

LEA Name : Palmerton Area SD
Address : 680 Fourth Street
Palmerton , PA 18071

County : Carbon
AUN Number : 121136503
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement

For Fiscal Year Ending

6/30/2021

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



Chief School Administrator Signature

1/28/2022

Date



Board Secretary Signature

1/28/2022

Date

Beth A Sterling

Contact Person

bsterling@palmerton.org

Contact Person E-mail Address

(610)826-7101

Ext :5026

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2021
(Pursuant to PA School Code Section 218(b))

LEA Name : Palmerton Area SD
AUN Number : 121136503
County : Carbon

Audit Certification Due: 12/31/2021

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

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

Chief School Administrator

Signature

Date

1/28/2022

Board Secretary

Signature

Date

1/28/2022

Beth A Sterling

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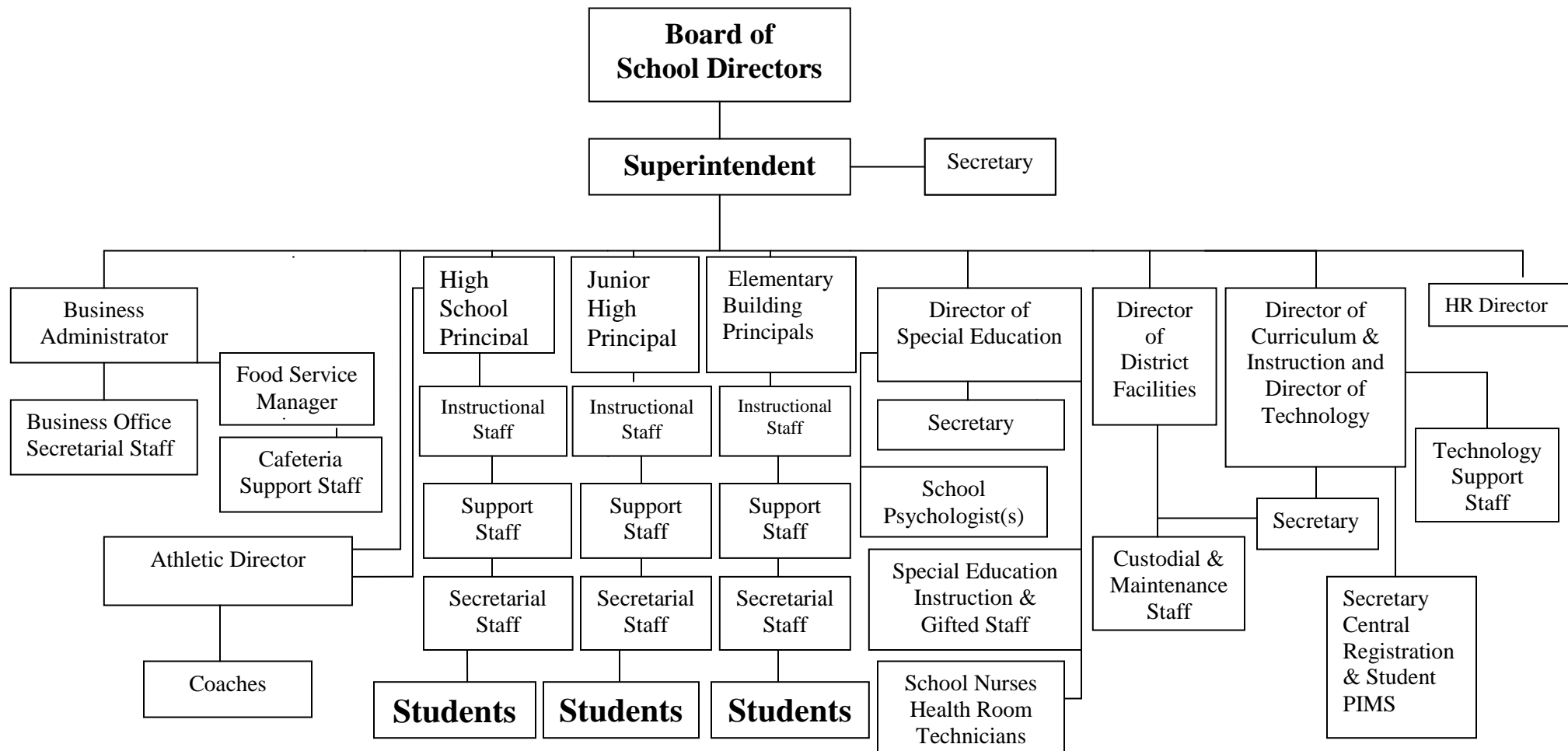
SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED: November 11, 2003

REVISED: December 5, 2018

PALMERTON AREA SCHOOL DISTRICT



Book

Policy Manual

Section

700 Property

Title

Capitalization of Assets

Code

706.1

Status

Active

Adopted

January 24, 2006

Last Revised

May 19, 2020

Purpose

The Palmerton Area School District has established a capitalization policy for the determination of items to be capitalized and recorded in the General Fixed Asset Account Group or the appropriate proprietary fund. This policy has been developed to comply with all regulations and guidelines established in the Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems (revised), which are in accordance with GAAP guidelines and GASB pronouncements.

Authority

Equipment Items (750 and 760 Objects)

Charging the purchase of items to an equipment account is done for the main purpose of then adding these items to the fixed asset appraisal for insurance purposes. This is to ensure that the district has adequate coverage and proof of loss information for assets of material value.

Criteria

The following criteria, one through four inclusive, are taken from the guidelines established in the federal publication, Financial Accounting for Local and State School Systems. This criteria is used to determine if an item is to be classified as a fixed asset and, therefore, capitalized.

An equipment item is any instrument, machine, apparatus, or set of articles which meets ALL of the following criteria:

1. It retains its original shape, appearance, and character with use.
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
3. It is non-expendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for more than one (1) twelve-month period.
5. The unit cost must be a minimum of \$200, with the following exception: If purchasing more than one (1) unit of an equipment item that has a unit cost less than \$200, this purchase should be

charged to an equipment account only if the total cost is \$500 or more. If the total cost is less than \$500, the purchase should be charged to a supply account. Total cost includes the costs for freight, shipping, etc.

Supply Items (610 Objects)

Any item should be classified as a supply if it does not meet ALL of the stated equipment criteria.

Other

All contracted construction costs for new building is Capitalized in the General Fixed Asset Account Group (GFAAG). Contracted construction for the replacement of, or remodeling to existing building equipment or sites will be evaluated individually based upon the cost and the impact on the life expectancy of the item.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30160	<p>Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification.</p> <p>REV8512: \$15,267.00 REV8513: \$0.00</p>	<p>This IDEA revenue matches the PDE Audit confirmation and was not passed through a local agency.</p>
30721	<p>A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the Governmental Funds. NOTE: Expenditures funded with IDEA pass thru, Medical Access, and QSCB/QZAB should be reported as federal expenditures. Correct data or enter a justification.</p> <p>Governmental Fund Federal Revenues: \$1,242,455.12 Governmental Fund Federal Expenditures: \$1,720,104.05</p>	<p>The District incurred federal expenditures under the ESSER II federal grant program, however, the program does not meet the revenue recognition criteria for GASB purposes since the federal grant was not considered available as of June 30, 2021.</p>
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$621,448.85 2700-513, PY AFR Amount: \$888,217.62</p>	<p>Transportation expenditures are down due to the closing of schools by the State as a result of COVID-19.</p>
50160	<p>SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.</p>	<p>The GOB Series of 2021 was issued on February of 2021 and no interest was paid.</p>

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	10,960,925				
0110	Investments					
0120	Taxes Receivable	1,205,397				
0130	Due From Other Funds					
0141	Due From Other Governments	378,843				
0142	State Revenue Receivable	1,157,979				
0143	Federal Revenue Receivable	206,346				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	36,529				
0170	Inventories	12,832				
0180	Prepaid Expenses (Expenditures)	12,918				
0190	Other Current Assets					
Total Assets		\$13,971,769				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,971,769				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		3,016,367		16,608	
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			\$3,016,367		\$16,608	
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$3,016,367		\$16,608	

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents	13,993,900	
0110 Investments		
0120 Taxes Receivable	1,205,397	
0130 Due From Other Funds		
0141 Due From Other Governments	378,843	
0142 State Revenue Receivable	1,157,979	
0143 Federal Revenue Receivable	206,346	
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables	36,529	
0170 Inventories	12,832	
0180 Prepaid Expenses (Expenditures)	12,918	
0190 Other Current Assets		
Total Assets	\$17,004,744	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$17,004,744	

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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	63,653				
0411	Due to Other Governments	54,221				
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	412,217				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt	69,245				
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,805,875				
0462	Payroll Deductions and Withholding	1,145,177				
0480	Unearned Revenues	951,707				
0490	Other Current Liabilities	12,382				
Total Liabilities		\$4,514,477				
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance	25,750				
0820	Restricted Fund Balance	148,904				
0830	Committed Fund Balance	3,276,779				
0840	Assigned Fund Balance	6,005,859				
0850	Unassigned Fund Balance					
Total Fund Balances		\$9,457,292				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$13,971,769				

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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		6,023			
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			\$6,023			
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		3,010,344			
0830	Committed Fund Balance					
0840	Assigned Fund Balance				16,608	
0850	Unassigned Fund Balance					
Total Fund Balances			\$3,010,344		\$16,608	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$3,016,367		\$16,608	

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		63,653
0411 Due to Other Governments		54,221
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		418,240
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		69,245
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		1,805,875
0462 Payroll Deductions and Withholding		1,145,177
0480 Unearned Revenues		951,707
0490 Other Current Liabilities		12,382
Total Liabilities		\$4,520,500
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance		25,750
0820 Restricted Fund Balance		3,159,248
0830 Committed Fund Balance		3,276,779
0840 Assigned Fund Balance		6,022,467
0850 Unassigned Fund Balance		
Total Fund Balances		\$12,484,244
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$17,004,744

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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>
Revenues					
6000 Revenue from Local Sources	19,984,584				
7000 Revenue from State Sources	13,445,977				
8000 Revenue from Federal Sources	854,634				
Total Revenues	\$34,285,195				
Expenditures					
1000 Instruction	23,695,046				
2000 Support Services	7,729,178				
3000 Operation of Non-Instructional Services	972,209				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	215,630				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$32,612,063				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,673,132				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	1,881,198				
5150 Bond Discounts					
5200 Interfund Transfers – Out	80,337				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,961,535)				

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		15,402		1	
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$15,402		\$1	
Expenditures						
1000	Instruction					
2000	Support Services				324,330	
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		953,183			
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$953,183		\$324,330	
Excess (Deficiency) Of Revenues Over Expenditures			(\$937,781)		(\$324,329)	
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds				16,145,000	
9130	Bond Premiums				802,058	
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN		5,337			
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				16,606,122	
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$5,337		\$340,936	

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	19,999,987
7000	Revenue from State Sources	13,445,977
8000	Revenue from Federal Sources	854,634
Total Revenues		\$34,300,598
Expenditures		
1000	Instruction	23,695,046
2000	Support Services	8,053,508
3000	Operation of Non-Instructional Services	972,209
4000	Facilities Acquisition, Construction and Improvement Services	953,183
5110	Debt Service	215,630
5130	Refund of Prior Year Revenues / Receipts	
Total Expenditures		\$33,889,576
Excess (Deficiency) Of Revenues Over Expenditures		\$411,022
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	16,145,000
9130	Bond Premiums	802,058
9200	Proceeds from Extended-Term Financing	
9300	Interfund Transfers - IN	5,337
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	18,487,320
5150	Bond Discounts	
5200	Interfund Transfers – Out	80,337
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		(\$1,615,262)

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		(\$288,403)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	9,745,695				
Fund Balance - End Of Year		\$9,457,292				

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			(\$932,444)		\$16,607	
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		3,942,788			
Fund Balance - End Of Year			\$3,010,344		\$16,607	

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>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		(\$1,204,240)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	13,688,483
Fund Balance - End Of Year		\$12,484,243

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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	2,392			2,392	
0110	Investments					
0130	Due From Other Funds	123,383			123,383	
0141	Due From Other Governments	34,704			34,704	
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	138			138	
0170	Inventories	24,580			24,580	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$185,197			\$185,197	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Machinery, Equipment and Furniture (Net)	145,971			145,971	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$145,971			\$145,971	
0910	Deferred Outflows of Resources	179,373			179,373	
Total Assets And Deferred Outflows Of Resources		\$510,541			\$510,541	

