

LEA Name : Berlin Brothersvalley SD
Address : 1025 Main St
Berlin , PA 15530

County : Somerset
AUN Number : 108561003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2023

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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



Chief School Administrator Signature

11/01/2023
Date



Board Secretary Signature

11/01/2023
Date

Lori Gindlesperger

Contact Person

lgindlesperger@bbsd.com

Contact Person E-mail Address

(814)267-4621

Ext :

Contact Person Telephone Number

(814)267-6060

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2023**
(Pursuant to PA School Code Section 218(b))

LEA Name : Berlin Brothersvalley SD
AUN Number : 108561003
County : Somerset

Audit Certification Due: 12/31/2023

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

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Lori Gindlesperger

Contact Person

lgindlesperger@bbsd.com

Contact Person E-mail Address

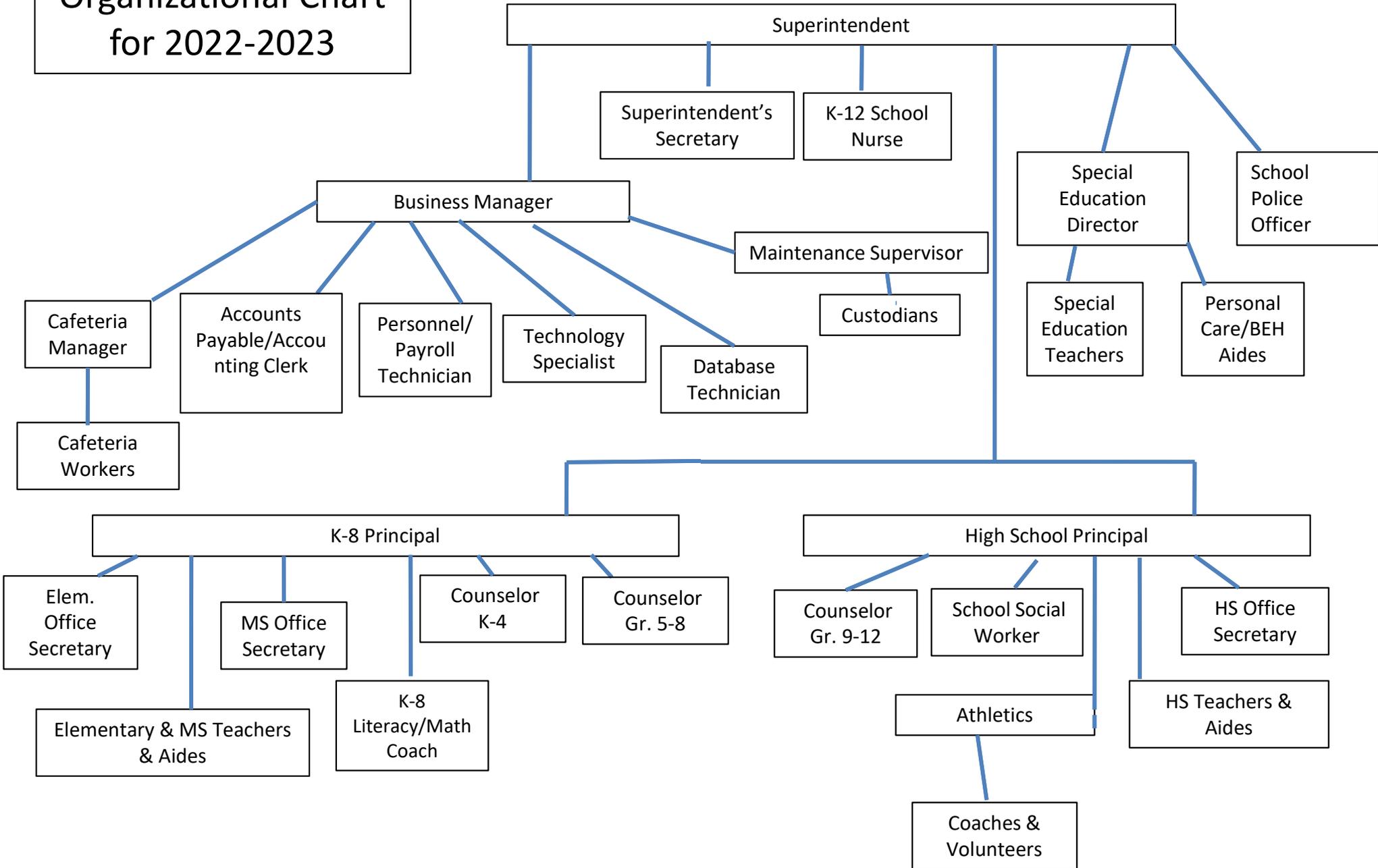
(814)267-4621 Ext :

Contact Person Telephone Number

(814)267-6060

Contact Person Fax Number

Organizational Chart for 2022-2023





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	December 3, 2020
Last Revised	February 10, 2022

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

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

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

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

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

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

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

Guidelines

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

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$5000.

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

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

1. Library books.
2. Classroom texts.

3. Computer equipment.

4. Classroom furniture.

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

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

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

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	3,753,516				
0110 Investments					
0120 Taxes Receivable	740,756				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	534,178				
0143 Federal Revenue Receivable	292,267				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	10,000				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$5,330,717				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$5,330,717				

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

0100	Cash and Cash Equivalents	53,040	1,000
0110	Investments		
0120	Taxes Receivable		
0130	Due From Other Funds		
0141	Due From Other Governments		
0142	State Revenue Receivable		
0143	Federal Revenue Receivable		
0145	Other Intergovernmental Revenue Receivable		
0146	Due from Primary Government		
0147	Due from Component Unit		
0150	Other Receivables		
0170	Inventories		
0180	Prepaid Expenses (Expenditures)		
0190	Other Current Assets		
Total Assets		\$53,040	\$1,000
0910	Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$53,040	\$1,000

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Assets And Deferred Outflows Of Resources	
Assets	
0100 Cash and Cash Equivalents	3,807,556
0110 Investments	
0120 Taxes Receivable	740,756
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	534,178
0143 Federal Revenue Receivable	292,267
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	
0170 Inventories	10,000
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$5,384,757
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$5,384,757

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	221,236				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,383,797				
0462 Payroll Deductions and Withholding	198,903				
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$1,803,936				
0950 Deferred Inflows of Resources	553,576				
Fund Balances					
0810 Nonspendable Fund Balance	10,000				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	48,015				
0850 Unassigned Fund Balance	2,915,190				
Total Fund Balances	\$2,973,205				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$5,330,717				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		53,040	1,000		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances					
		\$53,040	\$1,000		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					
		\$53,040	\$1,000		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	221,236
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,383,797
0462 Payroll Deductions and Withholding	198,903
0480 Unearned Revenues	
0490 Other Current Liabilities	

Total Liabilities \$1,803,936

0950 Deferred Inflows of Resources	553,576
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Fund Balances

0810 Nonspendable Fund Balance	10,000
0820 Restricted Fund Balance	54,040
0830 Committed Fund Balance	
0840 Assigned Fund Balance	48,015
0850 Unassigned Fund Balance	2,915,190

Total Fund Balances \$3,027,245

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$5,384,757

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	4,145,078				
7000 Revenue from State Sources	8,745,964				
8000 Revenue from Federal Sources	1,245,905				
Total Revenues	\$14,136,947				
Expenditures					
1000 Instruction	8,406,424				
2000 Support Services	4,054,329				
3000 Operation of Non-Instructional Services	483,972				
4000 Facilities Acquisition, Construction and Improvement Services	244,457				
5110 Debt Service	1,221,219				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	17,765				
Total Expenditures	\$14,428,166				
Excess (Deficiency) Of Revenues Over Expenditures	(\$291,219)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	74,343				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$74,343				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources			1,847		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$1,847		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures					
Excess (Deficiency) Of Revenues Over Expenditures			\$1,847		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	4,146,925
7000 Revenue from State Sources	8,745,964
8000 Revenue from Federal Sources	1,245,905
Total Revenues	\$14,138,794
Expenditures	
1000 Instruction	8,406,424
2000 Support Services	4,054,329
3000 Operation of Non-Instructional Services	483,972
4000 Facilities Acquisition, Construction and Improvement Services	244,457
5110 Debt Service	1,221,219
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	17,765
Total Expenditures	\$14,428,166
Excess (Deficiency) Of Revenues Over Expenditures	(\$289,372)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	74,343
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$74,343

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$216,876)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	3,190,081				
Fund Balance - End Of Year	\$2,973,205				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances					
		\$1,847			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		51,193	1,000		
Fund Balance - End Of Year					
		\$53,040	\$1,000		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	(\$215,029)
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	3,242,274
Fund Balance - End Of Year	\$3,027,245

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	295,376			295,376	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	6,519			6,519	
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	10,595			10,595	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$312,490			\$312,490	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	47,697			47,697	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$47,697			\$47,697	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$360,187			\$360,187	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	3,608			3,608	
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	33,345			33,345	
0490 Other Current Liabilities					
Total Current Liabilities	\$36,953			\$36,953	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$36,953			\$36,953	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	47,697			47,697	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	275,537			275,537	
Total Net Position	\$323,234			\$323,234	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$360,187			\$360,187	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	137,385			137,385	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$137,385			\$137,385	
Operating Expenses					
100 Personnel Services – Salaries	129,326			129,326	
200 Personnel Services – Employee Benefits	95,542			95,542	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	22,513			22,513	
500 Other Purchased Services	265			265	
600 Supplies	209,719			209,719	
740 Depreciation	1,545			1,545	
770 Amortization Expense					
810 Dues and Fees	165			165	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$459,075			\$459,075	
Operating Income (Loss)	(\$321,690)			(\$321,690)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	11,010			11,010	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	64,549			64,549	
8000 Revenue from Federal Sources	268,148			268,148	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$343,707			\$343,707	
Income (Loss) Before Contributions And Transfers	\$22,017			\$22,017	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$22,017			\$22,017	
0002 Net Position - Beginning of Fiscal Year	301,217			301,217	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$323,234			\$323,234	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	136,297			136,297	
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	224,868			224,868	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	227,355			227,355	
0018 Cash Payments For Other Operating Expenses	165			165	
Net Cash Provided By (Used For) Operating Activities	(\$316,091)			(\$316,091)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	64,347			64,347	
0023 Receipts From Federal Sources -8000	266,899			266,899	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$331,246			\$331,246	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(47,838)			(47,838)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$47,838)			(\$47,838)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	11,010			11,010	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 108561003 Berlin Brothersvalley SD

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$11,010	\$11,010
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(21,673)			(21,673)	
0004 Cash and Cash Equivalents Beginning of Year	317,049			317,049	
Cash and Cash Equivalents at Year End	\$295,376			\$295,376	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(321,690)			(321,690)	
Adjustments					
0051 Depreciation and Net Amortization	1,545			1,545	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	1,534			1,534	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	3,608			3,608	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,088)			(1,088)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$5,599			\$5,599	
Cash Provided By (Used for) Total	(\$316,091)			(\$316,091)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					97,006
0110 Investments					
0130 Due From Other Funds					
0140 Due from Other Governments, Primary Government and Component Units					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)					

