

LEA Name : Berwick Area SD
Address : 500 Line St
Berwick, PA 18603

County : Columbia
AUN Number : 116191103
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2019

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



Board Secretary Signature

10/30/2019
Date

10/30/2019
Date

Renee M Gomez

Contact Person

(570)759-6400 Ext :3519

Contact Person Telephone Number

rgomez@berwicksd.org

Contact Person E-mail Address

(570)759-6439

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2019**
(Pursuant to PA School Code Section 218(b))

LEA Name : Berwick Area SD
AUN Number : 116191103
County : Columbia

Audit Certification Due:
12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10/31/2019 Date

Auditing Firm: Klack & Associates, P.C.
101 West Independence Street
Shamokin, PA 17872

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 on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

Signature

10/30/2019
Date

Board Secretary

Signature

10/30/2019
Date

Renee M Gomez

Contact Person

(570)759-6400

Contact Person Telephone Number

Ext :3519

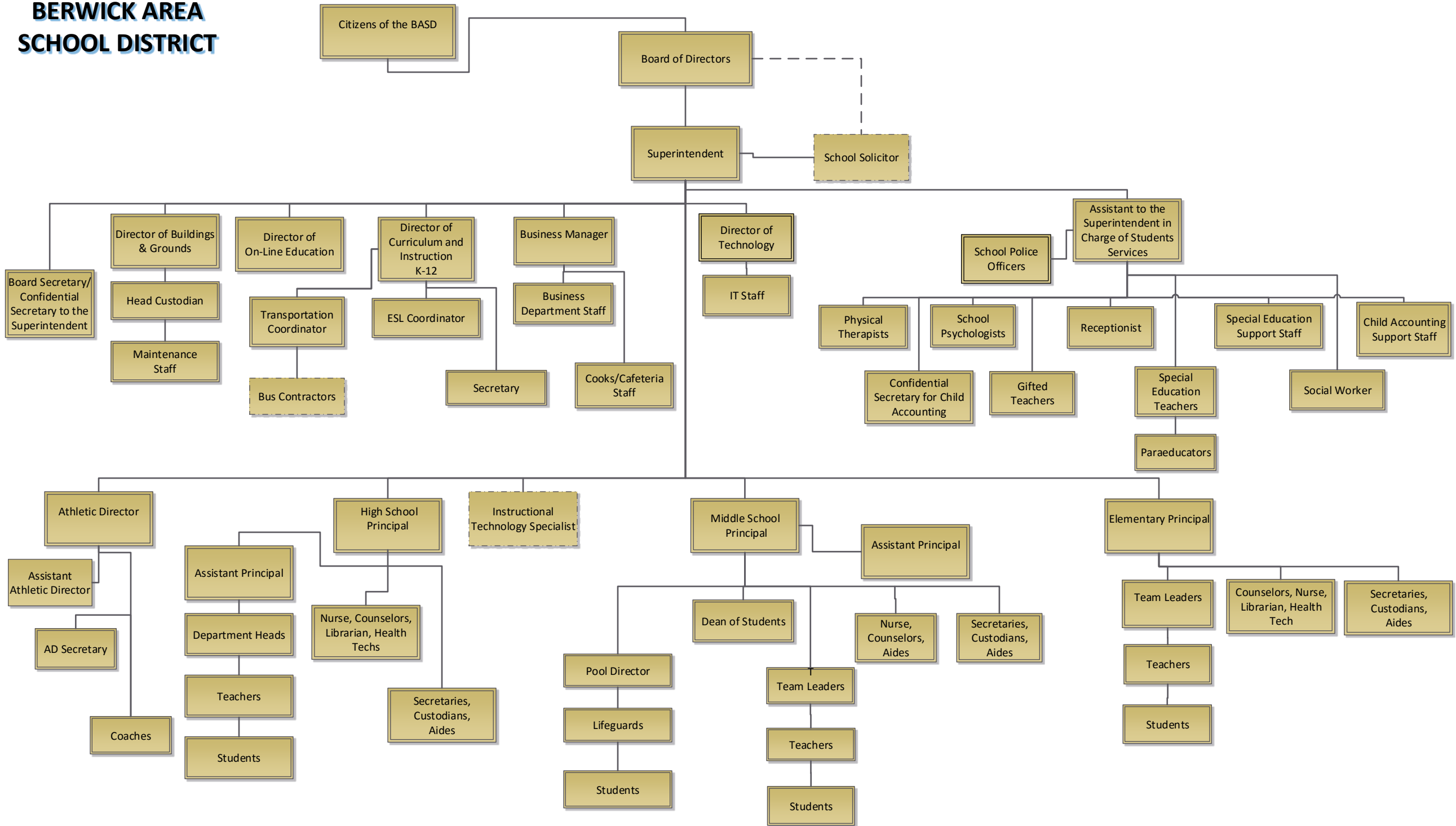
rgomez@berwicksd.org

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BERWICK AREA SCHOOL DISTRICT



Val Number

Description

Justification

12195 REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.

Total Govt Funds, Beg Bal: \$14,737,001.00
 PY Ending Bal, Govt Funds: \$13,828,379.00

District identified carrying balance in employer benefits liability, requiring restatement of \$908,622 as of 07/01/18. Employees share of costs and discounts offered to District in FY17 & FY18 did not reduce District expenses accurately

12196 REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.

REG Fund 10, Beg Fund Bal: \$14,213,795.00
 PY Ending Fund Balance: \$13,305,173.00

District identified carrying balance in employer benefits liability, requiring restatement of \$908,622 as of 07/01/18. Employees share of costs and discounts offered to District in FY17 & FY18 did not reduce District expenses accurately

30470 Revenue Detail: AFR amount must equal or exceed PDE FAI System amount.

7299, AFR Rev Detail: \$0.00
 7299, PDE FAI System: \$5,760.84

Revenue was recognized in FY18, therefore not being recognized in FY19.

30501 Revenue Detail: AFR amount must equal PDE FAI system amount.

7311, AFR Rev Detail: \$847,646.23
 7311, PDE FAI System: \$778,310.09

District recognized \$69,336.14 transportation balance due from 16-17. Future subsidy payments will be recognized in the fiscal year in which they are received.

41005 Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school’s secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.

Exp detail, Fund 10, Function 1700 total \$57,684.43

Expenditures are relating to high school students attending local colleges and universities as part of the STEM Magnet program. Expenditures consist of textbooks, tuition and student transportation.

41130 There is an entry in function 5150- 990 object "Other". Please explain what constitutes "Other".

Expenditure 5150-990, Fund 10: \$42,729.45

This is a bond discount.

41162 Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.

Please verify following fund and function codes:
 Fund 10 Function 2711;

Retirement benefit payout, final year.

42420 Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.

2700-513, AFR Exp Detail: \$1,732,850.45
 2700-513, PY AFR Amount: \$1,567,806.29

District separates regular and special transportation to monitor costs, regular transportation experienced 7% increase over prior year, special transportation increased by 22% as a result of additional transportation runs and students transported.

50270 SOIN: Accreted Interest Data was not entered for a Capital Appreciation Bond (General Obligation Bond - CAB or Authority Building Obligation - CAB). Use the SOIN data entry screen to correct or enter a justification.

Accreted interest is not calculated due to the materiality of the interest value and fluidity of the District's share of debt, as this percentage fluctuates annually

50440 SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

SESS Schedule 2260: \$56,034.59
 Prior Year SESS Schedule 2260: \$104,886.25

Dec 1 child count is used in determining allocation percentage for expenditures relating to the function for the schedule. There was a decrease in enrollment which is reflected in the schedule.

50450 SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

SESS Schedule 2350: \$6,042.84
 Prior Year SESS Schedule 2350: \$2,464.77

Dec 1 child count is used in determining allocation percentage for expenditures relating to the function for the schedule. There was a decrease in enrollment which is reflected in the schedule.

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	13,769,688				
0110 Investments					
0120 Taxes Receivable	1,089,205				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,969,627				
0143 Federal Revenue Receivable	626,908				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	439,730				
0170 Inventories	23,929				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$17,919,087				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$17,919,087				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental</u>
<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>	<u>Funds</u>
	<u>(39)</u>			

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	13,769,688
0110 Investments	
0120 Taxes Receivable	1,089,205
0130 Due From Other Funds	
0141 Due From Other Governments	
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$17,919,087
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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments	241				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	3,468,585				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,493,699				
0462 Payroll Deductions and Withholding	387,762				
0480 Unearned Revenues	21,025				
0490 Other Current Liabilities					
Total Liabilities	\$5,371,312				
0950 Deferred Inflows of Resources	925,150				
Fund Balances					
0810 Nonspendable Fund Balance	23,929				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	9,937,871				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	1,660,825				
Total Fund Balances	\$11,622,625				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$17,919,087				

Amounts Expressed in Whole Dollars	<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>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					241
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					3,468,585
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0461 Accrued Salaries and Benefits					1,493,699
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0480 Unearned Revenues					21,025
0490 Other Current Liabilities					
Total Liabilities					\$5,371,312
0950 Deferred Inflows of Resources					925,150
Fund Balances					
0810 Nonspendable Fund Balance					23,929
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0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					1,660,825
Total Fund Balances					\$11,622,625
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					\$17,919,087

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	19,545,236				
7000 Revenue from State Sources	25,068,883				
8000 Revenue from Federal Sources	1,372,765				
Total Revenues	\$45,986,884				
Expenditures					
1000 Instruction	30,574,272				
2000 Support Services	13,357,595				
3000 Operation of Non-Instructional Services	1,010,153				
4000 Facilities Acquisition, Construction and Improvement Services	3,100,040				
5110 Debt Service	18,111,342				
5130 Refund of Prior Year Revenues / Receipts	350				
Total Expenditures	\$66,153,752				
Excess (Deficiency) Of Revenues Over Expenditures	(\$20,166,868)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued	17,095,000				
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	523,427				
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts	42,729				
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$17,575,698				

Amounts Expressed in Whole Dollars	<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>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		221			19,545,457
7000 Revenue from State Sources					25,068,883
8000 Revenue from Federal Sources					1,372,765
Total Revenues		\$221			\$45,987,105
Expenditures					
1000 Instruction					30,574,272
2000 Support Services					13,357,595
3000 Operation of Non-Instructional Services					1,010,153
4000 Facilities Acquisition, Construction and Improvement Services					3,100,040
5110 Debt Service					18,111,342
5130 Refund of Prior Year Revenues / Receipts					350
Total Expenditures					\$66,153,752
Excess (Deficiency) Of Revenues Over Expenditures			\$221		(\$20,166,647)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					17,095,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					523,427
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					42,729
5200 Interfund Transfers – Out			523,427		523,427
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			(\$523,427)		\$17,052,271

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</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	(\$2,591,170)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	14,213,795				
Fund Balance - End Of Year	\$11,622,625				

Amounts Expressed in Whole Dollars	<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>	<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		(\$523,206)			(\$3,114,376)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		523,206			14,737,001
Fund Balance - End Of Year					\$11,622,625

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	381,143		3,564	384,707	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,516			1,516	
0143 Federal Revenue Receivable	30,269			30,269	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	18,058		25	18,083	
0170 Inventories	38,466			38,466	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$469,452		\$3,589	\$473,041	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	206,544			206,544	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$206,544			\$206,544	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$675,996		\$3,589	\$679,585	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	68,772			68,772	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	5,918		(307)	5,611	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	22,509			22,509	
0490 Other Current Liabilities					
Total Current Liabilities	\$97,199		(\$307)	\$96,892	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$97,199		(\$307)	\$96,892	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	206,544			206,544	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	372,253		3,896	376,149	
Total Net Position	\$578,797		\$3,896	\$582,693	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$675,996		\$3,589	\$679,585	

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	224,329			224,329	
0071 Charges for Services					
0072 Other Operating Revenue			7,071	7,071	
Total Operating Revenues	\$224,329		\$7,071	\$231,400	
Operating Expenses					
100 Personnel Services – Salaries	153,293		8,219	161,512	
200 Personnel Services – Employee Benefits	129,716		1,368	131,084	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	1,047,620			1,047,620	
600 Supplies	90,043			90,043	
740 Depreciation	23,878			23,878	
810 Dues and Fees	239			239	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,444,789		\$9,587	\$1,454,376	
Operating Income (Loss)	(\$1,220,460)		(\$2,516)	(\$1,222,976)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,576		2	1,578	
6920 Contributions and Donations from Private Sources			200	200	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure	(433)			(433)	
7000 Revenue from State Sources	55,502			55,502	
8000 Revenue from Federal Sources	1,204,486			1,204,486	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,261,131		\$202	\$1,261,333	
Income (Loss) Before Contributions And Transfers	\$40,671		(\$2,314)	\$38,357	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$40,671		(\$2,314)	\$38,357	
0002 Net Position - Beginning of Fiscal Year	538,126		6,210	544,336	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$578,797		\$3,896	\$582,693	

