330 Other Professional Services				8,490.00
360 Employee Training and Development Services				19,724.37
Total Purchased Professional and Technical Services				\$43,214.37
400 Purchased Property Services				
440 Rentals				580.68
Total Purchased Property Services				\$580.68
500 Other Purchased Services				
541 Advertising Related to Federal Grant Awards				255.00
580 Travel			994.12	11,364.30
Total Other Purchased Services			\$994.12	\$11,619.30
600 Supplies				
610 General Supplies				1,366.65
630 Food				1,293.04
Total Supplies				\$2,659.69
800 Other Objects				
810 Dues and Fees				510.00
890 Miscellaneous Expenditures				806.90
Total Other Objects				\$1,316.90
Total 2830 Staff Services			\$994.12	\$301,279.76

General Fund (10)

2831 Supervision of Staff Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			136,278.95
Total Personnel Services – Salaries				\$136,278.95
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			1,202.42
	220 Social Security Contributions			10,112.13
	230 PSERS Retirement Contributions			47,716.62
	270 Group Insurance – Self-Insurance			33,178.60
	292 Health Savings Accounts			750.00
Total Personnel Services – Employee Benefits				\$92,959.77
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			8,490.00
Total Purchased Professional and Technical Services				\$8,490.00
400	<u>Purchased Property Services</u>			
	440 Rentals			580.68
Total Purchased Property Services				\$580.68
500	<u>Other Purchased Services</u>			
	541 Advertising Related to Federal Grant Awards			255.00
Total Other Purchased Services				\$255.00
600	<u>Supplies</u>			
	610 General Supplies			1,366.65
	630 Food			1,293.04
Total Supplies				\$2,659.69
800	<u>Other Objects</u>			
	810 Dues and Fees			425.00
Total Other Objects				\$425.00
Total 2831 Supervision of Staff Services				\$241,649.09

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General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

806.90

Total Other Objects

\$806.90

Total 2832 Recruitment and Placement Services

\$806.90

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				6,413.10
Total Personnel Services – Employee Benefits				\$6,413.10
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				15,000.00
360 Employee Training and Development Services				5,650.00
Total Purchased Professional and Technical Services				\$20,650.00
500 Other Purchased Services				
580 Travel			994.12	5,864.87
Total Other Purchased Services			\$994.12	\$5,864.87
800 Other Objects				
810 Dues and Fees				85.00
Total Other Objects				\$85.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$994.12	\$33,012.97

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

6,237.00

Total Personnel Services – Employee Benefits

\$6,237.00

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

14,074.37

Total Purchased Professional and Technical Services

\$14,074.37

500 Other Purchased Services

580 Travel

5,499.43

Total Other Purchased Services

\$5,499.43

Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

\$25,810.80

General Fund (10)

2840 Data Processing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

75,336.56

Total Personnel Services – Salaries

\$75,336.56

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

244.14

220 Social Security Contributions

5,565.92

230 PSERS Retirement Contributions

26,563.65

270 Group Insurance – Self-Insurance

47,056.23

Total Personnel Services – Employee Benefits

\$79,429.94

400 Purchased Property Services

440 Rentals

0.11

Total Purchased Property Services

\$0.11

Total 2840 Data Processing Services

\$154,766.61

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General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

45,884.63

Total Other Purchased Services

\$45,884.63

Total 2900 Other Support Services

\$45,884.63

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

45,884.63

Total Other Purchased Services

\$45,884.63

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$45,884.63

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General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 936,986.15

