

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
6/30/2021

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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


Chief School Administrator Signature


Board Secretary Signature

11-23-2021
Date

11-23-2021
Date

Renee M Jilinski

Contact Person

rjilinski@berwicksd.org

Contact Person E-mail Address

(570)759-6400

Contact Person Telephone Number

(570)759-6439

Contact Person Fax Number

Ext :3519

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

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

Audit Certification Due:
12/31/2021

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

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

Chief School Administrator


Signature

11-23-2021
Date

Board Secretary


Signature

11-23-2021
Date

Renee M Jilinski

Contact Person

rjilinski@berwicksd.org

Contact Person E-mail Address

(570)759-6400

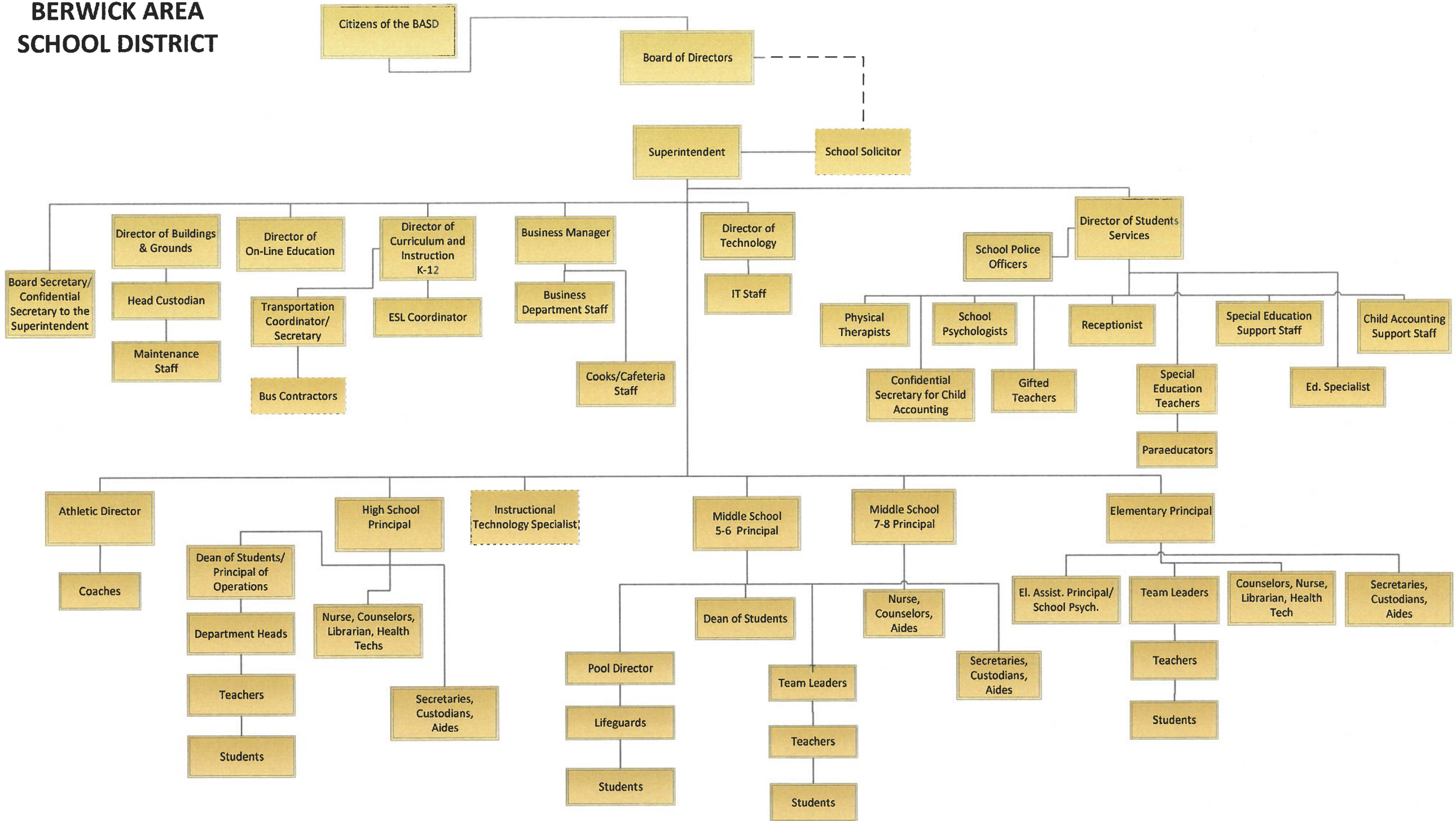
Contact Person Telephone Number

(570)759-6439

Contact Person Fax Number

Ext :3519

BERWICK AREA SCHOOL DISTRICT





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	January 14, 2008
Last Revised	September 14, 2015

Purpose

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

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

Authority

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

Delegation of Responsibility

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

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention or as state and federal law governs. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

Guidelines

In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$4,000.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.
2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/ replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

- Legal
1. 24 P.S. 613
 2. 24 P.S. 218

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: \$10,083,884.00
 PY Ending Bal, Govt Funds: \$9,577,865.00

District implemented GASB 84 resulting in a restatement to fund balance and net position in the governmental funds. GASB 84 changes applied in FY21 increased government funds with the restatement of fund 10 & 21, which decreased proprietary funds 81 & 89

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: \$9,746,312.00
 PY Ending Fund Balance: \$9,577,865.00

District implemented GASB 84 resulting in a restatement to fund balance and net position in the governmental funds. GASB 84 changes applied in FY21 increased government funds with the restatement of fund 10 & 21, which decreased proprietary funds 81 & 89

18010 CFP: Lines 0011 to 0018 cannot be negative.

As a result of the pandemic and closures prompted refunds to be issued in FY21 for FY20 Pool services which are operated under the Other Enterprise, Fund 58.

30160 Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification.

REV8512: \$1,683.21
 REV8513: \$0.00

Receipt of IDEA funded COVID 19 SEICM grant.

30685 Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification.

6153, Current AFR Rev Detail: \$413,811.58
 6153, Prior AFR Rev Detail: \$225,165.38

Realty transfer taxes increased from the prior year and have been verified.

40530 Expenditure Detail: For every object line within the fund/function combinations listed below, entries in the Total column should be greater than or equal to entries in the Federal column.

Please correct data or provide a justification.
 Fund 10 Function 2836;

Elementary & Secondary fields in function 2836 are not able to be edited. Object code 360 had federal expenditures \$435 & local (\$240). Other local expenditures were object code 240 \$3,102 & object code 580 (\$560).

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.

Tuition expenditures for Bloomsburg University for High School Students enrolled in STEM program.

Exp detail, Fund 10, Function 1700 total \$1,541.41

50076 SOIN: Reductions to Governmental Fund Authority Building Obligations have been reported however, no expenditures have been reported in Functions 5110 or 5120, Object 920 for ABO principal payments. Correct or provide a justification.

SOIN, ABO Reductions: \$73,603.00
Expenditure Detail, Function 5110 and 5120, Object 920: \$0.00

Per the Chart of Accounts, payments to AVTS for capital outlay, authority rental and debt service must be coded to 1390-564 since expenditures for construction projects or building maintenance are considered to be operating costs.

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	11,512,697	291,329			
0110 Investments					
0120 Taxes Receivable	1,079,354				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	2,150,036				
0143 Federal Revenue Receivable	397,748				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	698,383				
0170 Inventories	36,916				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$15,875,134	\$291,329			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$15,875,134	\$291,329			

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

- 0100 Cash and Cash Equivalents
- 0110 Investments
- 0120 Taxes Receivable
- 0130 Due From Other Funds
- 0141 Due From Other Governments
- 0142 State Revenue Receivable
- 0143 Federal Revenue Receivable
- 0145 Other Intergovernmental Revenue Receivable
- 0146 Due from Primary Government
- 0147 Due from Component Unit
- 0150 Other Receivables
- 0170 Inventories
- 0180 Prepaid Expenses (Expenditures)
- 0190 Other Current Assets

Total Assets

- 0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	11,804,026
0110 Investments	
0120 Taxes Receivable	1,079,354
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	2,150,036
0143 Federal Revenue Receivable	397,748
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	698,383
0170 Inventories	36,916
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$16,166,463
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$16,166,463

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	(611)				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	2,585,514				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,746,440				
0462 Payroll Deductions and Withholding	287,611				
0480 Unearned Revenues	6,437				
0490 Other Current Liabilities					
Total Liabilities	\$4,625,391				
0950 Deferred Inflows of Resources	913,867				
Fund Balances					
0810 Nonspendable Fund Balance	36,916				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	7,000,000				
0840 Assigned Fund Balance	174,180	291,329			
0850 Unassigned Fund Balance	3,124,780				
Total Fund Balances	\$10,335,876	\$291,329			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$15,875,134	\$291,329			

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Fund Balances

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Fund Balances

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	(611)
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	2,585,514
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,746,440
0462 Payroll Deductions and Withholding	287,611
0480 Unearned Revenues	6,437
0490 Other Current Liabilities	

Total Liabilities \$4,625,391

0950 Deferred Inflows of Resources	913,867
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Fund Balances

0810 Nonspendable Fund Balance	36,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	465,509
0850 Unassigned Fund Balance	3,124,780

Total Fund Balances \$10,627,205

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$16,166,463

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	20,077,603	103,753			
7000 Revenue from State Sources	25,999,500				
8000 Revenue from Federal Sources	2,494,827				
Total Revenues	\$48,571,930	\$103,753			
Expenditures					
1000 Instruction	31,931,144				
2000 Support Services	14,021,076				
3000 Operation of Non-Instructional Services	752,486	149,995			
4000 Facilities Acquisition, Construction and Improvement Services	(155,414)				
5110 Debt Service	1,424,061				
5130 Refund of Prior Year Revenues / Receipts	9,014				
Total Expenditures	\$47,982,367	\$149,995			
Excess (Deficiency) Of Revenues Over Expenditures	\$589,563	(\$46,242)			
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources					
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues					
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures					
Excess (Deficiency) Of Revenues Over Expenditures					
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	20,181,356
7000 Revenue from State Sources	25,999,500
8000 Revenue from Federal Sources	2,494,827
Total Revenues	\$48,675,683
Expenditures	
1000 Instruction	31,931,144
2000 Support Services	14,021,076
3000 Operation of Non-Instructional Services	902,481
4000 Facilities Acquisition, Construction and Improvement Services	(155,414)
5110 Debt Service	1,424,061
5130 Refund of Prior Year Revenues / Receipts	9,014
Total Expenditures	\$48,132,362
Excess (Deficiency) Of Revenues Over Expenditures	\$543,321
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended-Term Financing	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$589,563	(\$46,242)			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	9,746,312	337,572			
Fund Balance - End Of Year	\$10,335,875	\$291,330			

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances					
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$543,321
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	10,083,884
Fund Balance - End Of Year	\$10,627,205

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	418,528		1,708	420,236	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	4,018			4,018	
0143 Federal Revenue Receivable	104,770			104,770	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	4,557			4,557	
0170 Inventories	10,493			10,493	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$542,366		\$1,708	\$544,074	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	187,459			187,459	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$187,459			\$187,459	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$729,825		\$1,708	\$731,533	

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	148,142			148,142	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	19,754			19,754	
0490 Other Current Liabilities					
Total Current Liabilities	\$167,896			\$167,896	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	4,670			4,670	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$4,670			\$4,670	
Total Liabilities	\$172,566			\$172,566	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	187,459			187,459	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	369,800		1,708	371,508	
Total Net Position	\$557,259		\$1,708	\$558,967	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$729,825		\$1,708	\$731,533	

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	99,129			99,129	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$99,129			\$99,129	
Operating Expenses					
100 Personnel Services – Salaries	123,240			123,240	
200 Personnel Services – Employee Benefits	104,022			104,022	
300 Purchased Professional and Technical Services	3,366			3,366	
400 Purchased Property Services					
500 Other Purchased Services	729,200			729,200	
600 Supplies	100,447			100,447	
740 Depreciation	15,317			15,317	
810 Dues and Fees	259			259	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,075,851			\$1,075,851	
Operating Income (Loss)	(\$976,722)			(\$976,722)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,175		1	1,176	
6920 Contributions and Donations from Private Sources	11,717			11,717	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	37,580			37,580	
8000 Revenue from Federal Sources	1,037,055			1,037,055	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,087,527		\$1	\$1,087,528	
Income (Loss) Before Contributions And Transfers	\$110,805		\$1	\$110,806	

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	\$110,805		\$1	\$110,806	
0002 Net Position - Beginning of Fiscal Year	446,457		1,705	448,162	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$557,262		\$1,706	\$558,968	