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	260,074		7,821	267,895	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	287,825			287,825	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,114,306		9,568	1,123,874	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,142,057)		(\$1,747)	(\$1,143,804)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	60,726			60,726	
0023 Receipts From Federal Sources -8000	1,305,612			1,305,612	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991	(436)			(436)	
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,365,902			\$1,365,902	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(8,665)			(8,665)	
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			200	200	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$8,665)		\$200	(\$8,465)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	1,576		2	1,578	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 116191103 Berwick Area SD

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$1,576	\$2	\$1,578
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LEA : 116191103 Berwick Area SD

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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	216,756		(1,545)	215,211	
0004 Cash and Cash Equivalents Beginning of Year	164,386		5,109	169,495	
Cash and Cash Equivalents at Year End	\$381,142		\$3,564	\$384,706	

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

0005 Operating Income (Loss) per REP	(1,220,460)		(2,516)	(1,222,976)	
Adjustments					
0051 Depreciation and Net Amortization	23,878			23,878	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments			38	38	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	23,866		750	24,616	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(11,521)			(11,521)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	35,116			35,116	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(4,815)		(19)	(4,834)	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	11,877			11,877	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$78,401		\$769	\$79,170	
Cash Provided By (Used for) Total	(\$1,142,059)		(\$1,747)	(\$1,143,806)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				394,578
0110 Investments	441,500			
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$441,500			\$394,578
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$441,500			\$394,578

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Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents		55,381		449,959
0110 Investments				441,500
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets		\$55,381		\$891,459
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$55,381		\$891,459

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds			
0411 Due to Other Governments			
0412 Due to Primary Government			
0413 Due to Component Unit			
0420 Accounts Payable			26,422
0430 Contracts Payable			
0450 Short-Term Payables			
0461 Accrued Salaries and Benefits			
0462 Payroll Deductions and Withholding			
0480 Unearned Revenues			
0490 Other Current Liabilities			368,156

Total Liabilities **\$394,578**

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets	
0009 Restricted Net Position (0792 – 0798)	441,500
0799 Unrestricted Net Position	

Total Net Position **\$441,500**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$441,500** **\$394,578**

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				26,422
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities	55,381			423,537
Total Liabilities	\$55,381			\$449,959
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				441,500
0799 Unrestricted Net Position				
Total Net Position				\$441,500
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$55,381			\$891,459

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>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	16,911					16,911
0092 Other Additions	25,328					25,328
Deductions						
0093 Scholarships Awarded	17,200					17,200
0094 Other Deductions	7,453					7,453
Change In Net Position	\$17,586					\$17,586
0006 Net Position – Beginning of Fiscal Year	423,913					423,913
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$441,499					\$441,499

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	14,293,182.48			14,293,182.48
6112 Interim Real Estate Taxes	326,439.37			326,439.37
6113 Public Utility Realty Taxes	18,649.95			18,649.95
6114 Payments in Lieu of Current Taxes - State / Local	5,536.16			5,536.16
6143 Current Act 511 Local Services Taxes	44,876.45			44,876.45
6151 Current Act 511 Earned Income Taxes	2,213,162.43			2,213,162.43
6153 Current Act 511 Real Estate Transfer Taxes	205,305.01			205,305.01
6411 Delinquent Real Estate Taxes	904,029.12			904,029.12
6420 Delinquent Per Capita Taxes, Section 679	1,204.68			1,204.68
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	3,614.07			3,614.07
6500 Earnings on Investments	322,686.39			
6700 Revenues from LEA Activities	85,088.25			
6821 State Revenue Received from Other Pennsylvania Public LEAs	60,000.00			
6832 Federal IDEA Revenue Received as Pass Through	635,298.01			
6910 Rentals	13,281.86			
6920 Contributions and Donations from Private Sources	90,088.23			
6941 Regular Day School Tuition	6,926.76			
6942 Summer School Tuition	11,639.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	43,676.82			
6991 Refunds of a Prior Year Expenditure	680.98			
6992 Energy Efficiency Revenues and Incentives	2,742.02			
6999 Other Revenues Not Specified Above	257,127.78			
TOTAL Revenue from Local Sources	\$19,545,235.82			\$18,015,999.72

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	14,794,423.99		
7160 Tuition for Orphans Subsidy	50,137.44		
7220 Vocational Education	8,227.04		
7271 Special Education funds for School-Aged Pupils	2,275,935.00		
7311 Pupil Transportation Subsidy	847,646.23		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	202,413.75		
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,350.07		
7340 State Property Tax Reduction Allocation	1,096,659.72		
7361 School Safety and Security Grants	25,000.00		
7505 Ready to Learn Block Grant	549,482.00		
7506 PAsmart Grants	26,772.96		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,025.11		
7810 State Share of Social Security and Medicare Taxes	908,698.46		
7820 State Share of Retirement Contributions	4,189,381.04		
TOTAL Revenue from State Sources	\$25,068,882.81		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	898,513.68		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	132,321.00		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,556.00		
8517 NCLB, Title IV - 21St Century Schools	132,348.15		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	179,203.79		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,822.54		
TOTAL Revenue from Federal Sources	\$1,372,765.16		

	Revenue Reported In Current Year	
<u>Other Financing Sources</u>		
9110 Face Value of Bonds Issued	17,095,000.00	
9330 Capital Projects Fund Transfers	523,427.34	
TOTAL Other Financing Sources	\$17,618,427.34	
TOTAL FROM ALL SOURCES	\$63,605,311.13	\$18,015,999.72

Revenue from Local Sources	19,545,235.82
Revenue from State Sources	25,068,882.81
Revenue from Federal Sources	1,372,765.16
Other Financing Sources	17,618,427.34
TOTAL FROM ALL SOURCES	\$63,605,311.13

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	15,612,613.79
Total Personnel Services – Salaries	\$15,612,613.79
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	3,787,845.82
220 Social Security Contributions	1,174,102.53
230 PSERS Retirement Contributions	5,179,770.70
250 Unemployment Compensation	21,049.25
260 Workers’ Compensation	120,237.25
280 Other Post-Employment Benefits (OPEB)	510,244.00
299 All Other Employee Benefits	2,676.00
Total Personnel Services – Employee Benefits	\$10,795,925.55
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	246,665.15
323 Professional Educational Services – Other Educational Agencies	1,808.06
330 Other Professional Services	5,053.40
340 Technical Services	54,306.90
390 Other Purchased Professional and Technical Services	64,517.23
Total Purchased Professional and Technical Services	\$372,350.74
400 Purchased Property Services	
430 Repairs and Maintenance Services	595.00
Total Purchased Property Services	\$595.00
500 Other Purchased Services	
510 Student Transportation Services	65,232.76
530 Communications	1,083.37
550 Printing and Binding	3,554.70
561 Tuition To Other School Districts Within the State	174,116.26
562 Tuition To Pennsylvania Charter Schools	744,807.11
564 Tuition To Career and Technology Centers	1,809,894.00
566 Tuition To Institutions of Higher Education and Technical Institutes	20,457.30
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	335,466.95
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	335,466.89
569 Tuition – Other	1,686.50
580 Travel	11,391.95
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	2,124.15
Total Other Purchased Services	\$3,505,281.94
600 Supplies	
610 General Supplies	209,492.21
640 Books and Periodicals	74,507.58
Total Supplies	\$283,999.79
800 Other Objects	
810 Dues and Fees	3,504.95

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General Fund (10)

1000 Instruction	<u>Total</u>
Total Other Objects	\$3,504.95
Total 1000 Instruction	\$30,574,271.76

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,446,644.54	6,173,065.51	602,333.49	11,222,043.54
Total Personnel Services – Salaries	\$4,446,644.54	\$6,173,065.51	\$602,333.49	\$11,222,043.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,142,396.62	1,358,893.65	168,925.24	2,670,215.51
220 Social Security Contributions	333,251.50	464,068.30	45,676.10	842,995.90
230 PSERS Retirement Contributions	1,472,416.28	2,047,794.25	202,581.35	3,722,791.88
250 Unemployment Compensation	5,105.51	6,867.38	716.02	12,688.91
260 Workers' Compensation	34,207.45	47,528.65	4,672.97	86,409.07
280 Other Post-Employment Benefits (OPEB)	193,583.00	193,583.00		387,166.00
299 All Other Employee Benefits	88.00	88.00		176.00
Total Personnel Services – Employee Benefits	\$3,181,048.36	\$4,118,823.23	\$422,571.68	\$7,722,443.27
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	15,057.00	9,813.94		24,870.94
340 Technical Services	12,780.29	22,746.40		35,526.69
390 Other Purchased Professional and Technical Services	12,649.39	33,805.18		46,454.57
Total Purchased Professional and Technical Services	\$40,486.68	\$66,365.52		\$106,852.20
500 Other Purchased Services				
510 Student Transportation Services	1,066.00	4,130.19		5,196.19
530 Communications		276.53		276.53
550 Printing and Binding		3,554.70		3,554.70
561 Tuition To Other School Districts Within the State		130,584.08		130,584.08
562 Tuition To Pennsylvania Charter Schools	210,251.64	370,600.23		580,851.87
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	1,305.00	72,693.14		73,998.14
580 Travel	380.08	2,123.71		2,503.79
Total Other Purchased Services	\$213,002.72	\$583,962.58		\$796,965.30
600 Supplies				
610 General Supplies	55,873.92	82,797.26	2,517.74	141,188.92
640 Books and Periodicals	56,598.23	9,865.02	2,382.56	68,845.81
Total Supplies	\$112,472.15	\$92,662.28	\$4,900.30	\$210,034.73
800 Other Objects				
810 Dues and Fees		2,134.95		2,134.95
Total Other Objects		\$2,134.95		\$2,134.95
Total 1100 Regular Programs – Elementary / Secondary	\$7,993,654.45	\$11,037,014.07	\$1,029,805.47	\$20,060,473.99

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General Fund (10)**1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,446,644.54	6,173,065.51	83,506.00	10,703,216.05
Total Personnel Services – Salaries	\$4,446,644.54	\$6,173,065.51	\$83,506.00	\$10,703,216.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,142,396.62	1,358,893.65	34,335.84	2,535,626.11
220 Social Security Contributions	333,251.50	464,068.30	6,360.91	803,680.71
230 PSERS Retirement Contributions	1,472,416.28	2,047,794.25	28,240.88	3,548,451.41
250 Unemployment Compensation	5,105.51	6,867.38	137.40	12,110.29
260 Workers' Compensation	34,207.45	47,528.65	650.57	82,386.67
280 Other Post-Employment Benefits (OPEB)	193,583.00	193,583.00		387,166.00
299 All Other Employee Benefits	88.00	88.00		176.00
Total Personnel Services – Employee Benefits	\$3,181,048.36	\$4,118,823.23	\$69,725.60	\$7,369,597.19
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	15,057.00	9,813.94		24,870.94
340 Technical Services	12,780.29	22,746.40		35,526.69
390 Other Purchased Professional and Technical Services	12,649.39	33,805.18		46,454.57
Total Purchased Professional and Technical Services	\$40,486.68	\$66,365.52		\$106,852.20
500 Other Purchased Services				
510 Student Transportation Services	1,066.00	4,130.19		5,196.19
530 Communications		276.53		276.53
550 Printing and Binding		3,554.70		3,554.70
561 Tuition To Other School Districts Within the State		130,584.08		130,584.08
562 Tuition To Pennsylvania Charter Schools	210,251.64	370,600.23		580,851.87
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	1,305.00	72,693.14		73,998.14
580 Travel	380.08	2,123.71		2,503.79
Total Other Purchased Services	\$213,002.72	\$583,962.58		\$796,965.30
600 Supplies				
610 General Supplies	55,873.92	82,797.26	2,556.71	141,227.89
640 Books and Periodicals	56,598.23	9,865.02	2,382.56	68,845.81
Total Supplies	\$112,472.15	\$92,662.28	\$4,939.27	\$210,073.70
800 Other Objects				
810 Dues and Fees		2,134.95		2,134.95
Total Other Objects		\$2,134.95		\$2,134.95
Total 1110 Regular Programs	\$7,993,654.45	\$11,037,014.07	\$158,170.87	\$19,188,839.39