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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	59,730			59,730	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	15,495			15,495	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	48,895			48,895	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	22,068			22,068	
0490 Other Current Liabilities					
Total Current Liabilities	\$146,188			\$146,188	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	905			905	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	51,741			51,741	
0570 Net Pension Liability	1,144,261			1,144,261	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,196,907			\$1,196,907	
Total Liabilities	\$1,343,095			\$1,343,095	
0950 Deferred Inflows of Resources	27,938			27,938	
Net Position					
0791 Net Investment in Capital Assets	145,971			145,971	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,006,463)			(1,006,463)	
Total Net Position	(\$860,492)			(\$860,492)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$510,541			\$510,541	

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	27,740			27,740	
0071 Charges for Services					
0072 Other Operating Revenue	20,001			20,001	
Total Operating Revenues	\$47,741			\$47,741	
Operating Expenses					
100 Personnel Services – Salaries	291,021			291,021	
200 Personnel Services – Employee Benefits	191,923			191,923	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	5,662			5,662	
500 Other Purchased Services	356,355			356,355	
600 Supplies	101,519			101,519	
740 Depreciation	20,749			20,749	
810 Dues and Fees	46			46	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	458			458	
Total Operating Expenses	\$967,733			\$967,733	
Operating Income (Loss)	(\$919,992)			(\$919,992)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	294			294	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	96,100			96,100	
8000 Revenue from Federal Sources	611,097			611,097	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$707,491			\$707,491	
Income (Loss) Before Contributions And Transfers	(\$212,501)			(\$212,501)	

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	75,000			75,000	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$137,501)			(\$137,501)	
0002 Net Position - Beginning of Fiscal Year	(722,991)			(722,991)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$860,492)			(\$860,492)	

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities						
0011	Cash Receipts From Users	27,602			27,602	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue	20,001			20,001	
0015	Cash Payments To Employees For Services	438,907			438,907	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	349,876			349,876	
0018	Cash Payments For Other Operating Expenses	46			46	
Net Cash Provided By (Used For) Operating Activities		(\$741,226)			(\$741,226)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	96,686			96,686	
0023	Receipts From Federal Sources -8000	533,663			533,663	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans	75,000			75,000	
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		\$705,349			\$705,349	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities						
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	294			294	
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	\$294	\$294

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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(35,583)			(35,583)	
0004 Cash and Cash Equivalents Beginning of Year	37,976			37,976	
Cash and Cash Equivalents at Year End	\$2,393			\$2,393	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(919,992)			(919,992)	
Adjustments					
0051 Depreciation and Net Amortization	20,749			20,749	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	98,104			98,104	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(46,426)			(46,426)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	1,682			1,682	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(25,004)			(25,004)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	60,640			60,640	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(7,206)			(7,206)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	82,482			82,482	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	1,696			1,696	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(20)			(20)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(7,931)			(7,931)	
Total Adjustments	\$178,766			\$178,766	
Cash Provided By (Used for) Total	(\$741,226)			(\$741,226)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	11,557			75,146
0110 Investments	26,413			
0130 Due From Other Funds				1,984
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables	2,044			
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				500
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$40,014			\$77,630
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$40,014			\$77,630

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			86,703
0110	Investments			26,413
0130	Due From Other Funds			1,984
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			2,044
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			500
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Machinery, Equipment and Furniture (Net)			
Total Assets				\$117,644
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$117,644

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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>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable	5,000			560
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities		\$5,000			\$560
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position	35,014			77,070
Total Net Position		\$35,014			\$77,070
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$40,014			\$77,630

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		(89)	(98)	
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			5,560
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$5,560
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			112,084
Total Net Position				\$112,084
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$117,644

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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</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions				7,020		
0095 Net Investment Earnings	1,867			332		
0092 Other Additions	5,193			19,771		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions	5,120			33,147		
Change In Net Position	\$1,940			(\$6,024)		
0006 Net Position – Beginning of Fiscal Year	33,074			83,094		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$35,014			\$77,070		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	7,020
0095	Net Investment Earnings	2,199
0092	Other Additions	24,964
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	38,267
Change In Net Position		(\$4,084)
0006	Net Position – Beginning of Fiscal Year	116,168
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$112,084

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	16,322,792.73			16,322,792.73
6113 Public Utility Realty Taxes	18,306.52			18,306.52
6114 Payments in Lieu of Current Taxes - State / Local	5,100.53			5,100.53
6120 Current Per Capita Taxes, Section 679	35,613.70			35,613.70
6131 Current Act 1 Earned Income Taxes		10,625.11	11,493.64	868.53
6141 Current Act 511 Per Capita Taxes	35,613.70			35,613.70
6143 Current Act 511 Local Services Taxes	17,285.23	246.00	477.04	17,516.27
6151 Current Act 511 Earned Income Taxes	1,720,908.60			1,720,908.60
6153 Current Act 511 Real Estate Transfer Taxes	310,867.46	41,033.92	38,727.81	308,561.35
6411 Delinquent Real Estate Taxes	958,828.11	194,130.91	222,529.76	987,226.96
6420 Delinquent Per Capita Taxes, Section 679	11,919.77	3,827.11	1,568.19	9,660.85
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	11,919.76	3,827.11	1,568.19	9,660.84
6500 Earnings on Investments	58,224.63			
6700 Revenues from LEA Activities	3,953.07			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	14,029.00			
6832 Federal IDEA Revenue Received as Pass Through	373,792.12			
6910 Rentals	1,200.00			
6920 Contributions and Donations from Private Sources	56,488.20			
6942 Summer School Tuition	5,400.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	4,371.65			
6991 Refunds of a Prior Year Expenditure	3,029.40			
6999 Other Revenues Not Specified Above	14,940.30			
TOTAL Revenue from Local Sources	\$19,984,584.48	\$253,690.16	\$276,364.63	\$19,471,830.58

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	6,700,029.06			
7112 Basic Education Funding-Social Security	546,876.97			
7160 Tuition for Orphans Subsidy	77,711.79			
7271 Special Education funds for School-Aged Pupils	1,264,767.31			
7292 Pre-K Counts	175,000.00			
7311 Pupil Transportation Subsidy	461,229.45			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,035.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,359.96			
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,082.88			
7340 State Property Tax Reduction Allocation	749,006.78			
7361 School Safety and Security Grants	35,000.00			
7505 Ready to Learn Block Grant	303,548.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	250,000.00			
7820 State Share of Retirement Contributions	2,588,329.83			
TOTAL Revenue from State Sources	\$13,445,977.03			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8512 IDEA, Part B	15,267.00			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,970.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,485.00			
8517 NCLB, Title IV - 21St Century Schools	24,624.00			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	248,453.00			
8749 Other CARES Act Funding	191,835.00			
TOTAL Revenue from Federal Sources	\$854,634.00			
TOTAL FROM ALL SOURCES	\$34,285,195.51	\$253,690.16	\$276,364.63	\$19,471,830.58

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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	16,322,792.73					
6113 Public Utility Realty Taxes	18,306.52					
6114 Payments in Lieu of Current Taxes - State / Local	5,100.53					
6120 Current Per Capita Taxes, Section 679	35,613.70					
6141 Current Act 511 Per Capita Taxes	35,613.70					
6143 Current Act 511 Local Services Taxes	17,285.23					
6151 Current Act 511 Earned Income Taxes	1,720,908.60					
6153 Current Act 511 Real Estate Transfer Taxes	310,867.46					
6411 Delinquent Real Estate Taxes	958,828.11					
6420 Delinquent Per Capita Taxes, Section 679	11,919.77					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	11,919.76					
6500 Earnings on Investments	58,224.63					
6700 Revenues from LEA Activities	3,953.07					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	14,029.00					
6832 Federal IDEA Revenue Received as Pass Through	373,792.12					
6910 Rentals	1,200.00					
6920 Contributions and Donations from Private Sources	56,488.20					
6942 Summer School Tuition	5,400.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	4,371.65					
6991 Refunds of a Prior Year Expenditure	3,029.40					
6999 Other Revenues Not Specified Above	14,940.30					
6000 Total Revenue from Local Sources	\$19,984,584.48					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	6,700,029.06					
7112 Basic Education Funding-Social Security	546,876.97					
7160 Tuition for Orphans Subsidy	77,711.79					
7271 Special Education funds for School-Aged Pupils	1,264,767.31					
7292 Pre-K Counts	175,000.00					
7311 Pupil Transportation Subsidy	461,229.45					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,035.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,359.96					
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,082.88					
7340 State Property Tax Reduction Allocation	749,006.78					
7361 School Safety and Security Grants	35,000.00					
7505 Ready to Learn Block Grant	303,548.00					

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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					16,322,792.73
6113 Public Utility Realty Taxes					18,306.52
6114 Payments in Lieu of Current Taxes - State / Local					5,100.53
6120 Current Per Capita Taxes, Section 679					35,613.70
6141 Current Act 511 Per Capita Taxes					35,613.70
6143 Current Act 511 Local Services Taxes					17,285.23
6151 Current Act 511 Earned Income Taxes					1,720,908.60
6153 Current Act 511 Real Estate Transfer Taxes					310,867.46
6411 Delinquent Real Estate Taxes					958,828.11
6420 Delinquent Per Capita Taxes, Section 679					11,919.77
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					11,919.76
6500 Earnings on Investments	15,401.92		0.66		73,627.21
6700 Revenues from LEA Activities					3,953.07
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					14,029.00
6832 Federal IDEA Revenue Received as Pass Through					373,792.12
6910 Rentals					1,200.00
6920 Contributions and Donations from Private Sources					56,488.20
6942 Summer School Tuition					5,400.00
6944 Receipts from Other LEAs in Pennsylvania - Education					4,371.65
6991 Refunds of a Prior Year Expenditure					3,029.40
6999 Other Revenues Not Specified Above					14,940.30
6000 Total Revenue from Local Sources	\$15,401.92		\$0.66		\$19,999,987.06
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					6,700,029.06
7112 Basic Education Funding-Social Security					546,876.97
7160 Tuition for Orphans Subsidy					77,711.79
7271 Special Education funds for School-Aged Pupils					1,264,767.31
7292 Pre-K Counts					175,000.00
7311 Pupil Transportation Subsidy					461,229.45
7312 Nonpublic and Charter School Pupil Transportation Subsidy					35,035.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					227,359.96
7330 Health Services (Medical, Dental, Nurse, Act 25)					32,082.88
7340 State Property Tax Reduction Allocation					749,006.78
7361 School Safety and Security Grants					35,000.00
7505 Ready to Learn Block Grant					303,548.00

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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						
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	250,000.00					
7820 State Share of Retirement Contributions	2,588,329.83					
7000 Total Revenue from State Sources	\$13,445,977.03					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	15,267.00					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,970.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,485.00					
8517 NCLB, Title IV - 21st Century Schools	24,624.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	248,453.00					
8749 Other CARES Act Funding	191,835.00					
8000 Total Revenue from Federal Sources	\$854,634.00					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	\$34,285,195.51					

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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					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					250,000.00
7820 State Share of Retirement Contributions					2,588,329.83
7000 Total Revenue from State Sources					\$13,445,977.03
8000 Revenue from Federal Sources					
8512 IDEA, Part B					15,267.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					320,970.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					53,485.00
8517 NCLB, Title IV - 21st Century Schools					24,624.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					248,453.00
8749 Other CARES Act Funding					191,835.00
8000 Total Revenue from Federal Sources					\$854,634.00
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds			16,145,000.00		16,145,000.00
9130 Bond Premiums			802,058.30		802,058.30
9310 General Fund Transfers	5,337.00				5,337.00
9000 Total Other Financing Sources	\$5,337.00		\$16,947,058.30		\$16,952,395.30
Total From All Sources	\$20,738.92		\$16,947,058.96		\$51,252,993.39

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	19,984,584.48					
Revenue from State Sources	13,445,977.03					
Revenue from Federal Sources	854,634.00					
Other Financing Sources						
Total From All Sources	\$34,285,195.51					

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	15,401.92		0.66		19,999,987.06
Revenue from State Sources					13,445,977.03
Revenue from Federal Sources					854,634.00
Other Financing Sources	5,337.00		16,947,058.30		16,952,395.30
Total From All Sources	\$20,738.92		\$16,947,058.96		\$51,252,993.39

