

LEA Name : Freedom Area SD  
Address : 1702 School Street  
Freedom , PA 15042

County : Beaver  
AUN Number : 127042853  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
6/30/2019

Pennsylvania Department of Education  
&  
Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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

  
\_\_\_\_\_  
Chief School Administrator Signature

10-24-19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Secretary Signature

11-1-19  
\_\_\_\_\_  
Date

Noriene Plate  
\_\_\_\_\_  
Contact Person

(724)775-7644 Ext :130  
\_\_\_\_\_  
Contact Person Telephone Number

nplate@freedomarea.org  
\_\_\_\_\_  
Contact Person E-mail Address

(724)775-7434  
\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2019**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Freedom Area SD  
AUN Number : 127042853  
County : Beaver

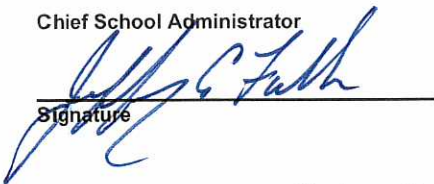
<b>Audit Certification Due:</b> 12/31/2019
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This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10/24/19  
Date

**Auditing Firm:**  
Hosack Specht

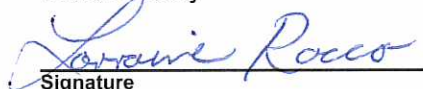
CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with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

Chief School Administrator

  
\_\_\_\_\_  
Signature

10-24-19  
Date

Board Secretary

  
\_\_\_\_\_  
Signature

11-1-19  
Date

Noriene Plate

\_\_\_\_\_  
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Contact Person E-mail Address

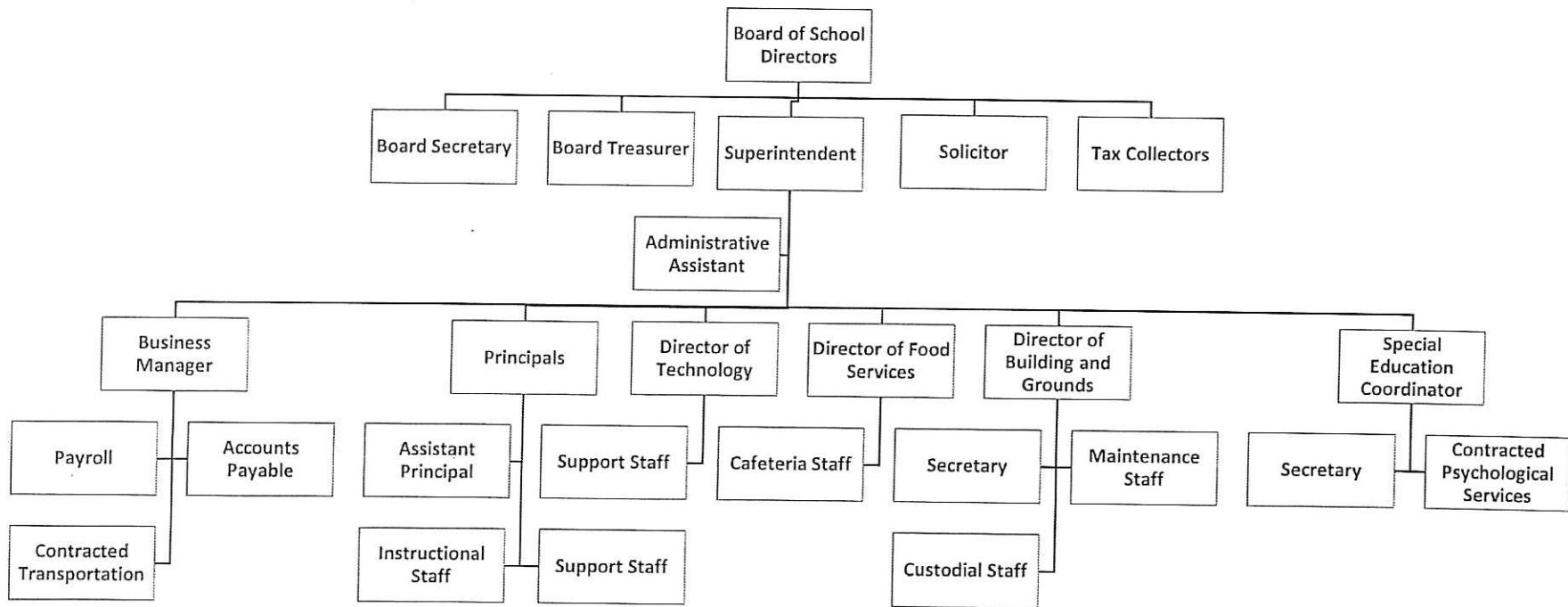
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41007	<p>Expenditure Detail: Expenditures have been reported for Pre-K in Functions 1801-1806 however no Pre-K students were included in your October 1st enrollment report to PDE. Please provide a brief explanation of the Pre-K costs.</p> <p>Expenditure Detail, Fund 10, Functions 1801-1806: \$2,000.00</p>	<p>Liaison services provided to Pre-K classrooms in the county with students that live within the district.</p>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 1802;</p>	<p>District assumes cost of benefits related to this stipend. \$153.00 (220) and \$668.60 (230) remained in 2380</p>
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$1,161,217.04 2700-513, PY AFR Amount: \$1,001,914.44</p>	<p>Fleet was increased due to the need to transport special needs students to additional schools/placements</p>
50450	<p>SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2350: \$17,863.58 Prior Year SESS Schedule 2350: \$8,231.76</p>	<p>increase in the number of adjudications</p>



Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> 1850 (31)
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	7,961,486				
0110 Investments					
0120 Taxes Receivable	1,356,615				
0130 Due From Other Funds	10,000				
0141 Due From Other Governments					
0142 State Revenue Receivable	1,040,800				
0143 Federal Revenue Receivable	183,119				
0145 Other Intergovernmental Revenue Receivable	76,159				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	27,175				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	269,370				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$10,924,724</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$10,924,724</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents		2,315,254			10,276,740
0110 Investments					
0120 Taxes Receivable					1,356,615
0130 Due From Other Funds		666,930			676,930
0141 Due From Other Governments					
0142 State Revenue Receivable					1,040,800
0143 Federal Revenue Receivable					183,119
0145 Other Intergovernmental Revenue Receivable					76,159
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables		334,571			361,746
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					269,370
0190 Other Current Assets					
<b>Total Assets</b>		<b>\$3,316,755</b>			<b>\$14,241,479</b>
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$3,316,755</b>			<b>\$14,241,479</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> <u>1850</u> (31)
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	682,765				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	497,523				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,388,231				
0462 Payroll Deductions and Withholding	34,491				
0480 Unearned Revenues	7,053				
0490 Other Current Liabilities	6,098				
<b>Total Liabilities</b>	<b>\$3,616,161</b>				
0950 Deferred Inflows of Resources	992,943				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	269,370				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	4,286,737				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	1,759,513				
<b>Total Fund Balances</b>	<b>\$6,315,620</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$10,924,724</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					682,765
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		95,562			593,085
0430 Contracts Payable		74,815			74,815
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					2,388,231
0462 Payroll Deductions and Withholding					34,491
0480 Unearned Revenues					7,053
0490 Other Current Liabilities					6,098
<b>Total Liabilities</b>		<b>\$170,377</b>			<b>\$3,786,538</b>
0950 Deferred Inflows of Resources		331,500			1,324,443
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					269,370
0820 Restricted Fund Balance		2,814,878			2,814,878
0830 Committed Fund Balance					4,286,737
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					1,759,513
<b>Total Fund Balances</b>		<b>\$2,814,878</b>			<b>\$9,130,498</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$3,316,755</b>			<b>\$14,241,479</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> 1850 (31)
<b>Revenues</b>					
6000 Revenue from Local Sources	9,876,160				
7000 Revenue from State Sources	13,232,771				
8000 Revenue from Federal Sources	508,485				
<b>Total Revenues</b>	<b>\$23,617,416</b>				
<b>Expenditures</b>					
1000 Instruction	14,187,464				
2000 Support Services	6,788,853				
3000 Operation of Non-Instructional Services	605,997				
4000 Facilities Acquisition, Construction and Improvement Services	149,739				
5110 Debt Service	1,270,815				
5130 Refund of Prior Year Revenues / Receipts					
<b>Total Expenditures</b>	<b>\$23,002,868</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$614,548</b>				
<b>Other Financing Sources (Uses)</b>					
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	11,539				
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	756,145				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>(\$744,606)</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
<b>Revenues</b>					
6000 Revenue from Local Sources		55,706			9,931,866
7000 Revenue from State Sources					13,232,771
8000 Revenue from Federal Sources					508,485
<b>Total Revenues</b>		<b>\$55,706</b>			<b>\$23,673,122</b>
<b>Expenditures</b>					
1000 Instruction					14,187,464
2000 Support Services					6,788,853
3000 Operation of Non-Instructional Services					605,997
4000 Facilities Acquisition, Construction and Improvement Services		1,959,630			2,109,369
5110 Debt Service					1,270,815
5130 Refund of Prior Year Revenues / Receipts					
<b>Total Expenditures</b>		<b>\$1,959,630</b>			<b>\$24,962,498</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$1,903,924)</b>			<b>(\$1,289,376)</b>
<b>Other Financing Sources (Uses)</b>					
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			750,000		750,000
9400 Sale of or Compensation for Loss of Fixed Assets			25,500		37,039
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					756,145
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>			<b>\$775,500</b>		<b>\$30,894</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690.</u> <u>1850)</u> (31)
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>(\$130,058)</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	6,445,675				
<b>Fund Balance - End Of Year</b>	<b>\$6,315,617</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		(\$1,128,424)			(\$1,258,482)
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		3,943,302			10,388,977
<b>Fund Balance - End Of Year</b>		<b>\$2,814,878</b>			<b>\$9,130,495</b>



Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	309,916			309,916	
0110 Investments					
0130 Due From Other Funds	15,835			15,835	
0141 Due From Other Governments	26,891			26,891	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	25,537			25,537	
0180 Prepaid Expenses (Expenditures)	400			400	
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$378,579</b>			<b>\$378,579</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	118,361			118,361	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$118,361</b>			<b>\$118,361</b>	
0910 Deferred Outflows of Resources	145,715			145,715	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$642,655</b>			<b>\$642,655</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
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				10,915	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>				<b>\$10,915</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences				25,144	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)				41,514	
0570 Net Pension Liability				955,875	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>				<b>\$1,022,533</b>	
<b>Total Liabilities</b>				<b>\$1,033,448</b>	
0950 Deferred Inflows of Resources				20,345	
<b>Net Position</b>					
0791 Net Investment in Capital Assets				118,361	
0008 Restricted Net Position (0792 – 0798)				(529,499)	
0799 Unrestricted Net Position					
<b>Total Net Position</b>				<b>(\$411,138)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>				<b>\$642,655</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Operating Revenues</b>					
6600 Food Service Revenue	299,633			299,633	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$299,633</b>			<b>\$299,633</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	257,175			257,175	
200 Personnel Services – Employee Benefits	164,219			164,219	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	9,342			9,342	
600 Supplies	351,798			351,798	
740 Depreciation	35,797			35,797	
810 Dues and Fees	257			257	
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$818,588</b>			<b>\$818,588</b>	
<b>Operating Income (Loss)</b>	<b>(\$518,955)</b>			<b>(\$518,955)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	2,471			2,471	
6920 Contributions and Donations from Private Sources	2,224			2,224	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	82,754			82,754	
8000 Revenue from Federal Sources	478,199			478,199	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$565,648</b>			<b>\$565,648</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$46,693</b>			<b>\$46,693</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	6,145			6,145	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>\$52,838</b>			<b>\$52,838</b>	
0002 Net Position - Beginning of Fiscal Year	(423,983)			(423,983)	
0003 Accounting Changes / Residual Equity Transfers	(39,993)			(39,993)	
<b>Net Position - End Of Year</b>	<b>(\$411,138)</b>			<b>(\$411,138)</b>	