General Fund (10)

1190 Federally-Funded Regular Programs

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			518,827.49	518,827.49
Total Personnel Services – Salaries			\$518,827.49	\$518,827.49

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider			134,589.40	134,589.40
220 Social Security Contributions			39,315.19	39,315.19
230 PSERS Retirement Contributions			174,340.47	174,340.47
250 Unemployment Compensation			578.62	578.62
260 Workers' Compensation			4,022.40	4,022.40
Total Personnel Services – Employee Benefits			\$352,846.08	\$352,846.08

600 Supplies

610 General Supplies			(38.97)	(38.97)
Total Supplies			(\$38.97)	(\$38.97)

Total 1190 Federally-Funded Regular Programs

			\$871,634.60	\$871,634.60
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General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,142,547.01	2,072,175.04	462,221.39	3,676,943.44
Total Personnel Services – Salaries	\$1,142,547.01	\$2,072,175.04	\$462,221.39	\$3,676,943.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	279,599.12	630,972.39	63,878.76	974,450.27
220 Social Security Contributions	86,286.75	156,052.43	35,082.17	277,421.35
230 PSERS Retirement Contributions	418,946.19	723,688.31	77,850.33	1,220,484.83
250 Unemployment Compensation	2,552.97	3,341.23	1,763.78	7,657.98
260 Workers' Compensation	8,798.11	15,976.02	3,558.79	28,332.92
280 Other Post-Employment Benefits (OPEB)	44,181.00	44,181.00		88,362.00
299 All Other Employee Benefits		2,500.00		2,500.00
Total Personnel Services – Employee Benefits	\$840,364.14	\$1,576,711.38	\$182,133.83	\$2,599,209.35
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	128,912.59	89,323.95	3,557.67	221,794.21
323 Professional Educational Services – Other Educational Agencies	904.03	904.03		1,808.06
330 Other Professional Services			5,053.40	5,053.40
340 Technical Services	6,390.11	10,305.16	2,084.94	18,780.21
390 Other Purchased Professional and Technical Services	40.00	1,801.60	412.79	2,254.39
Total Purchased Professional and Technical Services	\$136,246.73	\$102,334.74	\$11,108.80	\$249,690.27
500 Other Purchased Services				
510 Student Transportation Services	301.45	301.45	2,574.19	3,177.09
530 Communications			806.84	806.84
561 Tuition To Other School Districts Within the State		34,698.07		34,698.07
562 Tuition To Pennsylvania Charter Schools	20,559.46	143,395.78		163,955.24
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	91,361.33	174,704.89	69,400.73	335,466.95
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	87,141.55	174,327.20		261,468.75
569 Tuition – Other		1,686.50		1,686.50
580 Travel	92.80	92.80	1,991.81	2,177.41
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,062.08	1,062.07		2,124.15
Total Other Purchased Services	\$200,518.67	\$530,268.76	\$74,773.57	\$805,561.00
600 Supplies				
610 General Supplies	142.15	783.48	54,263.52	55,189.15
Total Supplies	\$142.15	\$783.48	\$54,263.52	\$55,189.15
800 Other Objects				
810 Dues and Fees	387.50	772.50	210.00	1,370.00
Total Other Objects	\$387.50	\$772.50	\$210.00	\$1,370.00
Total 1200 Special Programs – Elementary / Secondary	\$2,320,206.20	\$4,283,045.90	\$784,711.11	\$7,387,963.21

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	127,561.63	238,478.39	27,284.19	393,324.21
Total Personnel Services – Salaries	\$127,561.63	\$238,478.39	\$27,284.19	\$393,324.21
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	25,372.92	83,106.60		108,479.52
220 Social Security Contributions	9,634.29	18,048.87	2,087.08	29,770.24
230 PSERS Retirement Contributions	43,348.91	82,463.79	4,527.01	130,339.71
250 Unemployment Compensation	279.12	408.42	138.47	826.01
260 Workers' Compensation	982.28	1,836.43	210.09	3,028.80
Total Personnel Services – Employee Benefits	\$79,617.52	\$185,864.11	\$6,962.65	\$272,444.28
500 Other Purchased Services				
510 Student Transportation Services			216.50	216.50
562 Tuition To Pennsylvania Charter Schools		9,764.80		9,764.80
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	8,640.00			8,640.00
580 Travel			24.36	24.36
Total Other Purchased Services	\$8,640.00	\$9,764.80	\$240.86	\$18,645.66
600 Supplies				
610 General Supplies			753.89	753.89
Total Supplies			\$753.89	\$753.89
Total 1210 Life Skills Support	\$215,819.15	\$434,107.30	\$35,241.59	\$685,168.04

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	126,300.20	38,682.41	25.00	165,007.61
Total Personnel Services – Salaries	\$126,300.20	\$38,682.41	\$25.00	\$165,007.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	29,947.93	5,502.50		35,450.43
220 Social Security Contributions	9,607.74	2,945.16	1.92	12,554.82
230 PSERS Retirement Contributions	41,323.04	12,552.67	4.18	53,879.89
250 Unemployment Compensation	190.62	126.13		316.75
260 Workers' Compensation	972.32	297.77	0.20	1,270.29
280 Other Post-Employment Benefits (OPEB)	7,524.00	7,524.00		15,048.00
Total Personnel Services – Employee Benefits	\$89,565.65	\$28,948.23	\$6.30	\$118,520.18
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	22,635.24	22,635.23	2,275.00	47,545.47
323 Professional Educational Services – Other Educational Agencies	904.03	904.03		1,808.06
Total Purchased Professional and Technical Services	\$23,539.27	\$23,539.26	\$2,275.00	\$49,353.53
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		29,853.97		29,853.97
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	160.00	29,750.75		29,910.75
580 Travel			339.79	339.79
Total Other Purchased Services	\$160.00	\$59,604.72	\$339.79	\$60,104.51
Total 1220 Sensory Support	\$239,565.12	\$150,774.62	\$2,646.09	\$392,985.83

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	262,801.88	186,716.23		449,518.11
Total Personnel Services – Salaries	\$262,801.88	\$186,716.23		\$449,518.11
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	91,497.98	58,783.68		150,281.66
220 Social Security Contributions	19,843.97	13,954.97		33,798.94
230 PSERS Retirement Contributions	87,176.45	62,205.90		149,382.35
250 Unemployment Compensation	841.49	374.94		1,216.43
260 Workers' Compensation	2,023.88	1,437.90		3,461.78
280 Other Post-Employment Benefits (OPEB)	10,359.00	10,359.00		20,718.00
Total Personnel Services – Employee Benefits	\$211,742.77	\$147,116.39		\$358,859.16
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	4,649.64	12,983.97	1,282.67	18,916.28
Total Purchased Professional and Technical Services	\$4,649.64	\$12,983.97	\$1,282.67	\$18,916.28
500 Other Purchased Services				
510 Student Transportation Services			983.25	983.25
561 Tuition To Other School Districts Within the State		4,844.10		4,844.10
562 Tuition To Pennsylvania Charter Schools	3,916.72	30,734.64		34,651.36
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	83,820.00	169,458.57	69,400.73	322,679.30
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	72,594.90	134,821.90		207,416.80
569 Tuition – Other		1,686.50		1,686.50
Total Other Purchased Services	\$160,331.62	\$341,545.71	\$70,383.98	\$572,261.31
600 Supplies				
610 General Supplies			1,164.36	1,164.36
Total Supplies			\$1,164.36	\$1,164.36
Total 1230 Emotional Support	\$639,525.91	\$688,362.30	\$72,831.01	\$1,400,719.22

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	462,513.33	1,495,110.99	286,029.38	2,243,653.70
Total Personnel Services – Salaries	\$462,513.33	\$1,495,110.99	\$286,029.38	\$2,243,653.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	74,207.99	471,337.15	19,348.92	564,894.06
220 Social Security Contributions	34,989.07	112,473.06	21,819.74	169,281.87
230 PSERS Retirement Contributions	179,858.94	518,052.77	48,463.67	746,375.38
250 Unemployment Compensation	975.54	2,293.26	1,258.21	4,527.01
260 Workers' Compensation	3,561.67	11,532.33	2,202.35	17,296.35
280 Other Post-Employment Benefits (OPEB)	17,184.00	17,184.00		34,368.00
299 All Other Employee Benefits		2,500.00		2,500.00
Total Personnel Services – Employee Benefits	\$310,777.21	\$1,135,372.57	\$93,092.89	\$1,539,242.67
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	14,451.86	25,730.26		40,182.12
390 Other Purchased Professional and Technical Services		1,761.60	170.25	1,931.85
Total Purchased Professional and Technical Services	\$14,451.86	\$27,491.86	\$170.25	\$42,113.97
500 Other Purchased Services				
510 Student Transportation Services	301.45	301.45	377.44	980.34
562 Tuition To Pennsylvania Charter Schools	15,630.88	82,505.75		98,136.63
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	5,746.65	7,966.65		13,713.30
580 Travel			84.27	84.27
Total Other Purchased Services	\$21,678.98	\$90,773.85	\$461.71	\$112,914.54
600 Supplies				
610 General Supplies	142.15	783.48	640.02	1,565.65
Total Supplies	\$142.15	\$783.48	\$640.02	\$1,565.65
800 Other Objects				
810 Dues and Fees		385.00		385.00
Total Other Objects		\$385.00		\$385.00
Total 1240 Academic Support	\$809,563.53	\$2,749,917.75	\$380,394.25	\$3,939,875.53

General Fund (10)

1241 Learning Support – Public

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	458,358.54	1,387,403.08	286,029.38	2,131,791.00
Total Personnel Services – Salaries	\$458,358.54	\$1,387,403.08	\$286,029.38	\$2,131,791.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	70,507.68	425,227.62	19,348.92	515,084.22
220 Social Security Contributions	34,682.39	104,374.62	21,819.74	160,876.75
230 PSERS Retirement Contributions	178,469.92	482,045.88	48,463.67	708,979.47
250 Unemployment Compensation	968.73	2,164.91	1,258.21	4,391.85
260 Workers' Compensation	3,529.60	10,702.98	2,202.35	16,434.93
280 Other Post-Employment Benefits (OPEB)	8,592.00	8,592.00		17,184.00
299 All Other Employee Benefits		2,500.00		2,500.00
Total Personnel Services – Employee Benefits	\$296,750.32	\$1,035,608.01	\$93,092.89	\$1,425,451.22
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	14,451.86	25,730.26		40,182.12
390 Other Purchased Professional and Technical Services			170.25	170.25
Total Purchased Professional and Technical Services	\$14,451.86	\$25,730.26	\$170.25	\$40,352.37
500 Other Purchased Services				
510 Student Transportation Services			377.44	377.44
562 Tuition To Pennsylvania Charter Schools	15,630.88	82,505.75		98,136.63
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		880.00		880.00
580 Travel			84.27	84.27
Total Other Purchased Services	\$15,630.88	\$83,385.75	\$461.71	\$99,478.34
600 Supplies				
610 General Supplies			640.02	640.02
Total Supplies			\$640.02	\$640.02
Total 1241 Learning Support – Public	\$785,191.60	\$2,532,127.10	\$380,394.25	\$3,697,712.95

General Fund (10)

1242 Learning Support – PRRI

500 Other Purchased Services

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

Total Other Purchased Services

Total 1242 Learning Support – PRRI

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	5,746.65	7,086.65		12,833.30
	\$5,746.65	\$7,086.65		\$12,833.30
	\$5,746.65	\$7,086.65		\$12,833.30

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,154.79	107,707.91		111,862.70
Total Personnel Services – Salaries	\$4,154.79	\$107,707.91		\$111,862.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,700.31	46,109.53		49,809.84
220 Social Security Contributions	306.68	8,098.44		8,405.12
230 PSERS Retirement Contributions	1,389.02	36,006.89		37,395.91
250 Unemployment Compensation	6.81	128.35		135.16
260 Workers' Compensation	32.07	829.35		861.42
280 Other Post-Employment Benefits (OPEB)	8,592.00	8,592.00		17,184.00
Total Personnel Services – Employee Benefits	\$14,026.89	\$99,764.56		\$113,791.45
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		1,761.60		1,761.60
Total Purchased Professional and Technical Services		\$1,761.60		\$1,761.60
500 Other Purchased Services				
510 Student Transportation Services	301.45	301.45		602.90
Total Other Purchased Services	\$301.45	\$301.45		\$602.90
600 Supplies				
610 General Supplies	142.15	783.48		925.63
Total Supplies	\$142.15	\$783.48		\$925.63
800 Other Objects				
810 Dues and Fees		385.00		385.00
Total Other Objects		\$385.00		\$385.00
Total 1243 Gifted Support	\$18,625.28	\$210,704.00		\$229,329.28