Total Assets					\$97,006
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources					\$97,006
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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			97,006
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets			\$97,006
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$97,006

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 97,006
- 0799 Unrestricted Net Position

Total Net Position

\$97,006

Total Liabilities, Deferred Inflows Of Resources And Net Position

\$97,006

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			97,006
0799 Unrestricted Net Position			
Total Net Position			\$97,006
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$97,006

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings				125		
0092 Other Additions				127,494		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				128,247		
Change In Net Position				(\$628)		
0006 Net Position – Beginning of Fiscal Year				97,634		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$97,006		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	125
0092 Other Additions	127,494
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	128,247
Change in Net Position	(\$628)
0006 Net Position – Beginning of Fiscal Year	97,634
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$97,006

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	2,807,313.96			2,807,313.96
6112 Interim Real Estate Taxes	10,452.66			10,452.66
6113 Public Utility Realty Taxes	3,379.99			3,379.99
6114 Payments in Lieu of Current Taxes - State / Local	7,665.60			7,665.60
6120 Current Per Capita Taxes, Section 679	13,147.00			13,147.00
6141 Current Act 511 Per Capita Taxes	13,147.20			13,147.20
6142 Current Act 511 Occupation Taxes - Flat Rate	18,374.80			18,374.80
6151 Current Act 511 Earned Income Taxes	641,386.02	117,566.18	118,536.31	642,356.15
6153 Current Act 511 Real Estate Transfer Taxes	64,102.99	3,630.90	4,508.13	64,980.22
6411 Delinquent Real Estate Taxes	165,977.09	65,982.32	62,323.93	162,318.70
6420 Delinquent Per Capita Taxes, Section 679	1,490.50			1,490.50
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,061.50			4,061.50
6500 Earnings on Investments	144,059.93			
6700 Revenues from LEA Activities	38,571.45			
6832 Federal IDEA Revenue Received as Pass Through	153,239.78			
6920 Contributions and Donations from Private Sources	35,609.63			
6941 Regular Day School Tuition	1,800.00			
6991 Refunds of a Prior Year Expenditure	20,196.08			
6999 Other Revenues Not Specified Above	1,102.23			
TOTAL Revenue from Local Sources	\$4,145,078.41	\$187,179.40	\$185,368.37	\$3,748,688.28

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	5,488,729.90		
7112 Basic Education Funding-Social Security	239,337.59		
7220 Vocational Education	30,110.34		
7240 Driver Education - Student	1,295.00		
7271 Special Education funds for School-Aged Pupils	601,141.74		
7311 Pupil Transportation Subsidy	383,357.79		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,695.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	314,956.81		
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,911.22		
7340 State Property Tax Reduction Allocation	270,076.35		
7361 School Safety and Security Grants	95,186.71		
7505 Ready to Learn Block Grant	151,047.00		
7509 Supplemental Equipment Grants	5,372.30		
7820 State Share of Retirement Contributions	1,149,746.06		
TOTAL Revenue from State Sources	\$8,745,963.81		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	195,091.77			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,763.00			
8517 Title IV - 21st Century Schools	15,612.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	471,738.26			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	498,188.31			
8751 ARP ESSER Learning Loss	14,864.75			
8752 ARP ESSER Summer Programs	16,336.00			
8753 ARP ESSER Afterschool Programs	7,808.66			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,502.66			
TOTAL Revenue from Federal Sources	\$1,245,905.41			

**Revenue Reported
In Current Year**

Other Financing Sources

9220 Leases and Other Right-to-Use Arrangements	74,343.16			
TOTAL Other Financing Sources	\$74,343.16			
TOTAL FROM ALL SOURCES	\$14,211,290.79	\$187,179.40	\$185,368.37	\$3,748,688.28

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	2,807,313.96					
6112 Interim Real Estate Taxes	10,452.66					
6113 Public Utility Realty Taxes	3,379.99					
6114 Payments in Lieu of Current Taxes - State / Local	7,665.60					
6120 Current Per Capita Taxes, Section 679	13,147.00					
6141 Current Act 511 Per Capita Taxes	13,147.20					
6142 Current Act 511 Occupation Taxes - Flat Rate	18,374.80					
6151 Current Act 511 Earned Income Taxes	641,386.02					
6153 Current Act 511 Real Estate Transfer Taxes	64,102.99					
6411 Delinquent Real Estate Taxes	165,977.09					
6420 Delinquent Per Capita Taxes, Section 679	1,490.50					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,061.50					
6500 Earnings on Investments	144,059.93					
6700 Revenues from LEA Activities	38,571.45					
6832 Federal IDEA Revenue Received as Pass Through	153,239.78					
6920 Contributions and Donations from Private Sources	35,609.63					
6941 Regular Day School Tuition	1,800.00					
6991 Refunds of a Prior Year Expenditure	20,196.08					
6999 Other Revenues Not Specified Above	1,102.23					
6000 Total Revenue from Local Sources	\$4,145,078.41					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	5,488,729.90					
7112 Basic Education Funding-Social Security	239,337.59					
7220 Vocational Education	30,110.34					
7240 Driver Education - Student	1,295.00					
7271 Special Education funds for School-Aged Pupils	601,141.74					
7311 Pupil Transportation Subsidy	383,357.79					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,695.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	314,956.81					
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,911.22					
7340 State Property Tax Reduction Allocation	270,076.35					
7361 School Safety and Security Grants	95,186.71					
7505 Ready to Learn Block Grant	151,047.00					
7509 Supplemental Equipment Grants	5,372.30					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					2,807,313.96
6112 Interim Real Estate Taxes					10,452.66
6113 Public Utility Realty Taxes					3,379.99
6114 Payments in Lieu of Current Taxes - State / Local					7,665.60
6120 Current Per Capita Taxes, Section 679					13,147.00
6141 Current Act 511 Per Capita Taxes					13,147.20
6142 Current Act 511 Occupation Taxes - Flat Rate					18,374.80
6151 Current Act 511 Earned Income Taxes					641,386.02
6153 Current Act 511 Real Estate Transfer Taxes					64,102.99
6411 Delinquent Real Estate Taxes					165,977.09
6420 Delinquent Per Capita Taxes, Section 679					1,490.50
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					4,061.50
6500 Earnings on Investments	1,847.37				145,907.30
6700 Revenues from LEA Activities					38,571.45
6832 Federal IDEA Revenue Received as Pass Through					153,239.78
6920 Contributions and Donations from Private Sources					35,609.63
6941 Regular Day School Tuition					1,800.00
6991 Refunds of a Prior Year Expenditure					20,196.08
6999 Other Revenues Not Specified Above					1,102.23
6000 Total Revenue from Local Sources	\$1,847.37				\$4,146,925.78
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					5,488,729.90
7112 Basic Education Funding-Social Security					239,337.59
7220 Vocational Education					30,110.34
7240 Driver Education - Student					1,295.00
7271 Special Education funds for School-Aged Pupils					601,141.74
7311 Pupil Transportation Subsidy					383,357.79
7312 Nonpublic and Charter School Pupil Transportation Subsidy					2,695.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					314,956.81
7330 Health Services (Medical, Dental, Nurse, Act 25)					12,911.22
7340 State Property Tax Reduction Allocation					270,076.35
7361 School Safety and Security Grants					95,186.71
7505 Ready to Learn Block Grant					151,047.00
7509 Supplemental Equipment Grants					5,372.30

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	1,149,746.06					
7000 Total Revenue from State Sources	\$8,745,963.81					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	195,091.77					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,763.00					
8517 Title IV - 21st Century Schools	15,612.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	471,738.26					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	498,188.31					
8751 ARP ESSER Learning Loss	14,864.75					
8752 ARP ESSER Summer Programs	16,336.00					
8753 ARP ESSER Afterschool Programs	7,808.66					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,502.66					
8000 Total Revenue from Federal Sources	\$1,245,905.41					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	74,343.16					
9000 Total Other Financing Sources	\$74,343.16					
Total From All Sources	\$14,211,290.79					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					1,149,746.06
7000 Total Revenue from State Sources					\$8,745,963.81
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					195,091.77
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					24,763.00
8517 Title IV - 21st Century Schools					15,612.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					471,738.26
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					498,188.31
8751 ARP ESSER Learning Loss					14,864.75
8752 ARP ESSER Summer Programs					16,336.00
8753 ARP ESSER Afterschool Programs					7,808.66
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					1,502.66
8000 Total Revenue from Federal Sources					\$1,245,905.41
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					74,343.16
9000 Total Other Financing Sources					\$74,343.16
Total From All Sources	\$1,847.37				\$14,213,138.16

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	4,145,078.41					
Revenue from State Sources	8,745,963.81					
Revenue from Federal Sources	1,245,905.41					
Other Financing Sources	74,343.16					
Total From All Sources	\$14,211,290.79					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	1,847.37				4,146,925.78
Revenue from State Sources					8,745,963.81
Revenue from Federal Sources					1,245,905.41
Other Financing Sources					74,343.16
Total From All Sources	\$1,847.37				\$14,213,138.16

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General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,983,511.06
Total Personnel Services – Salaries	\$3,983,511.06
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,083,834.79
220 Social Security Contributions	299,239.48
230 PSERS Retirement Contributions	1,393,059.84
250 Unemployment Compensation	8,669.01
260 Workers’ Compensation	23,906.50
Total Personnel Services – Employee Benefits	\$2,808,709.62
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	59,864.90
323 Professional Educational Services – Other Educational Agencies	58,143.32
329 Professional Educational Services – Other	68,491.92
390 Other Purchased Professional and Technical Services	3,280.27
Total Purchased Professional and Technical Services	\$189,780.41
400 Purchased Property Services	
430 Repairs and Maintenance Services	1,174.84
Total Purchased Property Services	\$1,174.84
500 Other Purchased Services	
510 Student Transportation Services	19,846.30
530 Communications	4,906.59
561 Tuition To Other School Districts Within the State	6,201.58
562 Tuition To Pennsylvania Charter Schools	204,208.11
564 Tuition To Career and Technology Centers	516,268.83
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	70,779.92
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	31,947.90
569 Tuition – Other	12,023.00
580 Travel	113.84
Total Other Purchased Services	\$866,296.07
600 Supplies	
610 General Supplies	296,010.75
620 Energy	643.19
630 Food	527.92
640 Books and Periodicals	29,527.22
650 Supplies & Fees – Technology Related	153,763.71
Total Supplies	\$480,472.79
700 Property	
736 Technology Equipment Lease	67,073.36
752 Capital Equipment – Original and Additional	5,144.45
Total Property	\$72,217.81