Total Personnel Services – Salaries

\$936,986.15

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,204.58

220 Social Security Contributions 71,209.13

230 PSERS Retirement Contributions 289,321.36

250 Unemployment Compensation 22.56

260 Workers' Compensation 3,169.62

270 Group Insurance – Self-Insurance 43,896.88

Total Personnel Services – Employee Benefits

\$408,824.13

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 250.00

330 Other Professional Services 46,657.00

340 Technical Services 7,216.35

350 Security / Safety Services 96,607.09

Total Purchased Professional and Technical Services

\$150,730.44

400 Purchased Property Services

410 Cleaning Services 6,404.00

430 Repairs and Maintenance Services 4,402.50

440 Rentals 12,597.90

Total Purchased Property Services

\$23,404.40

500 Other Purchased Services

510 Student Transportation Services 98,664.76

530 Communications 1,129.45

580 Travel 19,122.02

Total Other Purchased Services

\$118,916.23

600 Supplies

610 General Supplies 123,065.74

620 Energy 314.44

630 Food 1,163.19

640 Books and Periodicals 173.77

650 Supplies & Fees – Technology Related 62.00

Total Supplies

\$124,779.14

800 Other Objects

810 Dues and Fees 6,988.50

880 Refunds of Prior Years' Receipts 113,691.92

890 Miscellaneous Expenditures 75,060.91

Total Other Objects

\$195,741.33

Total 3000 Operation of Non-Instructional Services

\$1,959,381.82

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			936,986.15
Total Personnel Services – Salaries				\$936,986.15
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			1,204.58
	220 Social Security Contributions			71,209.13
	230 PSERS Retirement Contributions			289,321.36
	250 Unemployment Compensation			22.56
	260 Workers' Compensation			3,169.62
	270 Group Insurance – Self-Insurance			43,896.88
Total Personnel Services – Employee Benefits				\$408,824.13
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			46,657.00
	340 Technical Services			7,216.35
	350 Security / Safety Services			14,017.09
Total Purchased Professional and Technical Services				\$67,890.44
400	<u>Purchased Property Services</u>			
	410 Cleaning Services			6,404.00
	430 Repairs and Maintenance Services			4,402.50
	440 Rentals			12,597.90
Total Purchased Property Services				\$23,404.40
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			98,664.76
	530 Communications			1,129.45
	580 Travel			19,122.02
Total Other Purchased Services				\$118,916.23
600	<u>Supplies</u>			
	610 General Supplies			123,065.74
	620 Energy			314.44
	630 Food			1,163.19
	640 Books and Periodicals			173.77
	650 Supplies & Fees – Technology Related			62.00
Total Supplies				\$124,779.14
800	<u>Other Objects</u>			
	810 Dues and Fees			6,988.50
	890 Miscellaneous Expenditures			2,336.84
Total Other Objects				\$9,325.34
Total 3200 Student Activities				\$1,690,125.83

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General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

250.00

250.00

350 Security / Safety Services

82,590.00

Total Purchased Professional and Technical Services

\$250.00

\$82,840.00

800 Other Objects

880 Refunds of Prior Years' Receipts

113,691.92

Total Other Objects

\$113,691.92

Total 3300 Community Services

\$250.00

\$196,531.92

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General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

72,724.07

Total Other Objects

\$72,724.07

Total 3400 Scholarships and Awards

\$72,724.07

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	3,170,115.56
880 Refunds of Prior Years' Receipts	282,635.56

Total Other Objects	\$3,452,751.12
----------------------------	-----------------------

900 Other Uses of Funds

910 Redemption of Principal	4,602,056.43
932 Capital Reserve Fund Transfers Applicable To Fund 32	1,017,550.00

Total Other Uses of Funds	\$5,619,606.43
----------------------------------	-----------------------

Total 5000 Other Expenditures and Financing Uses	\$9,072,357.55
---	-----------------------

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				3,170,115.56
880 Refunds of Prior Years' Receipts				282,635.56
Total Other Objects				\$3,452,751.12
900 Other Uses of Funds				
910 Redemption of Principal				4,602,056.43
Total Other Uses of Funds				\$4,602,056.43
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$8,054,807.55

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				3,168,561.57
Total Other Objects				\$3,168,561.57
900 Other Uses of Funds				
910 Redemption of Principal				4,524,828.42
Total Other Uses of Funds				\$4,524,828.42
Total 5110 Debt Service				\$7,693,389.99