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General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	9,196,780.35
Total Personnel Services – Salaries	\$9,196,780.35
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	1,892,880.74
220 Social Security Contributions	688,033.73
230 PSERS Retirement Contributions	3,140,542.87
250 Unemployment Compensation	15,765.09
260 Workers' Compensation	93,443.43
280 Other Post-Employment Benefits (OPEB)	56,265.70
Total Personnel Services – Employee Benefits	\$5,886,931.56
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	1,108,162.36
329 Professional Educational Services – Other	6,678.71
330 Other Professional Services	29,295.10
340 Technical Services	114,458.69
Total Purchased Professional and Technical Services	\$1,258,594.86
400 <u>Purchased Property Services</u>	
420 Utility Services	462.49
430 Repairs and Maintenance Services	3,730.49
440 Rentals	39,095.30
Total Purchased Property Services	\$43,288.28
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	645.00
520 Insurance – General	4,500.00
530 Communications	6,534.05
561 Tuition To Other School Districts Within the State	116,850.28
562 Tuition To Pennsylvania Charter Schools	2,113,229.45
563 Tuition To Nonpublic Schools	1,019,157.60
564 Tuition To Career and Technology Centers	2,214,970.48
566 Tuition To Institutions of Higher Education and Technical Institutes	204,909.04
580 Travel	585.20
Total Other Purchased Services	\$5,681,381.10
600 <u>Supplies</u>	
610 General Supplies	218,399.44
620 Energy	1,850.00
630 Food	165.00
640 Books and Periodicals	137,839.00
650 Supplies & Fees – Technology Related	113,184.37
Total Supplies	\$471,437.81
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	266,860.16
756 Capitalized Technology Equipment – Original	581,478.22

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General Fund (10)	
1000 Instruction	<u>Total</u>
700 <u>Property</u>	
758 Capitalized Technology Software - Original	5,559.39
762 Capitalized Equipment - Replacement	64,381.52
768 Capitalized Technology Software - Replacement	149.99
Total Property	\$918,429.28
800 <u>Other Objects</u>	
810 Dues and Fees	6,434.13
890 Miscellaneous Expenditures	231,769.00
Total Other Objects	\$238,203.13
Total 1000 Instruction	\$23,695,046.37

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General Fund (10)

1100 Regular Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,182,513.18	2,898,657.57	242,148.46	7,323,319.21
Total Personnel Services – Salaries	\$4,182,513.18	\$2,898,657.57	\$242,148.46	\$7,323,319.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	935,562.06	630,966.07	33,953.54	1,600,481.67
220 Social Security Contributions	309,627.22	217,162.11	21,157.75	547,947.08
230 PSERS Retirement Contributions	1,418,869.12	991,644.26	94,179.88	2,504,693.26
250 Unemployment Compensation	8,841.76	6,923.33		15,765.09
260 Workers' Compensation	42,162.16	29,509.68	2,860.02	74,531.86
280 Other Post-Employment Benefits (OPEB)	14,767.20	26,731.30		41,498.50
Total Personnel Services – Employee Benefits	\$2,729,829.52	\$1,902,936.75	\$152,151.19	\$4,784,917.46
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	237.86	237.85		475.71
340 Technical Services	56,283.67	56,283.67		112,567.34
Total Purchased Professional and Technical Services	\$56,521.53	\$56,521.52		\$113,043.05
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	403.75	295.74		699.49
440 Rentals	23,744.88	15,350.42		39,095.30
Total Purchased Property Services	\$24,148.63	\$15,646.16		\$39,794.79
500 <u>Other Purchased Services</u>				
530 Communications	988.80	988.80		1,977.60
562 Tuition To Pennsylvania Charter Schools	705,684.57	705,684.56		1,411,369.13
580 Travel	122.56	18.40		140.96
Total Other Purchased Services	\$706,795.93	\$706,691.76		\$1,413,487.69
600 <u>Supplies</u>				
610 General Supplies	90,203.78	58,349.67	50,897.20	199,450.65
630 Food		165.00		165.00
640 Books and Periodicals	78,981.14	58,150.31		137,131.45
650 Supplies & Fees – Technology Related	34,671.98	26,461.56	33,750.00	94,883.54
Total Supplies	\$203,856.90	\$143,126.54	\$84,647.20	\$431,630.64
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	12,140.52	12,520.60	219,306.07	243,967.19
756 Capitalized Technology Equipment – Original	207.89	207.88	581,062.45	581,478.22
758 Capitalized Technology Software - Original	1,939.75	3,619.64		5,559.39
762 Capitalized Equipment - Replacement	12,659.10	14,165.49	37,556.93	64,381.52
768 Capitalized Technology Software - Replacement	149.99			149.99
Total Property	\$27,097.25	\$30,513.61	\$837,925.45	\$895,536.31
800 <u>Other Objects</u>				
810 Dues and Fees	25.63	271.50		297.13
Total Other Objects	\$25.63	\$271.50		\$297.13
Total 1100 Regular Programs – Elementary / Secondary	\$7,930,788.57	\$5,754,365.41	\$1,316,872.30	\$15,002,026.28

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General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,182,513.18	2,898,657.57	44,050.00	7,125,220.75
Total Personnel Services – Salaries	\$4,182,513.18	\$2,898,657.57	\$44,050.00	\$7,125,220.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	935,562.06	630,966.07	13,230.78	1,579,758.91
220 Social Security Contributions	309,627.22	217,162.11	3,730.86	530,520.19
230 PSERS Retirement Contributions	1,418,869.12	991,644.26	16,590.78	2,427,104.16
250 Unemployment Compensation	8,841.76	6,923.33		15,765.09
260 Workers' Compensation	42,162.16	29,509.68	506.58	72,178.42
280 Other Post-Employment Benefits (OPEB)	14,767.20	26,731.30		41,498.50
Total Personnel Services – Employee Benefits	\$2,729,829.52	\$1,902,936.75	\$34,059.00	\$4,666,825.27
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	237.86	237.85		475.71
340 Technical Services	56,283.67	56,283.67		112,567.34
Total Purchased Professional and Technical Services	\$56,521.53	\$56,521.52		\$113,043.05
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	403.75	295.74		699.49
440 Rentals	23,744.88	15,350.42		39,095.30
Total Purchased Property Services	\$24,148.63	\$15,646.16		\$39,794.79
500 <u>Other Purchased Services</u>				
530 Communications	988.80	988.80		1,977.60
562 Tuition To Pennsylvania Charter Schools	705,684.57	705,684.56		1,411,369.13
580 Travel	122.56	18.40		140.96
Total Other Purchased Services	\$706,795.93	\$706,691.76		\$1,413,487.69
600 <u>Supplies</u>				
610 General Supplies	90,203.78	58,349.67	50,897.20	199,450.65
630 Food		165.00		165.00
640 Books and Periodicals	78,981.14	58,150.31		137,131.45
650 Supplies & Fees – Technology Related	34,671.98	26,461.56	33,750.00	94,883.54
Total Supplies	\$203,856.90	\$143,126.54	\$84,647.20	\$431,630.64
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	12,140.52	12,520.60	219,306.07	243,967.19
756 Capitalized Technology Equipment – Original	207.89	207.88	581,062.45	581,478.22
758 Capitalized Technology Software - Original	1,939.75	3,619.64		5,559.39
762 Capitalized Equipment - Replacement	12,659.10	14,165.49	37,556.93	64,381.52
768 Capitalized Technology Software - Replacement	149.99			149.99
Total Property	\$27,097.25	\$30,513.61	\$837,925.45	\$895,536.31
800 <u>Other Objects</u>				
810 Dues and Fees	25.63	271.50		297.13
Total Other Objects	\$25.63	\$271.50		\$297.13
Total 1110 Regular Programs	\$7,930,788.57	\$5,754,365.41	\$1,000,681.65	\$14,685,835.63

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General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			198,098.46	198,098.46
Total Personnel Services – Salaries			\$198,098.46	\$198,098.46
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			20,722.76	20,722.76
220 Social Security Contributions			17,426.89	17,426.89
230 PSERS Retirement Contributions			77,589.10	77,589.10
260 Workers' Compensation			2,353.44	2,353.44
Total Personnel Services – Employee Benefits			\$118,092.19	\$118,092.19
Total 1190 Federally-Funded Regular Programs			\$316,190.65	\$316,190.65

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General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	672,862.87	670,715.29	265,763.22	1,609,341.38
Total Personnel Services – Salaries	\$672,862.87	\$670,715.29	\$265,763.22	\$1,609,341.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	133,831.60	110,650.67		244,482.27
220 Social Security Contributions	52,331.93	50,591.56	18,403.63	121,327.12
230 PSERS Retirement Contributions	238,407.71	228,219.47	83,123.76	549,750.94
260 Workers' Compensation	7,102.27	6,827.42	2,451.60	16,381.29
280 Other Post-Employment Benefits (OPEB)	14,767.20			14,767.20
Total Personnel Services – Employee Benefits	\$446,440.71	\$396,289.12	\$103,978.99	\$946,708.82
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	554,081.18	554,081.18		1,108,162.36
329 Professional Educational Services – Other	975.00	975.00		1,950.00
330 Other Professional Services	14,647.55	14,647.55		29,295.10
Total Purchased Professional and Technical Services	\$569,703.73	\$569,703.73		\$1,139,407.46
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	322.50	322.50		645.00
530 Communications	1,584.47	1,584.47		3,168.94
561 Tuition To Other School Districts Within the State	56,176.71	56,176.71		112,353.42
562 Tuition To Pennsylvania Charter Schools	350,930.16	350,930.16		701,860.32
563 Tuition To Nonpublic Schools	367,712.50	367,712.50		735,425.00
564 Tuition To Career and Technology Centers		275,161.00		275,161.00
580 Travel	330.14	114.10		444.24
Total Other Purchased Services	\$777,056.48	\$1,052,001.44		\$1,829,057.92
600 <u>Supplies</u>				
610 General Supplies	6,668.80	3,525.28		10,194.08
640 Books and Periodicals	61.92	631.00		692.92
650 Supplies & Fees – Technology Related	9,196.89	7,703.94		16,900.83
Total Supplies	\$15,927.61	\$11,860.22		\$27,787.83
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	5,493.74	2,132.23	15,267.00	22,892.97
Total Property	\$5,493.74	\$2,132.23	\$15,267.00	\$22,892.97
800 <u>Other Objects</u>				
810 Dues and Fees	3,035.00	3,102.00		6,137.00
Total Other Objects	\$3,035.00	\$3,102.00		\$6,137.00
Total 1200 Special Programs – Elementary / Secondary	\$2,490,520.14	\$2,705,804.03	\$385,009.21	\$5,581,333.38

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General Fund (10)

1210 Life Skills Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	148,741.90	178,652.35		327,394.25
Total Personnel Services – Salaries	\$148,741.90	\$178,652.35		\$327,394.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	14,727.12	14,727.12		29,454.24
220 Social Security Contributions	11,202.95	13,598.05		24,801.00
230 PSERS Retirement Contributions	51,330.72	60,797.13		112,127.85
260 Workers' Compensation	1,513.12	1,818.34		3,331.46
Total Personnel Services – Employee Benefits	\$78,773.91	\$90,940.64		\$169,714.55
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	322.50	322.50		645.00
580 Travel	216.03			216.03
Total Other Purchased Services	\$538.53	\$322.50		\$861.03
600 <u>Supplies</u>				
610 General Supplies	1,448.72	1,179.32		2,628.04
650 Supplies & Fees – Technology Related	1,568.57	191.08		1,759.65
Total Supplies	\$3,017.29	\$1,370.40		\$4,387.69
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	3,082.50			3,082.50
Total Property	\$3,082.50			\$3,082.50
800 <u>Other Objects</u>				
810 Dues and Fees		67.00		67.00
Total Other Objects		\$67.00		\$67.00
Total 1210 Life Skills Support	\$234,154.13	\$271,352.89		\$505,507.02

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General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	118,216.76	20,233.69	24,894.55	163,345.00
Total Personnel Services – Salaries	\$118,216.76	\$20,233.69	\$24,894.55	\$163,345.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	38,386.32	5,109.32		43,495.64
220 Social Security Contributions	10,647.96	1,516.06		12,164.02
230 PSERS Retirement Contributions	49,387.70	6,982.56		56,370.26
260 Workers' Compensation	1,457.01	205.93		1,662.94
Total Personnel Services – Employee Benefits	\$99,878.99	\$13,813.87		\$113,692.86
300 Purchased Professional and Technical Services				
330 Other Professional Services	12,938.05	12,938.05		25,876.10
Total Purchased Professional and Technical Services	\$12,938.05	\$12,938.05		\$25,876.10
600 Supplies				
610 General Supplies	1,780.31	100.00		1,880.31
Total Supplies	\$1,780.31	\$100.00		\$1,880.31
Total 1220 Sensory Support	\$232,814.11	\$47,085.61	\$24,894.55	\$304,794.27