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General Fund (10)		
1000 Instruction		<u>Total</u>
800 <u>Other Objects</u>		
810 Dues and Fees		4,261.08
Total Other Objects		\$4,261.08
Total 1000 Instruction		\$8,406,423.68

General Fund (10)

1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,365,148.26	1,412,806.34	166,233.44	2,944,188.04
Total Personnel Services – Salaries	\$1,365,148.26	\$1,412,806.34	\$166,233.44	\$2,944,188.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	432,269.26	380,348.70	23,954.76	836,572.72
220 Social Security Contributions	103,393.85	106,644.45	12,717.05	222,755.35
230 PSERS Retirement Contributions	502,605.45	511,977.59	29,306.75	1,043,889.79
250 Unemployment Compensation	3,412.30	3,178.80		6,591.10
260 Workers' Compensation	9,507.37	9,931.65		19,439.02
Total Personnel Services – Employee Benefits	\$1,051,188.23	\$1,012,081.19	\$65,978.56	\$2,129,247.98
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	3,600.00	34,426.65		38,026.65
390 Other Purchased Professional and Technical Services	25.50			25.50
Total Purchased Professional and Technical Services	\$3,625.50	\$34,426.65		\$38,052.15
500 Other Purchased Services				
510 Student Transportation Services	6,242.22	7,711.58		13,953.80
530 Communications	2,497.47	1,486.38		3,983.85
561 Tuition To Other School Districts Within the State	246.16	246.15		492.31
562 Tuition To Pennsylvania Charter Schools	38,225.10	38,225.09		76,450.19
569 Tuition – Other	636.50	636.50		1,273.00
Total Other Purchased Services	\$47,847.45	\$48,305.70		\$96,153.15
600 Supplies				
610 General Supplies	32,331.51	17,431.95	230,037.15	279,800.61
640 Books and Periodicals	16,091.84	7,929.15	800.85	24,821.84
650 Supplies & Fees – Technology Related	4,873.69	5,327.94	141,928.48	152,130.11
Total Supplies	\$53,297.04	\$30,689.04	\$372,766.48	\$456,752.56
700 Property				
736 Technology Equipment Lease	33,536.68	33,536.68		67,073.36
Total Property	\$33,536.68	\$33,536.68		\$67,073.36
800 Other Objects				
810 Dues and Fees	462.50	2,352.50		2,815.00
Total Other Objects	\$462.50	\$2,352.50		\$2,815.00
Total 1100 Regular Programs – Elementary / Secondary	\$2,555,105.66	\$2,574,198.10	\$604,978.48	\$5,734,282.24

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,365,148.26	1,412,806.34		2,777,954.60
Total Personnel Services – Salaries	\$1,365,148.26	\$1,412,806.34		\$2,777,954.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	432,269.26	380,348.70		812,617.96
220 Social Security Contributions	103,393.85	106,644.45		210,038.30
230 PSERS Retirement Contributions	502,605.45	511,977.59		1,014,583.04
250 Unemployment Compensation	3,412.30	3,178.80		6,591.10
260 Workers' Compensation	9,507.37	9,931.65		19,439.02
Total Personnel Services – Employee Benefits	\$1,051,188.23	\$1,012,081.19		\$2,063,269.42
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	3,600.00	34,426.65		38,026.65
390 Other Purchased Professional and Technical Services	25.50			25.50
Total Purchased Professional and Technical Services	\$3,625.50	\$34,426.65		\$38,052.15
500 Other Purchased Services				
510 Student Transportation Services	6,242.22	7,711.58		13,953.80
530 Communications	2,497.47	1,486.38		3,983.85
561 Tuition To Other School Districts Within the State	246.16	246.15		492.31
562 Tuition To Pennsylvania Charter Schools	38,225.10	38,225.09		76,450.19
569 Tuition – Other	636.50	636.50		1,273.00
Total Other Purchased Services	\$47,847.45	\$48,305.70		\$96,153.15
600 Supplies				
610 General Supplies	32,331.51	17,431.95	230,037.15	279,800.61
640 Books and Periodicals	16,091.84	7,929.15	800.85	24,821.84
650 Supplies & Fees – Technology Related	4,873.69	5,327.94	141,928.48	152,130.11
Total Supplies	\$53,297.04	\$30,689.04	\$372,766.48	\$456,752.56
700 Property				
736 Technology Equipment Lease	33,536.68	33,536.68		67,073.36
Total Property	\$33,536.68	\$33,536.68		\$67,073.36
800 Other Objects				
810 Dues and Fees	462.50	2,352.50		2,815.00
Total Other Objects	\$462.50	\$2,352.50		\$2,815.00
Total 1110 Regular Programs	\$2,555,105.66	\$2,574,198.10	\$372,766.48	\$5,502,070.24

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			166,233.44	166,233.44
Total Personnel Services – Salaries			\$166,233.44	\$166,233.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			23,954.76	23,954.76
220 Social Security Contributions			12,717.05	12,717.05
230 PSERS Retirement Contributions			29,306.75	29,306.75
Total Personnel Services – Employee Benefits			\$65,978.56	\$65,978.56
Total 1190 Federally-Funded Regular Programs			\$232,212.00	\$232,212.00

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	252,909.06	270,365.25	151,912.67	675,186.98
Total Personnel Services – Salaries	\$252,909.06	\$270,365.25	\$151,912.67	\$675,186.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	72,078.15	68,828.80	20,589.18	161,496.13
220 Social Security Contributions	21,919.87	20,526.07	8,384.02	50,829.96
230 PSERS Retirement Contributions	111,215.45	93,537.30	26,661.11	231,413.86
250 Unemployment Compensation	794.60	702.30		1,496.90
260 Workers' Compensation	1,534.43	1,914.94		3,449.37
Total Personnel Services – Employee Benefits	\$207,542.50	\$185,509.41	\$55,634.31	\$448,686.22
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	37,206.50	22,658.40		59,864.90
323 Professional Educational Services – Other Educational Agencies		19,516.67		19,516.67
329 Professional Educational Services – Other	64,752.96	3,738.96		68,491.92
Total Purchased Professional and Technical Services	\$101,959.46	\$45,914.03		\$147,873.49
500 Other Purchased Services				
510 Student Transportation Services	378.60	691.79		1,070.39
530 Communications	544.19	378.55		922.74
562 Tuition To Pennsylvania Charter Schools	63,258.96	64,498.96		127,757.92
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	32,290.00	38,489.92		70,779.92
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	3,045.00	3,045.00		6,090.00
569 Tuition – Other	9,575.00			9,575.00
Total Other Purchased Services	\$109,091.75	\$107,104.22		\$216,195.97
600 Supplies				
610 General Supplies	4,283.09	2,850.19		7,133.28
640 Books and Periodicals	386.52	773.27		1,159.79
650 Supplies & Fees – Technology Related		449.00		449.00
Total Supplies	\$4,669.61	\$4,072.46		\$8,742.07
800 Other Objects				
810 Dues and Fees	233.04	233.04		466.08
Total Other Objects	\$233.04	\$233.04		\$466.08
Total 1200 Special Programs – Elementary / Secondary	\$676,405.42	\$613,198.41	\$207,546.98	\$1,497,150.81

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		18,720.87	67,277.53	85,998.40
Total Personnel Services – Salaries		\$18,720.87	\$67,277.53	\$85,998.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,682.44	96.00	5,778.44
220 Social Security Contributions		1,432.05	5,146.72	6,578.77
230 PSERS Retirement Contributions	11,651.52	6,572.39	11,739.91	29,963.82
250 Unemployment Compensation		42.84		42.84
260 Workers' Compensation		136.53		136.53
Total Personnel Services – Employee Benefits	\$11,651.52	\$13,866.25	\$16,982.63	\$42,500.40
500 Other Purchased Services				
510 Student Transportation Services	378.60	691.79		1,070.39
Total Other Purchased Services	\$378.60	\$691.79		\$1,070.39
600 Supplies				
610 General Supplies	783.70	861.56		1,645.26
640 Books and Periodicals	109.83	496.58		606.41
Total Supplies	\$893.53	\$1,358.14		\$2,251.67
Total 1210 Life Skills Support	\$12,923.65	\$34,637.05	\$84,260.16	\$131,820.86

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			48,690.00	48,690.00
Total Personnel Services – Salaries			\$48,690.00	\$48,690.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,494.93	216.99	20,493.18	23,205.10
220 Social Security Contributions	1,697.55	147.46	1,862.39	3,707.40
230 PSERS Retirement Contributions	7,897.43	686.68	8,584.05	17,168.16
Total Personnel Services – Employee Benefits	\$12,089.91	\$1,051.13	\$30,939.62	\$44,080.66
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	16,567.64			16,567.64
329 Professional Educational Services – Other	700.00	700.00		1,400.00
Total Purchased Professional and Technical Services	\$17,267.64	\$700.00		\$17,967.64
600 Supplies				
610 General Supplies	1,011.44	36.86		1,048.30
Total Supplies	\$1,011.44	\$36.86		\$1,048.30
Total 1220 Sensory Support	\$30,368.99	\$1,787.99	\$79,629.62	\$111,786.60

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	78,355.09	78,355.08		156,710.17
Total Personnel Services – Salaries	\$78,355.09	\$78,355.08		\$156,710.17
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,730.73	22,730.72		45,461.45
220 Social Security Contributions	5,605.46	5,605.46		11,210.92
230 PSERS Retirement Contributions	25,694.68	25,694.67		51,389.35
250 Unemployment Compensation	141.21	141.20		282.41
260 Workers' Compensation	510.53	510.53		1,021.06
Total Personnel Services – Employee Benefits	\$54,682.61	\$54,682.58		\$109,365.19
500 Other Purchased Services				
569 Tuition – Other	9,575.00			9,575.00
Total Other Purchased Services	\$9,575.00			\$9,575.00
600 Supplies				
610 General Supplies	299.03	299.02		598.05
Total Supplies	\$299.03	\$299.02		\$598.05
Total 1230 Emotional Support	\$142,911.73	\$133,336.68		\$276,248.41

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	137,628.48	152,592.84	5,400.00	295,621.32
Total Personnel Services – Salaries	\$137,628.48	\$152,592.84	\$5,400.00	\$295,621.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	46,852.49	40,198.65		87,051.14
220 Social Security Contributions	10,629.64	11,760.72	206.55	22,596.91
230 PSERS Retirement Contributions	47,999.79	53,613.33	952.04	102,565.16
250 Unemployment Compensation	373.36	346.34		719.70
260 Workers' Compensation	964.15	1,071.71		2,035.86
Total Personnel Services – Employee Benefits	\$106,819.43	\$106,990.75	\$1,158.59	\$214,968.77
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies		1,800.00		1,800.00
Total Purchased Professional and Technical Services		\$1,800.00		\$1,800.00
500 Other Purchased Services				
530 Communications	544.19	378.55		922.74
562 Tuition To Pennsylvania Charter Schools		1,240.00		1,240.00
Total Other Purchased Services	\$544.19	\$1,618.55		\$2,162.74
600 Supplies				
610 General Supplies	2,188.92	1,652.75		3,841.67
640 Books and Periodicals	276.69	276.69		553.38
650 Supplies & Fees – Technology Related		449.00		449.00
Total Supplies	\$2,465.61	\$2,378.44		\$4,844.05
800 Other Objects				
810 Dues and Fees	233.04	233.04		466.08
Total Other Objects	\$233.04	\$233.04		\$466.08
Total 1240 Academic Support	\$247,690.75	\$265,613.62	\$6,558.59	\$519,862.96