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

282,635.56

Total Other Objects

\$282,635.56

Total 5130 Refund of Prior Year Revenues / Receipts

\$282,635.56

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				1,553.99
Total Other Objects				\$1,553.99
900 Other Uses of Funds				
910 Redemption of Principal				77,228.01
Total Other Uses of Funds				\$77,228.01
Total 5140 Leases and Other Right-to-Use Arrangements				\$78,782.00

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

1,017,550.00

Total Other Uses of Funds

\$1,017,550.00

Total 5200 Interfund Transfers – Out

\$1,017,550.00

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

1,017,550.00

Total Other Uses of Funds

\$1,017,550.00

Total 5230 Capital Projects Fund Transfers

\$1,017,550.00

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Capital Reserve Fund - § 1431 (32)

2000 Support Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,604.75

Total Purchased Professional and Technical Services

\$2,604.75

600 Supplies

610 General Supplies

47,210.50

Total Supplies

\$47,210.50

Total 2000 Support Services

\$49,815.25

Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,604.75
Total Purchased Professional and Technical Services				\$2,604.75
600 <u>Supplies</u>				
610 General Supplies	23,605.25	23,605.25		47,210.50
Total Supplies	\$23,605.25	\$23,605.25		\$47,210.50
Total 2600 Operation and Maintenance of Plant Services	\$23,605.25	\$23,605.25		\$49,815.25

Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,604.75
Total Purchased Professional and Technical Services				\$2,604.75
600 <u>Supplies</u>				
610 General Supplies	23,605.25	23,605.25		47,210.50
Total Supplies	\$23,605.25	\$23,605.25		\$47,210.50
Total 2620 Operation of Buildings Services	\$23,605.25	\$23,605.25		\$49,815.25

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Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 18,786.22

Total Purchased Professional and Technical Services \$18,786.22

400 Purchased Property Services

430 Repairs and Maintenance Services 73,636.67

450 Construction Services 802,298.24

Total Purchased Property Services \$875,934.91

500 Other Purchased Services

549 Other Advertising/Public Relations 2,209.76

Total Other Purchased Services \$2,209.76

700 Property

762 Capitalized Equipment - Replacement 7,131.00

Total Property \$7,131.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$904,061.89

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Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

24,661.00

450 Construction Services

525,169.38

Total Purchased Property Services

\$549,830.38

Total 4200 Existing Site Improvement Services

\$549,830.38

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

18,786.22

Total Purchased Professional and Technical Services

\$18,786.22

400 Purchased Property Services

430 Repairs and Maintenance Services

48,975.67

450 Construction Services

277,128.86

Total Purchased Property Services

\$326,104.53

500 Other Purchased Services

549 Other Advertising/Public Relations

2,209.76

Total Other Purchased Services

\$2,209.76

700 Property

762 Capitalized Equipment - Replacement

7,131.00

Total Property

\$7,131.00

Total 4600 Existing Building Improvement Services

\$354,231.51

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Other Capital Projects Fund (39)

2000 Support Services

600 Supplies

610 General Supplies

Total

1,000.19

Total Supplies **\$1,000.19**

Total 2000 Support Services **\$1,000.19**

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies	\$500.09	\$500.10		\$1,000.19
Total 2600 Operation and Maintenance of Plant Services	\$500.09	\$500.10		\$1,000.19

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Other Capital Projects Fund (39)

2620 Operation of Buildings Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies	\$500.09	\$500.10		\$1,000.19
Total 2620 Operation of Buildings Services	\$500.09	\$500.10		\$1,000.19