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General Fund (10)				
1240 Academic Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	405,904.21	471,829.25	240,868.67	1,118,602.13
Total Personnel Services – Salaries	\$405,904.21	\$471,829.25	\$240,868.67	\$1,118,602.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	80,718.16	90,814.23		171,532.39
220 Social Security Contributions	30,481.02	35,477.45	18,403.63	84,362.10
230 PSERS Retirement Contributions	137,689.29	160,439.78	83,123.76	381,252.83
260 Workers' Compensation	4,132.14	4,803.15	2,451.60	11,386.89
280 Other Post-Employment Benefits (OPEB)	14,767.20			14,767.20
Total Personnel Services – Employee Benefits	\$267,787.81	\$291,534.61	\$103,978.99	\$663,301.41
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	975.00	975.00		1,950.00
330 Other Professional Services	1,709.50	1,709.50		3,419.00
Total Purchased Professional and Technical Services	\$2,684.50	\$2,684.50		\$5,369.00
500 <u>Other Purchased Services</u>				
530 Communications	1,584.47	1,584.47		3,168.94
562 Tuition To Pennsylvania Charter Schools	350,930.16	350,930.16		701,860.32
564 Tuition To Career and Technology Centers		275,161.00		275,161.00
580 Travel	114.11	114.10		228.21
Total Other Purchased Services	\$352,628.74	\$627,789.73		\$980,418.47
600 <u>Supplies</u>				
610 General Supplies	3,439.77	2,245.96		5,685.73
640 Books and Periodicals	61.92	631.00		692.92
650 Supplies & Fees – Technology Related	7,628.32	7,512.86		15,141.18
Total Supplies	\$11,130.01	\$10,389.82		\$21,519.83
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	2,411.24	2,132.23	15,267.00	19,810.47
Total Property	\$2,411.24	\$2,132.23	\$15,267.00	\$19,810.47
800 <u>Other Objects</u>				
810 Dues and Fees	3,035.00	3,035.00		6,070.00
Total Other Objects	\$3,035.00	\$3,035.00		\$6,070.00
Total 1240 Academic Support	\$1,045,581.51	\$1,409,395.14	\$360,114.66	\$2,815,091.31

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General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	391,222.03	459,809.20	240,868.67	1,091,899.90
Total Personnel Services – Salaries	\$391,222.03	\$459,809.20	\$240,868.67	\$1,091,899.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	78,513.44	90,799.47		169,312.91
220 Social Security Contributions	29,382.63	34,558.07	18,403.63	82,344.33
230 PSERS Retirement Contributions	132,622.42	156,291.73	83,123.76	372,037.91
260 Workers' Compensation	3,982.65	4,680.70	2,451.60	11,114.95
280 Other Post-Employment Benefits (OPEB)	14,767.20			14,767.20
Total Personnel Services – Employee Benefits	\$259,268.34	\$286,329.97	\$103,978.99	\$649,577.30
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	975.00	975.00		1,950.00
330 Other Professional Services	1,709.50	1,709.50		3,419.00
Total Purchased Professional and Technical Services	\$2,684.50	\$2,684.50		\$5,369.00
500 Other Purchased Services				
530 Communications	1,584.47	1,584.47		3,168.94
562 Tuition To Pennsylvania Charter Schools	350,930.16	350,930.16		701,860.32
564 Tuition To Career and Technology Centers		275,161.00		275,161.00
580 Travel	114.11	114.10		228.21
Total Other Purchased Services	\$352,628.74	\$627,789.73		\$980,418.47
600 Supplies				
610 General Supplies	3,396.80	2,245.96		5,642.76
640 Books and Periodicals	11.01	631.00		642.01
650 Supplies & Fees – Technology Related	7,628.32	7,512.86		15,141.18
Total Supplies	\$11,036.13	\$10,389.82		\$21,425.95
700 Property				
752 Capital Equipment – Original and Additional	2,411.24	2,132.23	15,267.00	19,810.47
Total Property	\$2,411.24	\$2,132.23	\$15,267.00	\$19,810.47
800 Other Objects				
810 Dues and Fees	3,035.00	3,035.00		6,070.00
Total Other Objects	\$3,035.00	\$3,035.00		\$6,070.00
Total 1241 Learning Support – Public	\$1,022,285.98	\$1,392,170.45	\$360,114.66	\$2,774,571.09

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General Fund (10)				
1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	14,682.18	12,020.05		26,702.23
Total Personnel Services – Salaries	\$14,682.18	\$12,020.05		\$26,702.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,204.72	14.76		2,219.48
220 Social Security Contributions	1,098.39	919.38		2,017.77
230 PSERS Retirement Contributions	5,066.87	4,148.05		9,214.92
260 Workers' Compensation	149.49	122.45		271.94
Total Personnel Services – Employee Benefits	\$8,519.47	\$5,204.64		\$13,724.11
600 <u>Supplies</u>				
610 General Supplies	42.97			42.97
640 Books and Periodicals	50.91			50.91
Total Supplies	\$93.88			\$93.88
Total 1243 Gifted Support	\$23,295.53	\$17,224.69		\$40,520.22

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General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	554,081.18	554,081.18		1,108,162.36
Total Purchased Professional and Technical Services	\$554,081.18	\$554,081.18		\$1,108,162.36
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	56,176.71	56,176.71		112,353.42
563 Tuition To Nonpublic Schools	367,712.50	367,712.50		735,425.00
Total Other Purchased Services	\$423,889.21	\$423,889.21		\$847,778.42
Total 1290 Special Programs - Other Support	\$977,970.39	\$977,970.39		\$1,955,940.78

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General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		228,165.00		228,165.00
Total Personnel Services – Salaries		\$228,165.00		\$228,165.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		43,916.80		43,916.80
220 Social Security Contributions		17,157.24		17,157.24
230 PSERS Retirement Contributions		78,739.75		78,739.75
260 Workers' Compensation		2,322.82		2,322.82
Total Personnel Services – Employee Benefits		\$142,136.61		\$142,136.61
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		1,891.35		1,891.35
Total Purchased Professional and Technical Services		\$1,891.35		\$1,891.35
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		1,939,809.48		1,939,809.48
Total Other Purchased Services		\$1,939,809.48		\$1,939,809.48
600 <u>Supplies</u>				
610 General Supplies		374.71	8,380.00	8,754.71
640 Books and Periodicals			14.63	14.63
650 Supplies & Fees – Technology Related			1,400.00	1,400.00
Total Supplies		\$374.71	\$9,794.63	\$10,169.34
Total 1300 Vocational Education		\$2,312,377.15	\$9,794.63	\$2,322,171.78

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General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		20,954.76		20,954.76
Total Personnel Services – Salaries		\$20,954.76		\$20,954.76
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		1,602.29		1,602.29
230 PSERS Retirement Contributions		6,858.92		6,858.92
260 Workers’ Compensation		207.46		207.46
Total Personnel Services – Employee Benefits		\$8,668.67		\$8,668.67
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	882.97	3,613.89		4,496.86
563 Tuition To Nonpublic Schools		283,732.60		283,732.60
Total Other Purchased Services	\$882.97	\$287,346.49		\$288,229.46
Total 1400 Other Instructional Programs – Elementary / Secondary	\$882.97	\$316,969.92		\$317,852.89

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General Fund (10)

1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		1,196.25		1,196.25
Total Personnel Services – Salaries		\$1,196.25		\$1,196.25
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		90.68		90.68
230 PSERS Retirement Contributions		412.83		412.83
260 Workers’ Compensation		6.24		6.24
Total Personnel Services – Employee Benefits		\$509.75		\$509.75
Total 1420 Summer School		\$1,706.00		\$1,706.00

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General Fund (10)

1440 Alternative Regular Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	882.97	3,613.89		4,496.86
563 Tuition To Nonpublic Schools		283,732.60		283,732.60
Total Other Purchased Services	\$882.97	\$287,346.49		\$288,229.46
Total 1440 Alternative Regular Education Programs	\$882.97	\$287,346.49		\$288,229.46

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General Fund (10)

1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	882.97	882.96		1,765.93
Total Other Purchased Services	\$882.97	\$882.96		\$1,765.93
Total 1441 Adjudicated / Court-Placed Programs	\$882.97	\$882.96		\$1,765.93

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General Fund (10)

1442 Alternative Education Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State		2,730.93		2,730.93
563 Tuition To Nonpublic Schools		283,732.60		283,732.60
Total Other Purchased Services		\$286,463.53		\$286,463.53
Total 1442 Alternative Education Programs		\$286,463.53		\$286,463.53

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General Fund (10)

1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		19,758.51		19,758.51
Total Personnel Services – Salaries		\$19,758.51		\$19,758.51
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		1,511.61		1,511.61
230 PSERS Retirement Contributions		6,446.09		6,446.09
260 Workers’ Compensation		201.22		201.22
Total Personnel Services – Employee Benefits		\$8,158.92		\$8,158.92
Total 1490 Additional Other Instructional Programs		\$27,917.43		\$27,917.43

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General Fund (10)

1500 Nonpublic School Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			4,253.00	4,253.00
Total Purchased Professional and Technical Services			\$4,253.00	\$4,253.00
Total 1500 Nonpublic School Programs			\$4,253.00	\$4,253.00

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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

204,909.04

Total Other Purchased Services				\$204,909.04
Total 1600 Adult Education Programs				\$204,909.04

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General Fund (10)				
1800 Pre-Kindergarten	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				15,000.00
Total Personnel Services – Salaries				\$15,000.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				4,000.00
230 PSERS Retirement Contributions				500.00
Total Personnel Services – Employee Benefits				\$4,500.00
400 <u>Purchased Property Services</u>				
420 Utility Services				462.49
430 Repairs and Maintenance Services				3,031.00
Total Purchased Property Services				\$3,493.49
500 <u>Other Purchased Services</u>				
520 Insurance – General				4,500.00
530 Communications				1,387.51
Total Other Purchased Services				\$5,887.51
600 <u>Supplies</u>				
620 Energy				1,850.00
Total Supplies				\$1,850.00
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				231,769.00
Total Other Objects				\$231,769.00
Total 1800 Pre-Kindergarten				\$262,500.00

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General Fund (10)

1802 Pre-K Administrative Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				14,000.00
Total Personnel Services – Salaries				\$14,000.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				4,000.00
Total Personnel Services – Employee Benefits				\$4,000.00
Total 1802 Pre-K Administrative Support				\$18,000.00

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General Fund (10)				
1803 Pre-K Operations and Maintenance	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,000.00
Total Personnel Services – Salaries				\$1,000.00
200 <u>Personnel Services – Employee Benefits</u>				
230 PSERS Retirement Contributions				500.00
Total Personnel Services – Employee Benefits				\$500.00
400 <u>Purchased Property Services</u>				
420 Utility Services				462.49
430 Repairs and Maintenance Services				3,031.00
Total Purchased Property Services				\$3,493.49
500 <u>Other Purchased Services</u>				
520 Insurance – General				4,500.00
530 Communications				1,387.51
Total Other Purchased Services				\$5,887.51
600 <u>Supplies</u>				
620 Energy				1,850.00
Total Supplies				\$1,850.00
Total 1803 Pre-K Operations and Maintenance				\$12,731.00

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General Fund (10)

1807 Pre-K Pass-Through Funds (Partners)

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

231,769.00

Total Other Objects				\$231,769.00
Total 1807 Pre-K Pass-Through Funds (Partners)				\$231,769.00

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General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,303,586.66
Total Personnel Services – Salaries	\$3,303,586.66
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	650,359.40
220 Social Security Contributions	250,606.34
230 PSERS Retirement Contributions	1,078,973.36
240 Tuition Reimbursement	93,418.18
250 Unemployment Compensation	1,359.46
260 Workers' Compensation	33,258.55
280 Other Post-Employment Benefits (OPEB)	6,085.60
Total Personnel Services – Employee Benefits	\$2,114,060.89
300 Purchased Professional and Technical Services	
310 Official / Administrative Services	86,203.15
322 Professional Educational Services – Ius	600.00
329 Professional Educational Services – Other	14,792.32
330 Other Professional Services	148,118.53
340 Technical Services	23,340.76
350 Security / Safety Services	705.00
360 Employee Training and Development Services	7,239.65
390 Other Purchased Professional and Technical Services	26,320.93
Total Purchased Professional and Technical Services	\$307,320.34
400 Purchased Property Services	
410 Cleaning Services	32,594.93
420 Utility Services	8,703.80
430 Repairs and Maintenance Services	52,414.21
440 Rentals	27,345.76
460 Extermination Services	2,827.50
Total Purchased Property Services	\$123,886.20
500 Other Purchased Services	
513 Contracted Carriers	621,448.85
516 Student Transportation Services From the IU	327,721.22
520 Insurance – General	796.00
529 Other Insurance	138,724.00
530 Communications	53,323.40
549 Other Advertising/Public Relations	2,474.71
550 Printing and Binding	7,910.68
580 Travel	1,104.67
595 IU Payments By Withholding	20,642.15
Total Other Purchased Services	\$1,174,145.68
600 Supplies	
610 General Supplies	251,835.40
620 Energy	367,494.36
630 Food	127.50