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	137,628.48	152,592.84	5,400.00	295,621.32
Total Personnel Services – Salaries	\$137,628.48	\$152,592.84	\$5,400.00	\$295,621.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	46,852.49	40,198.65		87,051.14
220 Social Security Contributions	10,629.64	11,760.72	206.55	22,596.91
230 PSERS Retirement Contributions	47,999.79	53,613.33	952.04	102,565.16
250 Unemployment Compensation	373.36	346.34		719.70
260 Workers' Compensation	964.15	1,071.71		2,035.86
Total Personnel Services – Employee Benefits	\$106,819.43	\$106,990.75	\$1,158.59	\$214,968.77
500 Other Purchased Services				
530 Communications	544.19	378.55		922.74
Total Other Purchased Services	\$544.19	\$378.55		\$922.74
600 Supplies				
610 General Supplies	2,163.94	1,536.38		3,700.32
640 Books and Periodicals	276.69	276.69		553.38
Total Supplies	\$2,440.63	\$1,813.07		\$4,253.70
800 Other Objects				
810 Dues and Fees	233.04	233.04		466.08
Total Other Objects	\$233.04	\$233.04		\$466.08
Total 1241 Learning Support – Public	\$247,665.77	\$262,008.25	\$6,558.59	\$516,232.61

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General Fund (10)

1243 Gifted Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
323 Professional Educational Services – Other Educational Agencies		1,800.00		1,800.00
Total Purchased Professional and Technical Services		\$1,800.00		\$1,800.00

500 Other Purchased Services

562 Tuition To Pennsylvania Charter Schools		1,240.00		1,240.00
Total Other Purchased Services		\$1,240.00		\$1,240.00

600 Supplies

610 General Supplies	24.98	116.37		141.35
650 Supplies & Fees – Technology Related		449.00		449.00
Total Supplies	\$24.98	\$565.37		\$590.35
Total 1243 Gifted Support	\$24.98	\$3,605.37		\$3,630.35

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1260 Physical Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	36,925.49	20,696.46	30,545.14	88,167.09
Total Personnel Services – Salaries	\$36,925.49	\$20,696.46	\$30,545.14	\$88,167.09
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	3,987.22	1,580.38	1,168.36	6,735.96
230 PSERS Retirement Contributions	17,972.03	6,970.23	5,385.11	30,327.37
250 Unemployment Compensation	280.03	171.92		451.95
260 Workers' Compensation	59.75	196.17		255.92
Total Personnel Services – Employee Benefits	\$22,299.03	\$8,918.70	\$6,553.47	\$37,771.20
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	64,052.96	3,038.96		67,091.92
Total Purchased Professional and Technical Services	\$64,052.96	\$3,038.96		\$67,091.92
Total 1260 Physical Support	\$123,277.48	\$32,654.12	\$37,098.61	\$193,030.21

General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

Elementary

Secondary

Federal

Total

20,638.86

20,638.86

\$20,638.86

\$20,638.86

\$20,638.86

\$20,638.86

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		22,658.40		22,658.40
323 Professional Educational Services – Other Educational Agencies		17,716.67		17,716.67
Total Purchased Professional and Technical Services		\$40,375.07		\$40,375.07
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	63,258.96	63,258.96		126,517.92
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	32,290.00	38,489.92		70,779.92
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	3,045.00	3,045.00		6,090.00
Total Other Purchased Services	\$98,593.96	\$104,793.88		\$203,387.84
Total 1290 Special Programs - Other Support	\$98,593.96	\$145,168.95		\$243,762.91

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		232,909.10		232,909.10
Total Personnel Services – Salaries		\$232,909.10		\$232,909.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		70,913.34		70,913.34
220 Social Security Contributions		15,512.99		15,512.99
230 PSERS Retirement Contributions		71,284.89		71,284.89
250 Unemployment Compensation		396.63		396.63
260 Workers' Compensation		1,018.11		1,018.11
Total Personnel Services – Employee Benefits		\$159,125.96		\$159,125.96
400 Purchased Property Services				
430 Repairs and Maintenance Services		95.00		95.00
Total Purchased Property Services		\$95.00		\$95.00
500 Other Purchased Services				
510 Student Transportation Services		226.00		226.00
564 Tuition To Career and Technology Centers		516,268.83		516,268.83
Total Other Purchased Services		\$516,494.83		\$516,494.83
600 Supplies				
610 General Supplies		6,396.48		6,396.48
640 Books and Periodicals		198.00		198.00
650 Supplies & Fees – Technology Related		756.20		756.20
Total Supplies		\$7,350.68		\$7,350.68
700 Property				
752 Capital Equipment – Original and Additional		5,144.45		5,144.45
Total Property		\$5,144.45		\$5,144.45
Total 1300 Vocational Education		\$921,120.02		\$921,120.02

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	14,365.46	37,303.60	79,557.88	131,226.94
Total Personnel Services – Salaries	\$14,365.46	\$37,303.60	\$79,557.88	\$131,226.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,253.98	7,598.62		14,852.60
220 Social Security Contributions	1,150.14	2,904.76	6,086.28	10,141.18
230 PSERS Retirement Contributions	14,307.45	18,545.30	13,618.55	46,471.30
250 Unemployment Compensation	65.93	102.63		168.56
Total Personnel Services – Employee Benefits	\$22,777.50	\$29,151.31	\$19,704.83	\$71,633.64
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies			600.00	600.00
Total Purchased Professional and Technical Services			\$600.00	\$600.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,079.84		1,079.84
Total Purchased Property Services		\$1,079.84		\$1,079.84
500 Other Purchased Services				
510 Student Transportation Services			4,596.11	4,596.11
561 Tuition To Other School Districts Within the State	2,854.64	2,854.63		5,709.27
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,928.95	12,928.95		25,857.90
569 Tuition – Other	587.50	587.50		1,175.00
580 Travel	113.84			113.84
Total Other Purchased Services	\$16,484.93	\$16,371.08	\$4,596.11	\$37,452.12
600 Supplies				
610 General Supplies		716.49	1,963.89	2,680.38
620 Energy		643.19		643.19
630 Food	338.43		189.49	527.92
640 Books and Periodicals			3,347.59	3,347.59
650 Supplies & Fees – Technology Related			428.40	428.40
Total Supplies	\$338.43	\$1,359.68	\$5,929.37	\$7,627.48
800 Other Objects				
810 Dues and Fees			980.00	980.00
Total Other Objects			\$980.00	\$980.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$53,966.32	\$85,265.51	\$111,368.19	\$250,600.02

General Fund (10)

1410 Drivers' Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		22,710.14		22,710.14
Total Personnel Services – Salaries		\$22,710.14		\$22,710.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		344.64		344.64
220 Social Security Contributions		1,737.19		1,737.19
230 PSERS Retirement Contributions		8,007.71		8,007.71
250 Unemployment Compensation		31.19		31.19
Total Personnel Services – Employee Benefits		\$10,120.73		\$10,120.73
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,079.84		1,079.84
Total Purchased Property Services		\$1,079.84		\$1,079.84
600 Supplies				
610 General Supplies		716.49		716.49
620 Energy		643.19		643.19
Total Supplies		\$1,359.68		\$1,359.68
Total 1410 Drivers' Education		\$35,270.39		\$35,270.39

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			73,476.25	73,476.25
Total Personnel Services – Salaries			\$73,476.25	\$73,476.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	51.23	51.23	5,621.07	5,723.53
230 PSERS Retirement Contributions	8,324.88	5,237.17	12,546.22	26,108.27
Total Personnel Services – Employee Benefits	\$8,376.11	\$5,288.40	\$18,167.29	\$31,831.80
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies			600.00	600.00
Total Purchased Professional and Technical Services			\$600.00	\$600.00
500 Other Purchased Services				
510 Student Transportation Services			4,596.11	4,596.11
Total Other Purchased Services			\$4,596.11	\$4,596.11
600 Supplies				
610 General Supplies			1,963.89	1,963.89
640 Books and Periodicals			3,347.59	3,347.59
650 Supplies & Fees – Technology Related			428.40	428.40
Total Supplies			\$5,739.88	\$5,739.88
800 Other Objects				
810 Dues and Fees			980.00	980.00
Total Other Objects			\$980.00	\$980.00
Total 1420 Summer School	\$8,376.11	\$5,288.40	\$103,559.53	\$117,224.04

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General Fund (10)

1430 Homebound Instruction

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 1430 Homebound Instruction

Elementary

Secondary

Federal

Total

113.84

113.84

\$113.84

\$113.84

\$113.84

\$113.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	14,365.46	14,593.46		28,958.92
Total Personnel Services – Salaries	\$14,365.46	\$14,593.46		\$28,958.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,253.98	7,253.98		14,507.96
220 Social Security Contributions	1,098.91	1,116.34		2,215.25
230 PSERS Retirement Contributions	5,065.28	5,145.67		10,210.95
250 Unemployment Compensation	65.93	71.44		137.37
Total Personnel Services – Employee Benefits	\$13,484.10	\$13,587.43		\$27,071.53
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	2,854.64	2,854.63		5,709.27
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,928.95	12,928.95		25,857.90
569 Tuition – Other	587.50	587.50		1,175.00
Total Other Purchased Services	\$16,371.09	\$16,371.08		\$32,742.17
Total 1440 Alternative Regular Education Programs	\$44,220.65	\$44,551.97		\$88,772.62

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General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	2,854.64	2,854.63		5,709.27
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	6,208.95	6,208.95		12,417.90
Total Other Purchased Services	\$9,063.59	\$9,063.58		\$18,127.17
Total 1441 Adjudicated / Court-Placed Programs	\$9,063.59	\$9,063.58		\$18,127.17