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>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	296,493			296,493	
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	421,278			421,278	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	303,708			303,708	
0018 Cash Payments For Other Operating Expenses	257			257	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$428,750)</b>			<b>(\$428,750)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000	2,224			2,224	
0022 Receipts From State Sources - 7000	82,754			82,754	
0023 Receipts From Federal Sources -8000	415,315			415,315	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	(14,565)			(14,565)	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$485,728</b>			<b>\$485,728</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000	(6,875)			(6,875)	
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					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(\$6,875)</b>			<b>(\$6,875)</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	2,471			2,471	
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)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$2,471</b>	<b>\$2,471</b>
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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)
<b>Net Increase (Decrease) in Cash Flows</b>	<b>52,574</b>			<b>52,574</b>	
0004 Cash and Cash Equivalents Beginning of Year	257,342			257,342	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$309,916</b>			<b>\$309,916</b>	

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

0005 Operating Income (Loss) per REP	(518,955)			(518,955)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	35,797			35,797	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	62,884			62,884	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(1,806)			(1,806)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(1,236)			(1,236)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	(400)			(400)	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(3,816)			(3,816)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(19)			(19)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	135			135	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(10)			(10)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(1,324)			(1,324)	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$90,205</b>			<b>\$90,205</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$428,750)</b>			<b>(\$428,750)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
<b>Total</b>	



LEA : 127042853 Freedom Area SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents	206,410			59,586
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables	1,023			
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>	<b>\$207,433</b>			<b>\$59,586</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$207,433</b>			<b>\$59,586</b>

LEA : 127042853 Freedom Area SD

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Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents				265,996
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				1,023
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>				<b>\$267,019</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$267,019</b>

LEA : 127042853 Freedom Area SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments	10,000			
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				59,586
<b>Total Liabilities</b>	<b>\$10,000</b>			<b>\$59,586</b>
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	197,433			
0799 Unrestricted Net Position				
<b>Total Net Position</b>	<b>\$197,433</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$207,433</b>			<b>\$59,586</b>

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments				10,000
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				59,586
<b>Total Liabilities</b>				<b>\$69,586</b>
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				197,433
0799 Unrestricted Net Position				
<b>Total Net Position</b>				<b>\$197,433</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>				<b>\$267,019</b>

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
<b>Additions</b>						
0091 Gifts and Contributions						
0092 Other Additions	4,550					4,550
<b>Deductions</b>						
0093 Scholarships Awarded	10,000					10,000
0094 Other Deductions						
<b>Change In Net Position</b>	<b>(\$5,450)</b>					<b>(\$5,450)</b>
0006 Net Position – Beginning of Fiscal Year	202,883					202,883
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$197,433</b>					<b>\$197,433</b>

	<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>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	7,394,270.99			7,394,270.99
6112 Interim Real Estate Taxes	14,323.12			14,323.12
6113 Public Utility Realty Taxes	8,709.91			8,709.91
6114 Payments in Lieu of Current Taxes - State / Local	1,084.19			1,084.19
6143 Current Act 511 Local Services Taxes	15,489.16			15,489.16
6151 Current Act 511 Earned Income Taxes	1,225,919.20			1,225,919.20
6153 Current Act 511 Real Estate Transfer Taxes	148,358.34			148,358.34
6411 Delinquent Real Estate Taxes	485,095.01			485,095.01
6420 Delinquent Per Capita Taxes, Section 679	315.00			315.00
6451 Delinquent Act 511 Earned Income Taxes	27,196.98			27,196.98
6500 Earnings on Investments	185,454.02			
6700 Revenues from LEA Activities	51,036.48			
6832 Federal IDEA Revenue Received as Pass Through	216,115.00			
6910 Rentals	51,668.55			
6920 Contributions and Donations from Private Sources	18,241.22			
6941 Regular Day School Tuition	10,948.48			
6961 Transportation Services Provided Other Pennsylvania LEAs	12,600.00			
6999 Other Revenues Not Specified Above	9,334.48			
<b>TOTAL Revenue from Local Sources</b>	<b>\$9,876,160.13</b>			<b>\$9,320,761.90</b>

	<b>Revenue Reported In Current Year</b>
<b><u>Revenue from State Sources</u></b>	
7110 Basic Education Funding	8,073,996.71
7160 Tuition for Orphans Subsidy	10,565.34
7271 Special Education funds for School-Aged Pupils	1,049,992.83
7311 Pupil Transportation Subsidy	634,945.46
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,560.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	403,559.12
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,855.00
7340 State Property Tax Reduction Allocation	500,885.12
7361 School Safety and Security Grants	24,005.27
7505 Ready to Learn Block Grant	268,806.00
7810 State Share of Social Security and Medicare Taxes	397,378.65
7820 State Share of Retirement Contributions	1,822,221.67
<b>TOTAL Revenue from State Sources</b>	<b>\$13,232,771.17</b>

	<b>Revenue Reported <u>In Current Year</u></b>
<b><u>Revenue from Federal Sources</u></b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	327,459.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,897.68
8517 NCLB, Title IV - 21st Century Schools	25,672.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	101,822.16
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,633.98
<b>TOTAL Revenue from Federal Sources</b>	<b>\$508,484.82</b>



	<b>Revenue Reported In Current Year</b>	
<b><u>Other Financing Sources</u></b>		
9400 Sale of or Compensation for Loss of Fixed Assets	11,539.00	
<b>TOTAL Other Financing Sources</b>	<b>\$11,539.00</b>	
<b>TOTAL FROM ALL SOURCES</b>	<b>\$23,628,955.12</b>	<b>\$9,320,761.90</b>

Revenue from Local Sources	9,876,160.13
Revenue from State Sources	13,232,771.17
Revenue from Federal Sources	508,484.82
Other Financing Sources	11,539.00
<b>TOTAL FROM ALL SOURCES</b>	<b>\$23,628,955.12</b>

**General Fund (10)**

**1000 Instruction**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

6,407,373.12

**Total Personnel Services – Salaries**

**\$6,407,373.12**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

8,641.98

220 Social Security Contributions

483,867.26

230 PSERS Retirement Contributions

2,150,745.99

260 Workers' Compensation

33,063.52

270 Group Insurance – Self-Insurance

1,585,045.37

292 Health Savings Accounts

161,469.00

299 All Other Employee Benefits

5,860.01

**Total Personnel Services – Employee Benefits**

**\$4,428,693.13**

**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

408,929.09

323 Professional Educational Services – Other Educational Agencies

173,816.00

329 Professional Educational Services – Other

1,232.37

330 Other Professional Services

87,966.43

340 Technical Services

1,968.00

**Total Purchased Professional and Technical Services**

**\$673,911.89**

**400 Purchased Property Services**

430 Repairs and Maintenance Services

7,426.56

**Total Purchased Property Services**

**\$7,426.56**

**500 Other Purchased Services**

510 Student Transportation Services

17,554.77

561 Tuition To Other School Districts Within the State

36.00

562 Tuition To Pennsylvania Charter Schools

1,102,090.20

563 Tuition To Nonpublic Schools

473,058.14

564 Tuition To Career and Technology Centers

455,926.25

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

84,287.72

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

48,994.83

580 Travel

111.33

**Total Other Purchased Services**

**\$2,182,059.24**

**600 Supplies**

610 General Supplies

277,105.11

640 Books and Periodicals

33,046.45

650 Supplies & Fees – Technology Related

22,950.00

**Total Supplies**

**\$333,101.56**

**700 Property**

768 Capitalized Technology Software - Replacement

150,828.60

**Total Property**

**\$150,828.60**

**800 Other Objects**

General Fund (10)

1000 Instruction

Total

800 Other Objects

810 Dues and Fees

4,069.50

**Total Other Objects**

**\$4,069.50**

**Total 1000 Instruction**

**\$14,187,463.60**

## General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,284,822.98	2,700,434.56	274,301.61	5,259,559.15
<b>Total Personnel Services – Salaries</b>	<b>\$2,284,822.98</b>	<b>\$2,700,434.56</b>	<b>\$274,301.61</b>	<b>\$5,259,559.15</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	2,855.81	3,265.38	87.52	6,208.71
220 Social Security Contributions	176,320.00	204,512.15	16,569.59	397,401.74
230 PSERS Retirement Contributions	832,423.31	900,498.92	37,508.01	1,770,430.24
260 Workers' Compensation	13,514.33	15,118.27	576.33	29,208.93
270 Group Insurance – Self-Insurance	647,899.48	676,475.52	10,460.49	1,334,835.49
292 Health Savings Accounts	65,866.50	67,756.50		133,623.00
299 All Other Employee Benefits	1,696.80	4,163.21		5,860.01
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,740,576.23</b>	<b>\$1,871,789.95</b>	<b>\$65,201.94</b>	<b>\$3,677,568.12</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	9,180.00	170.00		9,350.00
323 Professional Educational Services – Other Educational Agencies	97,427.71	59,557.96		156,985.67
329 Professional Educational Services – Other	1,232.37			1,232.37
340 Technical Services	1,968.00			1,968.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$109,808.08</b>	<b>\$59,727.96</b>		<b>\$169,536.04</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		7,343.56		7,343.56
<b>Total Purchased Property Services</b>		<b>\$7,343.56</b>		<b>\$7,343.56</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	67.50	12,219.35		12,286.85
562 Tuition To Pennsylvania Charter Schools	277,654.02	422,407.31		700,061.33
563 Tuition To Nonpublic Schools		375.00		375.00
580 Travel	19.14	19.14		38.28
<b>Total Other Purchased Services</b>	<b>\$277,740.66</b>	<b>\$435,020.80</b>		<b>\$712,761.46</b>
<b>600 Supplies</b>				
610 General Supplies	89,152.75	150,579.40	7,510.68	247,242.83
640 Books and Periodicals		33,046.45		33,046.45
650 Supplies & Fees – Technology Related		22,950.00		22,950.00
<b>Total Supplies</b>	<b>\$89,152.75</b>	<b>\$206,575.85</b>	<b>\$7,510.68</b>	<b>\$303,239.28</b>
<b>700 Property</b>				
768 Capitalized Technology Software - Replacement	64,220.87	86,607.73		150,828.60
<b>Total Property</b>	<b>\$64,220.87</b>	<b>\$86,607.73</b>		<b>\$150,828.60</b>
<b>800 Other Objects</b>				
810 Dues and Fees		2,820.00		2,820.00
<b>Total Other Objects</b>		<b>\$2,820.00</b>		<b>\$2,820.00</b>
<b>Total 1100 Regular Programs – Elementary / Secondary</b>	<b>\$4,566,321.57</b>	<b>\$5,370,320.41</b>	<b>\$347,014.23</b>	<b>\$10,283,656.21</b>