LEA : 116191103 Berwick Area SD

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	85,612		(1,300)	84,312	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services					
0016 Cash Payments For Insurance Claims	231,812			231,812	
0017 Cash Payments To Suppliers For Goods and Services	705,568			705,568	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$851,768)		(\$1,300)	(\$853,068)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000	11,717			11,717	
0022 Receipts From State Sources - 7000	37,410			37,410	
0023 Receipts From Federal Sources -8000	1,023,860			1,023,860	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,072,987			\$1,072,987	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(15,538)			(15,538)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$15,538)			(\$15,538)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	1,175		1	1,176	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$1,175	\$1	\$1,176
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	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	206,856		(1,299)	205,557	
0004 Cash and Cash Equivalents Beginning of Year	211,671		3,008	214,679	
Cash and Cash Equivalents at Year End	\$418,527		\$1,709	\$420,236	

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

0005 Operating Income (Loss) per REP	(976,722)			(976,722)	
Adjustments					
0051 Depreciation and Net Amortization	15,317			15,317	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(4,557)			(4,557)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	13,178			13,178	
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)	114,527		1,300	115,827	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(4,550)			(4,550)	
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)	(8,959)			(8,959)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$124,956		\$1,300	\$126,256	
Cash Provided By (Used for) Total	(\$851,766)		\$1,300	(\$850,466)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	700
0110 Investments	531,842
0130 Due From Other Funds	
0140 Due from Other Governments, Primary Government and Component Units	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
0220 Buildings and Building Improvements (Net)	
0230 Machinery, Equipment and Furniture (Net)	
Total Assets	\$532,542
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$532,542

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents	9,776		10,476
0110 Investments			531,842
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			
Total Assets	\$9,776		\$542,318
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources	\$9,776		\$542,318

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 532,542
- 0799 Unrestricted Net Position

Total Net Position \$532,542

Total Liabilities, Deferred Inflows Of Resources And Net Position \$532,542

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)	9,776		542,318
0799 Unrestricted Net Position			
Total Net Position	\$9,776		\$542,318
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$9,776		\$542,318

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions	800					
0095 Net Investment Earnings	118,557				5	
0092 Other Additions	8,194					
Deductions						
0093 Scholarships Awarded	22,500					
0094 Other Deductions	8,088					
Change In Net Position	\$96,963				\$5	
0006 Net Position – Beginning of Fiscal Year	435,579				9,771	
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$532,542				\$9,776	

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	800
0095 Net Investment Earnings	118,562
0092 Other Additions	8,194
Deductions	
0093 Scholarships Awarded	22,500
0094 Other Deductions	8,088
Change in Net Position	\$96,968
0006 Net Position – Beginning of Fiscal Year	445,350
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$542,318

	<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	15,506,299.58			15,506,299.58
6112 Interim Real Estate Taxes	42,081.95			42,081.95
6113 Public Utility Realty Taxes	17,623.06			17,623.06
6114 Payments in Lieu of Current Taxes - State / Local	5,536.16			5,536.16
6143 Current Act 511 Local Services Taxes	40,789.67			40,789.67
6151 Current Act 511 Earned Income Taxes	2,220,452.39			2,220,452.39
6153 Current Act 511 Real Estate Transfer Taxes	413,811.58			413,811.58
6411 Delinquent Real Estate Taxes	932,686.04			932,686.04
6420 Delinquent Per Capita Taxes, Section 679	409.14			409.14
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	1,227.38			1,227.38
6500 Earnings on Investments	64,007.81			
6700 Revenues from LEA Activities	8,638.66			
6832 Federal IDEA Revenue Received as Pass Through	638,536.93			
6910 Rentals	95.75			
6920 Contributions and Donations from Private Sources	83,078.25			
6944 Receipts from Other LEAs in Pennsylvania - Education	80,787.47			
6991 Refunds of a Prior Year Expenditure	2,593.56			
6992 Energy Efficiency Revenues and Incentives	699.70			
6999 Other Revenues Not Specified Above	18,248.31			
TOTAL Revenue from Local Sources	\$20,077,603.39			\$19,180,916.95

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	15,022,530.73		
7112 Basic Education Funding-Social Security	898,038.58		
7160 Tuition for Orphans Subsidy	35,248.48		
7220 Vocational Education	11,868.00		
7250 Migratory Children	280.00		
7271 Special Education funds for School-Aged Pupils	2,321,950.09		
7311 Pupil Transportation Subsidy	932,228.19		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	793,635.13		
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,834.71		
7340 State Property Tax Reduction Allocation	1,096,966.82		
7361 School Safety and Security Grants	(17,014.30)		
7505 Ready to Learn Block Grant	549,482.00		
7820 State Share of Retirement Contributions	4,286,666.71		
TOTAL Revenue from State Sources	\$25,999,500.14		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8512 IDEA, Part B	1,683.21		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	925,531.78		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	116,375.00		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,293.30		
8517 NCLB, Title IV - 21st Century Schools	67,473.72		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	774,539.08		
8742 Governor's Emergency Education Relief Fund (GEER)	37,013.00		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	25,620.00		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	48,941.02		
8749 Other CARES Act Funding	235,620.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	223,505.63		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,230.80		
TOTAL Revenue from Federal Sources	\$2,494,826.54		
TOTAL FROM ALL SOURCES	\$48,571,930.07		\$19,180,916.95

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	15,506,299.58					
6112 Interim Real Estate Taxes	42,081.95					
6113 Public Utility Realty Taxes	17,623.06					
6114 Payments in Lieu of Current Taxes - State / Local	5,536.16					
6143 Current Act 511 Local Services Taxes	40,789.67					
6151 Current Act 511 Earned Income Taxes	2,220,452.39					
6153 Current Act 511 Real Estate Transfer Taxes	413,811.58					
6411 Delinquent Real Estate Taxes	932,686.04					
6420 Delinquent Per Capita Taxes, Section 679	409.14					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	1,227.38					
6500 Earnings on Investments	64,007.81	1,544.77				
6700 Revenues from LEA Activities	8,638.66	95,882.72				
6832 Federal IDEA Revenue Received as Pass Through	638,536.93					
6910 Rentals	95.75					
6920 Contributions and Donations from Private Sources	83,078.25	6,325.91				
6944 Receipts from Other LEAs in Pennsylvania - Education	80,787.47					
6991 Refunds of a Prior Year Expenditure	2,593.56					
6992 Energy Efficiency Revenues and Incentives	699.70					
6999 Other Revenues Not Specified Above	18,248.31					
6000 Total Revenue from Local Sources	\$20,077,603.39	\$103,753.40				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	15,022,530.73					
7112 Basic Education Funding-Social Security	898,038.58					
7160 Tuition for Orphans Subsidy	35,248.48					
7220 Vocational Education	11,868.00					
7250 Migratory Children	280.00					
7271 Special Education funds for School-Aged Pupils	2,321,950.09					
7311 Pupil Transportation Subsidy	932,228.19					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	793,635.13					
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,834.71					
7340 State Property Tax Reduction Allocation	1,096,966.82					
7361 School Safety and Security Grants	(17,014.30)					
7505 Ready to Learn Block Grant	549,482.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					15,506,299.58
6112 Interim Real Estate Taxes					42,081.95
6113 Public Utility Realty Taxes					17,623.06
6114 Payments in Lieu of Current Taxes - State / Local					5,536.16
6143 Current Act 511 Local Services Taxes					40,789.67
6151 Current Act 511 Earned Income Taxes					2,220,452.39
6153 Current Act 511 Real Estate Transfer Taxes					413,811.58
6411 Delinquent Real Estate Taxes					932,686.04
6420 Delinquent Per Capita Taxes, Section 679					409.14
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					1,227.38
6500 Earnings on Investments					65,552.58
6700 Revenues from LEA Activities					104,521.38
6832 Federal IDEA Revenue Received as Pass Through					638,536.93
6910 Rentals					95.75
6920 Contributions and Donations from Private Sources					89,404.16
6944 Receipts from Other LEAs in Pennsylvania - Education					80,787.47
6991 Refunds of a Prior Year Expenditure					2,593.56
6992 Energy Efficiency Revenues and Incentives					699.70
6999 Other Revenues Not Specified Above		0.01			18,248.32
6000 Total Revenue from Local Sources		\$0.01			\$20,181,356.80
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					15,022,530.73
7112 Basic Education Funding-Social Security					898,038.58
7160 Tuition for Orphans Subsidy					35,248.48
7220 Vocational Education					11,868.00
7250 Migratory Children					280.00
7271 Special Education funds for School-Aged Pupils					2,321,950.09
7311 Pupil Transportation Subsidy					932,228.19
7312 Nonpublic and Charter School Pupil Transportation Subsidy					15,785.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					793,635.13
7330 Health Services (Medical, Dental, Nurse, Act 25)					51,834.71
7340 State Property Tax Reduction Allocation					1,096,966.82
7361 School Safety and Security Grants					(17,014.30)
7505 Ready to Learn Block Grant					549,482.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	4,286,666.71					
7000 Total Revenue from State Sources	\$25,999,500.14					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	1,683.21					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	925,531.78					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	116,375.00					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,293.30					
8517 NCLB, Title IV - 21st Century Schools	67,473.72					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	774,539.08					
8742 Governor's Emergency Education Relief Fund (GEER)	37,013.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	25,620.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	48,941.02					
8749 Other CARES Act Funding	235,620.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	223,505.63					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,230.80					
8000 Total Revenue from Federal Sources	\$2,494,826.54					
Total From All Sources	\$48,571,930.07	\$103,753.40				

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					4,286,666.71
7000 Total Revenue from State Sources					\$25,999,500.14
8000 Revenue from Federal Sources					
8512 IDEA, Part B					1,683.21
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					925,531.78
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					116,375.00
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					14,293.30
8517 NCLB, Title IV - 21st Century Schools					67,473.72
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					774,539.08
8742 Governor's Emergency Education Relief Fund (GEER)					37,013.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					25,620.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					48,941.02
8749 Other CARES Act Funding					235,620.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					223,505.63
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					24,230.80
8000 Total Revenue from Federal Sources					\$2,494,826.54
Total From All Sources		\$0.01			\$48,675,683.48

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
Revenue from Local Sources	20,077,603.39	103,753.40				
Revenue from State Sources	25,999,500.14					
Revenue from Federal Sources	2,494,826.54					
Total From All Sources	\$48,571,930.07	\$103,753.40				

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources		0.01			20,181,356.80
Revenue from State Sources					25,999,500.14
Revenue from Federal Sources					2,494,826.54
Total From All Sources		\$0.01			\$48,675,683.48

General Fund (10)

		<u>Total</u>
1000 Instruction		
100 Personnel Services – Salaries		
100 Personnel Services – Salaries		15,061,820.33
Total Personnel Services – Salaries		\$15,061,820.33
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider		3,861,846.91
220 Social Security Contributions		1,101,516.34
230 PSERS Retirement Contributions		5,148,563.19
250 Unemployment Compensation		8,249.36
260 Workers' Compensation		124,755.37
280 Other Post-Employment Benefits (OPEB)		784,974.00
Total Personnel Services – Employee Benefits		\$11,029,905.17
300 Purchased Professional and Technical Services		
322 Professional Educational Services – Ius		238,692.90
330 Other Professional Services		26,668.75
340 Technical Services		39,584.75
390 Other Purchased Professional and Technical Services		57,965.25
Total Purchased Professional and Technical Services		\$362,911.65
500 Other Purchased Services		
510 Student Transportation Services		553.33
530 Communications		1,020.84
550 Printing and Binding		1,860.00
561 Tuition To Other School Districts Within the State		171,251.69
562 Tuition To Pennsylvania Charter Schools		2,129,427.63
564 Tuition To Career and Technology Centers		1,965,891.51
566 Tuition To Institutions of Higher Education and Technical Institutes		1,541.41
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		501,125.14
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		118,940.19
580 Travel		1,640.45
Total Other Purchased Services		\$4,893,252.19
600 Supplies		
610 General Supplies		214,753.12
640 Books and Periodicals		63,514.38
650 Supplies & Fees – Technology Related		300,512.30
Total Supplies		\$578,779.80
800 Other Objects		
810 Dues and Fees		4,474.95
Total Other Objects		\$4,474.95
Total 1000 Instruction		\$31,931,144.09