General Fund (10)

1260 Physical Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	106,062.02	106,062.02		212,124.04
Total Personnel Services – Salaries	\$106,062.02	\$106,062.02		\$212,124.04

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	12,242.46	12,242.46		24,484.92
220 Social Security Contributions	8,093.44	8,093.43		16,186.87
230 PSERS Retirement Contributions	34,679.20	34,679.19		69,358.39
250 Unemployment Compensation	132.01	132.00		264.01
260 Workers' Compensation	816.70	816.69		1,633.39
280 Other Post-Employment Benefits (OPEB)	9,114.00	9,114.00		18,228.00
Total Personnel Services – Employee Benefits	\$65,077.81	\$65,077.77		\$130,155.58

500 Other Purchased Services

580 Travel			409.50	409.50
Total Other Purchased Services			\$409.50	\$409.50
Total 1260 Physical Support	\$171,139.83	\$171,139.79	\$409.50	\$342,689.12

General Fund (10)

1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	57,307.95	4,325.00	13,049.49	74,682.44
Total Personnel Services – Salaries	\$57,307.95	\$4,325.00	\$13,049.49	\$74,682.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	46,329.84			46,329.84
220 Social Security Contributions	4,118.24	322.74	998.28	5,439.26
230 PSERS Retirement Contributions	21,207.58	1,445.89	2,150.26	24,803.73
250 Unemployment Compensation	134.19	6.48	65.54	206.21
260 Workers' Compensation	441.26	33.34	100.49	575.09
Total Personnel Services – Employee Benefits	\$72,231.11	\$1,808.45	\$3,314.57	\$77,354.13
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	87,175.85	27,974.49		115,150.34
Total Purchased Professional and Technical Services	\$87,175.85	\$27,974.49		\$115,150.34
500 Other Purchased Services				
510 Student Transportation Services			997.00	997.00
580 Travel			190.17	190.17
Total Other Purchased Services			\$1,187.17	\$1,187.17
600 Supplies				
610 General Supplies			73.60	73.60
Total Supplies			\$73.60	\$73.60
Total 1270 Multi-Handicapped Support	\$216,714.91	\$34,107.94	\$17,624.83	\$268,447.68

General Fund (10)

1290 Special Programs - Other Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		2,800.00	135,833.33	138,633.33
Total Personnel Services – Salaries		\$2,800.00	\$135,833.33	\$138,633.33

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider			44,529.84	44,529.84
220 Social Security Contributions		214.20	10,175.15	10,389.35
230 PSERS Retirement Contributions	11,352.07	12,288.10	22,705.21	46,345.38
250 Unemployment Compensation			301.56	301.56
260 Workers' Compensation		21.56	1,045.66	1,067.22
Total Personnel Services – Employee Benefits	\$11,352.07	\$12,523.86	\$78,757.42	\$102,633.35

300 Purchased Professional and Technical Services

330 Other Professional Services			5,053.40	5,053.40
340 Technical Services	6,390.11	10,305.16	2,084.94	18,780.21
390 Other Purchased Professional and Technical Services	40.00	40.00	242.54	322.54
Total Purchased Professional and Technical Services	\$6,430.11	\$10,345.16	\$7,380.88	\$24,156.15

500 Other Purchased Services

530 Communications			806.84	806.84
562 Tuition To Pennsylvania Charter Schools	1,011.86	20,390.59		21,402.45
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	7,541.33	5,246.32		12,787.65
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,787.90		1,787.90
580 Travel	92.80	92.80	943.72	1,129.32
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,062.08	1,062.07		2,124.15
Total Other Purchased Services	\$9,708.07	\$28,579.68	\$1,750.56	\$40,038.31

600 Supplies

610 General Supplies			51,631.65	51,631.65
Total Supplies			\$51,631.65	\$51,631.65

800 Other Objects

810 Dues and Fees	387.50	387.50	210.00	985.00
Total Other Objects	\$387.50	\$387.50	\$210.00	\$985.00
Total 1290 Special Programs - Other Support	\$27,877.75	\$54,636.20	\$275,563.84	\$358,077.79

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		568,939.75		568,939.75
Total Personnel Services – Salaries		\$568,939.75		\$568,939.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		143,054.44		143,054.44
220 Social Security Contributions		42,769.92		42,769.92
230 PSERS Retirement Contributions		189,727.28		189,727.28
250 Unemployment Compensation		568.83		568.83
260 Workers' Compensation		4,381.05		4,381.05
280 Other Post-Employment Benefits (OPEB)		28,470.00		28,470.00
Total Personnel Services – Employee Benefits		\$408,971.52		\$408,971.52
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		20.27		20.27
Total Purchased Professional and Technical Services		\$20.27		\$20.27
400 Purchased Property Services				
430 Repairs and Maintenance Services		595.00		595.00
Total Purchased Property Services		\$595.00		\$595.00
500 Other Purchased Services				
510 Student Transportation Services		8,374.12		8,374.12
564 Tuition To Career and Technology Centers		1,809,894.00		1,809,894.00
580 Travel		6,115.03		6,115.03
Total Other Purchased Services		\$1,824,383.15		\$1,824,383.15
600 Supplies				
610 General Supplies		13,087.37		13,087.37
Total Supplies		\$13,087.37		\$13,087.37
Total 1300 Vocational Education		\$2,815,997.06		\$2,815,997.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,025.00	110,041.81	33,620.25	144,687.06
Total Personnel Services – Salaries	\$1,025.00	\$110,041.81	\$33,620.25	\$144,687.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		125.60		125.60
220 Social Security Contributions	76.96	8,310.05	2,528.35	10,915.36
230 PSERS Retirement Contributions	342.66	35,450.09	10,973.96	46,766.71
250 Unemployment Compensation	3.05	79.06	51.42	133.53
260 Workers' Compensation	7.89	847.47	258.85	1,114.21
280 Other Post-Employment Benefits (OPEB)	3,123.00	3,123.00		6,246.00
Total Personnel Services – Employee Benefits	\$3,553.56	\$47,935.27	\$13,812.58	\$65,301.41
500 Other Purchased Services				
510 Student Transportation Services			16,920.00	16,920.00
561 Tuition To Other School Districts Within the State	4,417.06	4,417.05		8,834.11
580 Travel	172.79	422.93		595.72
Total Other Purchased Services	\$4,589.85	\$4,839.98	\$16,920.00	\$26,349.83
600 Supplies				
610 General Supplies			26.77	26.77
Total Supplies			\$26.77	\$26.77
Total 1400 Other Instructional Programs – Elementary / Secondary	\$9,168.41	\$162,817.06	\$64,379.60	\$236,365.07

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	1,025.00	5,768.75		6,793.75
Total Personnel Services – Salaries	\$1,025.00	\$5,768.75		\$6,793.75
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	76.96	434.10		511.06
230 PSERS Retirement Contributions	342.66	1,928.54		2,271.20
250 Unemployment Compensation	3.05	8.47		11.52
260 Workers' Compensation	7.89	44.47		52.36
Total Personnel Services – Employee Benefits	\$430.56	\$2,415.58		\$2,846.14
500 Other Purchased Services				
580 Travel	172.79	422.93		595.72
Total Other Purchased Services	\$172.79	\$422.93		\$595.72
Total 1430 Homebound Instruction	\$1,628.35	\$8,607.26		\$10,235.61

General Fund (10)

1440 Alternative Regular Education Programs

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		104,273.06		104,273.06

Total Personnel Services – Salaries		\$104,273.06		\$104,273.06
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		125.60		125.60
220 Social Security Contributions		7,875.95		7,875.95
230 PSERS Retirement Contributions		33,521.55		33,521.55
250 Unemployment Compensation		70.59		70.59
260 Workers' Compensation		803.00		803.00
280 Other Post-Employment Benefits (OPEB)	3,123.00	3,123.00		6,246.00

Total Personnel Services – Employee Benefits	\$3,123.00	\$45,519.69		\$48,642.69
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500 Other Purchased Services

561 Tuition To Other School Districts Within the State	4,417.06	4,417.05		8,834.11
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Total Other Purchased Services	\$4,417.06	\$4,417.05		\$8,834.11
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Total 1440 Alternative Regular Education Programs	\$7,540.06	\$154,209.80		\$161,749.86
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General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	4,417.06	4,417.05		8,834.11
Total Other Purchased Services	\$4,417.06	\$4,417.05		\$8,834.11
Total 1441 Adjudicated / Court-Placed Programs	\$4,417.06	\$4,417.05		\$8,834.11

General Fund (10)

1442 Alternative Education Programs

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

280 Other Post-Employment Benefits (OPEB)

Total Personnel Services – Employee Benefits

Total 1442 Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		104,273.06		104,273.06
Total Personnel Services – Salaries		\$104,273.06		\$104,273.06
		125.60		125.60
		7,875.95		7,875.95
		33,521.55		33,521.55
		70.59		70.59
		803.00		803.00
	3,123.00	3,123.00		6,246.00
Total Personnel Services – Employee Benefits	\$3,123.00	\$45,519.69		\$48,642.69
Total 1442 Alternative Education Programs	\$3,123.00	\$149,792.75		\$152,915.75

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instructional Programs Outside the Established School Day				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			33,620.25	33,620.25
Total Personnel Services – Salaries			\$33,620.25	\$33,620.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			2,528.35	2,528.35
230 PSERS Retirement Contributions			10,973.96	10,973.96
250 Unemployment Compensation			51.42	51.42
260 Workers' Compensation			258.85	258.85
Total Personnel Services – Employee Benefits			\$13,812.58	\$13,812.58
500 Other Purchased Services				
510 Student Transportation Services			16,920.00	16,920.00
Total Other Purchased Services			\$16,920.00	\$16,920.00
600 Supplies				
610 General Supplies			26.77	26.77
Total Supplies			\$26.77	\$26.77
Total 1450 Instructional Programs Outside the Established School Day			\$64,379.60	\$64,379.60

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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

15,788.00

15,788.00

Total Purchased Professional and Technical Services

\$15,788.00

\$15,788.00

Total 1500 Nonpublic School Programs

\$15,788.00

\$15,788.00

General Fund (10)

1700 Higher Education Programs for Secondary Students

Elementary

Secondary

Federal

Total

500 Other Purchased Services

510 Student Transportation Services

31,565.36

566 Tuition To Institutions of Higher Education and Technical Institutes

20,457.30

Total Other Purchased Services

\$52,022.66

600 Supplies

640 Books and Periodicals

5,661.77

Total Supplies

\$5,661.77

Total 1700 Higher Education Programs for Secondary Students

\$57,684.43

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 5,134,230.89

Total Personnel Services – Salaries \$5,134,230.89

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,254,373.36

220 Social Security Contributions 381,838.85

230 PSERS Retirement Contributions 1,655,923.35

240 Tuition Reimbursement 64,062.75

250 Unemployment Compensation 7,145.95

260 Workers' Compensation 39,314.53

280 Other Post-Employment Benefits (OPEB) 108,588.86

299 All Other Employee Benefits 9,000.00

Total Personnel Services – Employee Benefits \$3,520,247.65

300 Purchased Professional and Technical Services

330 Other Professional Services 121,101.76

340 Technical Services 21,934.41

360 Employee Training and Development Services 12,894.00

390 Other Purchased Professional and Technical Services 375,208.72

Total Purchased Professional and Technical Services \$531,138.89

400 Purchased Property Services

410 Cleaning Services 31,359.35

420 Utility Services 92,991.65

430 Repairs and Maintenance Services 142,708.99

440 Rentals 3,476.50

460 Extermination Services 13,038.35

Total Purchased Property Services \$283,574.84

500 Other Purchased Services

510 Student Transportation Services 177.75

513 Contracted Carriers 1,732,850.45

516 Student Transportation Services From the IU 21,054.99

520 Insurance – General 4,087.14

522 Automotive Liability Insurance 22,235.00

523 General Property and Liability Insurance 175,102.00

529 Other Insurance 51,135.00

530 Communications 201,948.97

549 Other Advertising/Public Relations 22,526.48

550 Printing and Binding 8,992.25

580 Travel 13,574.39

Total Other Purchased Services \$2,253,684.42

600 Supplies

610 General Supplies 219,658.16

620 Energy 537,116.33

640 Books and Periodicals 136,431.16

650 Supplies & Fees – Technology Related 606,241.47

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General Fund (10)