## General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1110 Regular Programs</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,284,822.98	2,700,434.56		4,985,257.54
<b>Total Personnel Services – Salaries</b>	<b>\$2,284,822.98</b>	<b>\$2,700,434.56</b>		<b>\$4,985,257.54</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	2,855.81	3,265.38		6,121.19
220 Social Security Contributions	176,320.00	204,512.15		380,832.15
230 PSERS Retirement Contributions	832,423.31	900,498.92		1,732,922.23
260 Workers' Compensation	13,514.33	15,118.27		28,632.60
270 Group Insurance – Self-Insurance	647,899.48	676,475.52		1,324,375.00
292 Health Savings Accounts	65,866.50	67,756.50		133,623.00
299 All Other Employee Benefits	1,696.80	4,163.21		5,860.01
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,740,576.23</b>	<b>\$1,871,789.95</b>		<b>\$3,612,366.18</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	9,180.00	170.00		9,350.00
323 Professional Educational Services – Other Educational Agencies	97,427.71	59,557.96		156,985.67
329 Professional Educational Services – Other	1,232.37			1,232.37
340 Technical Services	1,968.00			1,968.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$109,808.08</b>	<b>\$59,727.96</b>		<b>\$169,536.04</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		7,343.56		7,343.56
<b>Total Purchased Property Services</b>		<b>\$7,343.56</b>		<b>\$7,343.56</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	67.50	12,219.35		12,286.85
562 Tuition To Pennsylvania Charter Schools	277,654.02	422,407.31		700,061.33
563 Tuition To Nonpublic Schools		375.00		375.00
580 Travel	19.14	19.14		38.28
<b>Total Other Purchased Services</b>	<b>\$277,740.66</b>	<b>\$435,020.80</b>		<b>\$712,761.46</b>
<b>600 Supplies</b>				
610 General Supplies	89,152.75	150,579.40		239,732.15
640 Books and Periodicals		33,046.45		33,046.45
650 Supplies & Fees – Technology Related		22,950.00		22,950.00
<b>Total Supplies</b>	<b>\$89,152.75</b>	<b>\$206,575.85</b>		<b>\$295,728.60</b>
<b>700 Property</b>				
768 Capitalized Technology Software - Replacement	64,220.87	86,607.73		150,828.60
<b>Total Property</b>	<b>\$64,220.87</b>	<b>\$86,607.73</b>		<b>\$150,828.60</b>
<b>800 Other Objects</b>				
810 Dues and Fees		2,820.00		2,820.00
<b>Total Other Objects</b>		<b>\$2,820.00</b>		<b>\$2,820.00</b>
<b>Total 1110 Regular Programs</b>	<b>\$4,566,321.57</b>	<b>\$5,370,320.41</b>		<b>\$9,936,641.98</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1190 Federally-Funded Regular Programs</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			274,301.61	274,301.61
<b>Total Personnel Services – Salaries</b>			<b>\$274,301.61</b>	<b>\$274,301.61</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider			87.52	87.52
220 Social Security Contributions			16,569.59	16,569.59
230 PSERS Retirement Contributions			37,508.01	37,508.01
260 Workers' Compensation			576.33	576.33
270 Group Insurance – Self-Insurance			10,460.49	10,460.49
<b>Total Personnel Services – Employee Benefits</b>			<b>\$65,201.94</b>	<b>\$65,201.94</b>
<b>600 Supplies</b>				
610 General Supplies			7,510.68	7,510.68
<b>Total Supplies</b>			<b>\$7,510.68</b>	<b>\$7,510.68</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$347,014.23</b>	<b>\$347,014.23</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special Programs – Elementary / Secondary</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	553,210.18	459,173.83	131,756.96	1,144,140.97
<b>Total Personnel Services – Salaries</b>	<b>\$553,210.18</b>	<b>\$459,173.83</b>	<b>\$131,756.96</b>	<b>\$1,144,140.97</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,685.93	668.70	78.64	2,433.27
220 Social Security Contributions	39,244.87	34,040.82	13,052.79	86,338.48
230 PSERS Retirement Contributions	210,013.06	155,752.04	13,991.38	379,756.48
260 Workers' Compensation	3,132.91	210.43	501.22	3,844.56
270 Group Insurance – Self-Insurance	118,845.41	121,163.46	10,201.01	250,209.88
292 Health Savings Accounts	13,815.00	11,889.00	2,142.00	27,846.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$386,737.18</b>	<b>\$323,724.45</b>	<b>\$39,967.04</b>	<b>\$750,428.67</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	121,087.83	198,691.26	79,800.00	399,579.09
323 Professional Educational Services – Other Educational Agencies	5,957.00	7,021.00	476.00	13,454.00
330 Other Professional Services	61,439.35	26,527.08		87,966.43
<b>Total Purchased Professional and Technical Services</b>	<b>\$188,484.18</b>	<b>\$232,239.34</b>	<b>\$80,276.00</b>	<b>\$500,999.52</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	83.00			83.00
<b>Total Purchased Property Services</b>	<b>\$83.00</b>			<b>\$83.00</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	5,267.92			5,267.92
562 Tuition To Pennsylvania Charter Schools	196,044.91	205,983.96		402,028.87
563 Tuition To Nonpublic Schools	165,483.38	307,199.76		472,683.14
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	65,055.05	19,232.67		84,287.72
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	17,006.02	31,988.81		48,994.83
580 Travel	40.00	33.05		73.05
<b>Total Other Purchased Services</b>	<b>\$448,897.28</b>	<b>\$564,438.25</b>		<b>\$1,013,335.53</b>
<b>600 Supplies</b>				
610 General Supplies	21,397.79	6,439.49	2,025.00	29,862.28
<b>Total Supplies</b>	<b>\$21,397.79</b>	<b>\$6,439.49</b>	<b>\$2,025.00</b>	<b>\$29,862.28</b>
<b>800 Other Objects</b>				
810 Dues and Fees	207.00	1,042.50		1,249.50
<b>Total Other Objects</b>	<b>\$207.00</b>	<b>\$1,042.50</b>		<b>\$1,249.50</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$1,599,016.61</b>	<b>\$1,587,057.86</b>	<b>\$254,025.00</b>	<b>\$3,440,099.47</b>



General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1210 Life Skills Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries		11,309.14	49,621.69	60,930.83
<b>Total Personnel Services – Salaries</b>		<b>\$11,309.14</b>	<b>\$49,621.69</b>	<b>\$60,930.83</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider			59.05	59.05
220 Social Security Contributions		865.17	3,796.05	4,661.22
230 PSERS Retirement Contributions		3,780.65	8,240.00	12,020.65
260 Workers' Compensation		67.85	295.22	363.07
270 Group Insurance – Self-Insurance			6,219.01	6,219.01
292 Health Savings Accounts			1,575.00	1,575.00
<b>Total Personnel Services – Employee Benefits</b>		<b>\$4,713.67</b>	<b>\$20,184.33</b>	<b>\$24,898.00</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	66,333.34	92,866.68		159,200.02
323 Professional Educational Services – Other Educational Agencies			476.00	476.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$66,333.34</b>	<b>\$92,866.68</b>	<b>\$476.00</b>	<b>\$159,676.02</b>
<b>500 Other Purchased Services</b>				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,988.81		31,988.81
<b>Total Other Purchased Services</b>		<b>\$31,988.81</b>		<b>\$31,988.81</b>
<b>600 Supplies</b>				
610 General Supplies		2,079.23		2,079.23
<b>Total Supplies</b>		<b>\$2,079.23</b>		<b>\$2,079.23</b>
<b>Total 1210 Life Skills Support</b>	<b>\$66,333.34</b>	<b>\$142,957.53</b>	<b>\$70,282.02</b>	<b>\$279,572.89</b>

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	93,715.67	40,908.33		134,624.00
<b>Total Personnel Services – Salaries</b>	<b>\$93,715.67</b>	<b>\$40,908.33</b>		<b>\$134,624.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	(871.65)	48.16		(823.49)
220 Social Security Contributions	7,068.49	3,069.84		10,138.33
230 PSERS Retirement Contributions	31,329.19	13,675.67		45,004.86
260 Workers' Compensation	557.64	243.46		801.10
270 Group Insurance – Self-Insurance	27,197.50	12,560.84		39,758.34
292 Health Savings Accounts	2,797.00	983.00		3,780.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$68,078.17</b>	<b>\$30,580.97</b>		<b>\$98,659.14</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	1,887.83			1,887.83
330 Other Professional Services	563.59			563.59
<b>Total Purchased Professional and Technical Services</b>	<b>\$2,451.42</b>			<b>\$2,451.42</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	83.00			83.00
<b>Total Purchased Property Services</b>	<b>\$83.00</b>			<b>\$83.00</b>
<b>500 Other Purchased Services</b>				
580 Travel	40.00	33.05		73.05
<b>Total Other Purchased Services</b>	<b>\$40.00</b>	<b>\$33.05</b>		<b>\$73.05</b>
<b>600 Supplies</b>				
610 General Supplies	6,501.98			6,501.98
<b>Total Supplies</b>	<b>\$6,501.98</b>			<b>\$6,501.98</b>
<b>Total 1220 Sensory Support</b>	<b>\$170,870.24</b>	<b>\$71,522.35</b>		<b>\$242,392.59</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1230 Emotional Support</b>				
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	26,533.31	39,491.23		66,024.54
<b>Total Purchased Professional and Technical Services</b>	<b>\$26,533.31</b>	<b>\$39,491.23</b>		<b>\$66,024.54</b>
<b>500 Other Purchased Services</b>				
563 Tuition To Nonpublic Schools	152,107.22	267,060.45		419,167.67
<b>Total Other Purchased Services</b>	<b>\$152,107.22</b>	<b>\$267,060.45</b>		<b>\$419,167.67</b>
<b>Total 1230 Emotional Support</b>	<b>\$178,640.53</b>	<b>\$306,551.68</b>		<b>\$485,192.21</b>

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	427,870.59	375,332.48	82,135.27	885,338.34
<b>Total Personnel Services – Salaries</b>	<b>\$427,870.59</b>	<b>\$375,332.48</b>	<b>\$82,135.27</b>	<b>\$885,338.34</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	443.22	571.52	19.59	1,034.33
220 Social Security Contributions	29,775.34	27,704.77	9,256.74	66,736.85
230 PSERS Retirement Contributions	168,112.06	127,723.82	5,751.38	301,587.26
260 Workers' Compensation	2,386.84	(289.37)	206.00	2,303.47
270 Group Insurance – Self-Insurance	84,479.38	97,000.88	3,982.00	185,462.26
292 Health Savings Accounts	10,073.00	9,961.00	567.00	20,601.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$295,269.84</b>	<b>\$262,672.62</b>	<b>\$19,782.71</b>	<b>\$577,725.17</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies	5,957.00	7,021.00		12,978.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,957.00</b>	<b>\$7,021.00</b>		<b>\$12,978.00</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	5,267.92			5,267.92
562 Tuition To Pennsylvania Charter Schools	196,044.91	205,983.96		402,028.87
563 Tuition To Nonpublic Schools		6,381.65		6,381.65
<b>Total Other Purchased Services</b>	<b>\$201,312.83</b>	<b>\$212,365.61</b>		<b>\$413,678.44</b>
<b>600 Supplies</b>				
610 General Supplies	14,895.81	4,360.26	2,025.00	21,281.07
<b>Total Supplies</b>	<b>\$14,895.81</b>	<b>\$4,360.26</b>	<b>\$2,025.00</b>	<b>\$21,281.07</b>
<b>800 Other Objects</b>				
810 Dues and Fees	207.00	1,042.50		1,249.50
<b>Total Other Objects</b>	<b>\$207.00</b>	<b>\$1,042.50</b>		<b>\$1,249.50</b>
<b>Total 1240 Academic Support</b>	<b>\$945,513.07</b>	<b>\$862,794.47</b>	<b>\$103,942.98</b>	<b>\$1,912,250.52</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1241 Learning Support – Public</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	389,434.41	355,507.16	47,723.27	792,664.84
<b>Total Personnel Services – Salaries</b>	<b>\$389,434.41</b>	<b>\$355,507.16</b>	<b>\$47,723.27</b>	<b>\$792,664.84</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	391.80	538.70	19.59	950.09
220 Social Security Contributions	26,999.72	26,273.04	6,623.74	59,896.50
230 PSERS Retirement Contributions	155,262.80	121,096.25	3,044.38	279,403.43
260 Workers' Compensation	2,158.06	(407.35)		1,750.71
270 Group Insurance – Self-Insurance	71,405.89	89,683.60		161,089.49
292 Health Savings Accounts	9,450.00	9,317.00		18,767.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$265,668.27</b>	<b>\$246,501.24</b>	<b>\$9,687.71</b>	<b>\$521,857.22</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies	5,957.00	7,021.00		12,978.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,957.00</b>	<b>\$7,021.00</b>		<b>\$12,978.00</b>
<b>500 Other Purchased Services</b>				
562 Tuition To Pennsylvania Charter Schools	196,044.91	205,983.96		402,028.87
563 Tuition To Nonpublic Schools		6,381.65		6,381.65
<b>Total Other Purchased Services</b>	<b>\$196,044.91</b>	<b>\$212,365.61</b>		<b>\$408,410.52</b>
<b>600 Supplies</b>				
610 General Supplies	10,500.74	2,990.26	2,025.00	15,516.00
<b>Total Supplies</b>	<b>\$10,500.74</b>	<b>\$2,990.26</b>	<b>\$2,025.00</b>	<b>\$15,516.00</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$867,605.33</b>	<b>\$824,385.27</b>	<b>\$59,435.98</b>	<b>\$1,751,426.58</b>