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General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
640 Books and Periodicals	872.65
650 Supplies & Fees – Technology Related	36,790.39
Total Supplies	\$657,120.30
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	11,048.81
762 Capitalized Equipment - Replacement	7,229.19
Total Property	\$18,278.00
800 <u>Other Objects</u>	
810 Dues and Fees	30,657.91
890 Miscellaneous Expenditures	122.06
Total Other Objects	\$30,779.97
Total 2000 Support Services	\$7,729,178.04

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	181,597.00	314,080.97		495,677.97
Total Personnel Services – Salaries	\$181,597.00	\$314,080.97		\$495,677.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	32,638.70	53,400.18		86,038.88
220 Social Security Contributions	13,446.39	23,716.33		37,162.72
230 PSERS Retirement Contributions	61,288.63	105,628.24		166,916.87
260 Workers' Compensation	1,848.23	3,179.79		5,028.02
Total Personnel Services – Employee Benefits	\$109,221.95	\$185,924.54		\$295,146.49
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		14,000.00		14,000.00
330 Other Professional Services	29,777.50	29,777.50		67,555.00
Total Purchased Professional and Technical Services	\$29,777.50	\$43,777.50		\$81,555.00
400 <u>Purchased Property Services</u>				
440 Rentals		1,691.94		1,691.94
Total Purchased Property Services		\$1,691.94		\$1,691.94
500 <u>Other Purchased Services</u>				
550 Printing and Binding		3,194.68		3,194.68
580 Travel	409.63	409.63		819.26
Total Other Purchased Services	\$409.63	\$3,604.31		\$4,013.94
600 <u>Supplies</u>				
610 General Supplies	3,535.59	5,167.40		8,702.99
640 Books and Periodicals	98.37			98.37
650 Supplies & Fees – Technology Related		1,600.00		1,600.00
Total Supplies	\$3,633.96	\$6,767.40		\$10,401.36
800 <u>Other Objects</u>				
810 Dues and Fees	230.00	925.00		1,155.00
Total Other Objects	\$230.00	\$925.00		\$1,155.00
Total 2100 Support Services – Students	\$324,870.04	\$556,771.66		\$889,641.70

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General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	146,042.50	278,526.47		424,568.97
Total Personnel Services – Salaries	\$146,042.50	\$278,526.47		\$424,568.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	21,370.12	42,131.60		63,501.72
220 Social Security Contributions	10,777.36	21,047.30		31,824.66
230 PSERS Retirement Contributions	49,018.75	93,358.36		142,377.11
260 Workers' Compensation	1,486.31	2,817.87		4,304.18
Total Personnel Services – Employee Benefits	\$82,652.54	\$159,355.13		\$242,007.67
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		14,000.00		14,000.00
Total Purchased Professional and Technical Services		\$14,000.00		\$14,000.00
400 <u>Purchased Property Services</u>				
440 Rentals		1,691.94		1,691.94
Total Purchased Property Services		\$1,691.94		\$1,691.94
500 <u>Other Purchased Services</u>				
550 Printing and Binding		3,194.68		3,194.68
Total Other Purchased Services		\$3,194.68		\$3,194.68
600 <u>Supplies</u>				
610 General Supplies	636.21	2,268.03		2,904.24
640 Books and Periodicals	98.37			98.37
650 Supplies & Fees – Technology Related		1,600.00		1,600.00
Total Supplies	\$734.58	\$3,868.03		\$4,602.61
800 <u>Other Objects</u>				
810 Dues and Fees	120.00	815.00		935.00
Total Other Objects	\$120.00	\$815.00		\$935.00
Total 2120 Guidance Services	\$229,549.62	\$461,451.25		\$691,000.87

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	35,554.50	35,554.50		71,109.00
Total Personnel Services – Salaries	\$35,554.50	\$35,554.50		\$71,109.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,268.58	11,268.58		22,537.16
220 Social Security Contributions	2,669.03	2,669.03		5,338.06
230 PSERS Retirement Contributions	12,269.88	12,269.88		24,539.76
260 Workers' Compensation	361.92	361.92		723.84
Total Personnel Services – Employee Benefits	\$26,569.41	\$26,569.41		\$53,138.82
300 Purchased Professional and Technical Services				
330 Other Professional Services	29,777.50	29,777.50		59,555.00
Total Purchased Professional and Technical Services	\$29,777.50	\$29,777.50		\$59,555.00
500 Other Purchased Services				
580 Travel	409.63	409.63		819.26
Total Other Purchased Services	\$409.63	\$409.63		\$819.26
600 Supplies				
610 General Supplies	2,899.38	2,899.37		5,798.75
Total Supplies	\$2,899.38	\$2,899.37		\$5,798.75
800 Other Objects				
810 Dues and Fees	110.00	110.00		220.00
Total Other Objects	\$110.00	\$110.00		\$220.00
Total 2140 Psychological Services	\$95,320.42	\$95,320.41		\$190,640.83

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General Fund (10)

2160 Social Work Services

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

330 Other Professional Services			8,000.00
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Total Purchased Professional and Technical Services			\$8,000.00
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Total 2160 Social Work Services			\$8,000.00
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General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	190,707.25	110,649.36	2,828.88	304,185.49
Total Personnel Services – Salaries	\$190,707.25	\$110,649.36	\$2,828.88	\$304,185.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	29,289.33	9,533.93		38,823.26
220 Social Security Contributions	14,301.60	8,400.27	215.97	22,917.84
230 PSERS Retirement Contributions	65,295.33	36,286.92	976.23	102,558.48
240 Tuition Reimbursement	32,625.52	43,612.10		76,237.62
260 Workers' Compensation	1,941.49	1,126.55	28.83	3,096.87
Total Personnel Services – Employee Benefits	\$143,453.27	\$98,959.77	\$1,221.03	\$243,634.07
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	300.00	300.00		600.00
329 Professional Educational Services – Other	296.16	296.16		592.32
360 Employee Training and Development Services	2,883.76	2,883.76		5,767.52
Total Purchased Professional and Technical Services	\$3,479.92	\$3,479.92		\$6,959.84
400 Purchased Property Services				
440 Rentals	1,230.72	1,230.71		2,461.43
Total Purchased Property Services	\$1,230.72	\$1,230.71		\$2,461.43
500 Other Purchased Services				
530 Communications	238.52	238.51		477.03
580 Travel	12.65	12.65		25.30
Total Other Purchased Services	\$251.17	\$251.16		\$502.33
600 Supplies				
610 General Supplies	2,814.04	2,356.33		5,170.37
640 Books and Periodicals	138.31	138.30		276.61
650 Supplies & Fees – Technology Related	5,412.74	15,625.19		21,037.93
Total Supplies	\$8,365.09	\$18,119.82		\$26,484.91
800 Other Objects				
810 Dues and Fees	440.00	735.00	125.00	1,300.00
Total Other Objects	\$440.00	\$735.00	\$125.00	\$1,300.00
Total 2200 Support Services – Instructional Staff	\$347,927.42	\$233,425.74	\$4,174.91	\$585,528.07

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General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies	1,221.65	576.25		1,797.90
Total Supplies	\$1,221.65	\$576.25		\$1,797.90
Total 2220 Technology Support Services	\$1,221.65	\$576.25		\$1,797.90

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General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	132,137.82	52,079.95		184,217.77
Total Personnel Services – Salaries	\$132,137.82	\$52,079.95		\$184,217.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	19,814.40	59.04		19,873.44
220 Social Security Contributions	9,885.73	3,984.41		13,870.14
230 PSERS Retirement Contributions	45,600.82	16,592.41		62,193.23
260 Workers' Compensation	1,345.22	530.28		1,875.50
Total Personnel Services – Employee Benefits	\$76,646.17	\$21,166.14		\$97,812.31
600 Supplies				
610 General Supplies	801.09	988.78		1,789.87
650 Supplies & Fees – Technology Related	680.99	10,893.45		11,574.44
Total Supplies	\$1,482.08	\$11,882.23		\$13,364.31
800 Other Objects				
810 Dues and Fees	60.00	355.00		415.00
Total Other Objects	\$60.00	\$355.00		\$415.00
Total 2250 School Library Services	\$210,326.07	\$85,483.32		\$295,809.39

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General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	58,074.43	58,074.41		116,148.84
Total Personnel Services – Salaries	\$58,074.43	\$58,074.41		\$116,148.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	9,474.93	9,474.89		18,949.82
220 Social Security Contributions	4,378.68	4,378.67		8,757.35
230 PSERS Retirement Contributions	19,523.68	19,523.68		39,047.36
260 Workers' Compensation	591.22	591.22		1,182.44
Total Personnel Services – Employee Benefits	\$33,968.51	\$33,968.46		\$67,936.97
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	296.16	296.16		592.32
Total Purchased Professional and Technical Services	\$296.16	\$296.16		\$592.32
400 <u>Purchased Property Services</u>				
440 Rentals	1,230.72	1,230.71		2,461.43
Total Purchased Property Services	\$1,230.72	\$1,230.71		\$2,461.43
500 <u>Other Purchased Services</u>				
530 Communications	238.52	238.51		477.03
580 Travel	12.65	12.65		25.30
Total Other Purchased Services	\$251.17	\$251.16		\$502.33
600 <u>Supplies</u>				
610 General Supplies	791.30	791.30		1,582.60
640 Books and Periodicals	138.31	138.30		276.61
650 Supplies & Fees – Technology Related	2,083.25	2,083.24		4,166.49
Total Supplies	\$3,012.86	\$3,012.84		\$6,025.70
800 <u>Other Objects</u>				
810 Dues and Fees	380.00	380.00		760.00
Total Other Objects	\$380.00	\$380.00		\$760.00
Total 2260 Instruction and Curriculum Development Services	\$97,213.85	\$97,213.74		\$194,427.59

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General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	495.00	495.00	2,828.88	3,818.88
Total Personnel Services – Salaries	\$495.00	\$495.00	\$2,828.88	\$3,818.88
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	37.19	37.19	215.97	290.35
230 PSERS Retirement Contributions	170.83	170.83	976.23	1,317.89
240 Tuition Reimbursement	32,625.52	43,612.10		76,237.62
260 Workers' Compensation	5.05	5.05	28.83	38.93
Total Personnel Services – Employee Benefits	\$32,838.59	\$43,825.17	\$1,221.03	\$77,884.79
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	300.00	300.00		600.00
360 Employee Training and Development Services	2,883.76	2,883.76		5,767.52
Total Purchased Professional and Technical Services	\$3,183.76	\$3,183.76		\$6,367.52
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related	2,648.50	2,648.50		5,297.00
Total Supplies	\$2,648.50	\$2,648.50		\$5,297.00
800 <u>Other Objects</u>				
810 Dues and Fees			125.00	125.00
Total Other Objects			\$125.00	\$125.00
Total 2270 Instructional Staff Professional Development Services	\$39,165.85	\$50,152.43	\$4,174.91	\$93,493.19

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General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	375,713.28	330,456.40		931,088.39
Total Personnel Services – Salaries	\$375,713.28	\$330,456.40		\$931,088.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	91,970.26	68,559.87		180,707.69
220 Social Security Contributions	28,782.78	25,103.77		71,636.60
230 PSERS Retirement Contributions	107,746.61	111,325.79		274,880.17
250 Unemployment Compensation	669.28	669.28		1,338.56
260 Workers' Compensation	3,881.38	3,363.65		9,074.65
280 Other Post-Employment Benefits (OPEB)	6,085.60			6,085.60
Total Personnel Services – Employee Benefits	\$239,135.91	\$209,022.36		\$543,723.27
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				85,278.55
330 Other Professional Services				37,238.02
350 Security / Safety Services				705.00
Total Purchased Professional and Technical Services				\$123,221.57
400 <u>Purchased Property Services</u>				
440 Rentals	7,571.96	4,944.80		15,550.23
Total Purchased Property Services	\$7,571.96	\$4,944.80		\$15,550.23
500 <u>Other Purchased Services</u>				
520 Insurance – General				796.00
530 Communications	19,004.88	19,830.10		39,481.35
549 Other Advertising/Public Relations				2,474.71
550 Printing and Binding	1,955.67	2,204.64		4,362.52
580 Travel				248.61
Total Other Purchased Services	\$20,960.55	\$22,034.74		\$47,363.19
600 <u>Supplies</u>				
610 General Supplies	5,432.07	3,364.71		16,318.85
630 Food		127.50		127.50
640 Books and Periodicals	39.00			247.72
650 Supplies & Fees – Technology Related	386.99	179.99		10,556.98
Total Supplies	\$5,858.06	\$3,672.20		\$27,251.05
800 <u>Other Objects</u>				
810 Dues and Fees	1,368.00	684.00		21,165.53
890 Miscellaneous Expenditures		122.06		122.06
Total Other Objects	\$1,368.00	\$806.06		\$21,287.59
Total 2300 Support Services – Administration	\$650,607.76	\$570,936.56		\$1,709,485.29