2000 Support Services

Total Supplies	<u>Total</u>
	\$1,499,447.12

700 Property

790 Other Property	19,670.00
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Total Property	\$19,670.00
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800 Other Objects

810 Dues and Fees	95,390.97
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820 Claims and Judgments Against the LEA	20,209.96
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Total Other Objects	\$115,600.93
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Total 2000 Support Services	\$13,357,594.74
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General Fund (10)

2100 Support Services – Students

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	224,282.78	641,954.16	43,518.00	1,095,754.79
Total Personnel Services – Salaries	\$224,282.78	\$641,954.16	\$43,518.00	\$1,095,754.79
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	69,076.16	120,490.51	1,998.00	271,594.35
220 Social Security Contributions	16,707.63	48,697.04	3,329.00	82,462.56
230 PSERS Retirement Contributions	72,371.88	210,328.28	14,548.00	359,397.93
250 Unemployment Compensation	294.71	587.43		1,234.45
260 Workers' Compensation	1,727.15	4,942.58	335.00	8,437.02
280 Other Post-Employment Benefits (OPEB)				10,412.50
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$160,927.53	\$385,795.84	\$20,210.00	\$735,038.81
300 Purchased Professional and Technical Services				
330 Other Professional Services	552.50	552.50		26,605.00
390 Other Purchased Professional and Technical Services		(225.00)		(195.00)
Total Purchased Professional and Technical Services	\$552.50	\$327.50		\$26,410.00
500 Other Purchased Services				
510 Student Transportation Services		177.75		177.75
530 Communications				401.68
580 Travel		86.11	444.13	689.44
Total Other Purchased Services		\$263.86	\$444.13	\$1,268.87
600 Supplies				
610 General Supplies	2,233.50	2,469.70		7,077.61
640 Books and Periodicals	282.54			282.54
Total Supplies	\$2,516.04	\$2,469.70		\$7,360.15
800 Other Objects				
810 Dues and Fees	60.00			200.00
Total Other Objects	\$60.00			\$200.00
Total 2100 Support Services – Students	\$388,338.85	\$1,030,811.06	\$64,172.13	\$1,866,032.62

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General Fund (10)

2110 Supervision of Student Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

299 All Other Employee Benefits

Total Personnel Services – Employee Benefits

Total 2110 Supervision of Student Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	56,136.57	56,136.57		112,273.14
Total Personnel Services – Salaries	\$56,136.57	\$56,136.57		\$112,273.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	190.94	190.93		381.87
220 Social Security Contributions	4,320.36	4,320.35		8,640.71
230 PSERS Retirement Contributions	17,723.64	17,723.63		35,447.27
250 Unemployment Compensation	33.01	33.00		66.01
260 Workers' Compensation	432.22	432.22		864.44
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$23,450.17	\$23,450.13		\$46,900.30
Total 2110 Supervision of Student Services	\$79,586.74	\$79,586.70		\$159,173.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	56,136.57	56,136.57		112,273.14
Total Personnel Services – Salaries	\$56,136.57	\$56,136.57		\$112,273.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	190.94	190.93		381.87
220 Social Security Contributions	4,320.36	4,320.35		8,640.71
230 PSERS Retirement Contributions	17,723.64	17,723.63		35,447.27
250 Unemployment Compensation	33.01	33.00		66.01
260 Workers' Compensation	432.22	432.22		864.44
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$23,450.17	\$23,450.13		\$46,900.30
Total 2111 Supervision of Student Services – Head of Component	\$79,586.74	\$79,586.70		\$159,173.44

General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	119,317.00	536,988.40	43,518.00	699,823.40
Total Personnel Services – Salaries	\$119,317.00	\$536,988.40	\$43,518.00	\$699,823.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	64,292.76	115,707.12	1,998.00	181,997.88
220 Social Security Contributions	8,659.23	40,648.65	3,329.00	52,636.88
230 PSERS Retirement Contributions	39,887.54	177,843.96	14,548.00	232,279.50
250 Unemployment Compensation	197.85	490.59		688.44
260 Workers' Compensation	918.96	4,134.39	335.00	5,388.35
Total Personnel Services – Employee Benefits	\$113,956.34	\$338,824.71	\$20,210.00	\$472,991.05
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		(225.00)		(225.00)
Total Purchased Professional and Technical Services		(\$225.00)		(\$225.00)
500 Other Purchased Services				
510 Student Transportation Services		177.75		177.75
580 Travel		86.11		86.11
Total Other Purchased Services		\$263.86		\$263.86
600 Supplies				
610 General Supplies	2,233.50	2,469.70		4,703.20
640 Books and Periodicals	282.54			282.54
Total Supplies	\$2,516.04	\$2,469.70		\$4,985.74
800 Other Objects				
810 Dues and Fees	60.00			60.00
Total Other Objects	\$60.00			\$60.00
Total 2120 Guidance Services	\$235,849.38	\$878,321.67	\$63,728.00	\$1,177,899.05

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

17,390.10

Total Personnel Services – Salaries

\$17,390.10

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

24.00

220 Social Security Contributions

1,330.42

230 PSERS Retirement Contributions

5,813.60

250 Unemployment Compensation

32.85

260 Workers' Compensation

133.90

Total Personnel Services – Employee Benefits

\$7,334.77

Total 2130 Attendance Services

\$24,724.87

General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	48,829.21	48,829.19		97,658.40
Total Personnel Services – Salaries	\$48,829.21	\$48,829.19		\$97,658.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,592.46	4,592.46		9,184.92
220 Social Security Contributions	3,728.04	3,728.04		7,456.08
230 PSERS Retirement Contributions	14,760.70	14,760.69		29,521.39
250 Unemployment Compensation	63.85	63.84		127.69
260 Workers' Compensation	375.97	375.97		751.94
Total Personnel Services – Employee Benefits	\$23,521.02	\$23,521.00		\$47,042.02
300 Purchased Professional and Technical Services				
330 Other Professional Services	552.50	552.50		1,105.00
Total Purchased Professional and Technical Services	\$552.50	\$552.50		\$1,105.00
500 Other Purchased Services				
580 Travel			444.13	444.13
Total Other Purchased Services			\$444.13	\$444.13
Total 2140 Psychological Services	\$72,902.73	\$72,902.69	\$444.13	\$146,249.55

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

8,446.50

Total Personnel Services – Salaries

\$8,446.50

200 Personnel Services – Employee Benefits

220 Social Security Contributions

646.18

230 PSERS Retirement Contributions

2,823.68

250 Unemployment Compensation

55.74

260 Workers' Compensation

65.04

Total Personnel Services – Employee Benefits

\$3,590.64

300 Purchased Professional and Technical Services

330 Other Professional Services

25,500.00

Total Purchased Professional and Technical Services

\$25,500.00

600 Supplies

610 General Supplies

839.24

Total Supplies

\$839.24

Total 2160 Social Work Services

\$38,376.38

General Fund (10)

2170 Student Accounting Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 160,163.25

Total Personnel Services – Salaries \$160,163.25

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 80,005.68

220 Social Security Contributions 11,752.29

230 PSERS Retirement Contributions 53,512.49

250 Unemployment Compensation 263.72

260 Workers' Compensation 1,233.35

280 Other Post-Employment Benefits (OPEB) 10,412.50

Total Personnel Services – Employee Benefits \$157,180.03

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 30.00

Total Purchased Professional and Technical Services \$30.00

500 Other Purchased Services

530 Communications 401.68

580 Travel 159.20

Total Other Purchased Services \$560.88

600 Supplies

610 General Supplies 1,535.17

Total Supplies \$1,535.17

800 Other Objects

810 Dues and Fees 140.00

Total Other Objects \$140.00

Total 2170 Student Accounting Services \$319,609.33

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	181,525.98	342,475.90		524,001.88
Total Personnel Services – Salaries	\$181,525.98	\$342,475.90		\$524,001.88
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,395.67	38,946.99		48,342.66
220 Social Security Contributions	13,865.56	26,094.48		39,960.04
230 PSERS Retirement Contributions	58,221.58	110,881.06		169,102.64
240 Tuition Reimbursement	32,031.38	32,031.37		64,062.75
250 Unemployment Compensation	252.04	433.82		685.86
260 Workers' Compensation	1,397.79	2,636.82		4,034.61
280 Other Post-Employment Benefits (OPEB)	9,989.00	9,989.00		19,978.00
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$125,903.02	\$221,763.54		\$347,666.56
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,678.00	1,845.00	1,260.00	4,783.00
390 Other Purchased Professional and Technical Services	1,148.43	593.43	40.00	1,781.86
Total Purchased Professional and Technical Services	\$2,826.43	\$2,438.43	\$1,300.00	\$6,564.86
500 Other Purchased Services				
530 Communications	1,537.24	1,537.22		3,074.46
550 Printing and Binding	465.00	38.00		503.00
580 Travel	1,729.17	1,729.15	2,696.24	6,154.56
Total Other Purchased Services	\$3,731.41	\$3,304.37	\$2,696.24	\$9,732.02
600 Supplies				
610 General Supplies	12,568.18	14,298.05		26,866.23
640 Books and Periodicals	56,097.83	68,462.18		124,560.01
Total Supplies	\$68,666.01	\$82,760.23		\$151,426.24
800 Other Objects				
810 Dues and Fees		590.00		590.00
Total Other Objects		\$590.00		\$590.00
Total 2200 Support Services – Instructional Staff	\$382,652.85	\$653,332.47	\$3,996.24	\$1,039,981.56

General Fund (10)

2220 Technology Support Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	48,885.98	48,885.98		97,771.96
Total Personnel Services – Salaries	\$48,885.98	\$48,885.98		\$97,771.96

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	24.00	24.00		48.00
220 Social Security Contributions	3,739.86	3,739.85		7,479.71
230 PSERS Retirement Contributions	15,910.02	15,910.02		31,820.04
250 Unemployment Compensation	33.00	33.00		66.00
260 Workers' Compensation	376.41	376.40		752.81
Total Personnel Services – Employee Benefits	\$20,083.29	\$20,083.27		\$40,166.56

500 Other Purchased Services

530 Communications	343.01	343.00		686.01
580 Travel	109.00	108.99		217.99
Total Other Purchased Services	\$452.01	\$451.99		\$904.00
Total 2220 Technology Support Services	\$69,421.28	\$69,421.24		\$138,842.52

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	53,786.28	104,913.71		158,699.99
Total Personnel Services – Salaries	\$53,786.28	\$104,913.71		\$158,699.99
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,184.92	25,492.14		34,677.06
220 Social Security Contributions	4,099.37	7,914.88		12,014.25
230 PSERS Retirement Contributions	17,909.39	34,980.14		52,889.53
250 Unemployment Compensation	136.77	219.52		356.29
260 Workers' Compensation	414.13	807.74		1,221.87
280 Other Post-Employment Benefits (OPEB)	9,989.00	9,989.00		19,978.00
Total Personnel Services – Employee Benefits	\$41,733.58	\$79,403.42		\$121,137.00
600 Supplies				
610 General Supplies	315.65	465.84		781.49
640 Books and Periodicals	13,367.70	10,657.81		24,025.51
Total Supplies	\$13,683.35	\$11,123.65		\$24,807.00
800 Other Objects				
810 Dues and Fees		590.00		590.00
Total Other Objects		\$590.00		\$590.00
Total 2250 School Library Services	\$109,203.21	\$196,030.78		\$305,233.99

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	78,853.72	188,676.21		267,529.93
Total Personnel Services – Salaries	\$78,853.72	\$188,676.21		\$267,529.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	186.75	13,430.85		13,617.60
220 Social Security Contributions	6,026.33	14,439.75		20,466.08
230 PSERS Retirement Contributions	24,402.17	59,990.90		84,393.07
250 Unemployment Compensation	82.27	181.30		263.57
260 Workers' Compensation	607.25	1,452.68		2,059.93
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$32,054.77	\$90,245.48		\$122,300.25
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	1,148.43	593.43		1,741.86
Total Purchased Professional and Technical Services	\$1,148.43	\$593.43		\$1,741.86
500 Other Purchased Services				
530 Communications	1,194.23	1,194.22		2,388.45
550 Printing and Binding	465.00	38.00		503.00
580 Travel	5.40	5.40		10.80
Total Other Purchased Services	\$1,664.63	\$1,237.62		\$2,902.25
600 Supplies				
610 General Supplies	12,252.53	13,832.21		26,084.74
640 Books and Periodicals	42,730.13	57,804.37		100,534.50
Total Supplies	\$54,982.66	\$71,636.58		\$126,619.24
Total 2260 Instruction and Curriculum Development Services	\$168,704.21	\$352,389.32		\$521,093.53