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	38,436.18	19,825.32	34,412.00	92,673.50
<b>Total Personnel Services – Salaries</b>	<b>\$38,436.18</b>	<b>\$19,825.32</b>	<b>\$34,412.00</b>	<b>\$92,673.50</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	51.42	32.82		84.24
220 Social Security Contributions	2,775.62	1,431.73	2,633.00	6,840.35
230 PSERS Retirement Contributions	12,849.26	6,627.57	2,707.00	22,183.83
260 Workers' Compensation	228.78	117.98	206.00	552.76
270 Group Insurance – Self-Insurance	13,073.49	7,317.28	3,982.00	24,372.77
292 Health Savings Accounts	623.00	644.00	567.00	1,834.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$29,601.57</b>	<b>\$16,171.38</b>	<b>\$10,095.00</b>	<b>\$55,867.95</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	5,267.92			5,267.92
<b>Total Other Purchased Services</b>	<b>\$5,267.92</b>			<b>\$5,267.92</b>
<b>600 Supplies</b>				
610 General Supplies	4,395.07	1,370.00		5,765.07
<b>Total Supplies</b>	<b>\$4,395.07</b>	<b>\$1,370.00</b>		<b>\$5,765.07</b>
<b>800 Other Objects</b>				
810 Dues and Fees	207.00	1,042.50		1,249.50
<b>Total Other Objects</b>	<b>\$207.00</b>	<b>\$1,042.50</b>		<b>\$1,249.50</b>
<b>Total 1243 Gifted Support</b>	<b>\$77,907.74</b>	<b>\$38,409.20</b>	<b>\$44,507.00</b>	<b>\$160,823.94</b>

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

330 Other Professional Services

**Total Purchased Professional and Technical Services**

**Total 1260 Physical Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	60,875.76	26,527.08		87,402.84
<b>Total Purchased Professional and Technical Services</b>	<b>\$60,875.76</b>	<b>\$26,527.08</b>		<b>\$87,402.84</b>
<b>Total 1260 Physical Support</b>	<b>\$60,875.76</b>	<b>\$26,527.08</b>		<b>\$87,402.84</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1270 Multi-Handicapped Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	31,623.92	31,623.88		63,247.80
<b>Total Personnel Services – Salaries</b>	<b>\$31,623.92</b>	<b>\$31,623.88</b>		<b>\$63,247.80</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	2,114.36	49.02		2,163.38
220 Social Security Contributions	2,401.04	2,401.04		4,802.08
230 PSERS Retirement Contributions	10,571.81	10,571.90		21,143.71
260 Workers' Compensation	188.43	188.49		376.92
270 Group Insurance – Self-Insurance	7,168.53	11,601.74		18,770.27
292 Health Savings Accounts	945.00	945.00		1,890.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$23,389.17</b>	<b>\$25,757.19</b>		<b>\$49,146.36</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	26,333.35	66,333.35	79,800.00	172,466.70
<b>Total Purchased Professional and Technical Services</b>	<b>\$26,333.35</b>	<b>\$66,333.35</b>	<b>\$79,800.00</b>	<b>\$172,466.70</b>
<b>500 Other Purchased Services</b>				
563 Tuition To Nonpublic Schools	13,376.16	33,757.66		47,133.82
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	17,006.02			17,006.02
<b>Total Other Purchased Services</b>	<b>\$30,382.18</b>	<b>\$33,757.66</b>		<b>\$64,139.84</b>
<b>Total 1270 Multi-Handicapped Support</b>	<b>\$111,728.62</b>	<b>\$157,472.08</b>	<b>\$79,800.00</b>	<b>\$349,000.70</b>



General Fund (10)

1290 Special Programs - Other Support

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	65,055.05	19,232.67		84,287.72
<b>Total Other Purchased Services</b>	<b>\$65,055.05</b>	<b>\$19,232.67</b>		<b>\$84,287.72</b>
<b>Total 1290 Special Programs - Other Support</b>	<b>\$65,055.05</b>	<b>\$19,232.67</b>		<b>\$84,287.72</b>

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

564 Tuition To Career and Technology Centers

**Total Other Purchased Services**

**Total 1300 Vocational Education**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		455,926.25		455,926.25
		<b>\$455,926.25</b>		<b>\$455,926.25</b>
		<b>\$455,926.25</b>		<b>\$455,926.25</b>

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,561.00	112.00		1,673.00
<b>Total Personnel Services – Salaries</b>	<b>\$1,561.00</b>	<b>\$112.00</b>		<b>\$1,673.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	118.56	8.48		127.04
230 PSERS Retirement Contributions	521.83	37.44		559.27
260 Workers' Compensation	9.36	0.67		10.03
<b>Total Personnel Services – Employee Benefits</b>	<b>\$649.75</b>	<b>\$46.59</b>		<b>\$696.34</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		36.00		36.00
<b>Total Other Purchased Services</b>		<b>\$36.00</b>		<b>\$36.00</b>
<b>Total 1400 Other Instructional Programs – Elementary / Secondary</b>	<b>\$2,210.75</b>	<b>\$194.59</b>		<b>\$2,405.34</b>

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	1,561.00	112.00		1,673.00
<b>Total Personnel Services – Salaries</b>	<b>\$1,561.00</b>	<b>\$112.00</b>		<b>\$1,673.00</b>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	118.56	8.48		127.04
230 PSERS Retirement Contributions	521.83	37.44		559.27
260 Workers' Compensation	9.36	0.67		10.03
<b>Total Personnel Services – Employee Benefits</b>	<b>\$649.75</b>	<b>\$46.59</b>		<b>\$696.34</b>
<b>Total 1430 Homebound Instruction</b>	<b>\$2,210.75</b>	<b>\$158.59</b>		<b>\$2,369.34</b>

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**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		36.00		36.00
		<b>\$36.00</b>		<b>\$36.00</b>
		<b>\$36.00</b>		<b>\$36.00</b>

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

**Total Other Purchased Services**

**Total 1441 Adjudicated / Court-Placed Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		36.00		36.00
		<b>\$36.00</b>		<b>\$36.00</b>
		<b>\$36.00</b>		<b>\$36.00</b>

General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

**Total Purchased Professional and Technical Services**

**Total 1500 Nonpublic School Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			3,376.33	3,376.33
			<b>\$3,376.33</b>	<b>\$3,376.33</b>
			<b>\$3,376.33</b>	<b>\$3,376.33</b>

General Fund (10)

1800 Pre-Kindergarten

100 Personnel Services – Salaries

100 Personnel Services – Salaries

**Total Personnel Services – Salaries**

**Total 1800 Pre-Kindergarten**

Elementary

Secondary

Federal

Total

2,000.00 2,000.00

**\$2,000.00 \$2,000.00**

**\$2,000.00 \$2,000.00**



General Fund (10)

1802 Pre-K Administrative Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

**Total Personnel Services – Salaries**

**Total 1802 Pre-K Administrative Support**

Elementary

Secondary

Federal

Total

2,000.00

2,000.00

**\$2,000.00**

**\$2,000.00**

**\$2,000.00**

**\$2,000.00**

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

2,596,391.74

**Total Personnel Services – Salaries**

**\$2,596,391.74**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

5,939.18

220 Social Security Contributions

196,522.22

230 PSERS Retirement Contributions

846,801.54

250 Unemployment Compensation

952.48

260 Workers' Compensation

13,637.86

270 Group Insurance – Self-Insurance

597,165.23

292 Health Savings Accounts

62,291.25

**Total Personnel Services – Employee Benefits**

**\$1,723,309.76**

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

6,127.50

329 Professional Educational Services – Other

82,889.75

330 Other Professional Services

97,231.38

340 Technical Services

59,505.33

350 Security / Safety Services

76,363.38

**Total Purchased Professional and Technical Services**

**\$322,117.34**

400 Purchased Property Services

410 Cleaning Services

14,184.96

420 Utility Services

18,922.90

430 Repairs and Maintenance Services

87,425.01

440 Rentals

46,783.88

**Total Purchased Property Services**

**\$167,316.75**

500 Other Purchased Services

510 Student Transportation Services

344.00

513 Contracted Carriers

1,161,217.04

516 Student Transportation Services From the IU

2,490.09

523 General Property and Liability Insurance

73,009.00

530 Communications

24,575.85

549 Other Advertising/Public Relations

6,192.25

550 Printing and Binding

1,426.78

580 Travel

16,798.49

591 Services Purchased Locally

733.58

595 IU Payments By Withholding

12,028.31

**Total Other Purchased Services**

**\$1,298,815.39**

600 Supplies

610 General Supplies

232,561.17

620 Energy

414,814.59

640 Books and Periodicals

9,928.48

**Total Supplies**

**\$657,304.24**

General Fund (10)

2000 Support Services

Total

700 Property

762 Capitalized Equipment - Replacement

6,832.12

**Total Property**

**\$6,832.12**

800 Other Objects

810 Dues and Fees

16,765.16

**Total Other Objects**

**\$16,765.16**

**Total 2000 Support Services**

**\$6,788,852.50**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2100 Support Services – Students</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	153,114.91	272,244.09		488,565.22
<b>Total Personnel Services – Salaries</b>	<b>\$153,114.91</b>	<b>\$272,244.09</b>		<b>\$488,565.22</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	295.12	472.55		839.50
220 Social Security Contributions	11,489.56	20,560.83		36,901.01
230 PSERS Retirement Contributions	51,186.40	90,892.44		161,503.71
260 Workers' Compensation	912.41	635.15		1,936.95
270 Group Insurance – Self-Insurance	32,135.29	54,744.52		99,647.46
292 Health Savings Accounts	4,403.70	5,991.30		12,285.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$100,422.48</b>	<b>\$173,296.79</b>		<b>\$313,113.63</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other				54,280.00
340 Technical Services	6,047.24	5,905.49		11,952.73
<b>Total Purchased Professional and Technical Services</b>	<b>\$6,047.24</b>	<b>\$5,905.49</b>		<b>\$66,232.73</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		344.00		344.00
<b>Total Other Purchased Services</b>		<b>\$344.00</b>		<b>\$344.00</b>
<b>600 Supplies</b>				
610 General Supplies	6,161.08	8,517.45		14,678.53
<b>Total Supplies</b>	<b>\$6,161.08</b>	<b>\$8,517.45</b>		<b>\$14,678.53</b>
<b>Total 2100 Support Services – Students</b>	<b>\$265,745.71</b>	<b>\$460,307.82</b>		<b>\$882,934.11</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	104,042.60	225,238.10		329,280.70
<b>Total Personnel Services – Salaries</b>	<b>\$104,042.60</b>	<b>\$225,238.10</b>		<b>\$329,280.70</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	97.71	288.21		385.92
220 Social Security Contributions	7,842.44	17,056.62		24,899.06
230 PSERS Retirement Contributions	34,781.45	75,178.45		109,959.90
260 Workers' Compensation	617.97	353.11		971.08
270 Group Insurance – Self-Insurance	11,894.84	37,444.43		49,339.27
292 Health Savings Accounts	2,513.70	4,101.30		6,615.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$57,748.11</b>	<b>\$134,422.12</b>		<b>\$192,170.23</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services	6,047.24	5,905.49		11,952.73
<b>Total Purchased Professional and Technical Services</b>	<b>\$6,047.24</b>	<b>\$5,905.49</b>		<b>\$11,952.73</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		344.00		344.00
<b>Total Other Purchased Services</b>		<b>\$344.00</b>		<b>\$344.00</b>
<b>600 Supplies</b>				
610 General Supplies	2,165.00	7,079.52		9,244.52
<b>Total Supplies</b>	<b>\$2,165.00</b>	<b>\$7,079.52</b>		<b>\$9,244.52</b>
<b>Total 2120 Guidance Services</b>	<b>\$170,002.95</b>	<b>\$372,989.23</b>		<b>\$542,992.18</b>