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

32,833.93

Total Purchased Professional and Technical Services

\$32,833.93

400 Purchased Property Services

440 Rentals

267.99

450 Construction Services

2,465,379.92

Total Purchased Property Services

\$2,465,647.91

700 Property

752 Capital Equipment – Original and Additional

11,282.80

Total Property

\$11,282.80

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$2,509,764.64

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Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				5,250.00
Total Purchased Professional and Technical Services				\$5,250.00
400 <u>Purchased Property Services</u>				
450 Construction Services				855,903.93
Total Purchased Property Services				\$855,903.93
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				11,282.80
Total Property				\$11,282.80
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$872,436.73

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

27,583.93

Total Purchased Professional and Technical Services

\$27,583.93

400 Purchased Property Services

440 Rentals

267.99

450 Construction Services

1,609,475.99

Total Purchased Property Services

\$1,609,743.98

Total 4600 Existing Building Improvement Services

\$1,637,327.91

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Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest

7,577.00

Total Other Objects

\$7,577.00

Total 5000 Other Expenditures and Financing Uses

\$7,577.00

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Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				7,577.00
Total Other Objects				\$7,577.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$7,577.00

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Debt Service Fund (40)

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

Total 5110 Debt Service

Elementary

Secondary

Federal

Total

7,577.00

\$7,577.00

\$7,577.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	44,883,251.01				
1200 Special Programs - Elementary / Secondary	14,604,123.10				
1300 Vocational Education	1,739,773.07				
1400 Other Instructional Programs - Elementary / Secondary	64,983.97				
1500 Nonpublic School Programs	2,410.29				
1600 Adult Education Programs	708,953.96				
Total Instruction	\$62,003,495.40				
2000 Support Services					
2100 Support Services - Students	3,570,688.70				
2200 Support Services - Instructional Staff	2,176,912.78				
2300 Support Services - Administration	4,720,451.71				
2400 Support Services - Pupil Health	1,305,670.42				
2500 Support Services - Business	1,302,586.26				
2600 Operation and Maintenance of Plant Services	9,339,577.64				
2700 Student Transportation Services	5,354,745.50				
2800 Support Services - Central	1,641,264.94				
2900 Other Support Services	45,884.63				
Total Support Services	\$29,457,782.58				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,690,125.83				
3300 Community Services	196,531.92				
3400 Scholarships and Awards	72,724.07				
Total Operation of Non-Instructional Services	\$1,959,381.82				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	8,054,807.55				
5200 Interfund Transfers - Out	1,017,550.00				
Total Other Expenditures and Financing Uses	\$9,072,357.55				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$102,493,017.35				

	<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					
1600 Adult Education 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		49,815.25		1,000.19	
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services		\$49,815.25		\$1,000.19	
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		549,830.38			
4500 Building Acquisition and Construction Services - Original and Additional				872,436.73	
4600 Existing Building Improvement Services		354,231.51		1,637,327.91	
Total Facilities Acquisition, Construction and Improvement Services		\$904,061.89		\$2,509,764.64	
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses				7,577.00	
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses				\$7,577.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$953,877.14		\$2,510,764.83	\$7,577.00

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	44,883,251.01
1200 Special Programs - Elementary / Secondary	14,604,123.10
1300 Vocational Education	1,739,773.07
1400 Other Instructional Programs - Elementary / Secondary	64,983.97
1500 Nonpublic School Programs	2,410.29
1600 Adult Education Programs	708,953.96
Total Instruction	\$62,003,495.40
2000 <u>Support Services</u>	
2100 Support Services - Students	3,570,688.70
2200 Support Services - Instructional Staff	2,176,912.78
2300 Support Services - Administration	4,720,451.71
2400 Support Services - Pupil Health	1,305,670.42
2500 Support Services - Business	1,302,586.26
2600 Operation and Maintenance of Plant Services	9,390,393.08
2700 Student Transportation Services	5,354,745.50
2800 Support Services - Central	1,641,264.94
2900 Other Support Services	45,884.63
Total Support Services	\$29,508,598.02
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	1,690,125.83
3300 Community Services	196,531.92
3400 Scholarships and Awards	72,724.07
Total Operation of Non-Instructional Services	\$1,959,381.82
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	549,830.38
4500 Building Acquisition and Construction Services - Original and Additional	872,436.73
4600 Existing Building Improvement Services	1,991,559.42
Total Facilities Acquisition, Construction and Improvement Services	\$3,413,826.53
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	8,062,384.55
5200 Interfund Transfers - Out	1,017,550.00
Total Other Expenditures and Financing Uses	\$9,079,934.55
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$105,965,236.32