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	32,031.38	32,031.37		64,062.75
Total Personnel Services – Employee Benefits	\$32,031.38	\$32,031.37		\$64,062.75
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,678.00	1,845.00	1,260.00	4,783.00
390 Other Purchased Professional and Technical Services			40.00	40.00
Total Purchased Professional and Technical Services	\$1,678.00	\$1,845.00	\$1,300.00	\$4,823.00
500 Other Purchased Services				
580 Travel	1,614.77	1,614.76	2,696.24	5,925.77
Total Other Purchased Services	\$1,614.77	\$1,614.76	\$2,696.24	\$5,925.77
Total 2270 Instructional Staff Professional Development Services	\$35,324.15	\$35,491.13	\$3,996.24	\$74,811.52

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	394,369.15	490,144.57		1,169,025.73
Total Personnel Services – Salaries	\$394,369.15	\$490,144.57		\$1,169,025.73
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	94,431.60	129,696.86		244,077.38
220 Social Security Contributions	29,197.06	37,012.64		83,743.21
230 PSERS Retirement Contributions	128,735.48	159,900.37		358,545.61
250 Unemployment Compensation	443.77	594.68		1,170.47
260 Workers' Compensation	3,036.51	3,773.90		8,782.40
280 Other Post-Employment Benefits (OPEB)				53,392.36
299 All Other Employee Benefits	3,000.00			4,500.00
Total Personnel Services – Employee Benefits	\$258,844.42	\$330,978.45		\$754,211.43
300 Purchased Professional and Technical Services				
330 Other Professional Services				34,767.73
340 Technical Services				4,499.41
390 Other Purchased Professional and Technical Services				110,760.56
Total Purchased Professional and Technical Services				\$150,027.70
500 Other Purchased Services				
520 Insurance – General				3,681.14
530 Communications	3,694.00	4,164.75		11,147.61
550 Printing and Binding		7,542.27		8,399.25
580 Travel	773.50	458.08		1,231.58
Total Other Purchased Services	\$4,467.50	\$12,165.10		\$24,459.58
600 Supplies				
610 General Supplies	1,394.35	2,523.43		5,629.76
640 Books and Periodicals				157.79
Total Supplies	\$1,394.35	\$2,523.43		\$5,787.55
800 Other Objects				
810 Dues and Fees	1,190.00	1,785.00		93,807.87
820 Claims and Judgments Against the LEA				20,209.96
Total Other Objects	\$1,190.00	\$1,785.00		\$114,017.83
Total 2300 Support Services – Administration	\$660,265.42	\$837,596.55		\$2,217,529.82

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General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

6,734.00

Total Personnel Services – Salaries

\$6,734.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,418.78

220 Social Security Contributions

511.24

230 PSERS Retirement Contributions

2,251.08

250 Unemployment Compensation

8.25

260 Workers' Compensation

51.74

Total Personnel Services – Employee Benefits

\$5,241.09

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

50.00

Total Purchased Professional and Technical Services

\$50.00

600 Supplies

610 General Supplies

1,504.30

Total Supplies

\$1,504.30

800 Other Objects

810 Dues and Fees

13,178.19

820 Claims and Judgments Against the LEA

20,209.96

Total Other Objects

\$33,388.15

Total 2310 Board Services

\$46,917.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				28,402.50
Total Personnel Services – Salaries				\$28,402.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,172.81
Total Personnel Services – Employee Benefits				\$2,172.81
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				46,566.68
Total Purchased Professional and Technical Services				\$46,566.68
500 Other Purchased Services				
520 Insurance – General				3,681.14
530 Communications				3,288.86
550 Printing and Binding				736.98
Total Other Purchased Services				\$7,706.98
600 Supplies				
610 General Supplies				68.86
Total Supplies				\$68.86
Total 2330 Tax Assessment and Collection Services				\$84,917.83

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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

34,767.73

Total Purchased Professional and Technical Services

\$34,767.73

Total 2350 Legal and Accounting Services

\$34,767.73

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	394,369.15	490,144.57		884,513.72
Total Personnel Services – Salaries	\$394,369.15	\$490,144.57		\$884,513.72

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	94,431.60	129,696.86		224,128.46
220 Social Security Contributions	29,197.06	37,012.64		66,209.70
230 PSERS Retirement Contributions	128,735.48	159,900.37		288,635.85
250 Unemployment Compensation	443.77	594.68		1,038.45
260 Workers' Compensation	3,036.51	3,773.90		6,810.41
299 All Other Employee Benefits	3,000.00			3,000.00
Total Personnel Services – Employee Benefits	\$258,844.42	\$330,978.45		\$589,822.87

500 Other Purchased Services

530 Communications	3,309.60	3,780.36		7,089.96
550 Printing and Binding		7,542.27		7,542.27
580 Travel	773.50	458.08		1,231.58
Total Other Purchased Services	\$4,083.10	\$11,780.71		\$15,863.81

600 Supplies

610 General Supplies	1,394.35	2,523.43		3,917.78
Total Supplies	\$1,394.35	\$2,523.43		\$3,917.78

800 Other Objects

810 Dues and Fees	1,190.00	1,785.00		2,975.00
Total Other Objects	\$1,190.00	\$1,785.00		\$2,975.00

Total 2380 Office of the Principal Services

	\$659,881.02	\$837,212.16		\$1,497,093.18
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General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

64,143.88

Total Purchased Professional and Technical Services

\$64,143.88

800 Other Objects

810 Dues and Fees

74,996.18

Total Other Objects

\$74,996.18

Total 2390 Other Administration Services

\$139,140.06

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General Fund (10)

2400 Support Services – Pupil Health

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			1,599.50	326,003.13

Total Personnel Services – Salaries			\$1,599.50	\$326,003.13
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				137,433.72
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220 Social Security Contributions			122.39	23,992.68
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230 PSERS Retirement Contributions			267.35	108,704.10
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250 Unemployment Compensation				555.19
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260 Workers' Compensation			12.31	2,509.77
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280 Other Post-Employment Benefits (OPEB)				17,700.00
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Total Personnel Services – Employee Benefits			\$402.05	\$290,895.46
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300 Purchased Professional and Technical Services

330 Other Professional Services				5,212.00
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390 Other Purchased Professional and Technical Services				450.00
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Total Purchased Professional and Technical Services				\$5,662.00
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500 Other Purchased Services

520 Insurance – General				406.00
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580 Travel				268.73
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Total Other Purchased Services				\$674.73
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600 Supplies

610 General Supplies				11,871.82
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Total Supplies				\$11,871.82
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Total 2400 Support Services – Pupil Health			\$2,001.55	\$635,107.14
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General Fund (10)

2420 Medical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			1,599.50	326,003.13
Total Personnel Services – Salaries			\$1,599.50	\$326,003.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				137,433.72
220 Social Security Contributions			122.39	23,992.68
230 PSERS Retirement Contributions			267.35	108,704.10
250 Unemployment Compensation				555.19
260 Workers' Compensation			12.31	2,509.77
280 Other Post-Employment Benefits (OPEB)				17,700.00
Total Personnel Services – Employee Benefits			\$402.05	\$290,895.46
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,212.00
Total Purchased Professional and Technical Services				\$5,212.00
500 Other Purchased Services				
520 Insurance – General				406.00
580 Travel				268.73
Total Other Purchased Services				\$674.73
600 Supplies				
610 General Supplies				11,871.82
Total Supplies				\$11,871.82
Total 2420 Medical Services			\$2,001.55	\$634,657.14

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General Fund (10)

2440 Nursing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

450.00

Total Purchased Professional and Technical Services

\$450.00

Total 2440 Nursing Services

\$450.00

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 327,817.15

Total Personnel Services – Salaries \$327,817.15

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 60,468.72

220 Social Security Contributions 24,898.49

230 PSERS Retirement Contributions 107,255.18

250 Unemployment Compensation 395.98

260 Workers' Compensation 2,524.30

280 Other Post-Employment Benefits (OPEB) 5,000.00

299 All Other Employee Benefits 1,500.00

Total Personnel Services – Employee Benefits \$202,042.67

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 9,804.92

Total Purchased Professional and Technical Services \$9,804.92

500 Other Purchased Services

530 Communications 1,082.53

550 Printing and Binding 90.00

580 Travel 303.42

Total Other Purchased Services \$1,475.95

600 Supplies

610 General Supplies 2,479.10

Total Supplies \$2,479.10

800 Other Objects

810 Dues and Fees 718.10

Total Other Objects \$718.10

Total 2500 Support Services – Business \$544,337.89

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				86,504.15
Total Personnel Services – Salaries				\$86,504.15
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				12,130.98
220 Social Security Contributions				6,633.08
230 PSERS Retirement Contributions				28,372.74
250 Unemployment Compensation				65.99
260 Workers' Compensation				666.20
280 Other Post-Employment Benefits (OPEB)				5,000.00
Total Personnel Services – Employee Benefits				\$52,868.99
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				9,804.92
Total Purchased Professional and Technical Services				\$9,804.92
500 <u>Other Purchased Services</u>				
530 Communications				1,082.53
550 Printing and Binding				90.00
580 Travel				303.42
Total Other Purchased Services				\$1,475.95
600 <u>Supplies</u>				
610 General Supplies				2,479.10
Total Supplies				\$2,479.10
800 <u>Other Objects</u>				
810 Dues and Fees				419.10
Total Other Objects				\$419.10
Total 2511 Supervision of Fiscal Services - Head of Component				\$153,552.21

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

48,618.80

Total Personnel Services – Salaries

\$48,618.80

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

48.00

220 Social Security Contributions

3,719.46

230 PSERS Retirement Contributions

15,417.48

250 Unemployment Compensation

66.01

260 Workers' Compensation

374.42

Total Personnel Services – Employee Benefits

\$19,625.37

Total 2513 Receiving and Disbursing Funds Services

\$68,244.17

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

54,345.20

Total Personnel Services – Salaries

\$54,345.20

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

9,668.82

220 Social Security Contributions

4,159.44

230 PSERS Retirement Contributions

18,167.50

250 Unemployment Compensation

66.02

260 Workers' Compensation

418.34

299 All Other Employee Benefits

1,500.00

Total Personnel Services – Employee Benefits

\$33,980.12

800 Other Objects

810 Dues and Fees

299.00

Total Other Objects

\$299.00

Total 2514 Payroll Services

\$88,624.32

General Fund (10)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

138,349.00

Total Personnel Services – Salaries

\$138,349.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

38,620.92

220 Social Security Contributions

10,386.51

230 PSERS Retirement Contributions

45,297.46

250 Unemployment Compensation

197.96

260 Workers' Compensation

1,065.34

Total Personnel Services – Employee Benefits

\$95,568.19

Total 2515 Financial Accounting Services

\$233,917.19

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,398,343.27

Total Personnel Services – Salaries \$1,398,343.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 434,532.16

220 Social Security Contributions 104,875.64

230 PSERS Retirement Contributions 457,647.93

250 Unemployment Compensation 2,723.57

260 Workers' Compensation 10,768.07

Total Personnel Services – Employee Benefits \$1,010,547.37

300 Purchased Professional and Technical Services

330 Other Professional Services 8,493.79

390 Other Purchased Professional and Technical Services 123,636.94

Total Purchased Professional and Technical Services \$132,130.73

400 Purchased Property Services

410 Cleaning Services 31,359.35

420 Utility Services 92,991.65

430 Repairs and Maintenance Services 134,438.83

440 Rentals 3,476.50

460 Extermination Services 13,038.35

Total Purchased Property Services \$275,304.68

500 Other Purchased Services

522 Automotive Liability Insurance 22,235.00

523 General Property and Liability Insurance 175,102.00

529 Other Insurance 51,135.00

530 Communications 129,127.05

Total Other Purchased Services \$377,599.05

600 Supplies

610 General Supplies 82,128.36 102,478.44 184,606.80

620 Energy 537,116.33

Total Supplies \$82,128.36 \$102,478.44 \$721,723.13

800 Other Objects

810 Dues and Fees 75.00

Total Other Objects \$75.00

Total 2600 Operation and Maintenance of Plant Services \$82,128.36 \$102,478.44 \$3,915,723.23