General Fund (10)

2130 Attendance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				28,002.32
<b>Total Personnel Services – Salaries</b>				<b>\$28,002.32</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				2,142.20
230 PSERS Retirement Contributions				9,194.03
260 Workers' Compensation				167.57
<b>Total Personnel Services – Employee Benefits</b>				<b>\$11,503.80</b>
<b>Total 2130 Attendance Services</b>				<b>\$39,506.12</b>

General Fund (10)

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	49,072.31	47,005.99		96,078.30
<b>Total Personnel Services – Salaries</b>	<b>\$49,072.31</b>	<b>\$47,005.99</b>		<b>\$96,078.30</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	197.41	184.34		381.75
220 Social Security Contributions	3,647.12	3,504.21		7,151.33
230 PSERS Retirement Contributions	16,404.95	15,713.99		32,118.94
260 Workers' Compensation	294.44	282.04		576.48
270 Group Insurance – Self-Insurance	20,240.45	17,300.09		37,540.54
292 Health Savings Accounts	1,890.00	1,890.00		3,780.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$42,674.37</b>	<b>\$38,874.67</b>		<b>\$81,549.04</b>
<b>600 Supplies</b>				
610 General Supplies	3,996.08	1,437.93		5,434.01
<b>Total Supplies</b>	<b>\$3,996.08</b>	<b>\$1,437.93</b>		<b>\$5,434.01</b>
<b>Total 2140 Psychological Services</b>	<b>\$95,742.76</b>	<b>\$87,318.59</b>		<b>\$183,061.35</b>

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

54,280.00

**Total Purchased Professional and Technical Services**

**\$54,280.00**

**Total 2160 Social Work Services**

**\$54,280.00**



General Fund (10)

2170 Student Accounting Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

35,203.90

**Total Personnel Services – Salaries**

**\$35,203.90**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

71.83

2,708.42

10,230.84

221.82

12,767.65

1,890.00

**Total Personnel Services – Employee Benefits**

**\$27,890.56**

**Total 2170 Student Accounting Services**

**\$63,094.46**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2200 Support Services – Instructional Staff</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	125,977.60	79,951.97		205,929.57
<b>Total Personnel Services – Salaries</b>	<b>\$125,977.60</b>	<b>\$79,951.97</b>		<b>\$205,929.57</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	281.05	218.36		499.41
220 Social Security Contributions	9,469.39	6,001.36		15,470.75
230 PSERS Retirement Contributions	41,855.23	26,467.74		68,322.97
260 Workers' Compensation	751.73	478.38		1,230.11
270 Group Insurance – Self-Insurance	33,950.97	6,737.38	390.00	41,078.35
292 Health Savings Accounts	3,307.50	1,417.50		4,725.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$89,615.87</b>	<b>\$41,320.72</b>	<b>\$390.00</b>	<b>\$131,326.59</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies	1,308.00	4,819.50		6,127.50
329 Professional Educational Services – Other	6,514.00	3,593.75		10,107.75
340 Technical Services	1,347.49	1,347.50		2,694.99
<b>Total Purchased Professional and Technical Services</b>	<b>\$9,169.49</b>	<b>\$9,760.75</b>		<b>\$18,930.24</b>
<b>500 Other Purchased Services</b>				
580 Travel	4,724.28			4,724.28
<b>Total Other Purchased Services</b>	<b>\$4,724.28</b>			<b>\$4,724.28</b>
<b>600 Supplies</b>				
610 General Supplies	3,673.25	3,227.48		6,900.73
640 Books and Periodicals	6,009.17	3,919.31		9,928.48
<b>Total Supplies</b>	<b>\$9,682.42</b>	<b>\$7,146.79</b>		<b>\$16,829.21</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$239,169.66</b>	<b>\$138,180.23</b>	<b>\$390.00</b>	<b>\$377,739.89</b>

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	83,772.51	28,410.75		112,183.26
<b>Total Personnel Services – Salaries</b>	<b>\$83,772.51</b>	<b>\$28,410.75</b>		<b>\$112,183.26</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	117.48	39.24		156.72
220 Social Security Contributions	6,315.84	2,157.97		8,473.81
230 PSERS Retirement Contributions	28,005.15	9,497.68		37,502.83
260 Workers' Compensation	498.53	169.06		667.59
270 Group Insurance – Self-Insurance	23,194.28	3,616.95		26,811.23
292 Health Savings Accounts	2,362.50	472.50		2,835.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$60,493.78</b>	<b>\$15,953.40</b>		<b>\$76,447.18</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services	1,347.49	1,347.50		2,694.99
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,347.49</b>	<b>\$1,347.50</b>		<b>\$2,694.99</b>
<b>600 Supplies</b>				
610 General Supplies	1,924.67	2,390.20		4,314.87
640 Books and Periodicals	6,009.17	3,919.31		9,928.48
<b>Total Supplies</b>	<b>\$7,933.84</b>	<b>\$6,309.51</b>		<b>\$14,243.35</b>
<b>Total 2250 School Library Services</b>	<b>\$153,547.62</b>	<b>\$52,021.16</b>		<b>\$205,568.78</b>

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	42,080.09	50,341.22		92,421.31
<b>Total Personnel Services – Salaries</b>	<b>\$42,080.09</b>	<b>\$50,341.22</b>		<b>\$92,421.31</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	117.52	176.18		293.70
220 Social Security Contributions	3,144.65	3,752.26		6,896.91
230 PSERS Retirement Contributions	13,808.30	16,569.95		30,378.25
260 Workers' Compensation	252.45	302.12		554.57
270 Group Insurance – Self-Insurance	(224.02)	2,871.58		2,647.56
292 Health Savings Accounts	945.00	945.00		1,890.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$18,043.90</b>	<b>\$24,617.09</b>		<b>\$42,660.99</b>
<b>600 Supplies</b>				
610 General Supplies	1,233.86	837.28		2,071.14
<b>Total Supplies</b>	<b>\$1,233.86</b>	<b>\$837.28</b>		<b>\$2,071.14</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$61,357.85</b>	<b>\$75,795.59</b>		<b>\$137,153.44</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2270 Instructional Staff Professional Development Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	125.00	1,200.00		1,325.00
<b>Total Personnel Services – Salaries</b>	<b>\$125.00</b>	<b>\$1,200.00</b>		<b>\$1,325.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	46.05	2.94		48.99
220 Social Security Contributions	8.90	91.13		100.03
230 PSERS Retirement Contributions	41.78	400.11		441.89
260 Workers' Compensation	0.75	7.20		7.95
270 Group Insurance – Self-Insurance	10,980.71	248.85	390.00	11,619.56
<b>Total Personnel Services – Employee Benefits</b>	<b>\$11,078.19</b>	<b>\$750.23</b>	<b>\$390.00</b>	<b>\$12,218.42</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies	1,308.00	4,819.50		6,127.50
329 Professional Educational Services – Other	6,514.00	3,593.75		10,107.75
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,822.00</b>	<b>\$8,413.25</b>		<b>\$16,235.25</b>
<b>500 Other Purchased Services</b>				
580 Travel	4,724.28			4,724.28
<b>Total Other Purchased Services</b>	<b>\$4,724.28</b>			<b>\$4,724.28</b>
<b>600 Supplies</b>				
610 General Supplies	514.72			514.72
<b>Total Supplies</b>	<b>\$514.72</b>			<b>\$514.72</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$24,264.19</b>	<b>\$10,363.48</b>	<b>\$390.00</b>	<b>\$35,017.67</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2300 Support Services – Administration</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	206,462.50	284,844.07		712,654.19
<b>Total Personnel Services – Salaries</b>	<b>\$206,462.50</b>	<b>\$284,844.07</b>		<b>\$712,654.19</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	600.94	778.42		2,552.98
220 Social Security Contributions	15,538.09	21,830.26		53,102.25
230 PSERS Retirement Contributions	69,354.67	95,223.42		225,048.46
260 Workers' Compensation	1,254.67	720.56		3,302.40
270 Group Insurance – Self-Insurance	52,106.27	67,996.64		158,752.34
292 Health Savings Accounts	5,292.00	5,103.00		14,175.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$144,146.64</b>	<b>\$191,652.30</b>		<b>\$456,933.43</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				41,872.20
<b>Total Purchased Professional and Technical Services</b>				<b>\$41,872.20</b>
<b>400 Purchased Property Services</b>				
440 Rentals				1,800.00
<b>Total Purchased Property Services</b>				<b>\$1,800.00</b>
<b>500 Other Purchased Services</b>				
549 Other Advertising/Public Relations				6,192.25
550 Printing and Binding	675.88	406.90		1,426.78
580 Travel	89.24	1,657.30		8,151.19
591 Services Purchased Locally				733.58
<b>Total Other Purchased Services</b>	<b>\$765.12</b>	<b>\$2,064.20</b>		<b>\$16,503.80</b>
<b>600 Supplies</b>				
610 General Supplies	6,051.47	13,514.39		62,309.41
<b>Total Supplies</b>	<b>\$6,051.47</b>	<b>\$13,514.39</b>		<b>\$62,309.41</b>
<b>800 Other Objects</b>				
810 Dues and Fees		1,769.00		15,557.61
<b>Total Other Objects</b>		<b>\$1,769.00</b>		<b>\$15,557.61</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$357,425.73</b>	<b>\$493,843.96</b>		<b>\$1,307,630.64</b>

General Fund (10)

2310 Board Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				7,510.07
<b>Total Personnel Services – Salaries</b>				<b>\$7,510.07</b>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				553.32
260 Workers' Compensation				45.12
<b>Total Personnel Services – Employee Benefits</b>				<b>\$598.44</b>
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				6,192.25
580 Travel				2,324.87
591 Services Purchased Locally				733.58
<b>Total Other Purchased Services</b>				<b>\$9,250.70</b>
600 <u>Supplies</u>				
610 General Supplies				5,069.12
<b>Total Supplies</b>				<b>\$5,069.12</b>
800 <u>Other Objects</u>				
810 Dues and Fees				10,992.49
<b>Total Other Objects</b>				<b>\$10,992.49</b>
<b>Total 2310 Board Services</b>				<b>\$33,420.82</b>

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				30,125.81
<b>Total Personnel Services – Salaries</b>				<b>\$30,125.81</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				2,304.73
260 Workers' Compensation				180.67
<b>Total Personnel Services – Employee Benefits</b>				<b>\$2,485.40</b>
<b>600 Supplies</b>				
610 General Supplies				29,909.31
<b>Total Supplies</b>				<b>\$29,909.31</b>
<b>Total 2330 Tax Assessment and Collection Services</b>				<b>\$62,520.52</b>