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	4,132,140.05	6,416,960.63	615,904.92	11,165,005.60
Total Personnel Services – Salaries	\$4,132,140.05	\$6,416,960.63	\$615,904.92	\$11,165,005.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,114,332.08	1,491,928.53	185,519.85	2,791,780.46
220 Social Security Contributions	293,847.21	466,430.71	47,796.27	808,074.19
230 PSERS Retirement Contributions	1,445,183.60	2,189,093.80	186,150.93	3,820,428.33
250 Unemployment Compensation	(845.85)	851.90	784.70	790.75
260 Workers' Compensation	36,114.64	53,835.40	4,882.87	94,832.91
280 Other Post-Employment Benefits (OPEB)	285,032.50	285,032.50		570,065.00
Total Personnel Services – Employee Benefits	\$3,173,664.18	\$4,487,172.84	\$425,134.62	\$8,085,971.64
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		33,522.00		33,522.00
340 Technical Services	13,903.60	16,028.82		29,932.42
390 Other Purchased Professional and Technical Services	18,282.58	33,973.17		52,255.75
Total Purchased Professional and Technical Services	\$32,186.18	\$83,523.99		\$115,710.17
500 Other Purchased Services				
510 Student Transportation Services	553.33			553.33
530 Communications		263.10		263.10
550 Printing and Binding		1,860.00		1,860.00
561 Tuition To Other School Districts Within the State	84,363.68	84,363.68		168,727.36
562 Tuition To Pennsylvania Charter Schools	829,713.30	829,713.30	21,537.00	1,680,963.60
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,169.58	12,169.58		24,339.16
580 Travel			194.18	194.18
Total Other Purchased Services	\$926,799.89	\$928,369.66	\$21,731.18	\$1,876,900.73
600 Supplies				
610 General Supplies	52,646.67	85,012.82	2,488.82	140,148.31
640 Books and Periodicals	55,081.55	6,570.19	1,862.64	63,514.38
650 Supplies & Fees – Technology Related		23,250.00	259,250.00	282,500.00
Total Supplies	\$107,728.22	\$114,833.01	\$263,601.46	\$486,162.69
800 Other Objects				
810 Dues and Fees		3,489.95		3,489.95
Total Other Objects		\$3,489.95		\$3,489.95
Total 1100 Regular Programs – Elementary / Secondary	\$8,372,518.52	\$12,034,350.08	\$1,326,372.18	\$21,733,240.78

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	4,132,140.05	6,416,960.63	82,563.56	10,631,664.24
Total Personnel Services – Salaries	\$4,132,140.05	\$6,416,960.63	\$82,563.56	\$10,631,664.24
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,114,332.08	1,491,928.53	35,607.36	2,641,867.97
220 Social Security Contributions	293,847.21	466,430.71	7,467.07	767,744.99
230 PSERS Retirement Contributions	1,445,183.60	2,189,093.80	3,059.60	3,637,337.00
250 Unemployment Compensation	(845.85)	851.90	137.34	143.39
260 Workers' Compensation	36,114.64	53,835.40	766.39	90,716.43
280 Other Post-Employment Benefits (OPEB)	285,032.50	285,032.50		570,065.00
Total Personnel Services – Employee Benefits	\$3,173,664.18	\$4,487,172.84	\$47,037.76	\$7,707,874.78
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		33,522.00		33,522.00
340 Technical Services	13,903.60	16,028.82		29,932.42
390 Other Purchased Professional and Technical Services	18,282.58	33,973.17		52,255.75
Total Purchased Professional and Technical Services	\$32,186.18	\$83,523.99		\$115,710.17
500 Other Purchased Services				
510 Student Transportation Services	553.33			553.33
530 Communications		263.10		263.10
550 Printing and Binding		1,860.00		1,860.00
561 Tuition To Other School Districts Within the State	84,363.68	84,363.68		168,727.36
562 Tuition To Pennsylvania Charter Schools	829,713.30	829,713.30	21,537.00	1,680,963.60
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,169.58	12,169.58		24,339.16
580 Travel			194.18	194.18
Total Other Purchased Services	\$926,799.89	\$928,369.66	\$21,731.18	\$1,876,900.73
600 Supplies				
610 General Supplies	52,646.67	85,012.82	2,488.82	140,148.31
640 Books and Periodicals	55,081.55	6,570.19	1,862.64	63,514.38
650 Supplies & Fees – Technology Related		23,250.00	259,250.00	282,500.00
Total Supplies	\$107,728.22	\$114,833.01	\$263,601.46	\$486,162.69
800 Other Objects				
810 Dues and Fees		3,489.95		3,489.95
Total Other Objects		\$3,489.95		\$3,489.95
Total 1110 Regular Programs	\$8,372,518.52	\$12,034,350.08	\$414,933.96	\$20,821,802.56

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General Fund (10)

1190 Federally-Funded Regular Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

533,341.36

533,341.36

Total Personnel Services – Salaries

\$533,341.36

\$533,341.36

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

149,912.49

149,912.49

220 Social Security Contributions

40,329.20

40,329.20

230 PSERS Retirement Contributions

183,091.33

183,091.33

250 Unemployment Compensation

647.36

647.36

260 Workers' Compensation

4,116.48

4,116.48

Total Personnel Services – Employee Benefits

\$378,096.86

\$378,096.86

Total 1190 Federally-Funded Regular Programs

\$911,438.22

\$911,438.22

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	1,055,123.89	1,970,167.86	344,705.22	3,369,996.97
Total Personnel Services – Salaries	\$1,055,123.89	\$1,970,167.86	\$344,705.22	\$3,369,996.97
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	314,842.25	565,256.52	52,275.48	932,374.25
220 Social Security Contributions	79,592.31	148,916.50	26,129.13	254,637.94
230 PSERS Retirement Contributions	391,094.04	697,566.81	62,607.28	1,151,268.13
250 Unemployment Compensation	2,359.58	3,335.37	1,231.87	6,926.82
260 Workers' Compensation	8,117.64	15,170.07	2,661.14	25,948.85
280 Other Post-Employment Benefits (OPEB)	83,662.50	83,662.50		167,325.00
Total Personnel Services – Employee Benefits	\$879,668.32	\$1,513,907.77	\$144,904.90	\$2,538,480.99
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	19,638.44	46,396.04	139,136.42	205,170.90
330 Other Professional Services	4,012.50	4,012.50	18,643.75	26,668.75
340 Technical Services	3,661.05	5,354.93	636.35	9,652.33
390 Other Purchased Professional and Technical Services		262.50	1,455.00	1,717.50
Total Purchased Professional and Technical Services	\$27,311.99	\$56,025.97	\$159,871.52	\$243,209.48
500 Other Purchased Services				
530 Communications			757.74	757.74
562 Tuition To Pennsylvania Charter Schools	224,232.02	224,232.01		448,464.03
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	174,792.64	174,792.63	151,539.87	501,125.14
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	47,300.52	47,300.51		94,601.03
580 Travel			1,223.45	1,223.45
Total Other Purchased Services	\$446,325.18	\$446,325.15	\$153,521.06	\$1,046,171.39
600 Supplies				
610 General Supplies	2,972.50	2,971.96	51,373.64	57,318.10
Total Supplies	\$2,972.50	\$2,971.96	\$51,373.64	\$57,318.10
800 Other Objects				
810 Dues and Fees	297.50	297.50	390.00	985.00
Total Other Objects	\$297.50	\$297.50	\$390.00	\$985.00
Total 1200 Special Programs – Elementary / Secondary	\$2,411,699.38	\$3,989,696.21	\$854,766.34	\$7,256,161.93

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	114,175.14	260,048.58	14,270.61	388,494.33
Total Personnel Services – Salaries	\$114,175.14	\$260,048.58	\$14,270.61	\$388,494.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	27,424.68	64,932.72		92,357.40
220 Social Security Contributions	8,526.14	19,796.41	1,091.72	29,414.27
230 PSERS Retirement Contributions	41,559.55	89,095.94	2,455.16	133,110.65
250 Unemployment Compensation	190.55	481.09	62.66	734.30
260 Workers' Compensation	879.15	2,002.42	109.85	2,991.42
280 Other Post-Employment Benefits (OPEB)	267.50	267.50		535.00
Total Personnel Services – Employee Benefits	\$78,847.57	\$176,576.08	\$3,719.39	\$259,143.04
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	360.00	360.00		720.00
580 Travel			100.72	100.72
Total Other Purchased Services	\$360.00	\$360.00	\$100.72	\$820.72
600 Supplies				
610 General Supplies			5,282.19	5,282.19
Total Supplies			\$5,282.19	\$5,282.19
Total 1210 Life Skills Support	\$193,382.71	\$436,984.66	\$23,372.91	\$653,740.28

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	134,188.16	43,997.84	1,731.25	179,917.25
Total Personnel Services – Salaries	\$134,188.16	\$43,997.84	\$1,731.25	\$179,917.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40,437.48	14,902.56		55,340.04
220 Social Security Contributions	10,041.81	3,332.59	133.89	13,508.29
230 PSERS Retirement Contributions	46,237.63	15,298.64	303.31	61,839.58
250 Unemployment Compensation	131.68	65.68	0.62	197.98
260 Workers' Compensation	1,033.30	338.81	13.52	1,385.63
Total Personnel Services – Employee Benefits	\$97,881.90	\$33,938.28	\$451.34	\$132,271.52
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	174.03	174.03	68,432.74	68,780.80
Total Purchased Professional and Technical Services	\$174.03	\$174.03	\$68,432.74	\$68,780.80
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	2,000.00	2,000.00		4,000.00
580 Travel			362.04	362.04
Total Other Purchased Services	\$2,000.00	\$2,000.00	\$362.04	\$4,362.04
600 Supplies				
610 General Supplies			1,086.97	1,086.97
Total Supplies			\$1,086.97	\$1,086.97
Total 1220 Sensory Support	\$234,244.09	\$80,110.15	\$72,064.34	\$386,418.58

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	269,348.70	268,562.76	15,973.53	553,884.99
Total Personnel Services – Salaries	\$269,348.70	\$268,562.76	\$15,973.53	\$553,884.99
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	103,110.62	54,126.84		157,237.46
220 Social Security Contributions	20,325.12	20,255.74	1,221.95	41,802.81
230 PSERS Retirement Contributions	92,414.14	93,339.16	2,692.88	188,446.18
250 Unemployment Compensation	757.91	527.82	69.06	1,354.79
260 Workers' Compensation	2,073.84	2,067.82	123.01	4,264.67
280 Other Post-Employment Benefits (OPEB)	9,114.00	9,114.00		18,228.00
Total Personnel Services – Employee Benefits	\$227,795.63	\$179,431.38	\$4,106.90	\$411,333.91
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	11,118.77	10,819.77	38,757.80	60,696.34
Total Purchased Professional and Technical Services	\$11,118.77	\$10,819.77	\$38,757.80	\$60,696.34
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	100,677.67	100,677.66	151,539.87	352,895.20
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	33,545.52	33,545.51		67,091.03
Total Other Purchased Services	\$134,223.19	\$134,223.17	\$151,539.87	\$419,986.23
600 Supplies				
610 General Supplies			2,386.07	2,386.07
Total Supplies			\$2,386.07	\$2,386.07
Total 1230 Emotional Support	\$642,486.29	\$593,037.08	\$212,764.17	\$1,448,287.54

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	387,142.23	1,307,020.64	189,957.45	1,884,120.32
Total Personnel Services – Salaries	\$387,142.23	\$1,307,020.64	\$189,957.45	\$1,884,120.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	82,841.59	418,506.66		501,348.25
220 Social Security Contributions	29,430.51	98,624.64	14,562.66	142,617.81
230 PSERS Retirement Contributions	148,865.91	460,905.94	33,611.97	643,383.82
250 Unemployment Compensation	1,024.18	2,139.83	856.13	4,020.14
260 Workers' Compensation	2,974.33	10,063.91	1,469.58	14,507.82
280 Other Post-Employment Benefits (OPEB)	65,167.00	65,167.00		130,334.00
Total Personnel Services – Employee Benefits	\$330,303.52	\$1,055,407.98	\$50,500.34	\$1,436,211.84
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	2,226.50	29,283.10	28,322.00	59,831.60
390 Other Purchased Professional and Technical Services		262.50		262.50
Total Purchased Professional and Technical Services	\$2,226.50	\$29,545.60	\$28,322.00	\$60,094.10
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	59,990.00	59,990.00		119,980.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	11,395.00	11,395.00		22,790.00
580 Travel			661.04	661.04
Total Other Purchased Services	\$71,385.00	\$71,385.00	\$661.04	\$143,431.04
600 Supplies				
610 General Supplies	46.08	45.55	5,326.28	5,417.91
Total Supplies	\$46.08	\$45.55	\$5,326.28	\$5,417.91
Total 1240 Academic Support	\$791,103.33	\$2,463,404.77	\$274,767.11	\$3,529,275.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	371,453.14	1,247,832.58	189,957.45	1,809,243.17
Total Personnel Services – Salaries	\$371,453.14	\$1,247,832.58	\$189,957.45	\$1,809,243.17
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	76,641.61	398,086.98		474,728.59
220 Social Security Contributions	28,223.54	94,105.43	14,562.66	136,891.63
230 PSERS Retirement Contributions	143,403.86	440,359.23	33,611.97	617,375.06
250 Unemployment Compensation	1,006.69	2,085.03	856.13	3,947.85
260 Workers' Compensation	2,853.52	9,608.21	1,469.58	13,931.31
280 Other Post-Employment Benefits (OPEB)	65,167.00	65,167.00		130,334.00
Total Personnel Services – Employee Benefits	\$317,296.22	\$1,009,411.88	\$50,500.34	\$1,377,208.44
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		27,056.60	28,322.00	55,378.60
Total Purchased Professional and Technical Services		\$27,056.60	\$28,322.00	\$55,378.60
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	59,990.00	59,990.00		119,980.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	360.00	360.00		720.00
580 Travel			661.04	661.04
Total Other Purchased Services	\$60,350.00	\$60,350.00	\$661.04	\$121,361.04
600 Supplies				
610 General Supplies			5,326.28	5,326.28
Total Supplies			\$5,326.28	\$5,326.28
Total 1241 Learning Support – Public	\$749,099.36	\$2,344,651.06	\$274,767.11	\$3,368,517.53