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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	43,371,095.78
Total Federally Funded salaries subject to PSERS withholding	1,206,203.32
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	295,100.13
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$295,100.13 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	26,089.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	5,257,266.29
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,858,674.40
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.	357,068.87
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.	217,691.28
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.	464,720.12
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.	169,012.58

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				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	58,967.22	7,736.84	66,704.06
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	10,009,504.76	629,508.83	10,639,013.59
	272 Self-Insurance Dental Benefits	647,248.82	40,476.88	687,725.70
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	1,567,067.41	100,995.13	1,668,062.54
	FUND TOTAL	\$12,282,788.21	\$778,717.68	\$13,061,505.89
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	447.18	182.76	629.94
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	122,696.40	15,478.38	138,174.78
	272 Self-Insurance Dental Benefits	6,626.90	1,136.04	7,762.94
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	20,422.92	2,917.56	23,340.48
	FUND TOTAL	\$150,193.40	\$19,714.74	\$169,908.14
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		\$12,432,981.61	\$798,432.42	\$13,231,414.03

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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	373,078.31	1,492,313.26	1,865,391.57	430,913.55	1,723,654.18	2,154,567.73
2140 Psychological Services	728,116.35	242,705.45	970,821.80	718,760.65	239,586.88	958,347.53
2150 Speech Pathology and Audiology Services						
2160 Social Work Services				1,770.40	86,749.74	88,520.14
2260 Instruction and Curriculum Development Services	92,842.44	526,107.13	618,949.57	113,553.12	643,467.70	757,020.82
2350 Legal and Accounting Services	13,228.36	60,262.51	73,490.87	13,228.00	60,260.89	73,488.89
2420 Medical Services	13.98	1,383.84	1,397.82	168.71	16,702.54	16,871.25
2440 Nursing Services	127,625.58	1,148,630.18	1,276,255.76	125,564.07	1,130,076.58	1,255,640.65
2700 Student Transportation Services	483,119.16	4,348,072.48	4,831,191.64	535,474.55	4,819,270.95	5,354,745.50
Total	\$1,818,024.18	\$7,819,474.85	\$9,637,499.03	\$1,939,433.05	\$8,719,769.46	\$10,659,202.51

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(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		95,400,000.00		205,010.00	478,292.68		138,548,952.00	234,632,254.68
2. Additional Debt Incurred During Year				30,734.00	246,704.00		10,336,398.00	10,613,836.00
3. Retirements and Repayments		4,305,000.00		77,228.00	219,828.42		7,205,811.00	11,807,867.42
4. Debt at End of Fiscal Year		91,095,000.00		158,516.00	505,168.26		141,679,539.00	233,438,223.26
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		91,095,000.00		158,516.00	505,168.26		141,679,539.00	233,438,223.26
7. Current Portion P&I - Due within 1 year		6,250,543.00		78,334.00	219,730.62		287,429.00	6,836,036.62
8. Interest Paid during current fiscal year		3,168,088.71			1,553.99			3,169,642.70

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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							2,940,658.00	2,940,658.00
2. Additional Debt Incurred During Year							185,608.00	185,608.00
3. Retirements and Repayments							24,412.00	24,412.00
4. Debt at End of Fiscal Year							3,101,854.00	3,101,854.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							3,101,854.00	3,101,854.00
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	4,524,828.42		3,168,561.57	7,693,389.99	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund			7,577.00	7,577.00	
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	77,228.01		1,553.99	78,782.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$4,602,056.43		\$3,177,692.56	\$7,779,748.99	