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

73,023.99

Total Personnel Services – Salaries

\$73,023.99

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

243.66

220 Social Security Contributions

5,597.96

230 PSERS Retirement Contributions

22,573.64

250 Unemployment Compensation

66.00

260 Workers' Compensation

562.34

Total Personnel Services – Employee Benefits

\$29,043.60

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$102,067.59

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

73,023.99

Total Personnel Services – Salaries

\$73,023.99

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

243.66

220 Social Security Contributions

5,597.96

230 PSERS Retirement Contributions

22,573.64

250 Unemployment Compensation

66.00

260 Workers' Compensation

562.34

Total Personnel Services – Employee Benefits

\$29,043.60

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

\$102,067.59

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				1,226,885.90
Total Personnel Services – Salaries				\$1,226,885.90

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				434,288.50
220 Social Security Contributions				91,747.43
230 PSERS Retirement Contributions				402,354.06
250 Unemployment Compensation				2,416.25
260 Workers' Compensation				9,447.87
Total Personnel Services – Employee Benefits				\$940,254.11

300 Purchased Professional and Technical Services

330 Other Professional Services				8,493.79
390 Other Purchased Professional and Technical Services				123,236.94
Total Purchased Professional and Technical Services				\$131,730.73

400 Purchased Property Services

410 Cleaning Services				31,359.35
420 Utility Services				92,991.65
430 Repairs and Maintenance Services				134,438.83
440 Rentals				3,476.50
460 Extermination Services				13,038.35
Total Purchased Property Services				\$275,304.68

500 Other Purchased Services

522 Automotive Liability Insurance				22,235.00
523 General Property and Liability Insurance				175,102.00
529 Other Insurance				51,135.00
530 Communications				126,797.62
Total Other Purchased Services				\$375,269.62

600 Supplies

610 General Supplies	80,912.33	101,262.41		182,174.74
620 Energy				537,116.33
Total Supplies	\$80,912.33	\$101,262.41		\$719,291.07

800 Other Objects

810 Dues and Fees				75.00
Total Other Objects				\$75.00

Total 2620 Operation of Buildings Services	\$80,912.33	\$101,262.41		\$3,668,811.11
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General Fund (10)

2700 Student Transportation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			29,229.20
Total Personnel Services – Salaries				\$29,229.20
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			24.00
	220 Social Security Contributions			2,236.00
	230 PSERS Retirement Contributions			9,771.32
	250 Unemployment Compensation			33.00
	260 Workers' Compensation			225.16
	280 Other Post-Employment Benefits (OPEB)			2,106.00
Total Personnel Services – Employee Benefits				\$14,395.48
300	<u>Purchased Professional and Technical Services</u>			
	390 Other Purchased Professional and Technical Services			5,827.78
Total Purchased Professional and Technical Services				\$5,827.78
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			8,270.16
Total Purchased Property Services				\$8,270.16
500	<u>Other Purchased Services</u>			
	513 Contracted Carriers			1,732,850.45
	516 Student Transportation Services From the IU			21,054.99
	530 Communications			139.13
	580 Travel			213.80
Total Other Purchased Services				\$1,754,258.37
600	<u>Supplies</u>			
	610 General Supplies			500.00
Total Supplies				\$500.00
700	<u>Property</u>			
	790 Other Property			19,670.00
Total Property				\$19,670.00
Total 2700 Student Transportation Services				\$1,832,150.99

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General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

280 Other Post-Employment Benefits (OPEB)

2,106.00

Total Personnel Services – Employee Benefits

\$2,106.00

Total 2710 Supervision of Student Transportation Services

\$2,106.00

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

280 Other Post-Employment Benefits (OPEB)

2,106.00

Total Personnel Services – Employee Benefits

\$2,106.00

Total 2711 Supervision of Student Transportation Services – Head of Component

\$2,106.00

General Fund (10)

2720 Vehicle Operation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			29,229.20
Total Personnel Services – Salaries				\$29,229.20
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			24.00
	220 Social Security Contributions			2,236.00
	230 PSERS Retirement Contributions			9,771.32
	250 Unemployment Compensation			33.00
	260 Workers' Compensation			225.16
Total Personnel Services – Employee Benefits				\$12,289.48
300	<u>Purchased Professional and Technical Services</u>			
	390 Other Purchased Professional and Technical Services			5,827.78
Total Purchased Professional and Technical Services				\$5,827.78
500	<u>Other Purchased Services</u>			
	513 Contracted Carriers			1,701,838.13
	530 Communications			139.13
	580 Travel			213.80
Total Other Purchased Services				\$1,702,191.06
600	<u>Supplies</u>			
	610 General Supplies			500.00
Total Supplies				\$500.00
700	<u>Property</u>			
	790 Other Property			19,670.00
Total Property				\$19,670.00
Total 2720 Vehicle Operation Services				\$1,769,707.52

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General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

8,270.16

Total Purchased Property Services

\$8,270.16

Total 2740 Vehicle Servicing and Maintenance Services

\$8,270.16

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				31,012.32
Total Other Purchased Services				\$31,012.32
Total 2750 Nonpublic Transportation				\$31,012.32

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General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

516 Student Transportation Services From the IU

21,054.99

Total Other Purchased Services

\$21,054.99

Total 2790 Other Student Transportation Services

\$21,054.99

General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			849.50	264,055.74
Total Personnel Services – Salaries			\$849.50	\$264,055.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				57,900.37
220 Social Security Contributions			61.81	19,670.23
230 PSERS Retirement Contributions			141.99	85,498.64
250 Unemployment Compensation			1.02	347.43
260 Workers' Compensation			6.53	2,033.20
Total Personnel Services – Employee Benefits			\$211.35	\$165,449.87
300 Purchased Professional and Technical Services				
330 Other Professional Services				46,023.24
340 Technical Services				17,435.00
360 Employee Training and Development Services			2,997.00	8,111.00
390 Other Purchased Professional and Technical Services				123,141.66
Total Purchased Professional and Technical Services			\$2,997.00	\$194,710.90
500 Other Purchased Services				
530 Communications				56,976.51
549 Other Advertising/Public Relations				22,526.48
580 Travel				4,712.86
Total Other Purchased Services				\$84,215.85
600 Supplies				
610 General Supplies				(19,373.16)
640 Books and Periodicals				11,430.82
650 Supplies & Fees – Technology Related				606,241.47
Total Supplies				\$598,299.13
Total 2800 Support Services – Central			\$4,057.85	\$1,306,731.49

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

262,480.24

Total Personnel Services – Salaries

\$262,480.24

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

57,900.37

220 Social Security Contributions

19,554.62

230 PSERS Retirement Contributions

84,971.96

250 Unemployment Compensation

346.41

260 Workers' Compensation

2,021.08

Total Personnel Services – Employee Benefits

\$164,794.44

300 Purchased Professional and Technical Services

340 Technical Services

17,435.00

390 Other Purchased Professional and Technical Services

(15.55)

Total Purchased Professional and Technical Services

\$17,419.45

500 Other Purchased Services

530 Communications

28,955.67

580 Travel

1,070.16

Total Other Purchased Services

\$30,025.83

600 Supplies

610 General Supplies

(22,091.17)

640 Books and Periodicals

11,430.82

650 Supplies & Fees – Technology Related

606,241.47

Total Supplies

\$595,581.12

Total 2810 Planning, Research, Development and Evaluation Services

\$1,070,301.08

General Fund (10)

2830 Staff Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 2830 Staff Services

Elementary

Secondary

Federal

Total

849.50

1,575.50

\$849.50

\$1,575.50

61.81

115.61

141.99

526.68

1.02

1.02

6.53

12.12

\$211.35

\$655.43

2,997.00

8,111.00

3,986.00

\$2,997.00

\$12,097.00

3,642.70

\$3,642.70

\$4,057.85

\$17,970.63

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			849.50	1,575.50
Total Personnel Services – Salaries			\$849.50	\$1,575.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			61.81	115.61
230 PSERS Retirement Contributions			141.99	526.68
250 Unemployment Compensation			1.02	1.02
260 Workers' Compensation			6.53	12.12
Total Personnel Services – Employee Benefits			\$211.35	\$655.43
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			2,997.00	3,927.00
390 Other Purchased Professional and Technical Services				3,986.00
Total Purchased Professional and Technical Services			\$2,997.00	\$7,913.00
500 Other Purchased Services				
580 Travel				2,645.66
Total Other Purchased Services				\$2,645.66
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$4,057.85	\$12,789.59

General Fund (10)

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

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

4,184.00

Total Purchased Professional and Technical Services

\$4,184.00

500 Other Purchased Services

580 Travel

997.04

Total Other Purchased Services

\$997.04

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

\$5,181.04

General Fund (10)

2860 Management Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

46,023.24

390 Other Purchased Professional and Technical Services

119,171.21

Total Purchased Professional and Technical Services

\$165,194.45

500 Other Purchased Services

530 Communications

28,020.84

549 Other Advertising/Public Relations

22,526.48

Total Other Purchased Services

\$50,547.32

600 Supplies

610 General Supplies

2,718.01

Total Supplies

\$2,718.01

Total 2860 Management Services

\$218,459.78

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 416,512.27

Total Personnel Services – Salaries \$416,512.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 2,624.34

220 Social Security Contributions 31,911.33

230 PSERS Retirement Contributions 129,971.35

250 Unemployment Compensation 880.89

260 Workers' Compensation 3,208.90

Total Personnel Services – Employee Benefits \$168,596.81

300 Purchased Professional and Technical Services

330 Other Professional Services 49,948.30

340 Technical Services 4,699.00

350 Security / Safety Services 2,400.00

390 Other Purchased Professional and Technical Services 150,491.15

Total Purchased Professional and Technical Services \$207,538.45

400 Purchased Property Services

410 Cleaning Services 2,136.50

430 Repairs and Maintenance Services 3,180.30

440 Rentals 5,164.50

Total Purchased Property Services \$10,481.30

500 Other Purchased Services

510 Student Transportation Services 16,266.08

530 Communications 1,424.91

550 Printing and Binding 1,613.71

580 Travel 78,572.75

Total Other Purchased Services \$97,877.45

600 Supplies

610 General Supplies 96,910.71

640 Books and Periodicals 9.50

Total Supplies \$96,920.21

800 Other Objects

810 Dues and Fees 12,227.00

Total Other Objects \$12,227.00

Total 3000 Operation of Non-Instructional Services \$1,010,153.49

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General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

416,512.27

Total Personnel Services – Salaries

\$416,512.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,624.34

220 Social Security Contributions

31,911.33

230 PSERS Retirement Contributions

129,971.35

250 Unemployment Compensation

880.89

260 Workers' Compensation

3,208.90

Total Personnel Services – Employee Benefits

\$168,596.81

300 Purchased Professional and Technical Services

330 Other Professional Services

49,948.30

340 Technical Services

4,699.00

350 Security / Safety Services

2,400.00

390 Other Purchased Professional and Technical Services

4,241.37

149,129.93

Total Purchased Professional and Technical Services

\$4,241.37

\$206,177.23

400 Purchased Property Services

410 Cleaning Services

2,136.50

430 Repairs and Maintenance Services

3,180.30

440 Rentals

5,164.50

Total Purchased Property Services

\$10,481.30

500 Other Purchased Services

510 Student Transportation Services

16,266.08

530 Communications

1,424.91

550 Printing and Binding

1,613.71

580 Travel

78,572.75

Total Other Purchased Services

\$97,877.45

600 Supplies

610 General Supplies

88,123.99

640 Books and Periodicals

9.50

Total Supplies

\$88,133.49

800 Other Objects

810 Dues and Fees

12,227.00

Total Other Objects

\$12,227.00

Total 3200 Student Activities

\$4,241.37

\$1,000,005.55

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

1,361.22

1,361.22

Total Purchased Professional and Technical Services

\$1,361.22

\$1,361.22

600 Supplies

610 General Supplies

8,786.72

8,786.72

Total Supplies

\$8,786.72

\$8,786.72

Total 3300 Community Services

\$10,147.94

\$10,147.94

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	277,139.09
390 Other Purchased Professional and Technical Services	2,637,015.06

Total Purchased Professional and Technical Services	\$2,914,154.15
--	-----------------------

400 Purchased Property Services

450 Construction Services	43,500.00
490 Other Purchased Property Services	37,403.00

Total Purchased Property Services	\$80,903.00
--	--------------------

600 Supplies

610 General Supplies	10,256.50
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Total Supplies	\$10,256.50
-----------------------	--------------------

700 Property

762 Capitalized Equipment - Replacement	80,188.44
790 Other Property	14,537.94

Total Property	\$94,726.38
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$3,100,040.03
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General Fund (10)