General Fund (10)

1242 Learning Support – PRRI

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus	2,226.50	2,226.50		4,453.00
Total Purchased Professional and Technical Services	\$2,226.50	\$2,226.50		\$4,453.00

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	11,035.00	11,035.00		22,070.00
Total Other Purchased Services	\$11,035.00	\$11,035.00		\$22,070.00
Total 1242 Learning Support – PRRI	\$13,261.50	\$13,261.50		\$26,523.00

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	15,689.09	59,188.06		74,877.15
Total Personnel Services – Salaries	\$15,689.09	\$59,188.06		\$74,877.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,199.98	20,419.68		26,619.66
220 Social Security Contributions	1,206.97	4,519.21		5,726.18
230 PSERS Retirement Contributions	5,462.05	20,546.71		26,008.76
250 Unemployment Compensation	17.49	54.80		72.29
260 Workers' Compensation	120.81	455.70		576.51
Total Personnel Services – Employee Benefits	\$13,007.30	\$45,996.10		\$59,003.40
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		262.50		262.50
Total Purchased Professional and Technical Services		\$262.50		\$262.50
600 Supplies				
610 General Supplies	46.08	45.55		91.63
Total Supplies	\$46.08	\$45.55		\$91.63
Total 1243 Gifted Support	\$28,742.47	\$105,492.21		\$134,234.68

General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	86,265.81	86,265.79	79.50	172,611.10
Total Personnel Services – Salaries	\$86,265.81	\$86,265.79	\$79.50	\$172,611.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,787.74	12,787.74		25,575.48
220 Social Security Contributions	6,580.29	6,580.29	6.07	13,166.65
230 PSERS Retirement Contributions	29,345.82	29,345.82	13.72	58,705.36
250 Unemployment Compensation	120.96	120.95		241.91
260 Workers' Compensation	664.22	664.22	0.61	1,329.05
280 Other Post-Employment Benefits (OPEB)	9,114.00	9,114.00		18,228.00
Total Personnel Services – Employee Benefits	\$58,613.03	\$58,613.02	\$20.40	\$117,246.45
300 Purchased Professional and Technical Services				
330 Other Professional Services	4,012.50	4,012.50		8,025.00
Total Purchased Professional and Technical Services	\$4,012.50	\$4,012.50		\$8,025.00
500 Other Purchased Services				
580 Travel			99.65	99.65
Total Other Purchased Services			\$99.65	\$99.65
600 Supplies				
610 General Supplies			2,470.00	2,470.00
Total Supplies			\$2,470.00	\$2,470.00
Total 1260 Physical Support	\$148,891.34	\$148,891.31	\$2,669.55	\$300,452.20

General Fund (10)

1270 Multi-Handicapped Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	62,631.60		14,351.61	76,983.21
Total Personnel Services – Salaries	\$62,631.60		\$14,351.61	\$76,983.21

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	48,240.14			48,240.14
220 Social Security Contributions	4,583.45		1,097.90	5,681.35
230 PSERS Retirement Contributions	24,090.46		2,476.37	26,566.83
250 Unemployment Compensation	134.30		67.40	201.70
260 Workers' Compensation	482.23		110.49	592.72
Total Personnel Services – Employee Benefits	\$77,530.58		\$3,752.16	\$81,282.74

600 Supplies

610 General Supplies			2,068.50	2,068.50
Total Supplies			\$2,068.50	\$2,068.50

Total 1270 Multi-Handicapped Support	\$140,162.18		\$20,172.27	\$160,334.45
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General Fund (10)

1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,372.25	4,272.25	108,341.27	113,985.77
Total Personnel Services – Salaries	\$1,372.25	\$4,272.25	\$108,341.27	\$113,985.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			52,275.48	52,275.48
220 Social Security Contributions	104.99	326.83	8,014.94	8,446.76
230 PSERS Retirement Contributions	8,580.53	9,581.31	21,053.87	39,215.71
250 Unemployment Compensation			176.00	176.00
260 Workers' Compensation	10.57	32.89	834.08	877.54
Total Personnel Services – Employee Benefits	\$8,696.09	\$9,941.03	\$82,354.37	\$100,991.49
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	6,119.14	6,119.14	3,623.88	15,862.16
330 Other Professional Services			18,643.75	18,643.75
340 Technical Services	3,661.05	5,354.93	636.35	9,652.33
390 Other Purchased Professional and Technical Services			1,455.00	1,455.00
Total Purchased Professional and Technical Services	\$9,780.19	\$11,474.07	\$24,358.98	\$45,613.24
500 Other Purchased Services				
530 Communications			757.74	757.74
562 Tuition To Pennsylvania Charter Schools	224,232.02	224,232.01		448,464.03
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	14,124.97	14,124.97		28,249.94
Total Other Purchased Services	\$238,356.99	\$238,356.98	\$757.74	\$477,471.71
600 Supplies				
610 General Supplies	2,926.42	2,926.41	32,753.63	38,606.46
Total Supplies	\$2,926.42	\$2,926.41	\$32,753.63	\$38,606.46
800 Other Objects				
810 Dues and Fees	297.50	297.50	390.00	985.00
Total Other Objects	\$297.50	\$297.50	\$390.00	\$985.00
Total 1290 Special Programs - Other Support	\$261,429.44	\$267,268.24	\$248,955.99	\$777,653.67

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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		493,103.00		493,103.00
Total Personnel Services – Salaries		\$493,103.00		\$493,103.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		137,692.20		137,692.20
220 Social Security Contributions		36,231.11		36,231.11
230 PSERS Retirement Contributions		165,231.93		165,231.93
250 Unemployment Compensation		505.56		505.56
260 Workers' Compensation		3,714.15		3,714.15
280 Other Post-Employment Benefits (OPEB)		47,584.00		47,584.00
Total Personnel Services – Employee Benefits		\$390,958.95		\$390,958.95
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		1,965,891.51		1,965,891.51
580 Travel		181.42		181.42
Total Other Purchased Services		\$1,966,072.93		\$1,966,072.93
600 Supplies				
610 General Supplies		16,324.16		16,324.16
650 Supplies & Fees – Technology Related		8,649.00		8,649.00
Total Supplies		\$24,973.16		\$24,973.16
Total 1300 Vocational Education		\$2,875,108.04		\$2,875,108.04

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	1,073.26	1,073.25	31,568.25	33,714.76
Total Personnel Services – Salaries	\$1,073.26	\$1,073.25	\$31,568.25	\$33,714.76
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	81.89	81.88	2,409.33	2,573.10
230 PSERS Retirement Contributions	370.38	370.38	10,894.04	11,634.80
250 Unemployment Compensation	0.46	0.46	25.31	26.23
260 Workers' Compensation	8.27	8.26	242.93	259.46
Total Personnel Services – Employee Benefits	\$461.00	\$460.98	\$13,571.61	\$14,493.59
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	1,262.17	1,262.16		2,524.33
580 Travel	20.70	20.70		41.40
Total Other Purchased Services	\$1,282.87	\$1,282.86		\$2,565.73
600 Supplies				
610 General Supplies		238.57		238.57
Total Supplies		\$238.57		\$238.57
Total 1400 Other Instructional Programs – Elementary / Secondary	\$2,817.13	\$3,055.66	\$45,139.86	\$51,012.65

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			30,872.50	30,872.50
Total Personnel Services – Salaries			\$30,872.50	\$30,872.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			2,356.10	2,356.10
230 PSERS Retirement Contributions			10,653.94	10,653.94
250 Unemployment Compensation			23.03	23.03
260 Workers' Compensation			237.57	237.57
Total Personnel Services – Employee Benefits			\$13,270.64	\$13,270.64
Total 1420 Summer School			\$44,143.14	\$44,143.14

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,073.26	1,073.25		2,146.51
Total Personnel Services – Salaries	\$1,073.26	\$1,073.25		\$2,146.51
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	81.89	81.88		163.77
230 PSERS Retirement Contributions	370.38	370.38		740.76
250 Unemployment Compensation	0.46	0.46		0.92
260 Workers' Compensation	8.27	8.26		16.53
Total Personnel Services – Employee Benefits	\$461.00	\$460.98		\$921.98
500 <u>Other Purchased Services</u>				
580 Travel	20.70	20.70		41.40
Total Other Purchased Services	\$20.70	\$20.70		\$41.40
Total 1430 Homebound Instruction	\$1,554.96	\$1,554.93		\$3,109.89

General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

1,262.17

1,262.16

2,524.33

\$1,262.17

\$1,262.16

\$2,524.33

\$1,262.17

\$1,262.16

\$2,524.33

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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

Elementary

Secondary

Federal

Total

1,262.17

1,262.16

2,524.33

\$1,262.17

\$1,262.16

\$2,524.33

\$1,262.17

\$1,262.16

\$2,524.33

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			695.75	695.75
Total Personnel Services – Salaries			\$695.75	\$695.75
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			53.23	53.23
230 PSERS Retirement Contributions			240.10	240.10
250 Unemployment Compensation			2.28	2.28
260 Workers' Compensation			5.36	5.36
Total Personnel Services – Employee Benefits			\$300.97	\$300.97
600 Supplies				
610 General Supplies		238.57		238.57
Total Supplies		\$238.57		\$238.57
Total 1450 Instructional Programs Outside the Established School Day		\$238.57	\$996.72	\$1,235.29

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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 3,992.00 3,992.00

Total Purchased Professional and Technical Services \$3,992.00 \$3,992.00

600 Supplies

610 General Supplies 723.98 723.98

650 Supplies & Fees – Technology Related 9,363.30 9,363.30

Total Supplies \$10,087.28 \$10,087.28

Total 1500 Nonpublic School Programs \$14,079.28 \$14,079.28

General Fund (10)

1700 Higher Education Programs for Secondary Students

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

1,541.41

Total Other Purchased Services

\$1,541.41

Total 1700 Higher Education Programs for Secondary Students

\$1,541.41

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General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 5,251,866.17

Total Personnel Services – Salaries

\$5,251,866.17

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,342,764.80

220 Social Security Contributions 395,231.95

230 PSERS Retirement Contributions 1,761,445.12

240 Tuition Reimbursement 67,446.30

250 Unemployment Compensation 6,967.21

260 Workers' Compensation 40,328.41

280 Other Post-Employment Benefits (OPEB) 103,518.99

299 All Other Employee Benefits 8,250.00

Total Personnel Services – Employee Benefits

\$3,725,952.78

300 Purchased Professional and Technical Services

330 Other Professional Services 89,928.87

340 Technical Services 6,033.66

360 Employee Training and Development Services 29,272.44

390 Other Purchased Professional and Technical Services 318,022.15

Total Purchased Professional and Technical Services

\$443,257.12

400 Purchased Property Services

410 Cleaning Services 57,663.17

420 Utility Services 87,666.85

430 Repairs and Maintenance Services 110,945.51

460 Extermination Services 13,562.45

Total Purchased Property Services

\$269,837.98

500 Other Purchased Services

513 Contracted Carriers 2,025,354.10

516 Student Transportation Services From the IU 37,676.97

520 Insurance – General 1,888.30

522 Automotive Liability Insurance 24,439.57

523 General Property and Liability Insurance 214,967.03

529 Other Insurance 52,385.00

530 Communications 198,334.29

549 Other Advertising/Public Relations 12,855.91

550 Printing and Binding 7,521.39

580 Travel 1.21

Total Other Purchased Services

\$2,575,423.77

600 Supplies

610 General Supplies 474,428.24

620 Energy 505,572.48

640 Books and Periodicals 65,928.59

650 Supplies & Fees – Technology Related 683,056.03

Total Supplies

\$1,728,985.34

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General Fund (10)