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General Fund (10)

2310 Board Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,444.25
Total Personnel Services – Salaries				\$1,444.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				107.62
220 Social Security Contributions				498.49
260 Workers’ Compensation				3.89
Total Personnel Services – Employee Benefits				\$610.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,171.51
Total Purchased Professional and Technical Services				\$1,171.51
500 <u>Other Purchased Services</u>				
520 Insurance – General				796.00
549 Other Advertising/Public Relations				2,474.71
Total Other Purchased Services				\$3,270.71
600 <u>Supplies</u>				
610 General Supplies				137.98
Total Supplies				\$137.98
800 <u>Other Objects</u>				
810 Dues and Fees				13,801.73
Total Other Objects				\$13,801.73
Total 2310 Board Services				\$20,436.18

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General Fund (10)				
2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				400.00
Total Purchased Professional and Technical Services				\$400.00
Total 2320 Board Treasurer Services				\$400.00

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General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				46,926.80
Total Personnel Services – Salaries				\$46,926.80
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				3,589.72
Total Personnel Services – Employee Benefits				\$3,589.72
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				85,278.55
Total Purchased Professional and Technical Services				\$85,278.55
500 <u>Other Purchased Services</u>				
530 Communications				646.37
550 Printing and Binding				171.71
Total Other Purchased Services				\$818.08
Total 2330 Tax Assessment and Collection Services				\$136,613.15

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General Fund (10)

2340 Staff Relations and Negotiations Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,844.60

Total Purchased Professional and Technical Services				\$3,844.60
Total 2340 Staff Relations and Negotiations Services				\$3,844.60

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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

31,821.91

Total Purchased Professional and Technical Services				\$31,821.91
Total 2350 Legal and Accounting Services				\$31,821.91

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General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				176,547.66
Total Personnel Services – Salaries				\$176,547.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,069.94
220 Social Security Contributions				13,661.84
230 PSERS Retirement Contributions				55,807.77
260 Workers' Compensation				1,825.73
Total Personnel Services – Employee Benefits				\$91,365.28
400 <u>Purchased Property Services</u>				
440 Rentals				3,033.47
Total Purchased Property Services				\$3,033.47
500 <u>Other Purchased Services</u>				
530 Communications	2,353.12	2,353.11		4,706.23
550 Printing and Binding				30.50
580 Travel				248.61
Total Other Purchased Services	\$2,353.12	\$2,353.11		\$4,985.34
600 <u>Supplies</u>				
610 General Supplies				782.72
640 Books and Periodicals				208.72
650 Supplies & Fees – Technology Related				9,990.00
Total Supplies				\$10,981.44
800 <u>Other Objects</u>				
810 Dues and Fees				5,311.80
Total Other Objects				\$5,311.80
Total 2360 Office of the Superintendent / Executive Director Services	\$2,353.12	\$2,353.11		\$292,224.99

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General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	375,713.28	330,456.40		706,169.68
Total Personnel Services – Salaries	\$375,713.28	\$330,456.40		\$706,169.68
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	91,970.26	68,559.87		160,530.13
220 Social Security Contributions	28,782.78	25,103.77		53,886.55
230 PSERS Retirement Contributions	107,746.61	111,325.79		219,072.40
250 Unemployment Compensation	669.28	669.28		1,338.56
260 Workers' Compensation	3,881.38	3,363.65		7,245.03
280 Other Post-Employment Benefits (OPEB)	6,085.60			6,085.60
Total Personnel Services – Employee Benefits	\$239,135.91	\$209,022.36		\$448,158.27
400 <u>Purchased Property Services</u>				
440 Rentals	7,571.96	4,944.80		12,516.76
Total Purchased Property Services	\$7,571.96	\$4,944.80		\$12,516.76
500 <u>Other Purchased Services</u>				
530 Communications	16,651.76	17,476.99		34,128.75
550 Printing and Binding	1,955.67	2,204.64		4,160.31
Total Other Purchased Services	\$18,607.43	\$19,681.63		\$38,289.06
600 <u>Supplies</u>				
610 General Supplies	5,432.07	3,364.71		8,796.78
630 Food		127.50		127.50
640 Books and Periodicals	39.00			39.00
650 Supplies & Fees – Technology Related	386.99	179.99		566.98
Total Supplies	\$5,858.06	\$3,672.20		\$9,530.26
800 <u>Other Objects</u>				
810 Dues and Fees	1,368.00	684.00		2,052.00
890 Miscellaneous Expenditures		122.06		122.06
Total Other Objects	\$1,368.00	\$806.06		\$2,174.06
Total 2380 Office of the Principal Services	\$648,254.64	\$568,583.45		\$1,216,838.09

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General Fund (10)				
2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				705.00
Total Purchased Professional and Technical Services				\$705.00
600 <u>Supplies</u>				
610 General Supplies				6,601.37
Total Supplies				\$6,601.37
Total 2390 Other Administration Services				\$7,306.37

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				171,330.98
Total Personnel Services – Salaries				\$171,330.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				43,372.64
220 Social Security Contributions				12,683.24
230 PSERS Retirement Contributions				58,716.94
250 Unemployment Compensation				20.90
260 Workers' Compensation				1,740.38
Total Personnel Services – Employee Benefits				\$116,534.10
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				7,549.50
Total Purchased Professional and Technical Services				\$7,549.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,225.00
Total Purchased Property Services				\$2,225.00
500 <u>Other Purchased Services</u>				
550 Printing and Binding				168.75
Total Other Purchased Services				\$168.75
600 <u>Supplies</u>				
610 General Supplies				4,777.73
640 Books and Periodicals				249.95
Total Supplies				\$5,027.68
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				99.99
762 Capitalized Equipment - Replacement				74.69
Total Property				\$174.68
800 <u>Other Objects</u>				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2400 Support Services – Pupil Health				\$303,140.69

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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				171,330.98
Total Personnel Services – Salaries				\$171,330.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				43,372.64
220 Social Security Contributions				12,683.24
230 PSERS Retirement Contributions				58,716.94
250 Unemployment Compensation				20.90
260 Workers' Compensation				1,740.38
Total Personnel Services – Employee Benefits				\$116,534.10
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				7,549.50
Total Purchased Professional and Technical Services				\$7,549.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,225.00
Total Purchased Property Services				\$2,225.00
500 <u>Other Purchased Services</u>				
550 Printing and Binding				168.75
Total Other Purchased Services				\$168.75
600 <u>Supplies</u>				
610 General Supplies				4,777.73
640 Books and Periodicals				249.95
Total Supplies				\$5,027.68
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				99.99
762 Capitalized Equipment - Replacement				74.69
Total Property				\$174.68
800 <u>Other Objects</u>				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2440 Nursing Services				\$303,140.69

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General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,807.80
Total Personnel Services – Salaries				\$277,807.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				66,697.31
220 Social Security Contributions				21,068.02
230 PSERS Retirement Contributions				94,152.56
260 Workers' Compensation				2,856.54
Total Personnel Services – Employee Benefits				\$184,774.43
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				924.60
330 Other Professional Services				35,776.01
Total Purchased Professional and Technical Services				\$36,700.61
400 <u>Purchased Property Services</u>				
440 Rentals				4,533.46
Total Purchased Property Services				\$4,533.46
500 <u>Other Purchased Services</u>				
530 Communications				6,158.34
550 Printing and Binding				184.73
Total Other Purchased Services				\$6,343.07
600 <u>Supplies</u>				
610 General Supplies				4,687.72
Total Supplies				\$4,687.72
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				2,652.91
Total Property				\$2,652.91
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.25
Total Other Objects				\$2,566.25
Total 2500 Support Services – Business				\$520,066.25

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General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,807.80
Total Personnel Services – Salaries				\$277,807.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				66,697.31
220 Social Security Contributions				21,068.02
230 PSERS Retirement Contributions				94,152.56
260 Workers' Compensation				2,856.54
Total Personnel Services – Employee Benefits				\$184,774.43
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				924.60
330 Other Professional Services				35,776.01
Total Purchased Professional and Technical Services				\$36,700.61
400 <u>Purchased Property Services</u>				
440 Rentals				4,533.46
Total Purchased Property Services				\$4,533.46
500 <u>Other Purchased Services</u>				
530 Communications				6,158.34
550 Printing and Binding				184.73
Total Other Purchased Services				\$6,343.07
600 <u>Supplies</u>				
610 General Supplies				4,687.72
Total Supplies				\$4,687.72
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				2,652.91
Total Property				\$2,652.91
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.25
Total Other Objects				\$2,566.25
Total 2510 Fiscal Services				\$520,066.25

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General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,807.80
Total Personnel Services – Salaries				\$277,807.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				66,697.31
220 Social Security Contributions				21,068.02
230 PSERS Retirement Contributions				94,152.56
260 Workers' Compensation				2,856.54
Total Personnel Services – Employee Benefits				\$184,774.43
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				924.60
330 Other Professional Services				35,776.01
Total Purchased Professional and Technical Services				\$36,700.61
400 <u>Purchased Property Services</u>				
440 Rentals				4,533.46
Total Purchased Property Services				\$4,533.46
500 <u>Other Purchased Services</u>				
530 Communications				6,158.34
550 Printing and Binding				184.73
Total Other Purchased Services				\$6,343.07
600 <u>Supplies</u>				
610 General Supplies				4,687.72
Total Supplies				\$4,687.72
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				2,652.91
Total Property				\$2,652.91
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.25
Total Other Objects				\$2,566.25
Total 2511 Supervision of Fiscal Services - Head of Component				\$520,066.25

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General Fund (10)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				911,515.30
Total Personnel Services – Salaries				\$911,515.30
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				171,123.67
220 Social Security Contributions				68,906.67
230 PSERS Retirement Contributions				310,615.65
260 Workers' Compensation				9,270.61
Total Personnel Services – Employee Benefits				\$559,916.60
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				26,320.93
Total Purchased Professional and Technical Services				\$26,320.93
400 <u>Purchased Property Services</u>				
410 Cleaning Services				32,594.93
420 Utility Services				8,703.80
430 Repairs and Maintenance Services				50,189.21
440 Rentals				3,108.70
460 Extermination Services				2,827.50
Total Purchased Property Services				\$97,424.14
500 <u>Other Purchased Services</u>				
529 Other Insurance				138,724.00
530 Communications				5,597.97
580 Travel				11.50
Total Other Purchased Services				\$144,333.47
600 <u>Supplies</u>				
610 General Supplies	113,695.57	90,363.77		204,059.34
620 Energy				367,494.36
650 Supplies & Fees – Technology Related				3,595.48
Total Supplies	\$113,695.57	\$90,363.77		\$575,149.18
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				7,435.93
762 Capitalized Equipment - Replacement				7,154.50
Total Property				\$14,590.43
800 <u>Other Objects</u>				
810 Dues and Fees				3,913.13
Total Other Objects				\$3,913.13
Total 2600 Operation and Maintenance of Plant Services	\$113,695.57	\$90,363.77		\$2,333,163.18

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General Fund (10)				
2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				97,938.93
Total Personnel Services – Salaries				\$97,938.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				28,551.52
220 Social Security Contributions				7,405.33
230 PSERS Retirement Contributions				33,284.36
260 Workers' Compensation				996.94
Total Personnel Services – Employee Benefits				\$70,238.15
400 <u>Purchased Property Services</u>				
440 Rentals				2,461.42
Total Purchased Property Services				\$2,461.42
500 <u>Other Purchased Services</u>				
530 Communications				4,500.57
Total Other Purchased Services				\$4,500.57
600 <u>Supplies</u>				
610 General Supplies	694.73	694.73		1,389.46
650 Supplies & Fees – Technology Related				3,595.48
Total Supplies	\$694.73	\$694.73		\$4,984.94
800 <u>Other Objects</u>				
810 Dues and Fees				595.00
Total Other Objects				\$595.00
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$694.73	\$694.73		\$180,719.01

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General Fund (10)				
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				97,938.93
Total Personnel Services – Salaries				\$97,938.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				28,551.52
220 Social Security Contributions				7,405.33
230 PSERS Retirement Contributions				33,284.36
260 Workers' Compensation				996.94
Total Personnel Services – Employee Benefits				\$70,238.15
400 <u>Purchased Property Services</u>				
440 Rentals				2,461.42
Total Purchased Property Services				\$2,461.42
500 <u>Other Purchased Services</u>				
530 Communications				4,500.57
Total Other Purchased Services				\$4,500.57
600 <u>Supplies</u>				
610 General Supplies	694.73	694.73		1,389.46
650 Supplies & Fees – Technology Related				3,595.48
Total Supplies	\$694.73	\$694.73		\$4,984.94
800 <u>Other Objects</u>				
810 Dues and Fees				595.00
Total Other Objects				\$595.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	\$694.73	\$694.73		\$180,719.01