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 Alternative Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	14,365.46	14,593.46		28,958.92
Total Personnel Services – Salaries	\$14,365.46	\$14,593.46		\$28,958.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,253.98	7,253.98		14,507.96
220 Social Security Contributions	1,098.91	1,116.34		2,215.25
230 PSERS Retirement Contributions	5,065.28	5,145.67		10,210.95
250 Unemployment Compensation	65.93	71.44		137.37
Total Personnel Services – Employee Benefits	\$13,484.10	\$13,587.43		\$27,071.53
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	6,720.00	6,720.00		13,440.00
569 Tuition – Other	587.50	587.50		1,175.00
Total Other Purchased Services	\$7,307.50	\$7,307.50		\$14,615.00
Total 1442 Alternative Education Programs	\$35,157.06	\$35,488.39		\$70,645.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instructional Programs Outside the Established School Day				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			6,081.63	6,081.63
Total Personnel Services – Salaries			\$6,081.63	\$6,081.63
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			465.21	465.21
230 PSERS Retirement Contributions	917.29	154.75	1,072.33	2,144.37
Total Personnel Services – Employee Benefits	\$917.29	\$154.75	\$1,537.54	\$2,609.58
600 Supplies				
630 Food	338.43		189.49	527.92
Total Supplies	\$338.43		\$189.49	\$527.92
Total 1450 Instructional Programs Outside the Established School Day	\$1,255.72	\$154.75	\$7,808.66	\$9,219.13

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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

3,254.77

3,254.77

Total Purchased Professional and Technical Services

\$3,254.77

\$3,254.77

Total 1500 Nonpublic School Programs

\$3,254.77

\$3,254.77

General Fund (10)

1600 Adult Education Programs

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

250 Unemployment Compensation

15.82

Total Personnel Services – Employee Benefits

\$15.82

Total 1600 Adult Education Programs

\$15.82

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,521,014.83

Total Personnel Services – Salaries \$1,521,014.83

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 420,280.75

220 Social Security Contributions 115,225.71

230 PSERS Retirement Contributions 506,607.33

240 Tuition Reimbursement 14,390.71

250 Unemployment Compensation 705.07

Total Personnel Services – Employee Benefits \$1,057,209.57

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 57,652.50

329 Professional Educational Services – Other 10,994.52

330 Other Professional Services 28,144.00

350 Security / Safety Services 24,778.49

390 Other Purchased Professional and Technical Services 11,178.76

Total Purchased Professional and Technical Services \$132,748.27

400 Purchased Property Services

410 Cleaning Services 20,184.48

420 Utility Services 145,477.08

430 Repairs and Maintenance Services 80,917.88

440 Rentals 1,720.00

Total Purchased Property Services \$248,299.44

500 Other Purchased Services

510 Student Transportation Services 116.75

513 Contracted Carriers 638,811.90

516 Student Transportation Services From the IU 18,485.26

520 Insurance – General 65,518.00

530 Communications 25,433.78

549 Other Advertising/Public Relations 3,999.95

580 Travel 3,112.73

595 IU Payments By Withholding 2,767.54

Total Other Purchased Services \$758,245.91

600 Supplies

610 General Supplies 143,282.69

620 Energy 98,181.22

630 Food 161.79

640 Books and Periodicals 1,873.39

650 Supplies & Fees – Technology Related 64,811.24

Total Supplies \$308,310.33

700 Property

736 Technology Equipment Lease 7,269.80

Total Property \$7,269.80

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General Fund (10)

2000 Support Services

Total

800 Other Objects

810 Dues and Fees

20,895.53

890 Miscellaneous Expenditures

335.00

Total Other Objects

\$21,230.53

Total 2000 Support Services

\$4,054,328.68

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	86,575.22	132,593.97	54,400.00	273,569.19
Total Personnel Services – Salaries	\$86,575.22	\$132,593.97	\$54,400.00	\$273,569.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34,807.65	55,420.71	22,811.40	113,039.76
220 Social Security Contributions	6,622.94	10,143.52	4,161.60	20,928.06
230 PSERS Retirement Contributions	30,421.95	46,730.47	9,590.86	96,333.91
250 Unemployment Compensation	180.42	292.84		473.26
Total Personnel Services – Employee Benefits	\$72,032.96	\$112,587.54	\$36,563.86	\$230,774.99
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	16,593.75	16,593.75	24,465.00	57,652.50
329 Professional Educational Services – Other	505.75	2,221.25		2,727.00
390 Other Purchased Professional and Technical Services	5,150.00	5,981.00		11,131.00
Total Purchased Professional and Technical Services	\$22,249.50	\$24,796.00	\$24,465.00	\$71,510.50
500 Other Purchased Services				
510 Student Transportation Services	58.38	58.37		116.75
530 Communications	170.58	942.40		1,112.98
580 Travel	72.05			72.05
Total Other Purchased Services	\$301.01	\$1,000.77		\$1,301.78
600 Supplies				
610 General Supplies	2,654.64	1,504.76		4,180.34
650 Supplies & Fees – Technology Related	6,136.00			6,136.00
Total Supplies	\$8,790.64	\$1,504.76		\$10,316.34
800 Other Objects				
810 Dues and Fees	300.00	300.00		695.00
Total Other Objects	\$300.00	\$300.00		\$695.00
Total 2100 Support Services – Students	\$190,249.33	\$272,783.04	\$115,428.86	\$588,167.80

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	86,575.22	132,593.97		219,169.19
Total Personnel Services – Salaries	\$86,575.22	\$132,593.97		\$219,169.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34,807.65	55,420.71		90,228.36
220 Social Security Contributions	6,622.94	10,143.52		16,766.46
230 PSERS Retirement Contributions	30,421.95	46,730.47		77,152.42
250 Unemployment Compensation	180.42	292.84		473.26
Total Personnel Services – Employee Benefits	\$72,032.96	\$112,587.54		\$184,620.50
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	5,150.00	5,981.00		11,131.00
Total Purchased Professional and Technical Services	\$5,150.00	\$5,981.00		\$11,131.00
500 Other Purchased Services				
510 Student Transportation Services	58.38	58.37		116.75
530 Communications	170.58	942.40		1,112.98
580 Travel	72.05			72.05
Total Other Purchased Services	\$301.01	\$1,000.77		\$1,301.78
600 Supplies				
610 General Supplies	2,654.64	1,504.76		4,159.40
650 Supplies & Fees – Technology Related	6,136.00			6,136.00
Total Supplies	\$8,790.64	\$1,504.76		\$10,295.40
800 Other Objects				
810 Dues and Fees	300.00	300.00		600.00
Total Other Objects	\$300.00	\$300.00		\$600.00
Total 2120 Guidance Services	\$173,149.83	\$253,968.04		\$427,117.87

General Fund (10)

2140 Psychological Services

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

Total 2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – Ius	16,593.75	16,593.75	24,465.00	57,652.50
329 Professional Educational Services – Other	505.75	2,221.25		2,727.00
Total Purchased Professional and Technical Services	\$17,099.50	\$18,815.00	\$24,465.00	\$60,379.50
Total 2140 Psychological Services	\$17,099.50	\$18,815.00	\$24,465.00	\$60,379.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			54,400.00	54,400.00
Total Personnel Services – Salaries			\$54,400.00	\$54,400.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			22,811.40	22,811.40
220 Social Security Contributions			4,161.60	4,161.60
230 PSERS Retirement Contributions			9,590.86	19,181.49
Total Personnel Services – Employee Benefits			\$36,563.86	\$46,154.49
600 Supplies				
610 General Supplies				20.94
Total Supplies				\$20.94
800 Other Objects				
810 Dues and Fees				95.00
Total Other Objects				\$95.00
Total 2160 Social Work Services			\$90,963.86	\$100,670.43

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	81,236.63	103,902.23		185,138.86
Total Personnel Services – Salaries	\$81,236.63	\$103,902.23		\$185,138.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	19,980.60	29,941.22		49,921.82
220 Social Security Contributions	6,106.61	7,838.86		13,945.47
230 PSERS Retirement Contributions	28,215.69	36,270.00		64,485.69
240 Tuition Reimbursement	11,365.71	2,215.00		13,580.71
250 Unemployment Compensation	68.19	129.56		197.75
Total Personnel Services – Employee Benefits	\$65,736.80	\$76,394.64		\$142,131.44
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	1,422.50	1,364.50	1,134.00	3,921.00
Total Purchased Professional and Technical Services	\$1,422.50	\$1,364.50	\$1,134.00	\$3,921.00
500 Other Purchased Services				
580 Travel	437.24	416.64	250.00	1,103.88
Total Other Purchased Services	\$437.24	\$416.64	\$250.00	\$1,103.88
600 Supplies				
610 General Supplies	318.46	319.71		638.17
640 Books and Periodicals	651.36	982.27		1,633.63
650 Supplies & Fees – Technology Related	2,138.50	2,138.50		4,277.00
Total Supplies	\$3,108.32	\$3,440.48		\$6,548.80
800 Other Objects				
810 Dues and Fees	80.83	80.82		161.65
Total Other Objects	\$80.83	\$80.82		\$161.65
Total 2200 Support Services – Instructional Staff	\$152,022.32	\$185,599.31	\$1,384.00	\$339,005.63

General Fund (10)

2240 Computer-Assisted Instruction Support Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

13,983.08

13,983.08

Total Personnel Services – Salaries

\$13,983.08

\$13,983.08

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

7,145.70

7,145.70

220 Social Security Contributions

1,069.76

1,069.76

230 PSERS Retirement Contributions

4,930.38

4,930.38

250 Unemployment Compensation

46.41

46.41

Total Personnel Services – Employee Benefits

\$13,192.25

\$13,192.25

Total 2240 Computer-Assisted Instruction Support Services

\$27,175.33

\$27,175.33

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	58.60	8,116.14		8,174.74
Total Personnel Services – Salaries	\$58.60	\$8,116.14		\$8,174.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		2,814.92		2,814.92
220 Social Security Contributions	4.50	619.20		623.70
230 PSERS Retirement Contributions		2,837.45		2,837.45
250 Unemployment Compensation	2.15	17.11		19.26
Total Personnel Services – Employee Benefits	\$6.65	\$6,288.68		\$6,295.33
600 Supplies				
610 General Supplies	31.29	32.55		63.84
640 Books and Periodicals	651.36	982.27		1,633.63
Total Supplies	\$682.65	\$1,014.82		\$1,697.47
Total 2250 School Library Services	\$747.90	\$15,419.64		\$16,167.54