2000 Support Services

800 Other Objects

810 Dues and Fees

22,193.38

820 Claims and Judgments Against the LEA

3,559.00

Total Other Objects

\$25,752.38

Total 2000 Support Services

\$14,021,075.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	231,889.58	660,135.26	64,275.59	1,136,132.63
Total Personnel Services – Salaries	\$231,889.58	\$660,135.26	\$64,275.59	\$1,136,132.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	97,237.48	131,543.84	38.88	318,211.92
220 Social Security Contributions	17,603.24	50,188.51	4,800.63	85,979.80
230 PSERS Retirement Contributions	87,051.79	225,790.87	13,250.65	388,153.41
250 Unemployment Compensation	263.97	560.99	11.20	1,140.05
260 Workers' Compensation	1,949.40	5,082.40	330.89	8,747.55
299 All Other Employee Benefits	125.00	125.00		250.00
Total Personnel Services – Employee Benefits	\$204,230.88	\$413,291.61	\$18,432.25	\$802,482.73
300 Purchased Professional and Technical Services				
330 Other Professional Services				28,283.00
390 Other Purchased Professional and Technical Services		225.00		225.00
Total Purchased Professional and Technical Services		\$225.00		\$28,508.00
500 Other Purchased Services				
530 Communications				757.74
580 Travel			248.30	248.30
Total Other Purchased Services			\$248.30	\$1,006.04
600 Supplies				
610 General Supplies	1,244.96	3,859.29		7,356.53
640 Books and Periodicals	174.49			174.49
Total Supplies	\$1,419.45	\$3,859.29		\$7,531.02
800 Other Objects				
810 Dues and Fees				80.00
Total Other Objects				\$80.00
Total 2100 Support Services – Students	\$437,539.91	\$1,077,511.16	\$82,956.14	\$1,975,740.42

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General Fund (10)

2110 Supervision of Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	46,993.33	46,993.32		93,986.65
Total Personnel Services – Salaries	\$46,993.33	\$46,993.32		\$93,986.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,898.10	12,898.10		25,796.20
220 Social Security Contributions	3,599.52	3,599.52		7,199.04
230 PSERS Retirement Contributions	15,877.91	15,877.91		31,755.82
250 Unemployment Compensation	33.00	33.00		66.00
260 Workers' Compensation	361.84	361.83		723.67
299 All Other Employee Benefits	125.00	125.00		250.00
Total Personnel Services – Employee Benefits	\$32,895.37	\$32,895.36		\$65,790.73
Total 2110 Supervision of Student Services	\$79,888.70	\$79,888.68		\$159,777.38

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	46,993.33	46,993.32		93,986.65
Total Personnel Services – Salaries	\$46,993.33	\$46,993.32		\$93,986.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,898.10	12,898.10		25,796.20
220 Social Security Contributions	3,599.52	3,599.52		7,199.04
230 PSERS Retirement Contributions	15,877.91	15,877.91		31,755.82
250 Unemployment Compensation	33.00	33.00		66.00
260 Workers' Compensation	361.84	361.83		723.67
299 All Other Employee Benefits	125.00	125.00		250.00
Total Personnel Services – Employee Benefits	\$32,895.37	\$32,895.36		\$65,790.73
Total 2111 Supervision of Student Services – Head of Component	\$79,888.70	\$79,888.68		\$159,777.38

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	139,674.25	567,919.94	51,367.00	758,961.19
Total Personnel Services – Salaries	\$139,674.25	\$567,919.94	\$51,367.00	\$758,961.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	79,543.04	113,849.40		193,392.44
220 Social Security Contributions	10,551.15	43,136.42	3,813.24	57,500.81
230 PSERS Retirement Contributions	54,604.42	193,343.51	11,065.25	259,013.18
250 Unemployment Compensation	197.97	494.99		692.96
260 Workers' Compensation	1,239.38	4,372.39	231.51	5,843.28
Total Personnel Services – Employee Benefits	\$146,135.96	\$355,196.71	\$15,110.00	\$516,442.67
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
600 Supplies				
610 General Supplies	1,244.96	3,859.29		5,104.25
640 Books and Periodicals	174.49			174.49
Total Supplies	\$1,419.45	\$3,859.29		\$5,278.74
Total 2120 Guidance Services	\$287,229.66	\$927,200.94	\$66,477.00	\$1,280,907.60

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	45,222.00	45,222.00	12,908.59	103,352.59
Total Personnel Services – Salaries	\$45,222.00	\$45,222.00	\$12,908.59	\$103,352.59
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,796.34	4,796.34	38.88	9,631.56
220 Social Security Contributions	3,452.57	3,452.57	987.39	7,892.53
230 PSERS Retirement Contributions	16,569.46	16,569.45	2,185.40	35,324.31
250 Unemployment Compensation	33.00	33.00	11.20	77.20
260 Workers' Compensation	348.18	348.18	99.38	795.74
Total Personnel Services – Employee Benefits	\$25,199.55	\$25,199.54	\$3,322.25	\$53,721.34
500 Other Purchased Services				
580 Travel			248.30	248.30
Total Other Purchased Services			\$248.30	\$248.30
Total 2140 Psychological Services	\$70,421.55	\$70,421.54	\$16,479.14	\$157,322.23

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

11,349.00

Total Personnel Services – Salaries

\$11,349.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

868.22

230 PSERS Retirement Contributions

3,916.55

250 Unemployment Compensation

40.96

260 Workers' Compensation

87.39

Total Personnel Services – Employee Benefits

\$4,913.12

300 Purchased Professional and Technical Services

330 Other Professional Services

28,283.00

Total Purchased Professional and Technical Services

\$28,283.00

Total 2160 Social Work Services

\$44,545.12

General Fund (10)

2170 Student Accounting Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			168,483.20
Total Personnel Services – Salaries				\$168,483.20
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			89,391.72
	220 Social Security Contributions			12,519.20
	230 PSERS Retirement Contributions			58,143.55
	250 Unemployment Compensation			262.93
	260 Workers' Compensation			1,297.47
Total Personnel Services – Employee Benefits				\$161,614.87
500	<u>Other Purchased Services</u>			
	530 Communications			757.74
Total Other Purchased Services				\$757.74
600	<u>Supplies</u>			
	610 General Supplies			2,252.28
Total Supplies				\$2,252.28
800	<u>Other Objects</u>			
	810 Dues and Fees			80.00
Total Other Objects				\$80.00
Total 2170 Student Accounting Services				\$333,188.09

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	163,623.02	363,173.71	260.00	527,056.73
Total Personnel Services – Salaries	\$163,623.02	\$363,173.71	\$260.00	\$527,056.73
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,773.76	37,999.68		47,773.44
220 Social Security Contributions	12,520.17	27,662.33	19.86	40,202.36
230 PSERS Retirement Contributions	54,432.80	121,226.62	44.87	175,704.29
240 Tuition Reimbursement	27,492.15	27,492.15		54,984.30
250 Unemployment Compensation	141.37	365.77		507.14
260 Workers' Compensation	1,260.04	2,796.10	2.00	4,058.14
280 Other Post-Employment Benefits (OPEB)	9,114.00	9,114.00		18,228.00
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$115,484.29	\$227,406.65	\$66.73	\$342,957.67
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	920.37	920.37	1,395.00	3,235.74
390 Other Purchased Professional and Technical Services	4,197.50	4,197.50		8,395.00
Total Purchased Professional and Technical Services	\$5,117.87	\$5,117.87	\$1,395.00	\$11,630.74
500 Other Purchased Services				
530 Communications	1,381.31	1,381.31		2,762.62
550 Printing and Binding	575.00	633.00		1,208.00
580 Travel	111.25	111.24	(75.78)	146.71
Total Other Purchased Services	\$2,067.56	\$2,125.55	(\$75.78)	\$4,117.33
600 Supplies				
610 General Supplies	10,966.02	17,685.76	677.49	29,329.27
640 Books and Periodicals	29,427.81	36,326.29		65,754.10
650 Supplies & Fees – Technology Related	37,963.20	37,963.20	8,435.12	84,361.52
Total Supplies	\$78,357.03	\$91,975.25	\$9,112.61	\$179,444.89
800 Other Objects				
810 Dues and Fees	49.50	639.50		689.00
Total Other Objects	\$49.50	\$639.50		\$689.00
Total 2200 Support Services – Instructional Staff	\$364,699.27	\$690,438.53	\$10,758.56	\$1,065,896.36

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	53,234.24	53,234.24		106,468.48
Total Personnel Services – Salaries	\$53,234.24	\$53,234.24		\$106,468.48

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	20.40	20.40		40.80
220 Social Security Contributions	4,072.46	4,072.45		8,144.91
230 PSERS Retirement Contributions	17,810.40	17,810.39		35,620.79
250 Unemployment Compensation	33.00	33.00		66.00
260 Workers' Compensation	409.88	409.88		819.76
Total Personnel Services – Employee Benefits	\$22,346.14	\$22,346.12		\$44,692.26

500 Other Purchased Services

530 Communications	323.62	323.62		647.24
580 Travel	49.62	49.61		99.23
Total Other Purchased Services	\$373.24	\$373.23		\$746.47
Total 2220 Technology Support Services	\$75,953.62	\$75,953.59		\$151,907.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	48,337.00	129,523.88		177,860.88
Total Personnel Services – Salaries	\$48,337.00	\$129,523.88		\$177,860.88
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,592.68	27,424.68		37,017.36
220 Social Security Contributions	3,683.68	9,740.08		13,423.76
230 PSERS Retirement Contributions	16,680.82	44,698.78		61,379.60
250 Unemployment Compensation	68.77	194.14		262.91
260 Workers' Compensation	372.37	997.20		1,369.57
280 Other Post-Employment Benefits (OPEB)	9,114.00	9,114.00		18,228.00
Total Personnel Services – Employee Benefits	\$39,512.32	\$92,168.88		\$131,681.20
600 Supplies				
610 General Supplies		734.67		734.67
640 Books and Periodicals	4,173.64	11,072.12		15,245.76
Total Supplies	\$4,173.64	\$11,806.79		\$15,980.43
800 Other Objects				
810 Dues and Fees		590.00		590.00
Total Other Objects		\$590.00		\$590.00
Total 2250 School Library Services	\$92,022.96	\$234,089.55		\$326,112.51

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	62,051.78	180,415.59		242,467.37
Total Personnel Services – Salaries	\$62,051.78	\$180,415.59		\$242,467.37
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	160.68	10,554.60		10,715.28
220 Social Security Contributions	4,764.03	13,849.80		18,613.83
230 PSERS Retirement Contributions	19,919.15	58,695.02		78,614.17
250 Unemployment Compensation	39.60	138.63		178.23
260 Workers' Compensation	477.79	1,389.02		1,866.81
299 All Other Employee Benefits	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$26,111.25	\$85,377.07		\$111,488.32
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	4,197.50	4,197.50		8,395.00
Total Purchased Professional and Technical Services	\$4,197.50	\$4,197.50		\$8,395.00
500 Other Purchased Services				
530 Communications	1,057.69	1,057.69		2,115.38
550 Printing and Binding	575.00	633.00		1,208.00
580 Travel	61.63	61.63		123.26
Total Other Purchased Services	\$1,694.32	\$1,752.32		\$3,446.64
600 Supplies				
610 General Supplies	10,966.02	16,951.09	677.49	28,594.60
640 Books and Periodicals	25,254.17	25,254.17		50,508.34
650 Supplies & Fees – Technology Related	37,963.20	37,963.20	8,435.12	84,361.52
Total Supplies	\$74,183.39	\$80,168.46	\$9,112.61	\$163,464.46
800 Other Objects				
810 Dues and Fees	49.50	49.50		99.00
Total Other Objects	\$49.50	\$49.50		\$99.00
Total 2260 Instruction and Curriculum Development Services	\$168,287.74	\$351,960.44	\$9,112.61	\$529,360.79

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			260.00	260.00
Total Personnel Services – Salaries			\$260.00	\$260.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			19.86	19.86
230 PSERS Retirement Contributions	22.43	22.43	44.87	89.73
240 Tuition Reimbursement	27,492.15	27,492.15		54,984.30
260 Workers' Compensation			2.00	2.00
Total Personnel Services – Employee Benefits	\$27,514.58	\$27,514.58	\$66.73	\$55,095.89
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	920.37	920.37	1,395.00	3,235.74
Total Purchased Professional and Technical Services	\$920.37	\$920.37	\$1,395.00	\$3,235.74
500 Other Purchased Services				
580 Travel			(75.78)	(75.78)
Total Other Purchased Services			(\$75.78)	(\$75.78)
Total 2270 Instructional Staff Professional Development Services	\$28,434.95	\$28,434.95	\$1,645.95	\$58,515.85