4100 Site Acquisition Services – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

9,570.76

Total Purchased Professional and Technical Services

\$9,570.76

Total 4100 Site Acquisition Services – Original and Additional

\$9,570.76

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4200 Existing Site Improvement Services				
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				463,580.50
Total Purchased Professional and Technical Services				\$463,580.50
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services				24,815.00
Total Purchased Property Services				\$24,815.00
Total 4200 Existing Site Improvement Services				\$488,395.50

General Fund (10)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

267,568.33

390 Other Purchased Professional and Technical Services

1,453,884.68

Total Purchased Professional and Technical Services

\$1,721,453.01

600 Supplies

610 General Supplies

10,256.50

Total Supplies

\$10,256.50

Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

\$1,731,709.51

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General Fund (10)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

43,500.00

Total Purchased Property Services

\$43,500.00

Total 4500 Building Acquisition and Construction Services – Original and Additional

\$43,500.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				719,549.88
Total Purchased Professional and Technical Services				\$719,549.88
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services				12,588.00
Total Purchased Property Services				\$12,588.00
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				80,188.44
790 Other Property				14,537.94
Total Property				\$94,726.38
Total 4600 Existing Building Improvement Services				\$826,864.26

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	417,875.16
880 Refunds of Prior Years' Receipts	350.29

Total Other Objects	\$418,225.45
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	17,622,111.47
920 Authority Obligations	71,355.20
990 Miscellaneous Other Uses of Funds	42,729.45

Total Other Uses of Funds	\$17,736,196.12
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Total 5000 Other Expenditures and Financing Uses	\$18,154,421.57
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest 417,875.16

880 Refunds of Prior Years' Receipts 350.29

Total Other Objects \$418,225.45

900 Other Uses of Funds

910 Redemption of Principal 17,622,111.47

920 Authority Obligations 71,355.20

990 Miscellaneous Other Uses of Funds 42,729.45

Total Other Uses of Funds \$17,736,196.12

Total 5100 Debt Service / Other Expenditures and Financing Uses \$18,154,421.57

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				417,875.16
Total Other Objects				\$417,875.16
900 Other Uses of Funds				
910 Redemption of Principal				17,622,111.47
920 Authority Obligations				71,355.20
Total Other Uses of Funds				\$17,693,466.67
Total 5110 Debt Service				\$18,111,341.83

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

350.29

Total Other Objects

\$350.29

Total 5130 Refund of Prior Year Revenues / Receipts

\$350.29

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General Fund (10)

5150 Bond Discounts

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

42,729.45

Total Other Uses of Funds

\$42,729.45

Total 5150 Bond Discounts

\$42,729.45

Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

939 Other Fund Transfers

523,427.34

Total Other Uses of Funds

\$523,427.34

Total 5000 Other Expenditures and Financing Uses

\$523,427.34

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Other Capital Projects Fund (39)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

523,427.34

Total Other Uses of Funds

\$523,427.34

Total 5200 Interfund Transfers – Out

\$523,427.34

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Other Capital Projects Fund (39)

5210 General Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

523,427.34

Total Other Uses of Funds

\$523,427.34

Total 5210 General Fund Transfers

\$523,427.34

	<u>General Fund(10)</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>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	20,060,473.99				
1200 Special Programs - Elementary / Secondary	7,387,963.21				
1300 Vocational Education	2,815,997.06				
1400 Other Instructional Programs - Elementary / Secondary	236,365.07				
1500 Nonpublic School Programs	15,788.00				
1700 Higher Education Programs for Secondary Students	57,684.43				
Total Instruction	\$30,574,271.76				
2000 Support Services					
2100 Support Services - Students	1,866,032.62				
2200 Support Services - Instructional Staff	1,039,981.56				
2300 Support Services - Administration	2,217,529.82				
2400 Support Services - Pupil Health	635,107.14				
2500 Support Services - Business	544,337.89				
2600 Operation and Maintenance of Plant Services	3,915,723.23				
2700 Student Transportation Services	1,832,150.99				
2800 Support Services - Central	1,306,731.49				
Total Support Services	\$13,357,594.74				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,000,005.55				
3300 Community Services	10,147.94				
Total Operation of Non-Instructional Services	\$1,010,153.49				
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional	9,570.76				
4200 Existing Site Improvement Services	488,395.50				
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	1,731,709.51				
4500 Building Acquisition and Construction Services - Original and Additional	43,500.00				
4600 Existing Building Improvement Services	826,864.26				
Total Facilities Acquisition, Construction and Improvement Services	\$3,100,040.03				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	18,154,421.57				
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses	\$18,154,421.57				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$66,196,481.59				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					20,060,473.99
1200 Special Programs - Elementary / Secondary					7,387,963.21
1300 Vocational Education					2,815,997.06
1400 Other Instructional Programs - Elementary / Secondary					236,365.07
1500 Nonpublic School Programs					15,788.00
1700 Higher Education Programs for Secondary Students					57,684.43
Total Instruction					\$30,574,271.76
2000 Support Services					
2100 Support Services - Students					1,866,032.62
2200 Support Services - Instructional Staff					1,039,981.56
2300 Support Services - Administration					2,217,529.82
2400 Support Services - Pupil Health					635,107.14
2500 Support Services - Business					544,337.89
2600 Operation and Maintenance of Plant Services					3,915,723.23
2700 Student Transportation Services					1,832,150.99
2800 Support Services - Central					1,306,731.49
Total Support Services					\$13,357,594.74
3000 Operation of Non-Instructional Services					
3200 Student Activities					1,000,005.55
3300 Community Services					10,147.94
Total Operation of Non-Instructional Services					\$1,010,153.49
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional					9,570.76
4200 Existing Site Improvement Services					488,395.50
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					1,731,709.51
4500 Building Acquisition and Construction Services - Original and Additional					43,500.00
4600 Existing Building Improvement Services					826,864.26
Total Facilities Acquisition, Construction and Improvement Services					\$3,100,040.03
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					18,154,421.57
5200 Interfund Transfers - Out		523,427.34			523,427.34
Total Other Expenditures and Financing Uses		\$523,427.34			\$18,677,848.91
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$523,427.34			\$66,719,908.93

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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	20,859,086.21
Total Federally Funded salaries subject to PSERS withholding	1,574,793.75
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	32,064.11
Expenditures Funded with Carry over Title I Funds	158,629.84
	<hr/>
Total Title I Expenditure Data	\$190,693.95
	<hr/>

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	5,175,467.02	297,853.39	5,473,320.41
	212 Dental Insurance	149,419.05		149,419.05
	215 Eye Care Insurance	19,673.62		19,673.62
	216 Prescription Insurance	33,731.40		33,731.40
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$5,378,291.09	\$297,853.39	\$5,676,144.48
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	65,494.98	497.96	65,992.94
	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	\$65,494.98	\$497.96	\$65,992.94
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		\$5,443,786.07	\$298,351.35	\$5,742,137.42

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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	222,780.73	906,366.43	1,129,147.16	188,463.85	989,435.20	1,177,899.05
2140 Psychological Services	27,102.70	110,265.27	137,367.97	23,399.93	122,849.62	146,249.55
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	5,675.10	23,088.71	28,763.81	6,140.22	32,236.16	38,376.38
2260 Instruction and Curriculum Development Services	104,886.25	426,721.70	531,607.95	56,034.59	294,181.65	350,216.24
2350 Legal and Accounting Services	2,464.77	10,027.73	12,492.50	6,042.84	28,724.89	34,767.73
2420 Medical Services	117,773.32	479,151.77	596,925.09	101,545.14	533,112.00	634,657.14
2440 Nursing Services						
2700 Student Transportation Services	358,261.70	1,297,576.46	1,655,838.16	464,139.00	1,350,388.04	1,814,527.04
Total	\$838,944.57	\$3,253,198.07	\$4,092,142.64	\$845,765.57	\$3,350,927.56	\$4,196,693.13

(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		17,573,377.50	295,102.00		2,981,618.00	4,526,108.68	72,283,182.00	97,659,388.18
2. Additional Debt Incurred During Year		17,095,000.00			169,444.00	276,719.20	258,625.00	17,799,788.20
3. Retirements and Repayments		17,618,377.50	71,355.00					17,689,732.50
4. Debt at End of Fiscal Year		17,050,000.00	223,747.00		3,151,062.00	4,802,827.88	72,541,807.00	97,769,443.88
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		17,050,000.00	223,747.00		3,151,062.00	4,802,827.88	72,541,807.00	97,769,443.88
7. Current Portion P&I - Due within 1 year		1,426,385.00	76,041.00					1,502,426.00
8. Interest Paid during current fiscal year		416,168.00	5,438.00					421,606.00

(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					27,382.00	5,837.00	663,818.00	697,037.00
2. Additional Debt Incurred During Year					1,556.00		2,375.00	3,931.00
3. Retirements and Repayments						4,147.00		4,147.00
4. Debt at End of Fiscal Year					28,938.00	1,690.00	666,193.00	696,821.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					28,938.00	1,690.00	666,193.00	696,821.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	17,622,111.47	71,355.20	417,875.16	18,111,341.83	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$17,622,111.47	\$71,355.20	\$417,875.16	\$18,111,341.83	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
--	--	--	--	--	--	--

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	05/2019		17,095,000.00	45,000.00	17,050,000.00	1,426,385.00	23,976.00
General Obligation Bonds/Notes – CIB	01/2016	9,002,178.00		9,002,178.00			236,536.00
General Obligation Bonds/Notes – CIB	11/2015	8,571,199.50		8,571,199.50			155,656.00
Authority Building Obligations – CAB	11/2014	295,102.00		71,355.00	223,747.00	76,041.00	5,438.00
Compensated Absences		4,526,108.68	276,719.20		4,802,827.88		
Other Post-Employment Benefits (OPEB)		2,981,618.00	169,444.00		3,151,062.00		
Net Pension Liability		72,283,182.00	258,625.00		72,541,807.00		
Totals for Debt Entered:		\$97,659,388.18	\$17,799,788.20	\$17,689,732.50	\$97,769,443.88	\$1,502,426.00	\$421,606.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		5,837.00		4,147.00	1,690.00		
Other Post-Employment Benefits (OPEB)		27,382.00	1,556.00		28,938.00		
Net Pension Liability		663,818.00	2,375.00		666,193.00		
Totals for Debt Entered:		\$697,037.00	\$3,931.00	\$4,147.00	\$696,821.00		

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Accreted Interest Detail
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Beginning Accreted Interest	Additions	Reductions	Ending Accreted Interest	Ending bond Principal	Ending Principal Plus Accreted Interest
Authority Building Obligations – CAB	11/2014					223,747.00	223,747.00
Totals for Debt Entered:						\$223,747.00	\$223,747.00

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,421,895.01
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	2,124.15
Section 1 Total	\$3,424,019.16

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		2,124.15	2,124.15
3 Juveniles Incarcerated in Adult Facilities	8,834.11		8,834.11
4 Residential Treatment Facilities			
5 Other Local Education Agencies	130,584.08	34,698.06	165,282.14
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	580,851.87	163,955.24	744,807.11
8 Career and Technology Centers	1,543,728.00	266,166.00	1,809,894.00
9 Approved Private Schools		335,466.95	335,466.95
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	73,998.14	261,468.75	335,466.89
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	20,457.31	1,686.50	22,143.81
Section 2 Total	\$2,358,453.51	\$1,065,565.65	\$3,424,019.16

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Berwick Area HS	1605	9,481,213.06	1,247,984.26		294.15	172,057.35	22,035.17	10,923,583.99	
	Berwick Area MS	6808	10,386,052.79	1,417,946.95		394.40	100,358.51	112,130.46	12,016,883.11	
	Nescopeck El Sch	6349	2,485,886.75	288,574.15		80.31	105,539.91	104,877.55	2,984,958.67	
	Salem El Sch	1597	3,886,662.45	652,089.06		159.53	421,533.60	11,832.99	4,972,277.63	
	West Berwick El Sch	8378	5,419,642.74	745,547.18		201.35	839,871.15	14,896.23	7,020,158.65	
Total			31,659,457.79	4,352,141.60		1,129.74	1,639,360.52	265,772.40	37,917,862.05	

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	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1441 Adjudicated / Court-Placed Programs	8,834	0
Total Instruction	\$8,834	\$0
TOTAL EXPENDITURES	\$8,834	\$0

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	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
561 Tuition To Other School Districts Within the State	\$8,834	\$0
Total Other Instructional Programs - Elementary / Secondary	\$8,834	\$0
Total Instruction	\$8,834	\$0
TOTAL EXPENDITURES	\$8,834	\$0