General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

41,872.20

**Total Purchased Professional and Technical Services**

**\$41,872.20**

**Total 2350 Legal and Accounting Services**

**\$41,872.20**

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				183,711.74
<b>Total Personnel Services – Salaries</b>				<b>\$183,711.74</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				1,173.62
220 Social Security Contributions				12,875.85
230 PSERS Retirement Contributions				60,470.37
260 Workers' Compensation				1,101.38
270 Group Insurance – Self-Insurance				38,649.43
292 Health Savings Accounts				3,780.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$118,050.65</b>
<b>400 Purchased Property Services</b>				
440 Rentals				1,800.00
<b>Total Purchased Property Services</b>				<b>\$1,800.00</b>
<b>500 Other Purchased Services</b>				
550 Printing and Binding				344.00
580 Travel				4,079.78
<b>Total Other Purchased Services</b>				<b>\$4,423.78</b>
<b>600 Supplies</b>				
610 General Supplies				7,765.12
<b>Total Supplies</b>				<b>\$7,765.12</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,796.12
<b>Total Other Objects</b>				<b>\$2,796.12</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>				<b>\$318,547.41</b>

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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	206,462.50	284,844.07		491,306.57
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**Total Personnel Services – Salaries**

	<b>\$206,462.50</b>	<b>\$284,844.07</b>		<b>\$491,306.57</b>
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

	600.94	778.42		1,379.36
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	15,538.09	21,830.26		37,368.35
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	69,354.67	95,223.42		164,578.09
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	1,254.67	720.56		1,975.23
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	52,106.27	67,996.64		120,102.91
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	5,292.00	5,103.00		10,395.00
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**Total Personnel Services – Employee Benefits**

	<b>\$144,146.64</b>	<b>\$191,652.30</b>		<b>\$335,798.94</b>
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500 Other Purchased Services

550 Printing and Binding

580 Travel

	675.88	406.90		1,082.78
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	89.24	1,657.30		1,746.54
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**Total Other Purchased Services**

	<b>\$765.12</b>	<b>\$2,064.20</b>		<b>\$2,829.32</b>
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600 Supplies

610 General Supplies

	6,051.47	13,514.39		19,565.86
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**Total Supplies**

	<b>\$6,051.47</b>	<b>\$13,514.39</b>		<b>\$19,565.86</b>
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800 Other Objects

810 Dues and Fees

		1,769.00		1,769.00
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**Total Other Objects**

		<b>\$1,769.00</b>		<b>\$1,769.00</b>
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**Total 2380 Office of the Principal Services**

	<b>\$357,425.73</b>	<b>\$493,843.96</b>		<b>\$851,269.69</b>
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General Fund (10)

2400 Support Services – Pupil Health

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

95,917.29

**Total Personnel Services – Salaries**

**\$95,917.29**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

78.36

7,490.75

32,065.09

584.78

13,522.60

1,890.00

**Total Personnel Services – Employee Benefits**

**\$55,631.58**

300 Purchased Professional and Technical Services

330 Other Professional Services

7,999.92

**Total Purchased Professional and Technical Services**

**\$7,999.92**

600 Supplies

610 General Supplies

7,734.38

**Total Supplies**

**\$7,734.38**

**Total 2400 Support Services – Pupil Health**

**\$167,283.17**

General Fund (10)

2430 Dental Services

600 Supplies

610 General Supplies

**Total Supplies**

**Total 2430 Dental Services**

Elementary

Secondary

Federal

Total

3,364.92

**\$3,364.92**

**\$3,364.92**

General Fund (10)

2440 Nursing Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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95,917.29

**Total Personnel Services – Salaries**

**\$95,917.29**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

78.36

220 Social Security Contributions

7,490.75

230 PSERS Retirement Contributions

32,065.09

260 Workers' Compensation

584.78

270 Group Insurance – Self-Insurance

13,522.60

292 Health Savings Accounts

1,890.00

**Total Personnel Services – Employee Benefits**

**\$55,631.58**

300 Purchased Professional and Technical Services

330 Other Professional Services

7,999.92

**Total Purchased Professional and Technical Services**

**\$7,999.92**

600 Supplies

610 General Supplies

4,369.46

**Total Supplies**

**\$4,369.46**

**Total 2440 Nursing Services**

**\$163,918.25**

General Fund (10)

2500 Support Services – Business

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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184,182.41

**Total Personnel Services – Salaries**

**\$184,182.41**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

612.85

220 Social Security Contributions

13,499.74

230 PSERS Retirement Contributions

61,572.23

260 Workers' Compensation

1,105.08

270 Group Insurance – Self-Insurance

61,899.07

292 Health Savings Accounts

5,670.00

**Total Personnel Services – Employee Benefits**

**\$144,358.97**

300 Purchased Professional and Technical Services

330 Other Professional Services

31,666.40

340 Technical Services

12,403.48

**Total Purchased Professional and Technical Services**

**\$44,069.88**

500 Other Purchased Services

580 Travel

1,019.14

**Total Other Purchased Services**

**\$1,019.14**

600 Supplies

610 General Supplies

3,951.84

**Total Supplies**

**\$3,951.84**

800 Other Objects

810 Dues and Fees

1,207.55

**Total Other Objects**

**\$1,207.55**

**Total 2500 Support Services – Business**

**\$378,789.79**

## General Fund (10)

## 2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				178,579.13
<b>Total Personnel Services – Salaries</b>				<b>\$178,579.13</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				600.97
220 Social Security Contributions				13,069.66
230 PSERS Retirement Contributions				59,699.03
260 Workers' Compensation				1,071.48
270 Group Insurance – Self-Insurance				58,036.65
292 Health Savings Accounts				5,386.50
<b>Total Personnel Services – Employee Benefits</b>				<b>\$137,864.29</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				31,666.40
340 Technical Services				12,403.48
<b>Total Purchased Professional and Technical Services</b>				<b>\$44,069.88</b>
<b>500 Other Purchased Services</b>				
580 Travel				1,019.14
<b>Total Other Purchased Services</b>				<b>\$1,019.14</b>
<b>600 Supplies</b>				
610 General Supplies				3,951.84
<b>Total Supplies</b>				<b>\$3,951.84</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,207.55
<b>Total Other Objects</b>				<b>\$1,207.55</b>
<b>Total 2510 Fiscal Services</b>				<b>\$366,691.83</b>



General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				101,162.65
<b>Total Personnel Services – Salaries</b>				<b>\$101,162.65</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				456.13
220 Social Security Contributions				7,369.95
230 PSERS Retirement Contributions				33,818.66
260 Workers' Compensation				606.96
270 Group Insurance – Self-Insurance				18,770.27
292 Health Savings Accounts				1,890.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$62,911.97</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				31,666.40
340 Technical Services				12,403.48
<b>Total Purchased Professional and Technical Services</b>				<b>\$44,069.88</b>
<b>500 Other Purchased Services</b>				
580 Travel				1,019.14
<b>Total Other Purchased Services</b>				<b>\$1,019.14</b>
<b>600 Supplies</b>				
610 General Supplies				3,951.84
<b>Total Supplies</b>				<b>\$3,951.84</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,207.55
<b>Total Other Objects</b>				<b>\$1,207.55</b>
<b>Total 2511 Supervision of Fiscal Services - Head of Component</b>				<b>\$214,323.03</b>

General Fund (10)

2513 Receiving and Disbursing Funds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				32,582.96
<b>Total Personnel Services – Salaries</b>				<b>\$32,582.96</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				66.48
220 Social Security Contributions				2,476.72
230 PERS Retirement Contributions				10,892.51
260 Workers' Compensation				195.48
270 Group Insurance – Self-Insurance				18,800.11
292 Health Savings Accounts				1,606.50
<b>Total Personnel Services – Employee Benefits</b>				<b>\$34,037.80</b>
<b>Total 2513 Receiving and Disbursing Funds Services</b>				<b>\$66,620.76</b>

General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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41,097.94

**Total Personnel Services – Salaries**

**\$41,097.94**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

70.56

220 Social Security Contributions

2,936.22

230 PSERS Retirement Contributions

13,739.03

260 Workers' Compensation

246.60

270 Group Insurance – Self-Insurance

17,891.25

292 Health Savings Accounts

1,701.00

**Total Personnel Services – Employee Benefits**

**\$36,584.66**

**Total 2514 Payroll Services**

**\$77,682.60**

General Fund (10)

2517 Property Accounting Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

3,735.58

**Total Personnel Services – Salaries**

**\$3,735.58**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

7.80

286.77

1,248.83

22.44

2,575.02

189.00

**Total Personnel Services – Employee Benefits**

**\$4,329.86**

**Total 2517 Property Accounting Services**

**\$8,065.44**

General Fund (10)

2520 Purchasing Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

5,603.28

**Total Personnel Services – Salaries**

**\$5,603.28**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

11.88

430.08

1,873.20

33.60

3,862.42

283.50

**Total Personnel Services – Employee Benefits**

**\$6,494.68**

**Total 2520 Purchasing Services**

**\$12,097.96**

General Fund (10)

2600 Operation and Maintenance of Plant Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				772,582.48
<b>Total Personnel Services – Salaries</b>				<b>\$772,582.48</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				997.95
220 Social Security Contributions				60,082.38
230 PSERS Retirement Contributions				254,333.68
250 Unemployment Compensation				952.48
260 Workers' Compensation				4,660.47
270 Group Insurance – Self-Insurance				184,506.60
292 Health Savings Accounts				19,766.25
<b>Total Personnel Services – Employee Benefits</b>				<b>\$525,299.81</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				2,128.96
350 Security / Safety Services				76,363.38
<b>Total Purchased Professional and Technical Services</b>				<b>\$78,492.34</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				14,184.96
420 Utility Services				18,922.90
430 Repairs and Maintenance Services				87,425.01
<b>Total Purchased Property Services</b>				<b>\$120,532.87</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				73,009.00
530 Communications				24,575.85
<b>Total Other Purchased Services</b>				<b>\$97,584.85</b>
<b>600 Supplies</b>				
610 General Supplies	53,329.72	57,144.57		110,474.29
620 Energy				414,814.59
<b>Total Supplies</b>	<b>\$53,329.72</b>	<b>\$57,144.57</b>		<b>\$525,288.88</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>	<b>\$53,329.72</b>	<b>\$57,144.57</b>		<b>\$2,119,781.23</b>

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				77,628.68
<b>Total Personnel Services – Salaries</b>				<b>\$77,628.68</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				314.07
220 Social Security Contributions				5,671.92
230 PSERS Retirement Contributions				25,951.30
260 Workers' Compensation				465.72
270 Group Insurance – Self-Insurance				18,770.27
292 Health Savings Accounts				1,890.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$53,063.28</b>
<b>Total 2610 Supervision of Operation and Maintenance of Plant Services</b>				<b>\$130,691.96</b>

General Fund (10)

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				77,628.68
<b>Total Personnel Services – Salaries</b>				<b>\$77,628.68</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				314.07
220 Social Security Contributions				5,671.92
230 PSERS Retirement Contributions				25,951.30
260 Workers' Compensation				465.72
270 Group Insurance – Self-Insurance				18,770.27
292 Health Savings Accounts				1,890.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$53,063.28</b>
<b>Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				<b>\$130,691.96</b>