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	454,700.81	518,681.52		1,204,505.44
Total Personnel Services – Salaries	\$454,700.81	\$518,681.52		\$1,204,505.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	115,321.88	98,200.06		239,190.60
220 Social Security Contributions	34,358.80	39,372.28		88,998.62
230 PSERS Retirement Contributions	153,787.17	172,576.36		387,282.31
250 Unemployment Compensation	482.80	620.03		1,234.83
260 Workers' Compensation	3,500.99	3,993.80		9,068.31
280 Other Post-Employment Benefits (OPEB)	4,235.00	4,235.00		37,421.99
299 All Other Employee Benefits	1,500.00			4,250.00
Total Personnel Services – Employee Benefits	\$313,186.64	\$318,997.53		\$767,446.66
300 Purchased Professional and Technical Services				
330 Other Professional Services				19,277.50
340 Technical Services				5,491.16
390 Other Purchased Professional and Technical Services				50,299.49
Total Purchased Professional and Technical Services				\$75,068.15
500 Other Purchased Services				
520 Insurance – General				1,692.30
530 Communications	3,441.42	3,936.03		16,301.83
550 Printing and Binding	430.66	4,841.00		6,181.39
Total Other Purchased Services	\$3,872.08	\$8,777.03		\$24,175.52
600 Supplies				
610 General Supplies	1,310.24	2,765.96		6,523.32
Total Supplies	\$1,310.24	\$2,765.96		\$6,523.32
800 Other Objects				
810 Dues and Fees	1,785.00	2,380.00		20,704.72
820 Claims and Judgments Against the LEA				3,559.00
Total Other Objects	\$1,785.00	\$2,380.00		\$24,263.72
Total 2300 Support Services – Administration	\$774,854.77	\$851,602.04		\$2,101,982.81

General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			6,869.98
	Total Personnel Services – Salaries			\$6,869.98
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			521.03
	230 PSERS Retirement Contributions			2,370.94
	250 Unemployment Compensation			8.06
	260 Workers' Compensation			52.78
	Total Personnel Services – Employee Benefits			\$2,952.81
600	<u>Supplies</u>			
	610 General Supplies			84.99
	Total Supplies			\$84.99
800	<u>Other Objects</u>			
	810 Dues and Fees			14,637.72
	820 Claims and Judgments Against the LEA			3,559.00
	Total Other Objects			\$18,196.72
	Total 2310 Board Services			\$28,104.50

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				26,739.50
Total Personnel Services – Salaries				\$26,739.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,045.63
Total Personnel Services – Employee Benefits				\$2,045.63
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				50,299.49
Total Purchased Professional and Technical Services				\$50,299.49
500 Other Purchased Services				
520 Insurance – General				1,692.30
530 Communications				8,924.38
550 Printing and Binding				909.73
Total Other Purchased Services				\$11,526.41
600 Supplies				
610 General Supplies				156.48
Total Supplies				\$156.48
Total 2330 Tax Assessment and Collection Services				\$90,767.51

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

19,277.50

Total Purchased Professional and Technical Services

\$19,277.50

Total 2350 Legal and Accounting Services

\$19,277.50

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				197,513.63
Total Personnel Services – Salaries				\$197,513.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,668.66
220 Social Security Contributions				12,700.88
230 PSERS Retirement Contributions				58,547.84
250 Unemployment Compensation				123.94
260 Workers' Compensation				1,520.74
280 Other Post-Employment Benefits (OPEB)				28,951.99
299 All Other Employee Benefits				2,750.00
Total Personnel Services – Employee Benefits				\$130,264.05
300 Purchased Professional and Technical Services				
340 Technical Services				5,491.16
Total Purchased Professional and Technical Services				\$5,491.16
500 Other Purchased Services				
530 Communications	378.87	378.87		757.74
Total Other Purchased Services	\$378.87	\$378.87		\$757.74
600 Supplies				
610 General Supplies				2,205.65
Total Supplies				\$2,205.65
800 Other Objects				
810 Dues and Fees				1,902.00
Total Other Objects				\$1,902.00
Total 2360 Office of the Superintendent / Executive Director Services	\$378.87	\$378.87		\$338,134.23

General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	454,700.81	518,681.52		973,382.33
Total Personnel Services – Salaries	\$454,700.81	\$518,681.52		\$973,382.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	115,321.88	98,200.06		213,521.94
220 Social Security Contributions	34,358.80	39,372.28		73,731.08
230 PSERS Retirement Contributions	153,787.17	172,576.36		326,363.53
250 Unemployment Compensation	482.80	620.03		1,102.83
260 Workers' Compensation	3,500.99	3,993.80		7,494.79
280 Other Post-Employment Benefits (OPEB)	4,235.00	4,235.00		8,470.00
299 All Other Employee Benefits	1,500.00			1,500.00
Total Personnel Services – Employee Benefits	\$313,186.64	\$318,997.53		\$632,184.17
500 Other Purchased Services				
530 Communications	3,062.55	3,557.16		6,619.71
550 Printing and Binding	430.66	4,841.00		5,271.66
Total Other Purchased Services	\$3,493.21	\$8,398.16		\$11,891.37
600 Supplies				
610 General Supplies	1,310.24	2,765.96		4,076.20
Total Supplies	\$1,310.24	\$2,765.96		\$4,076.20
800 Other Objects				
810 Dues and Fees	1,785.00	2,380.00		4,165.00
Total Other Objects	\$1,785.00	\$2,380.00		\$4,165.00
Total 2380 Office of the Principal Services	\$774,475.90	\$851,223.17		\$1,625,699.07

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			256.25	354,398.50
Total Personnel Services – Salaries			\$256.25	\$354,398.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				113,903.76
220 Social Security Contributions			19.61	26,298.80
230 PSERS Retirement Contributions			44.21	120,582.95
250 Unemployment Compensation				613.12
260 Workers' Compensation			1.97	2,729.03
280 Other Post-Employment Benefits (OPEB)				17,700.00
Total Personnel Services – Employee Benefits			\$65.79	\$281,827.66
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,304.00
390 Other Purchased Professional and Technical Services				450.00
Total Purchased Professional and Technical Services				\$5,754.00
500 Other Purchased Services				
520 Insurance – General				196.00
580 Travel				166.20
Total Other Purchased Services				\$362.20
600 Supplies				
610 General Supplies				9,275.45
Total Supplies				\$9,275.45
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2400 Support Services – Pupil Health			\$322.04	\$651,747.81

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General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,800.00

Total Purchased Professional and Technical Services

\$4,800.00

Total 2420 Medical Services

\$4,800.00

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

504.00

Total Purchased Professional and Technical Services

\$504.00

600 Supplies

610 General Supplies

38.76

Total Supplies

\$38.76

Total 2430 Dental Services

\$542.76

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			256.25	354,398.50
Total Personnel Services – Salaries			\$256.25	\$354,398.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				113,903.76
220 Social Security Contributions			19.61	26,298.80
230 PSERS Retirement Contributions			44.21	120,582.95
250 Unemployment Compensation				613.12
260 Workers' Compensation			1.97	2,729.03
280 Other Post-Employment Benefits (OPEB)				17,700.00
Total Personnel Services – Employee Benefits			\$65.79	\$281,827.66
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				450.00
Total Purchased Professional and Technical Services				\$450.00
500 Other Purchased Services				
520 Insurance – General				196.00
580 Travel				166.20
Total Other Purchased Services				\$362.20
600 Supplies				
610 General Supplies				9,236.69
Total Supplies				\$9,236.69
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2440 Nursing Services			\$322.04	\$646,405.05

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 320,511.65

Total Personnel Services – Salaries \$320,511.65

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 95,623.38

220 Social Security Contributions 24,235.54

230 PSERS Retirement Contributions 108,277.20

250 Unemployment Compensation 396.00

260 Workers' Compensation 2,468.21

280 Other Post-Employment Benefits (OPEB) 24,344.00

299 All Other Employee Benefits 2,250.00

Total Personnel Services – Employee Benefits \$257,594.33

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 6,086.03

Total Purchased Professional and Technical Services \$6,086.03

500 Other Purchased Services

530 Communications 1,020.85

550 Printing and Binding 132.00

Total Other Purchased Services \$1,152.85

600 Supplies

610 General Supplies 4,495.18

Total Supplies \$4,495.18

800 Other Objects

810 Dues and Fees 433.06

Total Other Objects \$433.06

Total 2500 Support Services – Business \$590,273.10

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			320,511.65
Total Personnel Services – Salaries				\$320,511.65
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			95,623.38
	220 Social Security Contributions			24,235.54
	230 PSERS Retirement Contributions			108,277.20
	250 Unemployment Compensation			396.00
	260 Workers' Compensation			2,468.21
	280 Other Post-Employment Benefits (OPEB)			24,344.00
	299 All Other Employee Benefits			2,250.00
Total Personnel Services – Employee Benefits				\$257,594.33
300	<u>Purchased Professional and Technical Services</u>			
	390 Other Purchased Professional and Technical Services			6,086.03
Total Purchased Professional and Technical Services				\$6,086.03
500	<u>Other Purchased Services</u>			
	530 Communications			1,020.85
	550 Printing and Binding			132.00
Total Other Purchased Services				\$1,152.85
600	<u>Supplies</u>			
	610 General Supplies			4,495.18
Total Supplies				\$4,495.18
800	<u>Other Objects</u>			
	810 Dues and Fees			433.06
Total Other Objects				\$433.06
Total 2510 Fiscal Services				\$590,273.10

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 91,772.25

Total Personnel Services – Salaries \$91,772.25

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 25,068.36

220 Social Security Contributions 7,038.75

230 PSERS Retirement Contributions 31,073.06

250 Unemployment Compensation 66.01

260 Workers' Compensation 706.74

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

299 All Other Employee Benefits 2,250.00

Total Personnel Services – Employee Benefits \$71,202.92

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 6,086.03

Total Purchased Professional and Technical Services \$6,086.03

500 Other Purchased Services

530 Communications 1,020.85

550 Printing and Binding 132.00

Total Other Purchased Services \$1,152.85

600 Supplies

610 General Supplies 4,495.18

Total Supplies \$4,495.18

800 Other Objects

810 Dues and Fees 433.06

Total Other Objects \$433.06

Total 2511 Supervision of Fiscal Services - Head of Component \$175,142.29

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

50,438.80

Total Personnel Services – Salaries

\$50,438.80

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

40.80

220 Social Security Contributions

3,858.82

230 PSERS Retirement Contributions

16,543.80

250 Unemployment Compensation

66.00

260 Workers' Compensation

388.46

Total Personnel Services – Employee Benefits

\$20,897.88

Total 2513 Receiving and Disbursing Funds Services

\$71,336.68

General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				49,704.20
Total Personnel Services – Salaries				\$49,704.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,710.68
220 Social Security Contributions				3,763.03
230 PSERS Retirement Contributions				17,152.98
250 Unemployment Compensation				66.01
260 Workers' Compensation				382.72
280 Other Post-Employment Benefits (OPEB)				19,344.00
Total Personnel Services – Employee Benefits				\$64,419.42
Total 2514 Payroll Services				\$114,123.62

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2515 Financial Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				128,596.40
Total Personnel Services – Salaries				\$128,596.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				46,803.54
220 Social Security Contributions				9,574.94
230 PSERS Retirement Contributions				43,507.36
250 Unemployment Compensation				197.98
260 Workers' Compensation				990.29
Total Personnel Services – Employee Benefits				\$101,074.11
Total 2515 Financial Accounting Services				\$229,670.51

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				1,391,015.42
Total Personnel Services – Salaries					\$1,391,015.42
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				472,377.86
	220 Social Security Contributions				105,571.93
	230 PSERS Retirement Contributions				474,516.41
	250 Unemployment Compensation				2,693.34
	260 Workers' Compensation				10,806.73
	280 Other Post-Employment Benefits (OPEB)				5,825.00
Total Personnel Services – Employee Benefits					\$1,071,791.27
300	<u>Purchased Professional and Technical Services</u>				
	390 Other Purchased Professional and Technical Services			119,352.48	205,094.61
Total Purchased Professional and Technical Services					\$119,352.48 \$205,094.61
400	<u>Purchased Property Services</u>				
	410 Cleaning Services				57,663.17
	420 Utility Services				87,666.85
	430 Repairs and Maintenance Services				110,945.51
	460 Extermination Services				13,562.45
Total Purchased Property Services					\$269,837.98
500	<u>Other Purchased Services</u>				
	522 Automotive Liability Insurance				24,439.57
	523 General Property and Liability Insurance				214,967.03
	529 Other Insurance				52,385.00
	530 Communications				126,112.12
Total Other Purchased Services					\$417,903.72
600	<u>Supplies</u>				
	610 General Supplies	80,251.47	117,646.42	206,479.47	404,377.36
	620 Energy				505,572.48
Total Supplies					\$80,251.47 \$117,646.42 \$206,479.47 \$909,949.84
Total 2600 Operation and Maintenance of Plant Services					\$80,251.47 \$117,646.42 \$325,831.95 \$4,265,592.84