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

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	02/2022	15,680,000.00			15,680,000.00	469,962.00	469,962.00
General Obligation Bonds/Notes – CIB	06/2022	16,145,000.00		60,000.00	16,085,000.00	708,770.00	618,841.76
General Obligation Bonds/Notes – CIB	11/2020	2,190,000.00		5,000.00	2,185,000.00	49,790.00	44,840.00
General Obligation Bonds/Notes – CIB	03/2020	8,370,000.00		1,280,000.00	7,090,000.00	1,002,450.00	234,250.00
General Obligation Bonds/Notes – CIB	05/2019	9,760,000.00		15,000.00	9,745,000.00	1,523,632.00	263,931.26
General Obligation Bonds/Notes – CIB	09/2019	5,175,000.00		105,000.00	5,070,000.00	280,050.00	177,150.00
General Obligation Bonds/Notes – CIB	02/2018	9,910,000.00		2,050,000.00	7,860,000.00	321,019.00	293,646.19
General Obligation Bonds/Notes – CIB	11/2017	11,135,000.00			11,135,000.00	445,400.00	445,400.00
General Obligation Bonds/Notes – CIB	11/2017	6,720,000.00			6,720,000.00	265,300.00	265,300.00
General Obligation Bonds/Notes – CIB	02/2017	8,245,000.00		5,000.00	8,240,000.00	1,037,800.00	307,100.00
General Obligation Bonds/Notes – CIB	02/2017	2,070,000.00		785,000.00	1,285,000.00	146,370.00	47,667.50
Leases and Other Right to Use Arrangements		205,010.00	30,734.00	77,228.00	158,516.00	78,334.00	
Extended Term Financing Agreements		478,292.68	246,704.00	219,828.42	505,168.26	219,730.62	1,553.99
Compensated Absences		6,349,042.00	181,038.00		6,530,080.00	287,429.00	
Other Post-Employment Benefits (OPEB)		23,630,054.00		7,205,811.00	16,424,243.00		
Net Pension Liability		108,569,856.00	10,155,360.00		118,725,216.00		
Totals for Debt Entered:		\$234,632,254.68	\$10,613,836.00	\$11,807,867.42	\$233,438,223.26	\$6,836,036.62	\$3,169,642.70

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		82,183.00	7,063.00		89,246.00		
Other Post-Employment Benefits (OPEB)		222,082.00	1,454.00	24,412.00	199,124.00		
Net Pension Liability		2,636,393.00	177,091.00		2,813,484.00		
Totals for Debt Entered:		\$2,940,658.00	\$185,608.00	\$24,412.00	\$3,101,854.00		

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General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	5,409,403.82
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$5,409,403.82

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions		42,749.43	42,749.43
2 Institutionalized Children's Programs		122,855.88	122,855.88
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	6,607.65	23,738.33	30,345.98
6 Brick and Mortar Charter Schools	619,045.68	207,855.71	826,901.39
7 Cyber Charter Schools	1,094,548.26	736,426.17	1,830,974.43
8 Career and Technology Centers	1,739,773.07		1,739,773.07
9 Approved Private Schools		40,797.95	40,797.95
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	9,755.56		9,755.56
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	762,258.96	2,991.17	765,250.13
Section 2 Total	\$4,231,989.18	\$1,177,414.64	\$5,409,403.82