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	78,740.64	78,740.63		157,481.27
Total Personnel Services – Salaries	\$78,740.64	\$78,740.63		\$157,481.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	19,980.60	19,980.60		39,961.20
220 Social Security Contributions	5,915.63	5,915.62		11,831.25
230 PSERS Retirement Contributions	27,763.92	27,763.91		55,527.83
250 Unemployment Compensation	66.04	66.04		132.08
Total Personnel Services – Employee Benefits	\$53,726.19	\$53,726.17		\$107,452.36
500 Other Purchased Services				
580 Travel	30.00	30.00		60.00
Total Other Purchased Services	\$30.00	\$30.00		\$60.00
600 Supplies				
610 General Supplies	287.17	287.16		574.33
650 Supplies & Fees – Technology Related	2,138.50	2,138.50		4,277.00
Total Supplies	\$2,425.67	\$2,425.66		\$4,851.33
800 Other Objects				
810 Dues and Fees	80.83	80.82		161.65
Total Other Objects	\$80.83	\$80.82		\$161.65
Total 2260 Instruction and Curriculum Development Services	\$135,003.33	\$135,003.28		\$270,006.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,437.39	3,062.38		5,499.77
Total Personnel Services – Salaries	\$2,437.39	\$3,062.38		\$5,499.77
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	186.48	234.28		420.76
230 PSERS Retirement Contributions	451.77	738.26		1,190.03
240 Tuition Reimbursement	11,365.71	2,215.00		13,580.71
Total Personnel Services – Employee Benefits	\$12,003.96	\$3,187.54		\$15,191.50
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	1,422.50	1,364.50	1,134.00	3,921.00
Total Purchased Professional and Technical Services	\$1,422.50	\$1,364.50	\$1,134.00	\$3,921.00
500 Other Purchased Services				
580 Travel	407.24	386.64	250.00	1,043.88
Total Other Purchased Services	\$407.24	\$386.64	\$250.00	\$1,043.88
Total 2270 Instructional Staff Professional Development Services	\$16,271.09	\$8,001.06	\$1,384.00	\$25,656.15

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	84,864.81	190,784.04		468,482.62
Total Personnel Services – Salaries	\$84,864.81	\$190,784.04		\$468,482.62
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	14,558.76	36,291.75		51,445.05
220 Social Security Contributions	6,488.13	14,536.57		35,834.69
230 PSERS Retirement Contributions	27,541.82	63,395.09		143,315.64
Total Personnel Services – Employee Benefits	\$48,588.71	\$114,223.41		\$230,595.38
300 Purchased Professional and Technical Services				
330 Other Professional Services				28,144.00
390 Other Purchased Professional and Technical Services				47.76
Total Purchased Professional and Technical Services				\$28,191.76
400 Purchased Property Services				
440 Rentals				1,720.00
Total Purchased Property Services				\$1,720.00
500 Other Purchased Services				
520 Insurance – General				65,518.00
530 Communications	53.09	53.09		1,016.92
549 Other Advertising/Public Relations			347.23	3,999.95
580 Travel		1,045.46		1,080.46
Total Other Purchased Services	\$53.09	\$1,098.55	\$347.23	\$71,615.33
600 Supplies				
610 General Supplies	1,257.35	845.24		7,177.28
630 Food				161.79
640 Books and Periodicals				239.76
650 Supplies & Fees – Technology Related				1,000.00
Total Supplies	\$1,257.35	\$845.24		\$8,578.83
700 Property				
736 Technology Equipment Lease				7,269.80
Total Property				\$7,269.80
800 Other Objects				
810 Dues and Fees	302.50	427.50		12,973.75
Total Other Objects	\$302.50	\$427.50		\$12,973.75
Total 2300 Support Services – Administration	\$135,066.46	\$307,378.74	\$347.23	\$829,427.47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2320 Board Treasurer Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				200.00
Total Personnel Services – Salaries				\$200.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				15.30
Total Personnel Services – Employee Benefits				\$15.30
500 <u>Other Purchased Services</u>				
520 Insurance – General				150.00
Total Other Purchased Services				\$150.00
Total 2320 Board Treasurer Services				\$365.30

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				30,695.81
Total Personnel Services – Salaries				\$30,695.81
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,348.21
Total Personnel Services – Employee Benefits				\$2,348.21
600 Supplies				
610 General Supplies				3,090.01
Total Supplies				\$3,090.01
800 Other Objects				
810 Dues and Fees				1,250.51
Total Other Objects				\$1,250.51
Total 2330 Tax Assessment and Collection Services				\$37,384.54

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General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

7,194.00

Total Purchased Professional and Technical Services

\$7,194.00

Total 2350 Legal and Accounting Services

\$7,194.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				161,937.96
Total Personnel Services – Salaries				\$161,937.96
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				594.54
220 Social Security Contributions				12,446.48
230 PSERS Retirement Contributions				52,378.73
Total Personnel Services – Employee Benefits				\$65,419.75
400 Purchased Property Services				
440 Rentals				1,720.00
Total Purchased Property Services				\$1,720.00
500 Other Purchased Services				
530 Communications	53.09	53.09		106.18
580 Travel				35.00
Total Other Purchased Services	\$53.09	\$53.09		\$141.18
600 Supplies				
610 General Supplies				578.21
640 Books and Periodicals				239.76
650 Supplies & Fees – Technology Related				1,000.00
Total Supplies				\$1,817.97
700 Property				
736 Technology Equipment Lease				7,269.80
Total Property				\$7,269.80
800 Other Objects				
810 Dues and Fees				3,700.80
Total Other Objects				\$3,700.80
Total 2360 Office of the Superintendent / Executive Director Services	\$53.09	\$53.09		\$242,007.46

General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

47.76

Total Purchased Professional and Technical Services

\$47.76

500 Other Purchased Services

530 Communications

910.74

Total Other Purchased Services

\$910.74

600 Supplies

630 Food

161.79

Total Supplies

\$161.79

Total 2370 Community Relations Services

\$1,120.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	84,864.81	190,784.04		275,648.85
Total Personnel Services – Salaries	\$84,864.81	\$190,784.04		\$275,648.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	14,558.76	36,291.75		50,850.51
220 Social Security Contributions	6,488.13	14,536.57		21,024.70
230 PSERS Retirement Contributions	27,541.82	63,395.09		90,936.91
Total Personnel Services – Employee Benefits	\$48,588.71	\$114,223.41		\$162,812.12
500 Other Purchased Services				
580 Travel		1,045.46		1,045.46
Total Other Purchased Services		\$1,045.46		\$1,045.46
600 Supplies				
610 General Supplies	1,257.35	845.24		2,102.59
Total Supplies	\$1,257.35	\$845.24		\$2,102.59
800 Other Objects				
810 Dues and Fees	302.50	427.50		730.00
Total Other Objects	\$302.50	\$427.50		\$730.00
Total 2380 Office of the Principal Services	\$135,013.37	\$307,325.65		\$442,339.02

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				52,001.74
Total Personnel Services – Salaries				\$52,001.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,205.10
220 Social Security Contributions				3,978.31
230 PSERS Retirement Contributions				17,696.76
Total Personnel Services – Employee Benefits				\$44,880.17
400 Purchased Property Services				
430 Repairs and Maintenance Services				640.00
Total Purchased Property Services				\$640.00
600 Supplies				
610 General Supplies				1,504.48
Total Supplies				\$1,504.48
Total 2400 Support Services – Pupil Health				\$99,026.39

General Fund (10)

2420 Medical Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies				1,047.94
Total 2420 Medical Services				\$1,047.94

General Fund (10)

2440 Nursing Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				52,001.74
Total Personnel Services – Salaries				\$52,001.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,205.10
220 Social Security Contributions				3,978.31
230 PSERS Retirement Contributions				17,696.76
Total Personnel Services – Employee Benefits				\$44,880.17
400 Purchased Property Services				
430 Repairs and Maintenance Services				640.00
Total Purchased Property Services				\$640.00
600 Supplies				
610 General Supplies				456.54
Total Supplies				\$456.54
Total 2440 Nursing Services				\$97,978.45

Total Personnel Services – Salaries

\$52,001.74

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 23,205.10

220 Social Security Contributions 3,978.31

230 PSERS Retirement Contributions 17,696.76

Total Personnel Services – Employee Benefits

\$44,880.17

400 Purchased Property Services

430 Repairs and Maintenance Services 640.00

Total Purchased Property Services

\$640.00

600 Supplies

610 General Supplies 456.54

Total Supplies

\$456.54

Total 2440 Nursing Services

\$97,978.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				153,322.04
Total Personnel Services – Salaries				\$153,322.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				44,951.93
220 Social Security Contributions				11,717.86
230 PSERS Retirement Contributions				52,400.28
Total Personnel Services – Employee Benefits				\$109,070.07
500 Other Purchased Services				
530 Communications				2,331.64
580 Travel				266.09
Total Other Purchased Services				\$2,597.73
600 Supplies				
610 General Supplies				1,553.45
650 Supplies & Fees – Technology Related				21,343.38
Total Supplies				\$22,896.83
800 Other Objects				
810 Dues and Fees				3,894.15
Total Other Objects				\$3,894.15
Total 2500 Support Services – Business				\$291,780.82

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				153,322.04
Total Personnel Services – Salaries				\$153,322.04
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				44,951.93
220 Social Security Contributions				11,717.86
230 PSERS Retirement Contributions				52,400.28
Total Personnel Services – Employee Benefits				\$109,070.07
500 <u>Other Purchased Services</u>				
530 Communications				2,331.64
580 Travel				266.09
Total Other Purchased Services				\$2,597.73
600 <u>Supplies</u>				
610 General Supplies				1,553.45
650 Supplies & Fees – Technology Related				21,343.38
Total Supplies				\$22,896.83
800 <u>Other Objects</u>				
810 Dues and Fees				3,894.15
Total Other Objects				\$3,894.15
Total 2510 Fiscal Services				\$291,780.82

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				73,230.24
Total Personnel Services – Salaries				\$73,230.24
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				21,377.88
220 Social Security Contributions				5,632.50
230 PSERS Retirement Contributions				24,681.80
Total Personnel Services – Employee Benefits				\$51,692.18
Total 2511 Supervision of Fiscal Services - Head of Component				\$124,922.42

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

31,564.85

Total Personnel Services – Salaries

\$31,564.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

21,823.98

220 Social Security Contributions

2,372.97

230 PSERS Retirement Contributions

10,718.97

Total Personnel Services – Employee Benefits

\$34,915.92

Total 2513 Receiving and Disbursing Funds Services

\$66,480.77

General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				48,526.95
Total Personnel Services – Salaries				\$48,526.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,750.07
220 Social Security Contributions				3,712.39
230 PSERS Retirement Contributions				16,999.51
Total Personnel Services – Employee Benefits				\$22,461.97
Total 2514 Payroll Services				\$70,988.92

General Fund (10)

2519 Other Fiscal Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

2,331.64

580 Travel

266.09

Total Other Purchased Services

\$2,597.73

600 Supplies

610 General Supplies

1,553.45

650 Supplies & Fees – Technology Related

21,343.38

Total Supplies

\$22,896.83

800 Other Objects

810 Dues and Fees

3,894.15

Total Other Objects

\$3,894.15

Total 2519 Other Fiscal Services

\$29,388.71

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				309,454.25
Total Personnel Services – Salaries				\$309,454.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				129,697.49
220 Social Security Contributions				22,784.16
230 PSERS Retirement Contributions				106,023.99
250 Unemployment Compensation				34.06
Total Personnel Services – Employee Benefits				\$258,539.70
300 Purchased Professional and Technical Services				
350 Security / Safety Services				11,875.50
Total Purchased Professional and Technical Services				\$11,875.50
400 Purchased Property Services				
410 Cleaning Services				20,184.48
420 Utility Services				145,477.08
430 Repairs and Maintenance Services				80,277.88
Total Purchased Property Services				\$245,939.44
500 Other Purchased Services				
530 Communications				20,972.24
580 Travel				33.77
Total Other Purchased Services				\$21,006.01
600 Supplies				
610 General Supplies	20,426.61	24,297.55	83,420.91	128,145.07
620 Energy				98,181.22
650 Supplies & Fees – Technology Related				699.58
Total Supplies	\$20,426.61	\$24,297.55	\$83,420.91	\$227,025.87
800 Other Objects				
810 Dues and Fees				1,932.98
Total Other Objects				\$1,932.98
Total 2600 Operation and Maintenance of Plant Services	\$20,426.61	\$24,297.55	\$83,420.91	\$1,075,773.75