General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2620 Operation of Buildings Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				655,414.68
<b>Total Personnel Services – Salaries</b>				<b>\$655,414.68</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				683.88
220 Social Security Contributions				51,385.70
230 PSERS Retirement Contributions				217,145.17
250 Unemployment Compensation				952.48
260 Workers' Compensation				3,957.53
270 Group Insurance – Self-Insurance				165,736.33
292 Health Savings Accounts				17,876.25
<b>Total Personnel Services – Employee Benefits</b>				<b>\$457,737.34</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				2,128.96
<b>Total Purchased Professional and Technical Services</b>				<b>\$2,128.96</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				14,184.96
420 Utility Services				18,922.90
430 Repairs and Maintenance Services				87,425.01
<b>Total Purchased Property Services</b>				<b>\$120,532.87</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				73,009.00
530 Communications				24,575.85
<b>Total Other Purchased Services</b>				<b>\$97,584.85</b>
<b>600 Supplies</b>				
610 General Supplies	53,329.72	57,144.57		110,474.29
620 Energy				414,814.59
<b>Total Supplies</b>	<b>\$53,329.72</b>	<b>\$57,144.57</b>		<b>\$525,288.88</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$53,329.72</b>	<b>\$57,144.57</b>		<b>\$1,858,687.58</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2660 Safety and Security Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				39,539.12
<b>Total Personnel Services – Salaries</b>				<b>\$39,539.12</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				3,024.76
230 PSERS Retirement Contributions				11,237.21
260 Workers' Compensation				237.22
<b>Total Personnel Services – Employee Benefits</b>				<b>\$14,499.19</b>
<b>300 Purchased Professional and Technical Services</b>				
350 Security / Safety Services				76,363.38
<b>Total Purchased Professional and Technical Services</b>				<b>\$76,363.38</b>
<b>Total 2660 Safety and Security Services</b>				<b>\$130,401.69</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				10,000.00
<b>Total Personnel Services – Salaries</b>				<b>\$10,000.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				729.50
230 PSERS Retirement Contributions				3,343.05
260 Workers' Compensation				60.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$4,132.55</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				4,500.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$4,500.00</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				1,161,217.04
516 Student Transportation Services From the IU				2,490.09
<b>Total Other Purchased Services</b>				<b>\$1,163,707.13</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				6,832.12
<b>Total Property</b>				<b>\$6,832.12</b>
<b>Total 2700 Student Transportation Services</b>				<b>\$1,189,171.80</b>

General Fund (10)

2710 Supervision of Student Transportation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				10,000.00
<b>Total Personnel Services – Salaries</b>				<b>\$10,000.00</b>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				729.50
230 PSERS Retirement Contributions				3,343.05
260 Workers' Compensation				60.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$4,132.55</b>
<b>Total 2710 Supervision of Student Transportation Services</b>				<b>\$14,132.55</b>

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				10,000.00
<b>Total Personnel Services – Salaries</b>				<b>\$10,000.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				729.50
230 PSERS Retirement Contributions				3,343.05
260 Workers' Compensation				60.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$4,132.55</b>
<b>Total 2711 Supervision of Student Transportation Services – Head of Component</b>				<b>\$14,132.55</b>

General Fund (10)

2720 Vehicle Operation Services

300 Purchased Professional and Technical Services

340 Technical Services

Elementary

Secondary

Federal

Total

4,500.00

**Total Purchased Professional and Technical Services**

**\$4,500.00**

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

1,022,570.68

2,490.09

**Total Other Purchased Services**

**\$1,025,060.77**

700 Property

762 Capitalized Equipment - Replacement

6,832.12

**Total Property**

**\$6,832.12**

**Total 2720 Vehicle Operation Services**

**\$1,036,392.89**

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

138,646.36

**Total Other Purchased Services**

**\$138,646.36**

**Total 2750 Nonpublic Transportation**

**\$138,646.36**

General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				126,560.58
<b>Total Personnel Services – Salaries</b>				<b>\$126,560.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				358.13
220 Social Security Contributions				9,245.84
230 PSERS Retirement Contributions				40,612.35
260 Workers' Compensation				758.07
270 Group Insurance – Self-Insurance				37,758.81
292 Health Savings Accounts				3,780.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$92,513.20</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other				18,502.00
330 Other Professional Services				15,692.86
340 Technical Services				25,825.17
<b>Total Purchased Professional and Technical Services</b>				<b>\$60,020.03</b>
<b>400 Purchased Property Services</b>				
440 Rentals				44,983.88
<b>Total Purchased Property Services</b>				<b>\$44,983.88</b>
<b>500 Other Purchased Services</b>				
580 Travel				2,903.88
<b>Total Other Purchased Services</b>				<b>\$2,903.88</b>
<b>600 Supplies</b>				
610 General Supplies				26,511.99
<b>Total Supplies</b>				<b>\$26,511.99</b>
<b>Total 2800 Support Services – Central</b>				<b>\$353,493.56</b>



General Fund (10)

2810 Planning, Research, Development and Evaluation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				126,560.58
<b>Total Personnel Services – Salaries</b>				<b>\$126,560.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				358.13
220 Social Security Contributions				9,245.84
230 PSERS Retirement Contributions				40,612.35
260 Workers' Compensation				758.07
270 Group Insurance – Self-Insurance				37,758.81
292 Health Savings Accounts				3,780.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$92,513.20</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other				18,502.00
330 Other Professional Services				15,692.86
340 Technical Services				25,825.17
<b>Total Purchased Professional and Technical Services</b>				<b>\$60,020.03</b>
<b>400 Purchased Property Services</b>				
440 Rentals				44,983.88
<b>Total Purchased Property Services</b>				<b>\$44,983.88</b>
<b>600 Supplies</b>				
610 General Supplies				26,511.99
<b>Total Supplies</b>				<b>\$26,511.99</b>
<b>Total 2810 Planning, Research, Development and Evaluation Services</b>				<b>\$350,589.68</b>

General Fund (10)

2830 Staff Services

500 Other Purchased Services

580 Travel

Elementary

Secondary

Federal

Total

2,903.88

**Total Other Purchased Services**

**\$2,903.88**

**Total 2830 Staff Services**

**\$2,903.88**

General Fund (10)

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

500 Other Purchased Services

580 Travel

**Total Other Purchased Services**

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

Elementary

Secondary

Federal

Total

2,903.88

**\$2,903.88**

**\$2,903.88**

General Fund (10)

2900 Other Support Services

500 Other Purchased Services

595 IU Payments By Withholding

**Total Other Purchased Services**

**Total 2900 Other Support Services**

Elementary

Secondary

Federal

Total

12,028.31

**\$12,028.31**

**\$12,028.31**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

500 Other Purchased Services

595 IU Payments By Withholding

**Total Other Purchased Services**

**Total 2910 Support Services Not Listed Elsewhere In the 2000 Series**

Elementary

Secondary

Federal

Total

12,028.31

**\$12,028.31**

**\$12,028.31**

## General Fund (10)

## 3000 Operation of Non-Instructional Services

## 100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total

269,059.98

**Total Personnel Services – Salaries****\$269,059.98**

## 200 Personnel Services – Employee Benefits

220 Social Security Contributions

20,476.48

230 PSERS Retirement Contributions

55,767.13

250 Unemployment Compensation

146.08

260 Workers' Compensation

1,613.91

**Total Personnel Services – Employee Benefits****\$78,003.60**

## 300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

150.00

330 Other Professional Services

22,000.00

340 Technical Services

22,502.50

350 Security / Safety Services

6,590.90

**Total Purchased Professional and Technical Services****\$51,243.40**

## 400 Purchased Property Services

430 Repairs and Maintenance Services

8,786.43

**Total Purchased Property Services****\$8,786.43**

## 500 Other Purchased Services

510 Student Transportation Services

60,172.58

520 Insurance – General

10,200.00

580 Travel

2,226.22

591 Services Purchased Locally

3,400.00

**Total Other Purchased Services****\$75,998.80**

## 600 Supplies

610 General Supplies

100,084.85

**Total Supplies****\$100,084.85**

## 800 Other Objects

810 Dues and Fees

20,819.44

860 Grants To Municipal and Community Service Organizations

1,500.00

890 Miscellaneous Expenditures

500.00

**Total Other Objects****\$22,819.44****Total 3000 Operation of Non-Instructional Services****\$605,996.50**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				267,909.98
<b>Total Personnel Services – Salaries</b>				<b>\$267,909.98</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				20,388.50
230 PSERS Retirement Contributions				55,767.13
250 Unemployment Compensation				146.08
260 Workers' Compensation				1,607.01
<b>Total Personnel Services – Employee Benefits</b>				<b>\$77,908.72</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other				150.00
330 Other Professional Services				22,000.00
340 Technical Services				22,502.50
350 Security / Safety Services				6,583.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$51,235.50</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				8,786.43
<b>Total Purchased Property Services</b>				<b>\$8,786.43</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services				60,172.58
520 Insurance – General				10,200.00
580 Travel				2,226.22
591 Services Purchased Locally				3,400.00
<b>Total Other Purchased Services</b>				<b>\$75,998.80</b>
<b>600 Supplies</b>				
610 General Supplies				99,344.41
<b>Total Supplies</b>				<b>\$99,344.41</b>
<b>800 Other Objects</b>				
810 Dues and Fees				20,819.44
<b>Total Other Objects</b>				<b>\$20,819.44</b>
<b>Total 3200 Student Activities</b>				<b>\$602,003.28</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3300 Community Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				1,150.00
<b>Total Personnel Services – Salaries</b>				<b>\$1,150.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				87.98
260 Workers' Compensation				6.90
<b>Total Personnel Services – Employee Benefits</b>				<b>\$94.88</b>
<b>300 Purchased Professional and Technical Services</b>				
350 Security / Safety Services				7.90
<b>Total Purchased Professional and Technical Services</b>				<b>\$7.90</b>
<b>600 Supplies</b>				
610 General Supplies			740.44	740.44
<b>Total Supplies</b>			<b>\$740.44</b>	<b>\$740.44</b>
<b>800 Other Objects</b>				
860 Grants To Municipal and Community Service Organizations				1,500.00
<b>Total Other Objects</b>				<b>\$1,500.00</b>
<b>Total 3300 Community Services</b>			<b>\$740.44</b>	<b>\$3,493.22</b>



General Fund (10)

3400 Scholarships and Awards

800 Other Objects

890 Miscellaneous Expenditures

**Total Other Objects**

**Total 3400 Scholarships and Awards**

Elementary

Secondary

Federal

Total

500.00

**\$500.00**

**\$500.00**

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

400 Purchased Property Services

450 Construction Services

Total

59,147.19

**Total Purchased Property Services**

**\$59,147.19**

600 Supplies

610 General Supplies

21,327.77

**Total Supplies**

**\$21,327.77**

700 Property

762 Capitalized Equipment - Replacement

69,264.13

**Total Property**

**\$69,264.13**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$149,739.09**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services				59,147.19
<b>Total Purchased Property Services</b>				<b>\$59,147.19</b>
600 <u>Supplies</u>				
610 General Supplies				21,327.77
<b>Total Supplies</b>				<b>\$21,327.77</b>
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				69,264.13
<b>Total Property</b>				<b>\$69,264.13</b>
<b>Total 4600 Existing Building Improvement Services</b>				<b>\$149,739.09</b>

General Fund (10)

5000 Other Expenditures and Financing Uses

800 Other Objects

830 Interest

330,711.89

**Total Other Objects**

**\$330,711.89**

900 Other Uses of Funds

910 Redemption of Principal

940,103.36

939 Other Fund Transfers

756,145.36

**Total Other Uses of Funds**

**\$1,696,248.72**

**Total 5000 Other Expenditures and Financing Uses**

**\$2,026,960.61**

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				330,711.89
<b>Total Other Objects</b>				<b>\$330,711.89</b>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				940,103.36
<b>Total Other Uses of Funds</b>				<b>\$940,103.36</b>
<b>Total 5100 Debt Service / Other Expenditures and Financing Uses</b>				<b>\$1,270,815.25</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest				330,711.89
<b>Total Other Objects</b>				<b>\$330,711.89</b>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				940,103.36
<b>Total Other Uses of Funds</b>				<b>\$940,103.36</b>
<b>Total 5110 Debt Service</b>				<b>\$1,270,815.25</b>

General Fund (10)

5200 Interfund Transfers – Out

900 Other Uses of Funds

939 Other Fund Transfers

**Total Other Uses of Funds**

**Total 5200 Interfund Transfers – Out**

Elementary

Secondary

Federal

Total

756,145.36

**\$756,145.36**

**\$756,145.36**

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

750,000.00

**Total Other Uses of Funds**

**\$750,000.00**

**Total 5230 Capital Projects Fund Transfers**

**\$750,000.00**



General Fund (10)