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				78,113.47
Total Personnel Services – Salaries				\$78,113.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				331.16
220 Social Security Contributions				5,989.52
230 PSERS Retirement Contributions				25,026.28
250 Unemployment Compensation				66.00
260 Workers' Compensation				601.56
Total Personnel Services – Employee Benefits				\$32,014.52
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$110,127.99

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

78,113.47

Total Personnel Services – Salaries

\$78,113.47

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

331.16

220 Social Security Contributions

5,989.52

230 PSERS Retirement Contributions

25,026.28

250 Unemployment Compensation

66.00

260 Workers' Compensation

601.56

Total Personnel Services – Employee Benefits

\$32,014.52

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

\$110,127.99

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries				1,196,813.07
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Total Personnel Services – Salaries				\$1,196,813.07
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				472,046.70
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220 Social Security Contributions				89,882.01
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230 PSERS Retirement Contributions				408,756.41
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250 Unemployment Compensation				2,397.63
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260 Workers' Compensation				9,228.92
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280 Other Post-Employment Benefits (OPEB)				5,825.00
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Total Personnel Services – Employee Benefits				\$988,136.67
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300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services			119,352.48	205,094.61
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Total Purchased Professional and Technical Services			\$119,352.48	\$205,094.61
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400 Purchased Property Services

410 Cleaning Services				57,663.17
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420 Utility Services				87,666.85
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430 Repairs and Maintenance Services				110,945.51
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460 Extermination Services				13,562.45
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Total Purchased Property Services				\$269,837.98
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500 Other Purchased Services

522 Automotive Liability Insurance				24,439.57
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523 General Property and Liability Insurance				214,967.03
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529 Other Insurance				52,385.00
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530 Communications				123,944.13
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Total Other Purchased Services				\$415,735.73
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600 Supplies

610 General Supplies	79,522.78	116,917.73	206,479.47	402,919.98
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620 Energy				505,572.48
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Total Supplies	\$79,522.78	\$116,917.73	\$206,479.47	\$908,492.46
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Total 2620 Operation of Buildings Services	\$79,522.78	\$116,917.73	\$325,831.95	\$3,984,110.52
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General Fund (10)

2660 Safety and Security Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				116,088.88
Total Personnel Services – Salaries				\$116,088.88

200 Personnel Services – Employee Benefits

220 Social Security Contributions				9,700.40
230 PSERS Retirement Contributions				40,733.72
250 Unemployment Compensation				229.71
260 Workers' Compensation				976.25
Total Personnel Services – Employee Benefits				\$51,640.08

500 Other Purchased Services

530 Communications				2,167.99
Total Other Purchased Services				\$2,167.99

600 Supplies

610 General Supplies	728.69	728.69		1,457.38
Total Supplies	\$728.69	\$728.69		\$1,457.38

Total 2660 Safety and Security Services

	\$728.69	\$728.69		\$171,354.33
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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			48,222.72
Total Personnel Services – Salaries				\$48,222.72
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			32.64
	220 Social Security Contributions			3,688.88
	230 PSERS Retirement Contributions			16,641.56
	250 Unemployment Compensation			52.80
	260 Workers' Compensation			371.28
Total Personnel Services – Employee Benefits				\$20,787.16
300	<u>Purchased Professional and Technical Services</u>			
	390 Other Purchased Professional and Technical Services			1,060.00
Total Purchased Professional and Technical Services				\$1,060.00
500	<u>Other Purchased Services</u>			
	513 Contracted Carriers		62,126.76	2,025,354.10
	516 Student Transportation Services From the IU			37,676.97
	530 Communications			131.55
Total Other Purchased Services			\$62,126.76	\$2,063,162.62
600	<u>Supplies</u>			
	610 General Supplies			396.85
Total Supplies				\$396.85
800	<u>Other Objects</u>			
	810 Dues and Fees			156.60
Total Other Objects				\$156.60
Total 2700 Student Transportation Services			\$62,126.76	\$2,133,785.95

General Fund (10)

2720 Vehicle Operation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				48,222.72
Total Personnel Services – Salaries				\$48,222.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				32.64
220 Social Security Contributions				3,688.88
230 PSERS Retirement Contributions				16,641.56
250 Unemployment Compensation				52.80
260 Workers' Compensation				371.28
Total Personnel Services – Employee Benefits				\$20,787.16
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				1,060.00
Total Purchased Professional and Technical Services				\$1,060.00
500 Other Purchased Services				
513 Contracted Carriers			62,126.76	1,861,316.12
530 Communications				131.55
Total Other Purchased Services			\$62,126.76	\$1,861,447.67
600 Supplies				
610 General Supplies				396.85
Total Supplies				\$396.85
800 Other Objects				
810 Dues and Fees				156.60
Total Other Objects				\$156.60
Total 2720 Vehicle Operation Services			\$62,126.76	\$1,932,071.00

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General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

164,037.98

Total Other Purchased Services

\$164,037.98

Total 2750 Nonpublic Transportation

\$164,037.98

General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

516 Student Transportation Services From the IU

37,676.97

Total Other Purchased Services

\$37,676.97

Total 2790 Other Student Transportation Services

\$37,676.97

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				270,023.08
Total Personnel Services – Salaries				\$270,023.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				55,651.20
220 Social Security Contributions				20,256.02
230 PSERS Retirement Contributions				90,286.99
240 Tuition Reimbursement				12,462.00
250 Unemployment Compensation				329.93
260 Workers' Compensation				2,079.16
Total Personnel Services – Employee Benefits				\$181,065.30
300 Purchased Professional and Technical Services				
330 Other Professional Services				37,064.37
340 Technical Services				542.50
360 Employee Training and Development Services			435.00	26,036.70
390 Other Purchased Professional and Technical Services				46,412.02
Total Purchased Professional and Technical Services			\$435.00	\$110,055.59
500 Other Purchased Services				
530 Communications				51,247.58
549 Other Advertising/Public Relations				12,855.91
580 Travel				(560.00)
Total Other Purchased Services				\$63,543.49
600 Supplies				
610 General Supplies			12,320.80	12,674.28
650 Supplies & Fees – Technology Related			261,240.00	598,694.51
Total Supplies			\$273,560.80	\$611,368.79
Total 2800 Support Services – Central			\$273,995.80	\$1,236,056.25

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General Fund (10)**2810 Planning, Research, Development and Evaluation Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

267,084.19

Total Personnel Services – Salaries**\$267,084.19****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

55,651.20

220 Social Security Contributions

20,031.21

230 PSERS Retirement Contributions

89,272.79

250 Unemployment Compensation

329.93

260 Workers' Compensation

2,056.53

Total Personnel Services – Employee Benefits**\$167,341.66****300 Purchased Professional and Technical Services**

340 Technical Services

542.50

Total Purchased Professional and Technical Services**\$542.50****500 Other Purchased Services**

530 Communications

32,104.13

Total Other Purchased Services**\$32,104.13****600 Supplies**

650 Supplies & Fees – Technology Related

261,240.00

598,694.51

Total Supplies**\$261,240.00****\$598,694.51****Total 2810 Planning, Research, Development and Evaluation Services****\$261,240.00****\$1,065,766.99**

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,938.89
Total Personnel Services – Salaries				\$2,938.89
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				224.81
230 PSERS Retirement Contributions				1,014.20
240 Tuition Reimbursement				12,462.00
260 Workers' Compensation				22.63
Total Personnel Services – Employee Benefits				\$13,723.64
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			435.00	26,036.70
Total Purchased Professional and Technical Services			\$435.00	\$26,036.70
500 Other Purchased Services				
580 Travel				(560.00)
Total Other Purchased Services				(\$560.00)
Total 2830 Staff Services			\$435.00	\$42,139.23

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

2,938.89

Total Personnel Services – Salaries

\$2,938.89

200 Personnel Services – Employee Benefits

220 Social Security Contributions

224.81

230 PSERS Retirement Contributions

1,014.20

240 Tuition Reimbursement

9,360.00

260 Workers' Compensation

22.63

Total Personnel Services – Employee Benefits

\$10,621.64

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

25,841.70

Total Purchased Professional and Technical Services

\$25,841.70

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

\$39,402.23

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				3,102.00
Total Personnel Services – Employee Benefits				\$3,102.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			435.00	195.00
Total Purchased Professional and Technical Services			\$435.00	\$195.00
500 Other Purchased Services				
580 Travel				(560.00)
Total Other Purchased Services				(\$560.00)
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only			\$435.00	\$2,737.00

General Fund (10)

2860 Management Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

37,064.37

390 Other Purchased Professional and Technical Services

46,412.02

Total Purchased Professional and Technical Services

\$83,476.39

500 Other Purchased Services

530 Communications

19,143.45

549 Other Advertising/Public Relations

12,855.91

Total Other Purchased Services

\$31,999.36

600 Supplies

610 General Supplies

12,320.80

12,674.28

Total Supplies

\$12,320.80

\$12,674.28

Total 2860 Management Services

\$12,320.80

\$128,150.03

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 334,138.40

Total Personnel Services – Salaries \$334,138.40

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 10,408.56

220 Social Security Contributions 25,544.38

230 PSERS Retirement Contributions 106,594.70

250 Unemployment Compensation 726.98

260 Workers' Compensation 2,572.87

Total Personnel Services – Employee Benefits \$145,847.49

300 Purchased Professional and Technical Services

330 Other Professional Services 34,398.00

340 Technical Services 5,099.00

390 Other Purchased Professional and Technical Services 75,553.63

Total Purchased Professional and Technical Services \$115,050.63

400 Purchased Property Services

410 Cleaning Services 677.00

430 Repairs and Maintenance Services 1,310.00

440 Rentals 4,140.00

Total Purchased Property Services \$6,127.00

500 Other Purchased Services

510 Student Transportation Services 717.48

530 Communications 1,520.77

550 Printing and Binding 1,057.89

580 Travel 47,216.91

Total Other Purchased Services \$50,513.05

600 Supplies

610 General Supplies 78,060.46

Total Supplies \$78,060.46

800 Other Objects

810 Dues and Fees 8,621.00

890 Miscellaneous Expenditures 14,128.17

Total Other Objects \$22,749.17

Total 3000 Operation of Non-Instructional Services \$752,486.20

General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				334,138.40
Total Personnel Services – Salaries				\$334,138.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				10,408.56
220 Social Security Contributions				25,544.38
230 PSERS Retirement Contributions				106,594.70
250 Unemployment Compensation				726.98
260 Workers' Compensation				2,572.87
Total Personnel Services – Employee Benefits				\$145,847.49
300 Purchased Professional and Technical Services				
330 Other Professional Services				34,398.00
340 Technical Services				5,099.00
390 Other Purchased Professional and Technical Services				75,353.63
Total Purchased Professional and Technical Services				\$114,850.63
400 Purchased Property Services				
410 Cleaning Services				677.00
430 Repairs and Maintenance Services				1,310.00
440 Rentals				4,140.00
Total Purchased Property Services				\$6,127.00
500 Other Purchased Services				
510 Student Transportation Services				717.48
530 Communications				1,520.77
550 Printing and Binding				1,057.89
580 Travel				47,216.91
Total Other Purchased Services				\$50,513.05
600 Supplies				
610 General Supplies				68,642.88
Total Supplies				\$68,642.88
800 Other Objects				
810 Dues and Fees				8,621.00
Total Other Objects				\$8,621.00
Total 3200 Student Activities				\$728,740.45

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

200.00

200.00

Total Purchased Professional and Technical Services

\$200.00

\$200.00

600 Supplies

610 General Supplies

9,417.58

9,417.58

Total Supplies

\$9,417.58

\$9,417.58

Total 3300 Community Services

\$9,617.58

\$9,617.58

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General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

14,128.17

Total Other Objects

\$14,128.17

Total 3400 Scholarships and Awards

\$14,128.17

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	12,198.73
390 Other Purchased Professional and Technical Services	(244,506.20)

Total Purchased Professional and Technical Services	(\$232,307.47)
--	-----------------------