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				61,878.00
Total Personnel Services – Salaries				\$61,878.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,514.75
220 Social Security Contributions				4,683.90
230 PSERS Retirement Contributions				21,435.07
Total Personnel Services – Employee Benefits				\$58,633.72
500 <u>Other Purchased Services</u>				
580 Travel				33.77
Total Other Purchased Services				\$33.77
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				699.58
Total Supplies				\$699.58
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$121,245.07

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				61,878.00
Total Personnel Services – Salaries				\$61,878.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				32,514.75
220 Social Security Contributions				4,683.90
230 PSERS Retirement Contributions				21,435.07
Total Personnel Services – Employee Benefits				\$58,633.72
500 Other Purchased Services				
580 Travel				33.77
Total Other Purchased Services				\$33.77
600 Supplies				
650 Supplies & Fees – Technology Related				699.58
Total Supplies				\$699.58
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$121,245.07

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				223,826.25
Total Personnel Services – Salaries				\$223,826.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				97,182.74
220 Social Security Contributions				16,283.33
230 PSERS Retirement Contributions				76,214.63
250 Unemployment Compensation				34.06
Total Personnel Services – Employee Benefits				\$189,714.76
400 Purchased Property Services				
410 Cleaning Services				17,988.48
420 Utility Services				145,257.71
430 Repairs and Maintenance Services				59,071.11
Total Purchased Property Services				\$222,317.30
600 Supplies				
610 General Supplies			62,168.00	62,168.00
620 Energy				98,181.22
Total Supplies			\$62,168.00	\$160,349.22
800 Other Objects				
810 Dues and Fees				1,932.98
Total Other Objects				\$1,932.98
Total 2620 Operation of Buildings Services			\$62,168.00	\$798,140.51

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2630 Care and Upkeep of Grounds Services				
400 <u>Purchased Property Services</u>				
410 Cleaning Services				2,196.00
430 Repairs and Maintenance Services				8,087.00
Total Purchased Property Services				\$10,283.00
600 <u>Supplies</u>				
610 General Supplies	923.72	923.71		1,847.43
Total Supplies	\$923.72	\$923.71		\$1,847.43
Total 2630 Care and Upkeep of Grounds Services	\$923.72	\$923.71		\$12,130.43

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2640 Care and Upkeep of Equipment Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				7,299.77
Total Purchased Property Services				\$7,299.77
600 <u>Supplies</u>				
610 General Supplies	1,313.55	1,313.54		2,627.09
Total Supplies	\$1,313.55	\$1,313.54		\$2,627.09
Total 2640 Care and Upkeep of Equipment Services	\$1,313.55	\$1,313.54		\$9,926.86

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				23,750.00
Total Personnel Services – Salaries				\$23,750.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,816.93
230 PSERS Retirement Contributions				8,374.29
Total Personnel Services – Employee Benefits				\$10,191.22
300 Purchased Professional and Technical Services				
350 Security / Safety Services				11,875.50
Total Purchased Professional and Technical Services				\$11,875.50
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,820.00
Total Purchased Property Services				\$5,820.00
600 Supplies				
610 General Supplies	3,647.28	3,647.27	767.38	8,061.93
Total Supplies	\$3,647.28	\$3,647.27	\$767.38	\$8,061.93
Total 2660 Safety and Security Services	\$3,647.28	\$3,647.27	\$767.38	\$59,698.65

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2690 Other Operation and Maintenance of Plant Services				
400 <u>Purchased Property Services</u>				
420 Utility Services				219.37
Total Purchased Property Services				\$219.37
500 <u>Other Purchased Services</u>				
530 Communications				20,972.24
Total Other Purchased Services				\$20,972.24
600 <u>Supplies</u>				
610 General Supplies	14,542.06	18,413.03	20,485.53	53,440.62
Total Supplies	\$14,542.06	\$18,413.03	\$20,485.53	\$53,440.62
Total 2690 Other Operation and Maintenance of Plant Services	\$14,542.06	\$18,413.03	\$20,485.53	\$74,632.23

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General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

5,487.96

638,811.90

516 Student Transportation Services From the IU

18,485.26

Total Other Purchased Services

\$5,487.96

\$657,297.16

Total 2700 Student Transportation Services

\$5,487.96

\$657,297.16

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General Fund (10)

2720 Vehicle Operation Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

Total Other Purchased Services

Total 2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

5,487.96

621,986.14

18,485.26

\$5,487.96

\$640,471.40

\$5,487.96

\$640,471.40

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General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

16,825.76

Total Other Purchased Services

\$16,825.76

Total 2750 Nonpublic Transportation

\$16,825.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				79,046.13
Total Personnel Services – Salaries				\$79,046.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				8,019.60
220 Social Security Contributions				6,037.16
230 PSERS Retirement Contributions				26,351.06
240 Tuition Reimbursement				810.00
Total Personnel Services – Employee Benefits				\$41,217.82
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			896.66	4,346.52
350 Security / Safety Services			12,902.99	12,902.99
Total Purchased Professional and Technical Services			\$13,799.65	\$17,249.51
500 Other Purchased Services				
580 Travel				556.48
Total Other Purchased Services				\$556.48
600 Supplies				
610 General Supplies				83.90
650 Supplies & Fees – Technology Related			6,168.77	31,355.28
Total Supplies			\$6,168.77	\$31,439.18
800 Other Objects				
810 Dues and Fees				1,238.00
890 Miscellaneous Expenditures				335.00
Total Other Objects				\$1,573.00
Total 2800 Support Services – Central			\$19,968.42	\$171,082.12

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				79,046.13
Total Personnel Services – Salaries				\$79,046.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				8,019.60
220 Social Security Contributions				6,037.16
230 PSERS Retirement Contributions				26,351.06
Total Personnel Services – Employee Benefits				\$40,407.82
300 Purchased Professional and Technical Services				
350 Security / Safety Services			12,902.99	12,902.99
Total Purchased Professional and Technical Services			\$12,902.99	\$12,902.99
600 Supplies				
610 General Supplies				83.90
650 Supplies & Fees – Technology Related			6,168.77	31,355.28
Total Supplies			\$6,168.77	\$31,439.18
800 Other Objects				
810 Dues and Fees				1,238.00
Total Other Objects				\$1,238.00
Total 2810 Planning, Research, Development and Evaluation Services			\$19,071.76	\$165,034.12

General Fund (10)

2830 Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				810.00
Total Personnel Services – Employee Benefits				\$810.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			896.66	4,346.52
Total Purchased Professional and Technical Services			\$896.66	\$4,346.52
500 Other Purchased Services				
580 Travel				556.48
Total Other Purchased Services				\$556.48
800 Other Objects				
890 Miscellaneous Expenditures				335.00
Total Other Objects				\$335.00
Total 2830 Staff Services			\$896.66	\$6,048.00

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General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

335.00

Total Other Objects

\$335.00

Total 2832 Recruitment and Placement Services

\$335.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2834 Staff Development Services – Non-Instructional, Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				810.00
Total Personnel Services – Employee Benefits				\$810.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			315.66	415.66
Total Purchased Professional and Technical Services			\$315.66	\$415.66
500 Other Purchased Services				
580 Travel				397.61
Total Other Purchased Services				\$397.61
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$315.66	\$1,623.27

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			581.00	3,930.86
Total Purchased Professional and Technical Services			\$581.00	\$3,930.86
500 <u>Other Purchased Services</u>				
580 Travel				158.87
Total Other Purchased Services				\$158.87
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only			\$581.00	\$4,089.73

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

2,767.54

Total Other Purchased Services

\$2,767.54

Total 2900 Other Support Services

\$2,767.54

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

2,767.54

Total Other Purchased Services

\$2,767.54

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$2,767.54

General Fund (10)

	<u>Total</u>
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	163,696.15
Total Personnel Services – Salaries	\$163,696.15
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	12,522.91
230 PSERS Retirement Contributions	41,297.32
250 Unemployment Compensation	480.67
Total Personnel Services – Employee Benefits	\$54,300.90
300 Purchased Professional and Technical Services	
330 Other Professional Services	900.00
Total Purchased Professional and Technical Services	\$900.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	8,759.02
Total Purchased Property Services	\$8,759.02
500 Other Purchased Services	
510 Student Transportation Services	87,117.11
Total Other Purchased Services	\$87,117.11
600 Supplies	
610 General Supplies	106,598.03
640 Books and Periodicals	1,170.25
650 Supplies & Fees – Technology Related	200.00
Total Supplies	\$107,968.28
700 Property	
752 Capital Equipment – Original and Additional	33,659.90
Total Property	\$33,659.90
800 Other Objects	
810 Dues and Fees	19,421.01
860 Grants To Municipal and Community Service Organizations	3,000.00
890 Miscellaneous Expenditures	5,149.89
Total Other Objects	\$27,570.90
Total 3000 Operation of Non-Instructional Services	\$483,972.26

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

163,696.15

Total Personnel Services – Salaries

\$163,696.15

200 Personnel Services – Employee Benefits

220 Social Security Contributions

12,522.91

230 PSERS Retirement Contributions

41,297.32

250 Unemployment Compensation

480.67

Total Personnel Services – Employee Benefits

\$54,300.90

400 Purchased Property Services

430 Repairs and Maintenance Services

8,759.02

Total Purchased Property Services

\$8,759.02

500 Other Purchased Services

510 Student Transportation Services

87,117.11

Total Other Purchased Services

\$87,117.11

600 Supplies

610 General Supplies

106,598.03

640 Books and Periodicals

1,170.25

650 Supplies & Fees – Technology Related

200.00

Total Supplies

\$107,968.28

700 Property

752 Capital Equipment – Original and Additional

33,659.90

Total Property

\$33,659.90

800 Other Objects

810 Dues and Fees

19,421.01

Total Other Objects

\$19,421.01

Total 3200 Student Activities

\$474,922.37

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

900.00

Total Purchased Professional and Technical Services

\$900.00

800 Other Objects

860 Grants To Municipal and Community Service Organizations

3,000.00

890 Miscellaneous Expenditures

5,049.89

Total Other Objects

\$8,049.89

Total 3300 Community Services

\$8,949.89

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General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