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General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				706,557.24
Total Personnel Services – Salaries				\$706,557.24
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				116,104.72
220 Social Security Contributions				53,419.93
230 PSERS Retirement Contributions				240,974.17
260 Workers' Compensation				7,184.22
Total Personnel Services – Employee Benefits				\$417,683.04
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				23,724.30
Total Purchased Professional and Technical Services				\$23,724.30
400 <u>Purchased Property Services</u>				
410 Cleaning Services				32,594.93
420 Utility Services				8,703.80
430 Repairs and Maintenance Services				35,698.50
440 Rentals				607.28
460 Extermination Services				2,827.50
Total Purchased Property Services				\$80,432.01
500 <u>Other Purchased Services</u>				
529 Other Insurance				138,724.00
530 Communications				1,097.40
580 Travel				11.50
Total Other Purchased Services				\$139,832.90
600 <u>Supplies</u>				
610 General Supplies	105,294.62	81,252.83		186,547.45
620 Energy				364,037.83
Total Supplies	\$105,294.62	\$81,252.83		\$550,585.28
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				7,435.93
762 Capitalized Equipment - Replacement				7,154.50
Total Property				\$14,590.43
800 <u>Other Objects</u>				
810 Dues and Fees				3,023.13
Total Other Objects				\$3,023.13
Total 2620 Operation of Buildings Services	\$105,294.62	\$81,252.83		\$1,936,428.33

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General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				107,019.13
Total Personnel Services – Salaries				\$107,019.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				26,467.43
220 Social Security Contributions				8,081.41
230 PSERS Retirement Contributions				36,357.12
260 Workers' Compensation				1,089.45
Total Personnel Services – Employee Benefits				\$71,995.41
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				600.00
440 Rentals				40.00
Total Purchased Property Services				\$640.00
600 <u>Supplies</u>				
610 General Supplies	6,408.05	7,118.04		13,526.09
Total Supplies	\$6,408.05	\$7,118.04		\$13,526.09
800 <u>Other Objects</u>				
810 Dues and Fees				295.00
Total Other Objects				\$295.00
Total 2630 Care and Upkeep of Grounds Services	\$6,408.05	\$7,118.04		\$193,475.63

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General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,058.51
Total Purchased Property Services				\$4,058.51
600 <u>Supplies</u>				
610 General Supplies	1,298.17	1,298.17		2,596.34
620 Energy				3,456.53
Total Supplies	\$1,298.17	\$1,298.17		\$6,052.87
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$1,298.17	\$1,298.17		\$10,111.38

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General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				2,596.63
Total Purchased Professional and Technical Services				\$2,596.63
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				9,832.20
Total Purchased Property Services				\$9,832.20
Total 2660 Safety and Security Services				\$12,428.83

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General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				621,448.85
516 Student Transportation Services From the IU				327,721.22
Total Other Purchased Services				\$949,170.07
Total 2700 Student Transportation Services				\$949,170.07

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General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				590,157.55
516 Student Transportation Services From the IU				327,721.22
Total Other Purchased Services				\$917,878.77
Total 2720 Vehicle Operation Services				\$917,878.77

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General Fund (10)				
2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				31,291.30
Total Other Purchased Services				\$31,291.30
Total 2750 Nonpublic Transportation				\$31,291.30

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General Fund (10)				
2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				211,980.73
Total Personnel Services – Salaries				\$211,980.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				63,595.95
220 Social Security Contributions				16,231.25
230 PSERS Retirement Contributions				71,132.69
240 Tuition Reimbursement				17,180.56
260 Workers' Compensation				2,191.48
Total Personnel Services – Employee Benefits				\$170,331.93
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				200.00
340 Technical Services				23,340.76
360 Employee Training and Development Services				1,472.13
Total Purchased Professional and Technical Services				\$25,012.89
500 <u>Other Purchased Services</u>				
530 Communications				1,608.71
Total Other Purchased Services				\$1,608.71
600 <u>Supplies</u>				
610 General Supplies				8,118.40
Total Supplies				\$8,118.40
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				859.98
Total Property				\$859.98
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2800 Support Services – Central				\$418,340.64

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General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				176,195.61
Total Personnel Services – Salaries				\$176,195.61
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				61,309.07
220 Social Security Contributions				13,506.79
230 PSERS Retirement Contributions				61,423.71
260 Workers' Compensation				1,827.16
Total Personnel Services – Employee Benefits				\$138,066.73
Total 2810 Planning, Research, Development and Evaluation Services				\$314,262.34

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General Fund (10)

2830 Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				35,785.12
Total Personnel Services – Salaries				\$35,785.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,286.88
220 Social Security Contributions				2,724.46
230 PSERS Retirement Contributions				9,708.98
240 Tuition Reimbursement				17,180.56
260 Workers' Compensation				364.32
Total Personnel Services – Employee Benefits				\$32,265.20
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				200.00
360 Employee Training and Development Services				1,472.13
Total Purchased Professional and Technical Services				\$1,672.13
500 <u>Other Purchased Services</u>				
530 Communications				1,608.71
Total Other Purchased Services				\$1,608.71
600 <u>Supplies</u>				
610 General Supplies				8,118.40
Total Supplies				\$8,118.40
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				859.98
Total Property				\$859.98
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2830 Staff Services				\$80,737.54

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General Fund (10)

2832 Recruitment and Placement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				35,785.12
Total Personnel Services – Salaries				\$35,785.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,286.88
220 Social Security Contributions				2,724.46
230 PSERS Retirement Contributions				9,708.98
260 Workers' Compensation				364.32
Total Personnel Services – Employee Benefits				\$15,084.64
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				200.00
Total Purchased Professional and Technical Services				\$200.00
500 <u>Other Purchased Services</u>				
530 Communications				1,608.71
Total Other Purchased Services				\$1,608.71
600 <u>Supplies</u>				
610 General Supplies				8,118.40
Total Supplies				\$8,118.40
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				859.98
Total Property				\$859.98
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2832 Recruitment and Placement Services				\$62,084.85

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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 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				4,843.36
Total Personnel Services – Employee Benefits				\$4,843.36
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				1,071.42
Total Purchased Professional and Technical Services				\$1,071.42
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$5,914.78

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General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				12,337.20
Total Personnel Services – Employee Benefits				\$12,337.20
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				400.71
Total Purchased Professional and Technical Services				\$400.71
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$12,737.91

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General Fund (10)

2840 Data Processing Services

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

340 Technical Services			23,340.76
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Total Purchased Professional and Technical Services			\$23,340.76
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Total 2840 Data Processing Services			\$23,340.76
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General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				20,642.15
Total Other Purchased Services				\$20,642.15
Total 2900 Other Support Services				\$20,642.15

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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500 Other Purchased Services

595 IU Payments By Withholding			20,642.15
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Total Other Purchased Services			\$20,642.15
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Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			\$20,642.15
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General Fund (10)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	385,451.46
Total Personnel Services – Salaries		\$385,451.46
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	29,080.88
220	Social Security Contributions	28,912.97
230	PSERS Retirement Contributions	122,556.81
250	Unemployment Compensation	2,529.21
260	Workers' Compensation	3,872.77
Total Personnel Services – Employee Benefits		\$186,952.64
300	<u>Purchased Professional and Technical Services</u>	
329	Professional Educational Services – Other	2,051.00
330	Other Professional Services	26,664.10
350	Security / Safety Services	143,461.63
Total Purchased Professional and Technical Services		\$172,176.73
400	<u>Purchased Property Services</u>	
410	Cleaning Services	2,572.25
430	Repairs and Maintenance Services	15,192.77
440	Rentals	760.00
Total Purchased Property Services		\$18,525.02
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	36,978.21
520	Insurance – General	38,541.00
530	Communications	1,307.91
550	Printing and Binding	2,119.35
580	Travel	2,928.30
Total Other Purchased Services		\$81,874.77
600	<u>Supplies</u>	
610	General Supplies	49,031.31
630	Food	124.25
640	Books and Periodicals	439.75
Total Supplies		\$49,595.31
700	<u>Property</u>	
752	Capital Equipment – Original and Additional	29,657.81
762	Capitalized Equipment - Replacement	1,774.91
Total Property		\$31,432.72
800	<u>Other Objects</u>	
810	Dues and Fees	11,262.63
860	Grants To Municipal and Community Service Organizations	15,024.00
890	Miscellaneous Expenditures	19,914.12
Total Other Objects		\$46,200.75
Total 3000 Operation of Non-Instructional Services		\$972,209.40

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General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				385,244.22
Total Personnel Services – Salaries				\$385,244.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				29,080.88
220 Social Security Contributions				28,897.46
230 PSERS Retirement Contributions				122,485.30
250 Unemployment Compensation				2,529.21
260 Workers' Compensation				3,870.67
Total Personnel Services – Employee Benefits				\$186,863.52
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				2,051.00
330 Other Professional Services				26,664.10
350 Security / Safety Services				8,758.82
Total Purchased Professional and Technical Services				\$37,473.92
400 <u>Purchased Property Services</u>				
410 Cleaning Services				2,572.25
430 Repairs and Maintenance Services				15,192.77
440 Rentals				760.00
Total Purchased Property Services				\$18,525.02
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				36,978.21
520 Insurance – General				38,541.00
530 Communications				1,307.91
550 Printing and Binding				2,119.35
580 Travel				2,928.30
Total Other Purchased Services				\$81,874.77
600 <u>Supplies</u>				
610 General Supplies				48,926.32
630 Food				124.25
640 Books and Periodicals				439.75
Total Supplies				\$49,490.32
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				29,657.81
762 Capitalized Equipment - Replacement				1,774.91
Total Property				\$31,432.72
800 <u>Other Objects</u>				
810 Dues and Fees				11,262.63
890 Miscellaneous Expenditures				15,236.00
Total Other Objects				\$26,498.63
Total 3200 Student Activities				\$817,403.12

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General Fund (10)

3300 Community Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				207.24
Total Personnel Services – Salaries				\$207.24
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				15.51
230 PSERS Retirement Contributions				71.51
260 Workers’ Compensation				2.10
Total Personnel Services – Employee Benefits				\$89.12
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				134,702.81
Total Purchased Professional and Technical Services				\$134,702.81
600 <u>Supplies</u>				
610 General Supplies				104.99
Total Supplies				\$104.99
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				15,024.00
Total Other Objects				\$15,024.00
Total 3300 Community Services				\$150,128.16

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General Fund (10)	
5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	627,124.70
Total Other Objects	\$627,124.70
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	1,469,703.00
932 Capital Reserve Fund Transfers Applicable To Fund 32	5,337.00
939 Other Fund Transfers	75,000.00
Total Other Uses of Funds	\$1,550,040.00
Total 5000 Other Expenditures and Financing Uses	\$2,177,164.70

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				627,124.70
Total Other Objects				\$627,124.70
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,469,703.00
Total Other Uses of Funds				\$1,469,703.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$2,096,827.70

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General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				23,927.00
Total Other Objects				\$23,927.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				191,703.00
Total Other Uses of Funds				\$191,703.00
Total 5110 Debt Service				\$215,630.00

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General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				603,197.70
Total Other Objects				\$603,197.70
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,278,000.00
Total Other Uses of Funds				\$1,278,000.00
Total 5120 Debt Service – Refunded Bonds				\$1,881,197.70

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General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				5,337.00
939 Other Fund Transfers				75,000.00
Total Other Uses of Funds				\$80,337.00
Total 5200 Interfund Transfers – Out				\$80,337.00

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General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				5,337.00
Total Other Uses of Funds				\$5,337.00
Total 5230 Capital Projects Fund Transfers				\$5,337.00

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General Fund (10)

5250 Enterprise Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				75,000.00
Total Other Uses of Funds				\$75,000.00
Total 5250 Enterprise Fund Transfers				\$75,000.00

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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	25,388.62
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Total Purchased Professional and Technical Services	\$25,388.62
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400 Purchased Property Services

450 Construction Services	905,389.15
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Total Purchased Property Services	\$905,389.15
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700 Property

762 Capitalized Equipment - Replacement	22,405.10
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Total Property	\$22,405.10
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$953,182.87
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Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				22,405.10
Total Property				\$22,405.10
Total 4200 Existing Site Improvement Services				\$22,405.10