400 Purchased Property Services

490 Other Purchased Property Services	7,500.00
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Total Purchased Property Services	\$7,500.00
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700 Property

752 Capital Equipment – Original and Additional	12,151.25
762 Capitalized Equipment - Replacement	57,242.20

Total Property	\$69,393.45
-----------------------	--------------------

Total 4000 Facilities Acquisition, Construction and Improvement Services	(\$155,414.02)
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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				12,079.80
Total Purchased Professional and Technical Services				\$12,079.80
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services				7,500.00
Total Purchased Property Services				\$7,500.00
Total 4200 Existing Site Improvement Services				\$19,579.80

General Fund (10)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				12,198.73
Total Purchased Professional and Technical Services				\$12,198.73
Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional				\$12,198.73

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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				(256,586.00)
Total Purchased Professional and Technical Services				(\$256,586.00)
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			12,151.25	12,151.25
762 Capitalized Equipment - Replacement				57,242.20
Total Property			\$12,151.25	\$69,393.45
Total 4600 Existing Building Improvement Services			\$12,151.25	(\$187,192.55)

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	479,061.00
880 Refunds of Prior Years' Receipts	9,013.53

Total Other Objects	\$488,074.53
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	945,000.00
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Total Other Uses of Funds	\$945,000.00
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Total 5000 Other Expenditures and Financing Uses	\$1,433,074.53
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				479,061.00
880 Refunds of Prior Years' Receipts				9,013.53
Total Other Objects				\$488,074.53
900 Other Uses of Funds				
910 Redemption of Principal				945,000.00
Total Other Uses of Funds				\$945,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,433,074.53

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				479,061.00
Total Other Objects				\$479,061.00
900 Other Uses of Funds				
910 Redemption of Principal				945,000.00
Total Other Uses of Funds				\$945,000.00
Total 5110 Debt Service				\$1,424,061.00

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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

9,013.53

Total Other Objects

\$9,013.53

Total 5130 Refund of Prior Year Revenues / Receipts

\$9,013.53

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Student Sponsored Activity Fund (21)

3200 Student Activities

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

131,934.05

Total Supplies

\$131,934.05

800 Other Objects

810 Dues and Fees

4,295.00

860 Grants To Municipal and Community Service Organizations

13,766.06

Total Other Objects

\$18,061.06

Total 3200 Student Activities

\$149,995.11

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	21,733,240.78				
1200 Special Programs - Elementary / Secondary	7,256,161.93				
1300 Vocational Education	2,875,108.04				
1400 Other Instructional Programs - Elementary / Secondary	51,012.65				
1500 Nonpublic School Programs	14,079.28				
1700 Higher Education Programs for Secondary Students	1,541.41				
Total Instruction	\$31,931,144.09				
2000 Support Services					
2100 Support Services - Students	1,975,740.42				
2200 Support Services - Instructional Staff	1,065,896.36				
2300 Support Services - Administration	2,101,982.81				
2400 Support Services - Pupil Health	651,747.81				
2500 Support Services - Business	590,273.10				
2600 Operation and Maintenance of Plant Services	4,265,592.84				
2700 Student Transportation Services	2,133,785.95				
2800 Support Services - Central	1,236,056.25				
Total Support Services	\$14,021,075.54				
3000 Operation of Non-Instructional Services					
3200 Student Activities	728,740.45	149,995.11			
3300 Community Services	9,617.58				
3400 Scholarships and Awards	14,128.17				
Total Operation of Non-Instructional Services	\$752,486.20	\$149,995.11			
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	19,579.80				
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	12,198.73				
4600 Existing Building Improvement Services	(187,192.55)				
Total Facilities Acquisition, Construction and Improvement Services	(\$155,414.02)				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,433,074.53				
Total Other Expenditures and Financing Uses	\$1,433,074.53				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$47,982,366.34	\$149,995.11			

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

- 1000 Instruction**
- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs
- 1700 Higher Education Programs for Secondary Students

Total Instruction

- 2000 Support Services**
- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central

Total Support Services

- 3000 Operation of Non-Instructional Services**
- 3200 Student Activities
- 3300 Community Services
- 3400 Scholarships and Awards

Total Operation of Non-Instructional Services

- 4000 Facilities Acquisition, Construction and Improvement Services**
- 4200 Existing Site Improvement Services
- 4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional
- 4600 Existing Building Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

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

Total Other Expenditures and Financing Uses

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	21,733,240.78
1200 Special Programs - Elementary / Secondary	7,256,161.93
1300 Vocational Education	2,875,108.04
1400 Other Instructional Programs - Elementary / Secondary	51,012.65
1500 Nonpublic School Programs	14,079.28
1700 Higher Education Programs for Secondary Students	1,541.41
Total Instruction	\$31,931,144.09
2000 <u>Support Services</u>	
2100 Support Services - Students	1,975,740.42
2200 Support Services - Instructional Staff	1,065,896.36
2300 Support Services - Administration	2,101,982.81
2400 Support Services - Pupil Health	651,747.81
2500 Support Services - Business	590,273.10
2600 Operation and Maintenance of Plant Services	4,265,592.84
2700 Student Transportation Services	2,133,785.95
2800 Support Services - Central	1,236,056.25
Total Support Services	\$14,021,075.54
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	878,735.56
3300 Community Services	9,617.58
3400 Scholarships and Awards	14,128.17
Total Operation of Non-Instructional Services	\$902,481.31
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	19,579.80
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	12,198.73
4600 Existing Building Improvement Services	(187,192.55)
Total Facilities Acquisition, Construction and Improvement Services	(\$155,414.02)
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	1,433,074.53
Total Other Expenditures and Financing Uses	\$1,433,074.53
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$48,132,361.45

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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	20,248,249.06
Total Federally Funded salaries subject to PSERS withholding	1,539,664.12
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	857,588.77
Expenditures Funded with Carry over Title I Funds	34,052.58
	<hr/>
Total Title I Expenditure Data	\$891,641.35
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	
Revenue from Title IV-B: 21st Century Community Learning Centers	996.72
	<hr/>

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	9,585,443.02
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	6,121,608.68
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	325,765.65
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	73,806.59
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	600,954.65

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	5,268,919.00	249,176.22	5,518,095.22
	212 Dental Insurance	145,315.68		145,315.68
	215 Eye Care Insurance	33,688.56		33,688.56
	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	\$5,447,923.24	\$249,176.22	\$5,697,099.46
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	53,166.00	57.60	53,223.60
	212 Dental Insurance	1,663.92		1,663.92
	215 Eye Care Insurance	387.72		387.72
	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	\$55,217.64	\$57.60	\$55,275.24
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		\$5,503,140.88	\$249,233.82	\$5,752,374.70

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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	259,273.45	981,269.39	1,240,542.84	281,415.40	999,492.20	1,280,907.60
2140 Psychological Services	32,302.71	122,255.72	154,558.43	34,563.69	122,758.54	157,322.23
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	9,262.17	35,054.43	44,316.60	9,786.56	34,758.56	44,545.12
2260 Instruction and Curriculum Development Services	95,541.90	361,596.39	457,138.29	73,806.59	262,136.00	335,942.59
2350 Legal and Accounting Services	6,075.88	22,995.32	29,071.20	4,235.27	14,952.23	19,187.50
2420 Medical Services	936.60	3,544.73	4,481.33	1,054.56	3,745.44	4,800.00
2440 Nursing Services	141,394.31	535,133.50	676,527.81	140,787.02	505,618.03	646,405.05
2700 Student Transportation Services	571,827.93	1,351,909.30	1,923,737.23	600,954.65	1,425,670.26	2,026,624.91
Total	\$1,116,614.95	\$3,413,758.78	\$4,530,373.73	\$1,146,603.74	\$3,369,131.26	\$4,515,735.00

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		16,130,000.00	150,103.00		3,189,629.00	3,398,346.10	70,152,887.00	93,020,965.10
2. Additional Debt Incurred During Year							2,337,416.00	2,337,416.00
3. Retirements and Repayments		945,000.00	73,603.00		10,604.71	521,459.10		1,550,666.81
4. Debt at End of Fiscal Year		15,185,000.00	76,500.00		3,179,024.29	2,876,887.00	72,490,303.00	93,807,714.29
5. Accreted Interest at End Of Fiscal Year			1,436.53					1,436.53
6. Total Debt and Accreted Interest		15,185,000.00	77,936.53		3,179,024.29	2,876,887.00	72,490,303.00	93,809,150.82
7. Current Portion P&I - Due within 1 year		1,425,995.00	76,404.00					1,502,399.00
8. Interest Paid during current fiscal year		479,061.00	2,818.00					481,879.00

(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					26,371.20	9,220.00	582,112.00	617,703.20
2. Additional Debt Incurred During Year								
3. Retirements and Repayments					7,395.49	4,550.00	149,414.74	161,360.23
4. Debt at End of Fiscal Year					18,975.71	4,670.00	432,697.26	456,342.97
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					18,975.71	4,670.00	432,697.26	456,342.97
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	945,000.00		479,061.00	1,424,061.00	
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			\$945,000.00		\$479,061.00	\$1,424,061.00	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	05/2019	16,130,000.00		945,000.00	15,185,000.00	1,425,995.00	479,061.00
Authority Building Obligations – CAB	11/2014	150,103.00		73,603.00	76,500.00	76,404.00	2,818.00
Compensated Absences		3,398,346.10		521,459.10	2,876,887.00		
Other Post-Employment Benefits (OPEB)		3,189,629.00		10,604.71	3,179,024.29		
Net Pension Liability		70,152,887.00	2,337,416.00		72,490,303.00		
Totals for Debt Entered:		\$93,020,965.10	\$2,337,416.00	\$1,550,666.81	\$93,807,714.29	\$1,502,399.00	\$481,879.00

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		9,220.00		4,550.00	4,670.00		
Other Post-Employment Benefits (OPEB)		26,371.20		7,395.49	18,975.71		
Net Pension Liability		582,112.00		149,414.74	432,697.26		
Totals for Debt Entered:		\$617,703.20		\$161,360.23	\$456,342.97		

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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	4,261.32		2,824.79	1,436.53	76,500.00	77,936.53
Totals for Debt Entered:		\$4,261.32		\$2,824.79	\$1,436.53	\$76,500.00	\$77,936.53

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General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,888,177.57
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$4,888,177.57

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	168,727.36	2,524.33	171,251.69
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,680,963.60	448,464.03	2,129,427.63
8 Career and Technology Centers	1,688,820.51	277,071.00	1,965,891.51
9 Approved Private Schools		501,125.14	501,125.14
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	24,339.16	94,601.03	118,940.19
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	1,541.41		1,541.41
Section 2 Total	\$3,564,392.04	\$1,323,785.53	\$4,888,177.57

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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	9,146,270.00	1,956,689.27		20,804.86	194,835.50	276,808.95	11,595,408.58	
	Berwick Area MS	6808	10,918,806.12	2,089,682.48		24,124.21	225,229.31	320,973.02	13,578,815.14	
	Nescopeck El Sch	6349	2,382,755.55	441,407.45		4,786.72	134,727.70	63,687.44	3,027,364.86	
	Salem El Sch	1597	4,307,686.58	880,383.52		9,810.96	436,291.22	130,535.00	5,764,707.28	
	West Berwick El Sch	8378	5,397,123.26	1,159,879.42		13,263.24	587,645.27	176,467.60	7,334,378.79	
Total			32,152,641.51	6,528,042.14		72,789.99	1,578,729.00	968,472.01	41,300,674.65	

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 Other Instructional Programs - Elementary / Secondary	2,524.00	
Total Instruction	\$2,524.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$2,524.00	

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1000 Instruction

500 Other Purchased Services

561 Tuition To Other School Districts Within the State 2,524.00

Total Other Purchased Services	\$2,524.00
Total 1000 Instruction	\$2,524.00

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1400 Other Instructional Programs - Elementary / Secondary	<u>Nonspecial Education</u>	<u>Special Education</u>
500 <u>Other Purchased Services</u>		
561 Tuition To Other School Districts Within the State	2,524.00	
Total Other Purchased Services	\$2,524.00	
Total 1400 Other Instructional Programs - Elementary / Secondary	\$2,524.00	

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1440 Alternative Regular Education Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
500 Other Purchased Services		
561 Tuition To Other School Districts Within the State	2,524.00	
Total Other Purchased Services	\$2,524.00	
Total 1440 Alternative Regular Education Programs	\$2,524.00	

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1441 Adjudicated / Court-Placed Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
500 Other Purchased Services		
561 Tuition To Other School Districts Within the State	2,524.00	
Total Other Purchased Services	\$2,524.00	
Total 1441 Adjudicated / Court-Placed Programs	\$2,524.00	