5250 Enterprise Fund Transfers

900 Other Uses of Funds

939 Other Fund Transfers

**Total Other Uses of Funds**

**Total 5250 Enterprise Fund Transfers**

Elementary

Secondary

Federal

Total

6,145.36

**\$6,145.36**

**\$6,145.36**

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

1,959,630.41

**Total Purchased Property Services**

**\$1,959,630.41**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$1,959,630.41**

Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional

400 Purchased Property Services

450 Construction Services

**Total Purchased Property Services**

**Total 4100 Site Acquisition Services – Original and Additional**

Elementary

Secondary

Federal

Total

804,430.01

**\$804,430.01**

**\$804,430.01**

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

400 Purchased Property Services

450 Construction Services

**Total Purchased Property Services**

**Total 4600 Existing Building Improvement Services**

Elementary

Secondary

Federal

Total

1,155,200.40

**\$1,155,200.40**

**\$1,155,200.40**

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690,</u> <u>1850)(31)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	10,283,656.21				
1200 Special Programs - Elementary / Secondary	3,440,099.47				
1300 Vocational Education	455,926.25				
1400 Other Instructional Programs - Elementary / Secondary	2,405.34				
1500 Nonpublic School Programs	3,376.33				
1800 Pre-Kindergarten	2,000.00				
<b>Total Instruction</b>	<b>\$14,187,463.60</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	882,934.11				
2200 Support Services - Instructional Staff	377,739.89				
2300 Support Services - Administration	1,307,630.64				
2400 Support Services - Pupil Health	167,283.17				
2500 Support Services - Business	378,789.79				
2600 Operation and Maintenance of Plant Services	2,119,781.23				
2700 Student Transportation Services	1,189,171.80				
2800 Support Services - Central	353,493.56				
2900 Other Support Services	12,028.31				
<b>Total Support Services</b>	<b>\$6,788,852.50</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	602,003.28				
3300 Community Services	3,493.22				
3400 Scholarships and Awards	500.00				
<b>Total Operation of Non-Instructional Services</b>	<b>\$605,996.50</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4100 Site Acquisition Services - Original and Additional					
4600 Existing Building Improvement Services	149,739.09				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$149,739.09</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	1,270,815.25				
5200 Interfund Transfers - Out	756,145.36				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,026,960.61</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$23,759,012.30</b>				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					10,283,656.21
1200 Special Programs - Elementary / Secondary					3,440,099.47
1300 Vocational Education					455,926.25
1400 Other Instructional Programs - Elementary / Secondary					2,405.34
1500 Nonpublic School Programs					3,376.33
1800 Pre-Kindergarten					2,000.00
<b>Total Instruction</b>					<b>\$14,187,463.60</b>
<b>2000 Support Services</b>					
2100 Support Services - Students					882,934.11
2200 Support Services - Instructional Staff					377,739.89
2300 Support Services - Administration					1,307,630.64
2400 Support Services - Pupil Health					167,283.17
2500 Support Services - Business					378,789.79
2600 Operation and Maintenance of Plant Services					2,119,781.23
2700 Student Transportation Services					1,189,171.80
2800 Support Services - Central					353,493.56
2900 Other Support Services					12,028.31
<b>Total Support Services</b>					<b>\$6,788,852.50</b>
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					602,003.28
3300 Community Services					3,493.22
3400 Scholarships and Awards					500.00
<b>Total Operation of Non-Instructional Services</b>					<b>\$605,996.50</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4100 Site Acquisition Services - Original and Additional		804,430.01			804,430.01
4600 Existing Building Improvement Services		1,155,200.40			1,304,939.49
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$1,959,630.41</b>			<b>\$2,109,369.50</b>
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses					1,270,815.25
5200 Interfund Transfers - Out					756,145.36
<b>Total Other Expenditures and Financing Uses</b>					<b>\$2,026,960.61</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$1,959,630.41</b>			<b>\$25,718,642.71</b>

**PSERS Salary Data (Salary Data should relate to the General Fund only)**

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	9,399,237.97
Total Federally Funded salaries subject to PSERS withholding	408,058.57
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	327,459.00
Expenditures Funded with Carry over Title I Funds	
<b>Total Title I Expenditure Data</b>	<hr/> <b>\$327,459.00</b> <hr/>

**Benefits for Staff Relative to Collective  
Bargaining Agreements**

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance		318.72	318.72
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,777,293.06	319,700.60	2,096,993.66
	272 Self-Insurance Dental Benefits	74,781.30	10,435.64	85,216.94
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$1,852,074.36</b>	<b>\$330,454.96</b>	<b>\$2,182,529.32</b>
	<b>50 Enterprise Fund</b>	211 Medical Insurance		
212 Dental Insurance				
215 Eye Care Insurance				
216 Prescription Insurance				
271 Self-Insurance Medical Benefits		40,085.59	8,146.91	48,232.50
272 Self-Insurance Dental Benefits				
275 Self-Insurance Eye Care Benefits				
276 Self-Insurance Prescription Benefits				
<b>FUND TOTAL</b>		<b>\$40,085.59</b>	<b>\$8,146.91</b>	<b>\$48,232.50</b>
<b>60 Internal Service Fund</b>		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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$1,892,159.95</b>	<b>\$338,601.87</b>	<b>\$2,230,761.82</b>



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	95,782.52	416,423.48	512,206.00	117,697.70	409,621.75	527,319.45
2140 Psychological Services	170,295.80		170,295.80	183,061.35		183,061.35
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	44,212.28		44,212.28	54,280.00		54,280.00
2260 Instruction and Curriculum Development Services	158,027.62		158,027.62	137,153.44		137,153.44
2350 Legal and Accounting Services	8,231.76	23,500.71	31,732.47	17,863.58	24,008.62	41,872.20
2420 Medical Services						
2440 Nursing Services	30,689.30	130,768.12	161,457.42	36,586.55	127,331.70	163,918.25
2700 Student Transportation Services	405,081.15	621,842.57	1,026,923.72	533,044.17	656,127.63	1,189,171.80
<b>Total</b>	<b>\$912,320.43</b>	<b>\$1,192,534.88</b>	<b>\$2,104,855.31</b>	<b>\$1,079,686.79</b>	<b>\$1,217,089.70</b>	<b>\$2,296,776.49</b>

(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	105,103.00	11,815,000.00			5,067,096.00	125,879.00	33,634,000.00	50,747,078.00
2. Additional Debt Incurred During Year					115,771.00	5,317.00		121,088.00
3. Retirements and Repayments	105,103.00	835,000.00					271,000.00	1,211,103.00
4. Debt at End of Fiscal Year		10,980,000.00			5,182,867.00	131,196.00	33,363,000.00	49,657,063.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		10,980,000.00			5,182,867.00	131,196.00	33,363,000.00	49,657,063.00
7. Current Portion P&I - Due within 1 year		730,460.00				32,799.00		763,259.00
8. Interest Paid during current fiscal year	4,049.00	324,663.00						328,712.00

(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							982,841.00	982,841.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							26,966.00	26,966.00
4. Debt at End of Fiscal Year							955,875.00	955,875.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							955,875.00	955,875.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10 General Fund	940,103.36		330,711.89	1,270,815.25	
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					
<b>Total Debt Payments - Governmental Funds</b>		<b>\$940,103.36</b>		<b>\$330,711.89</b>	<b>\$1,270,815.25</b>	

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				
<b>Total Debt Payments - Proprietary Funds</b>					

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			
Other Short Term Debt		105,103.00		105,103.00		4,049.00	
General Obligation Bonds/Notes – CIB	08/2017	9,960,000.00		65,000.00	9,895,000.00	351,010.00	286,725.00
General Obligation Bonds/Notes – CIB	02/2014	1,090,000.00		5,000.00	1,085,000.00	379,450.00	24,550.00
General Obligation Bonds/Notes – CIB	07/2008	765,000.00		765,000.00			13,388.00
Compensated Absences		125,879.00	5,317.00		131,196.00	32,799.00	
Other Post-Employment Benefits (OPEB)		5,067,096.00	115,771.00		5,182,867.00		
Net Pension Liability		33,634,000.00		271,000.00	33,363,000.00		
<b>Totals for Debt Entered:</b>		<b>\$50,747,078.00</b>	<b>\$121,088.00</b>	<b>\$1,211,103.00</b>	<b>\$49,657,063.00</b>	<b>\$763,259.00</b>	<b>\$328,712.00</b>

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			
Net Pension Liability		982,841.00		26,966.00	955,875.00		
<b>Totals for Debt Entered:</b>		<b>\$982,841.00</b>		<b>\$26,966.00</b>	<b>\$955,875.00</b>		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,164,393.14
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

<b>Section 1 Total</b>	<b>\$2,164,393.14</b>
------------------------	-----------------------

**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	375.00	472,719.14	473,094.14
6 Brick and Mortar Charter Schools	306,487.83	188,889.82	495,377.65
7 Cyber Charter Schools	393,573.50	213,139.05	606,712.55
8 Career and Technology Centers	340,013.00	115,913.25	455,926.25
9 Approved Private Schools		133,282.55	133,282.55
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
<b>Section 2 Total</b>	<b>\$1,040,449.33</b>	<b>\$1,123,943.81</b>	<b>\$2,164,393.14</b>

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

257,175.37

**Total Personnel Services – Salaries**

**\$257,175.37**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

490.44

220 Social Security Contributions

20,178.13

230 PSERS Retirement Contributions

87,740.47

260 Workers' Compensation

1,554.30

270 Group Insurance – Self-Insurance

49,909.35

292 Health Savings Accounts

4,346.00

**Total Personnel Services – Employee Benefits**

**\$164,218.69**

500 Other Purchased Services

570 Food Service Management

8,319.48

580 Travel

1,022.52

**Total Other Purchased Services**

**\$9,342.00**

600 Supplies

610 General Supplies

26,506.16

630 Food

325,291.53

**Total Supplies**

**\$351,797.69**

700 Property

740 Depreciation

35,797.00

**Total Property**

**\$35,797.00**

800 Other Objects

810 Dues and Fees

257.00

**Total Other Objects**

**\$257.00**

**Total 3000 Operation of Non-Instructional Services**

**\$818,587.75**

## Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3100 Food Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				257,175.37
<b>Total Personnel Services – Salaries</b>				<b>\$257,175.37</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				490.44
220 Social Security Contributions				20,178.13
230 PSERS Retirement Contributions				87,740.47
260 Workers' Compensation				1,554.30
270 Group Insurance – Self-Insurance				49,909.35
292 Health Savings Accounts				4,346.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$164,218.69</b>
<b>500 Other Purchased Services</b>				
570 Food Service Management				8,319.48
580 Travel				1,022.52
<b>Total Other Purchased Services</b>				<b>\$9,342.00</b>
<b>600 Supplies</b>				
610 General Supplies				26,506.16
630 Food				325,291.53
<b>Total Supplies</b>				<b>\$351,797.69</b>
<b>700 Property</b>				
740 Depreciation				35,797.00
<b>Total Property</b>				<b>\$35,797.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				257.00
<b>Total Other Objects</b>				<b>\$257.00</b>
<b>Total 3100 Food Services</b>				<b>\$818,587.75</b>

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	818,587.75				818,587.75
<b>Total Operation of Non-Instructional Services</b>	<b>\$818,587.75</b>				<b>\$818,587.75</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$818,587.75</b>				<b>\$818,587.75</b>



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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Freedom Area El Sch	8357	511,364.03	101,823.71	3,920,205.74	649,424.46	340,037.22	25,527.99	5,548,383.15	
	Freedom Area MS	8356	2,002,929.87	161,291.53	3,502,363.01	622,917.34	93,216.70	13,298.25	6,396,016.70	
	Freedom Area SHS	6563	1,616,605.71	550,305.62	3,491,717.54	621,023.96	23,146.63	13,258.03	6,316,057.49	
<b>Total</b>			<b>4,130,899.61</b>	<b>813,420.86</b>	<b>10,914,286.29</b>	<b>1,893,365.76</b>	<b>456,400.55</b>	<b>52,084.27</b>	<b>18,260,457.34</b>	