100.00

Total Other Objects

\$100.00

Total 3400 Scholarships and Awards

\$100.00

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

762 Capitalized Equipment - Replacement

76,400.00

766 Capitalized Technology Equipment – Replacement

168,056.73

Total Property

\$244,456.73

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$244,456.73

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
700 Property				
762 Capitalized Equipment - Replacement			76,400.00	76,400.00
766 Capitalized Technology Equipment – Replacement			168,056.73	168,056.73
Total Property			\$244,456.73	\$244,456.73
Total 4600 Existing Building Improvement Services			\$244,456.73	\$244,456.73

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 66,653.44

Total Other Objects \$66,653.44

900 Other Uses of Funds

910 Redemption of Principal 1,172,330.87

Total Other Uses of Funds \$1,172,330.87

Total 5000 Other Expenditures and Financing Uses \$1,238,984.31

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				66,653.44
Total Other Objects				\$66,653.44
900 Other Uses of Funds				
910 Redemption of Principal				1,172,330.87
Total Other Uses of Funds				\$1,172,330.87
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,238,984.31

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				66,272.73
Total Other Objects				\$66,272.73
900 Other Uses of Funds				
910 Redemption of Principal				1,154,946.58
Total Other Uses of Funds				\$1,154,946.58
Total 5110 Debt Service				\$1,221,219.31

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5140 Leases and Other Right-to-Use Arrangements				
800 Other Objects				
830 Interest				380.71
Total Other Objects				\$380.71
900 Other Uses of Funds				
910 Redemption of Principal				17,384.29
Total Other Uses of Funds				\$17,384.29
Total 5140 Leases and Other Right-to-Use Arrangements				\$17,765.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	5,734,282.24				
1200 Special Programs - Elementary / Secondary	1,497,150.81				
1300 Vocational Education	921,120.02				
1400 Other Instructional Programs - Elementary / Secondary	250,600.02				
1500 Nonpublic School Programs	3,254.77				
1600 Adult Education Programs	15.82				
Total Instruction	\$8,406,423.68				
2000 Support Services					
2100 Support Services - Students	588,167.80				
2200 Support Services - Instructional Staff	339,005.63				
2300 Support Services - Administration	829,427.47				
2400 Support Services - Pupil Health	99,026.39				
2500 Support Services - Business	291,780.82				
2600 Operation and Maintenance of Plant Services	1,075,773.75				
2700 Student Transportation Services	657,297.16				
2800 Support Services - Central	171,082.12				
2900 Other Support Services	2,767.54				
Total Support Services	\$4,054,328.68				
3000 Operation of Non-Instructional Services					
3200 Student Activities	474,922.37				
3300 Community Services	8,949.89				
3400 Scholarships and Awards	100.00				
Total Operation of Non-Instructional Services	\$483,972.26				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	244,456.73				
Total Facilities Acquisition, Construction and Improvement Services	\$244,456.73				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,238,984.31				
Total Other Expenditures and Financing Uses	\$1,238,984.31				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$14,428,165.66				

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

1000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs
- 1600 Adult Education Programs

Total Instruction

2000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

- 3200 Student Activities
- 3300 Community Services
- 3400 Scholarships and Awards

Total Operation of Non-Instructional Services

4000 Facilities Acquisition, Construction and Improvement Services

- 4600 Existing Building Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	5,734,282.24
1200 Special Programs - Elementary / Secondary	1,497,150.81
1300 Vocational Education	921,120.02
1400 Other Instructional Programs - Elementary / Secondary	250,600.02
1500 Nonpublic School Programs	3,254.77
1600 Adult Education Programs	15.82
Total Instruction	\$8,406,423.68
2000 <u>Support Services</u>	
2100 Support Services - Students	588,167.80
2200 Support Services - Instructional Staff	339,005.63
2300 Support Services - Administration	829,427.47
2400 Support Services - Pupil Health	99,026.39
2500 Support Services - Business	291,780.82
2600 Operation and Maintenance of Plant Services	1,075,773.75
2700 Student Transportation Services	657,297.16
2800 Support Services - Central	171,082.12
2900 Other Support Services	2,767.54
Total Support Services	\$4,054,328.68
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	474,922.37
3300 Community Services	8,949.89
3400 Scholarships and Awards	100.00
Total Operation of Non-Instructional Services	\$483,972.26
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	244,456.73
Total Facilities Acquisition, Construction and Improvement Services	\$244,456.73
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	1,238,984.31
Total Other Expenditures and Financing Uses	\$1,238,984.31
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$14,428,165.66

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	5,540,900.52
Total Federally Funded salaries subject to PSERS withholding	452,492.79
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	195,091.77
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$195,091.77 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	15,612.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	1,309,527.99
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	679,807.07
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	50,570.38
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	62,377.04
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	117,846.74
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	84,185.52
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	81,192.29

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,154,303.61	286,800.53	1,441,104.14
	212 Dental Insurance	41,533.02	4,940.58	46,473.60
	215 Eye Care Insurance	6,650.74	1,254.03	7,904.77
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,202,487.37	\$292,995.14	\$1,495,482.51
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		43,502.16	43,502.16
	212 Dental Insurance		280.08	280.08
	215 Eye Care Insurance		49.56	49.56
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$43,831.80	\$43,831.80
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,202,487.37	\$336,826.94	\$1,539,314.31

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	67,019.88	331,907.98	398,927.86	78,589.69	348,528.18	427,117.87
2140 Psychological Services	10,335.36	51,184.66	61,520.02	11,109.83	49,269.67	60,379.50
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	16,311.69	80,781.70	97,093.39	18,523.36	82,147.07	100,670.43
2260 Instruction and Curriculum Development Services	43,793.07	216,879.98	260,673.05	49,681.22	220,325.39	270,006.61
2350 Legal and Accounting Services	1,602.22	7,934.78	9,537.00	1,323.70	5,870.30	7,194.00
2420 Medical Services		513.94	513.94		1,047.94	1,047.94
2440 Nursing Services	17,228.50	85,322.10	102,550.60	18,028.03	79,950.42	97,978.45
2700 Student Transportation Services	102,993.61	510,063.59	613,057.20	120,942.68	536,354.48	657,297.16
Total	\$259,284.33	\$1,284,588.73	\$1,543,873.06	\$298,198.51	\$1,323,493.45	\$1,621,691.96

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		3,460,000.00		17,384.29		24,946.58	17,366,547.50	20,868,878.37
2. Additional Debt Incurred During Year				74,343.16			1,434,000.00	1,508,343.16
3. Retirements and Repayments		1,130,000.00		17,384.29		24,946.58	13,102.50	1,185,433.37
4. Debt at End of Fiscal Year		2,330,000.00		74,343.16			18,787,445.00	21,191,788.16
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		2,330,000.00		74,343.16			18,787,445.00	21,191,788.16
7. Current Portion P&I - Due within 1 year		1,195,900.01		19,620.00				1,215,520.01
8. Interest Paid during current fiscal year		65,900.01		380.71		372.72		66,653.44

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 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	1,154,946.58		66,272.73	1,221,219.31	
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					
5140	10	General Fund	17,384.29		380.71	17,765.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$1,172,330.87		\$66,653.44	\$1,238,984.31	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
General Obligation Bonds/Notes – CIB	03/2012	3,460,000.00		1,130,000.00	2,330,000.00	1,195,900.01	65,900.01	
Leases and Other Right to Use Arrangements		17,384.29	74,343.16	17,384.29	74,343.16	19,620.00	380.71	
Other Long Term Debt/Liabilities		24,946.58		24,946.58			372.72	
Compensated Absences		369,547.50		13,102.50	356,445.00			
Other Post-Employment Benefits (OPEB)		2,011,000.00	59,000.00		2,070,000.00			
Net Pension Liability		14,986,000.00	1,375,000.00		16,361,000.00			
Totals for Debt Entered:		\$20,868,878.37	\$1,508,343.16	\$1,185,433.37	\$21,191,788.16	\$1,215,520.01	\$66,653.44	

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	841,429.34
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$841,429.34

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	5,709.27		5,709.27
4 Residential Treatment Facilities			
5 Other Local Education Agencies	492.31		492.31
6 Brick and Mortar Charter Schools	36,939.69		36,939.69
7 Cyber Charter Schools	39,510.50	127,757.92	167,268.42
8 Career and Technology Centers	516,268.83		516,268.83
9 Approved Private Schools		70,779.92	70,779.92
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		31,947.90	31,947.90
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	1,273.00	10,750.00	12,023.00
Section 2 Total	\$600,193.60	\$241,235.74	\$841,429.34

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	129,326.00
Total Personnel Services – Salaries	\$129,326.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	43,859.00
220 Social Security Contributions	9,830.00
230 PSERS Retirement Contributions	41,853.00
Total Personnel Services – Employee Benefits	\$95,542.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	22,513.00
Total Purchased Property Services	\$22,513.00
500 Other Purchased Services	
580 Travel	265.00
Total Other Purchased Services	\$265.00
600 Supplies	
610 General Supplies	13,818.00
630 Food	193,520.00
650 Supplies & Fees – Technology Related	2,381.00
Total Supplies	\$209,719.00
700 Property	
740 Depreciation	1,545.00
Total Property	\$1,545.00
800 Other Objects	
810 Dues and Fees	165.00
Total Other Objects	\$165.00
Total 3000 Operation of Non-Instructional Services	\$459,075.00

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				129,326.00
Total Personnel Services – Salaries				\$129,326.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				43,859.00
220 Social Security Contributions				9,830.00
230 PSERS Retirement Contributions				41,853.00
Total Personnel Services – Employee Benefits				\$95,542.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				22,513.00
Total Purchased Property Services				\$22,513.00
500 Other Purchased Services				
580 Travel				265.00
Total Other Purchased Services				\$265.00
600 Supplies				
610 General Supplies				13,818.00
630 Food				193,520.00
650 Supplies & Fees – Technology Related				2,381.00
Total Supplies				\$209,719.00
700 Property				
740 Depreciation				1,545.00
Total Property				\$1,545.00
800 Other Objects				
810 Dues and Fees				165.00
Total Other Objects				\$165.00
Total 3100 Food Services				\$459,075.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	459,075.00				459,075.00
Total Operation of Non-Instructional Services	\$459,075.00				\$459,075.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$459,075.00				\$459,075.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Berlin Brothersvalley El Sch	6206	959,389.14	208,082.94	1,924,768.46	417,465.10	505,535.07	190,362.11	4,205,602.82	
	Berlin Brothersvalley MS	7645	858,686.55	144,455.11	1,722,734.53	289,812.17	69,378.30	145,212.91	3,230,279.57	
	Berlin Brothersvalley SHS	6207	1,156,725.68	232,212.58	2,320,673.67	465,875.05	47,453.01	159,716.09	4,382,656.08	
Total			2,974,801.37	584,750.63	5,968,176.66	1,173,152.32	622,366.38	495,291.11	11,818,538.47	