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 750,232.83

Total Personnel Services – Salaries

\$750,232.83

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 2,470.41

220 Social Security Contributions 56,370.25

230 PSERS Retirement Contributions 164,612.10

250 Unemployment Compensation 1,757.16

260 Workers' Compensation 2,699.86

270 Group Insurance – Self-Insurance 182,782.97

280 Other Post-Employment Benefits (OPEB) (1,366.00)

291 Other Retirement Plans 750.00

Total Personnel Services – Employee Benefits

\$410,076.75

300 Purchased Professional and Technical Services

340 Technical Services 5,365.00

Total Purchased Professional and Technical Services

\$5,365.00

400 Purchased Property Services

430 Repairs and Maintenance Services 30,726.41

440 Rentals 748.83

460 Extermination Services 3,526.00

Total Purchased Property Services

\$35,001.24

500 Other Purchased Services

530 Communications 152.95

580 Travel 247.62

Total Other Purchased Services

\$400.57

600 Supplies

610 General Supplies 59,759.65

620 Energy 3,231.45

630 Food 920,473.63

650 Supplies & Fees – Technology Related 388.81

Total Supplies

\$983,853.54

700 Property

740 Depreciation 8,981.42

Total Property

\$8,981.42

800 Other Objects

810 Dues and Fees 1,371.27

Total Other Objects

\$1,371.27

Total 3000 Operation of Non-Instructional Services

\$2,195,282.62

Food Service / Cafeteria Operations Fund (51)

3100 Food Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
100	Personnel Services – Salaries			750,232.83
Total Personnel Services – Salaries				\$750,232.83
200	<u>Personnel Services – Employee Benefits</u>			
210	Group Insurance – Contracted Provider			2,470.41
220	Social Security Contributions			56,370.25
230	PSERS Retirement Contributions			164,612.10
250	Unemployment Compensation			1,757.16
260	Workers' Compensation			2,699.86
270	Group Insurance – Self-Insurance			182,782.97
280	Other Post-Employment Benefits (OPEB)			(1,366.00)
291	Other Retirement Plans			750.00
Total Personnel Services – Employee Benefits				\$410,076.75
300	<u>Purchased Professional and Technical Services</u>			
340	Technical Services			5,365.00
Total Purchased Professional and Technical Services				\$5,365.00
400	<u>Purchased Property Services</u>			
430	Repairs and Maintenance Services			30,726.41
440	Rentals			748.83
460	Extermination Services			3,526.00
Total Purchased Property Services				\$35,001.24
500	<u>Other Purchased Services</u>			
530	Communications			152.95
580	Travel			247.62
Total Other Purchased Services				\$400.57
600	<u>Supplies</u>			
610	General Supplies			59,759.65
620	Energy			3,231.45
630	Food			920,473.63
650	Supplies & Fees – Technology Related			388.81
Total Supplies				\$983,853.54
700	<u>Property</u>			
740	Depreciation			8,981.42
Total Property				\$8,981.42
800	<u>Other Objects</u>			
810	Dues and Fees			1,371.27
Total Other Objects				\$1,371.27
Total 3100 Food Services				\$2,195,282.62

	<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	2,195,282.62				2,195,282.62
Total Operation of Non-Instructional Services	\$2,195,282.62				\$2,195,282.62
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$2,195,282.62				\$2,195,282.62

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Kenneth N Butz Jr El Sch	8054	6,053,499.00	830,219.00	2,327,979.00	310,976.00	164,802.00	31,443.00	9,718,918.00	
	Lower Nazareth El Sch	8055	6,568,724.00	949,166.00	2,524,518.00	355,529.00	22,359.00	35,351.00	10,455,647.00	
	Nazareth Area HS	3495	16,250,152.00	2,520,957.00	6,260,314.00	980,512.00	153,865.00	101,406.00	26,267,206.00	
	Nazareth Area Intermediate Sch	8053	7,819,922.00	1,208,189.00	3,009,779.00	467,230.00	397,622.00	41,913.00	12,944,655.00	
	Nazareth Area MS	3494	8,767,934.00	1,306,503.00	3,368,627.00	530,933.00	181,806.00	66,635.00	14,222,438.00	
	Shafer El Sch	8056	6,209,149.00	887,783.00	2,386,977.00	332,537.00	197,237.00	37,608.00	10,051,291.00	
Total			51,669,380.00	7,702,817.00	19,878,194.00	2,977,717.00	1,117,691.00	314,356.00	83,660,155.00	