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				25,388.62
Total Purchased Professional and Technical Services				\$25,388.62
400 <u>Purchased Property Services</u>				
450 Construction Services				905,389.15
Total Purchased Property Services				\$905,389.15
Total 4600 Existing Building Improvement Services				\$930,777.77

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Debt Service Fund (40)

2000 Support Services

	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	286,510.92
Total Purchased Professional and Technical Services	\$286,510.92
500 <u>Other Purchased Services</u>	
520 Insurance – General	35,418.61
550 Printing and Binding	2,400.00
Total Other Purchased Services	\$37,818.61
Total 2000 Support Services	\$324,329.53

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Debt Service Fund (40)

2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				286,510.92
Total Purchased Professional and Technical Services				\$286,510.92
500 <u>Other Purchased Services</u>				
520 Insurance – General				35,418.61
550 Printing and Binding				2,400.00
Total Other Purchased Services				\$37,818.61
Total 2300 Support Services – Administration				\$324,329.53

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Debt Service Fund (40)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				286,510.92
Total Purchased Professional and Technical Services				\$286,510.92
500 <u>Other Purchased Services</u>				
520 Insurance – General				35,418.61
550 Printing and Binding				2,400.00
Total Other Purchased Services				\$37,818.61
Total 2390 Other Administration Services				\$324,329.53

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Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

910 Redemption of Principal	16,606,121.62
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Total Other Uses of Funds	\$16,606,121.62
Total 5000 Other Expenditures and Financing Uses	\$16,606,121.62

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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>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,606,121.62
Total Other Uses of Funds				\$16,606,121.62
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$16,606,121.62

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Debt Service Fund (40)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,606,121.62
Total Other Uses of Funds				\$16,606,121.62
Total 5120 Debt Service – Refunded Bonds				\$16,606,121.62

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	15,002,026.28				
1200 Special Programs - Elementary / Secondary	5,581,333.38				
1300 Vocational Education	2,322,171.78				
1400 Other Instructional Programs - Elementary / Secondary	317,852.89				
1500 Nonpublic School Programs	4,253.00				
1600 Adult Education Programs	204,909.04				
1800 Pre-Kindergarten	262,500.00				
Total Instruction	\$23,695,046.37				
2000 <u>Support Services</u>					
2100 Support Services - Students	889,641.70				
2200 Support Services - Instructional Staff	585,528.07				
2300 Support Services - Administration	1,709,485.29				
2400 Support Services - Pupil Health	303,140.69				
2500 Support Services - Business	520,066.25				
2600 Operation and Maintenance of Plant Services	2,333,163.18				
2700 Student Transportation Services	949,170.07				
2800 Support Services - Central	418,340.64				
2900 Other Support Services	20,642.15				
Total Support Services	\$7,729,178.04				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	817,403.12				
3300 Community Services	150,128.16				
3400 Scholarships and Awards	4,678.12				
Total Operation of Non-Instructional Services	\$972,209.40				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	2,096,827.70				
5200 Interfund Transfers - Out	80,337.00				
Total Other Expenditures and Financing Uses	\$2,177,164.70				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$34,573,598.51				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
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					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration				324,329.53	
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services				\$324,329.53	
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services		22,405.10			
4600 Existing Building Improvement Services		930,777.77			
Total Facilities Acquisition, Construction and Improvement Services		\$953,182.87			
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses				16,606,121.62	
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses				\$16,606,121.62	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$953,182.87		\$16,930,451.15	

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	15,002,026.28
1200 Special Programs - Elementary / Secondary	5,581,333.38
1300 Vocational Education	2,322,171.78
1400 Other Instructional Programs - Elementary / Secondary	317,852.89
1500 Nonpublic School Programs	4,253.00
1600 Adult Education Programs	204,909.04
1800 Pre-Kindergarten	262,500.00
Total Instruction	\$23,695,046.37
2000 <u>Support Services</u>	
2100 Support Services - Students	889,641.70
2200 Support Services - Instructional Staff	585,528.07
2300 Support Services - Administration	2,033,814.82
2400 Support Services - Pupil Health	303,140.69
2500 Support Services - Business	520,066.25
2600 Operation and Maintenance of Plant Services	2,333,163.18
2700 Student Transportation Services	949,170.07
2800 Support Services - Central	418,340.64
2900 Other Support Services	20,642.15
Total Support Services	\$8,053,507.57
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	817,403.12
3300 Community Services	150,128.16
3400 Scholarships and Awards	4,678.12
Total Operation of Non-Instructional Services	\$972,209.40
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	22,405.10
4600 Existing Building Improvement Services	930,777.77
Total Facilities Acquisition, Construction and Improvement Services	\$953,182.87
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	18,702,949.32
5200 Interfund Transfers - Out	80,337.00
Total Other Expenditures and Financing Uses	\$18,783,286.32
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$52,457,232.53

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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	12,894,472.73
	Total Federally Funded salaries subject to PSERS withholding	510,947.80

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	320,970.00
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$320,970.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	24,624.00
	Revenue from Title IV-B: 21st Century Community Learning Centers	

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)	

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	25,226,810.47
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	17,568,443.88
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	889,642.00
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	584,927.00
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	590,158.00

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	2,285,046.00	170,032.00	2,455,078.00
	212 Dental Insurance	97,509.00	9,207.00	106,716.00
	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	\$2,382,555.00	\$179,239.00	\$2,561,794.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,382,555.00	\$179,239.00	\$2,561,794.00

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	264,115.64	396,173.45	660,289.09	276,400.35	414,600.52	691,000.87
2140 Psychological Services	150,851.31	16,761.26	167,612.57	171,576.75	19,064.08	190,640.83
2150 Speech Pathology and Audiology Services						
2160 Social Work Services					8,000.00	8,000.00
2260 Instruction and Curriculum Development Services	30,502.54	172,847.75	203,350.29	29,164.14	165,263.45	194,427.59
2350 Legal and Accounting Services	3,202.23	28,820.03	32,022.26	3,182.19	28,639.72	31,821.91
2420 Medical Services						
2440 Nursing Services	13,884.77	263,810.71	277,695.48	15,157.03	287,983.66	303,140.69
2700 Student Transportation Services	510,548.55	765,822.83	1,276,371.38	367,151.51	550,727.26	917,878.77
Total	\$973,105.04	\$1,644,236.03	\$2,617,341.07	\$862,631.97	\$1,474,278.69	\$2,336,910.66

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		27,027,000.00		562,197.00	11,353,287.00	136,989.00	39,759,660.00	78,839,133.00
2. Additional Debt Incurred During Year		16,145,000.00			166,016.00	2,700.00	2,822,081.00	19,135,797.00
3. Retirements and Repayments		17,642,000.00		191,703.00		9,151.00		17,842,854.00
4. Debt at End of Fiscal Year		25,530,000.00		370,494.00	11,519,303.00	130,538.00	42,581,741.00	80,132,076.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		25,530,000.00		370,494.00	11,519,303.00	130,538.00	42,581,741.00	80,132,076.00
7. Current Portion P&I - Due within 1 year		1,945,838.00		206,762.00		69,245.00		2,221,845.00
8. Interest Paid during current fiscal year		603,197.70		23,927.00				627,124.70

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					50,045.00	2,737.00	1,061,779.00	1,114,561.00
2. Additional Debt Incurred During Year					1,696.00		82,482.00	84,178.00
3. Retirements and Repayments						1,832.00		1,832.00
4. Debt at End of Fiscal Year					51,741.00	905.00	1,144,261.00	1,196,907.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					51,741.00	905.00	1,144,261.00	1,196,907.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	191,703.00		23,927.00	215,630.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	1,278,000.00		603,197.70	1,881,197.70	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	16,606,121.62			16,606,121.62	
Total Debt Payments - Governmental Funds			\$18,075,824.62		\$627,124.70	\$18,702,949.32	

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

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	02/2021		6,625,000.00		6,625,000.00	1,346,073.00	
General Obligation Bonds/Notes – CIB	11/2020		9,520,000.00		9,520,000.00	236,450.00	55,065.61
General Obligation Bonds/Notes – CIB	12/2016	9,510,000.00		125,000.00	9,385,000.00	363,315.00	290,170.46
General Obligation Bonds/Notes – CIB	12/2015	9,595,000.00		9,595,000.00			166,066.43
General Obligation Bonds/Notes – CIB	12/2015	7,922,000.00		7,922,000.00			91,895.20
Extended Term Financing Agreements		562,197.00		191,703.00	370,494.00	206,762.00	23,927.00
Compensated Absences		136,989.00	2,700.00	9,151.00	130,538.00	69,245.00	
Other Post-Employment Benefits (OPEB)		11,353,287.00	166,016.00		11,519,303.00		
Net Pension Liability		39,759,660.00	2,822,081.00		42,581,741.00		
Totals for Debt Entered:		\$78,839,133.00	\$19,135,797.00	\$17,842,854.00	\$80,132,076.00	\$2,221,845.00	\$627,124.70

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		2,737.00		1,832.00	905.00		
Other Post-Employment Benefits (OPEB)		50,045.00	1,696.00		51,741.00		
Net Pension Liability		1,061,779.00	82,482.00		1,144,261.00		
Totals for Debt Entered:		\$1,114,561.00	\$84,178.00	\$1,832.00	\$1,196,907.00		

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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	5,669,116.85
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$5,669,116.85

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	1,765.93		1,765.93
4 Residential Treatment Facilities			
5 Other Local Education Agencies	2,730.93	112,353.42	115,084.35
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,411,369.13	701,860.32	2,113,229.45
8 Career and Technology Centers	1,939,809.48	275,161.00	2,214,970.48
9 Approved Private Schools	283,732.60	735,425.00	1,019,157.60
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	204,909.04		204,909.04
Section 2 Total	\$3,844,317.11	\$1,824,799.74	\$5,669,116.85

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	291,021.11
Total Personnel Services – Salaries		\$291,021.11
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	14,029.51
220	Social Security Contributions	22,282.13
230	PSERS Retirement Contributions	152,471.30
250	Unemployment Compensation	187.28
260	Workers' Compensation	2,952.60
Total Personnel Services – Employee Benefits		\$191,922.82
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance Services	5,661.91
Total Purchased Property Services		\$5,661.91
500	<u>Other Purchased Services</u>	
530	Communications	457.55
570	Food Service Management	355,993.15
580	Travel	361.92
Total Other Purchased Services		\$356,812.62
600	<u>Supplies</u>	
610	General Supplies	3,415.45
630	Food	98,104.15
Total Supplies		\$101,519.60
700	<u>Property</u>	
740	Depreciation	20,748.84
Total Property		\$20,748.84
800	<u>Other Objects</u>	
810	Dues and Fees	46.00
Total Other Objects		\$46.00
Total 3000 Operation of Non-Instructional Services		\$967,732.90

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				291,021.11
Total Personnel Services – Salaries				\$291,021.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				14,029.51
220 Social Security Contributions				22,282.13
230 PSERS Retirement Contributions				152,471.30
250 Unemployment Compensation				187.28
260 Workers' Compensation				2,952.60
Total Personnel Services – Employee Benefits				\$191,922.82
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,661.91
Total Purchased Property Services				\$5,661.91
500 <u>Other Purchased Services</u>				
530 Communications				457.55
570 Food Service Management				355,993.15
580 Travel				361.92
Total Other Purchased Services				\$356,812.62
600 <u>Supplies</u>				
610 General Supplies				3,415.45
630 Food				98,104.15
Total Supplies				\$101,519.60
700 <u>Property</u>				
740 Depreciation				20,748.84
Total Property				\$20,748.84
800 <u>Other Objects</u>				
810 Dues and Fees				46.00
Total Other Objects				\$46.00
Total 3100 Food Services				\$967,732.90

	<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	967,732.90				967,732.90
Total Operation of Non-Instructional Services	\$967,732.90				\$967,732.90
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$967,732.90				\$967,732.90

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Palmerton Area HS	4734	3,458,484.11	240,435.91	2,338,562.18	162,578.26	104,212.96	275,653.46	6,579,926.88	
	Palmerton Area JHS	7140	2,215,542.57	154,025.86	1,498,108.39	104,149.39	66,759.96	176,586.60	4,215,172.77	
	Parkside Education Center	7993	2,179,038.85	103,954.37	1,473,425.26	70,292.00	202,132.63	164,378.16	4,193,221.27	
	S S Palmer El Sch	7172	3,157,849.62	150,650.03	2,135,278.77	101,866.73	292,929.37	238,215.81	6,076,790.33	
	Towamensing El Sch	1319	1,103,392.40	52,639.02	746,093.28	35,593.51	102,353.21	83,235.60	2,123,307.02	
Total			12,114,307.55	701,705.19	8,191,467.88	474,479.89	768,388.13	938,069.63	23,188,418.27	