

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2016

Pennsylvania Department of Education
&

Office of Comptroller Operations

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

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



Chief School Administrator Signature



Board Secretary Signature



Date



Date

MICHELLE R SMITHMYER

Contact Person

(814)239-5141

Ext :1354

Contact Person Telephone Number

MSMITHMYER@CKSD.K12.PA.US

Contact Person E-mail Address

(814)239-5896

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2016**
(Pursuant to PA School Code Section 218(b))

LEA Name : Claysburg-Kimmel SD
AUN Number : 108071504
County : Blair

Audit Certification Due: 12/31/2016

This certification is applicable to:

- Orig. Annual Financial Report submitted to Comptroller Operations:** _____
Date
- Annual Financial Report revisions submitted on:** _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

MICHELLE R SMITHMYER

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
11000	NAG - Fund 10: Total Fund Balance must equal REG - Fund 10: Fund Balance - End of Year Fund Bal (NAG), Fund10: \$4,958,237.00 Fund Bal (REG), Fund 10: \$4,958,239.00	
11070	NAG: Total Fund Balance must equal REG: Fund Balance - End of Year Fund Bal (NAG), Total: \$5,515,080.00 Fund Bal (REG), Total: \$5,515,082.00	
13020	REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Interfund Trans In minus REP Interfund Trans-Out. (REG 5200 = REG 9300 + REP 9300 - REP 5200) Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification. Transfers Out (REG 5200): \$1,257,041.00 (REG 9300) + (REP 9300) - (REP 5200) : \$1,183,634.00	\$73,407.20 was transferred to our Student Activity Fund. \$24,585.20 was transferred from our Capital Projects Fund to the GF.
30501	Revenue Detail: AFR amount must equal or exceed PDE FAI System amount. 7311, AFR Rev Detail: 390668.92 7311, PDE FAI System: \$393,523.27	This was a payment for 2013-2014 and was accrued for in the 14-15 fiscal year.
30650	Revenue Detail: Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification. 6143, Current AFR Rev Detail: \$6,841.77 6143, Prior AFR Rev Detail: \$14,847.00	These represent actual expenditures and are correct.
50078	SOIN: Expenditures have been reported in Function 5000, Object 830 representing interest payments on long term debt however, comparable entries have not been reported on the SOIN as Interest Paid During the Fiscal Year. Correct or provide a justification. Expenditure Detail: Function 5000, Object 830: \$562,321.00 SOIN: Interest Paid During Fiscal Year: \$461,263.91	
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$8,902.60 Prior Year SESS Schedule 2350: \$19,643.09	We had extraordinary legal expenses in the prior year; the current year legal expenses are more normal.

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</u>	<u>1850)</u>
				<u>(31)</u>

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	5,609,839
0110 Investments	
0120 Taxes Receivable	143,675
0130 Due From Other Funds	107,351
0141 Due From Other Governments	738,429
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	75,244
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$6,674,538
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$6,674,538
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Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		569,144			6,178,983
0110 Investments					
0120 Taxes Receivable					143,675
0130 Due From Other Funds		5,540			112,891
0141 Due From Other Governments					738,429
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					75,244
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$574,684			\$7,249,222
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$574,684			\$7,249,222

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	48,149				
0411 Due to Other Governments	1,964				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	100,979				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	395,106				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,170,103				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$1,716,301				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	2,896,659				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	2,061,578				
Total Fund Balances	\$4,958,237				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$6,674,538				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds		17,841			65,990
0411 Due to Other Governments					1,964
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					100,979
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					395,106
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					1,170,103
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities		\$17,841			\$1,734,142
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		556,843			556,843
0830 Committed Fund Balance					2,896,659
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					2,061,578
Total Fund Balances		\$556,843			\$5,515,080
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$574,684			\$7,249,222

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	3,148,673				
7000 Revenue from State Sources	7,877,435				
8000 Revenue from Federal Sources	382,429				
Total Revenues	\$11,408,537				
Expenditures					
1000 Instruction	6,047,227				
2000 Support Services	3,599,694				
3000 Operation of Non-Instructional Services	307,961				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$9,954,882				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,453,655				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,232,456				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,232,456)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources					3,148,673
7000 Revenue from State Sources					7,877,435
8000 Revenue from Federal Sources					382,429
Total Revenues					\$11,408,537
Expenditures					
1000 Instruction					6,047,227
2000 Support Services					3,599,694
3000 Operation of Non-Instructional Services					307,961
4000 Facilities Acquisition, Construction and Improvement Services		202,201			202,201
5110 Debt Service			596,906		596,906
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures		\$202,201	\$596,906		\$10,753,989
Excess (Deficiency) Of Revenues Over Expenditures		(\$202,201)	(\$596,906)		\$654,548
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			8,995,000		8,995,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		586,728	596,906		1,183,634
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			8,970,415		8,970,415
5150 Bond Discounts					
5200 Interfund Transfers – Out			24,585		1,257,041
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$586,728	\$596,906		(\$48,822)

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$221,199				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	4,737,040				
Fund Balance - End Of Year	\$4,958,239				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$384,527			\$605,726
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		172,316			4,909,356
Fund Balance - End Of Year		\$556,843			\$5,515,082

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	37,903			37,903	
0110 Investments					
0130 Due From Other Funds	39,718			39,718	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	38,343			38,343	
0170 Inventories	2,758			2,758	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$118,722			\$118,722	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	8,209			8,209	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$8,209			\$8,209	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$126,931			\$126,931	

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	81,066			81,066	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	180			180	
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	6,181			6,181	
0490 Other Current Liabilities					
Total Current Liabilities	\$87,427			\$87,427	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$87,427			\$87,427	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	39,504			39,504	
Total Net Position	\$39,504			\$39,504	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$126,931			\$126,931	

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	207,387			207,387	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$207,387			\$207,387	
Operating Expenses					
100 Personnel Services – Salaries	133,772			133,772	
200 Personnel Services – Employee Benefits	74,320			74,320	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	275,086			275,086	
600 Supplies	868			868	
740 Depreciation	3,242			3,242	
810 Dues and Fees					
890 Miscellaneous Expenditures	51,060			51,060	
Total Operating Expenses	\$538,348			\$538,348	
Operating Income (Loss)	(\$330,961)			(\$330,961)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
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	42,323			42,323	
8000 Revenue from Federal Sources	353,972			353,972	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$396,295			\$396,295	
Income (Loss) Before Contributions And Transfers	\$65,334			\$65,334	

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	\$65,334			\$65,334	
0002 Net Position - Beginning of Fiscal Year	(25,830)			(25,830)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$39,504			\$39,504	

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	216,697			216,697	
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	335,989			335,989	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	322,864			322,864	
0018 Cash Payments For Other Operating Expenses	2,385			2,385	
Net Cash Provided By (Used For) Operating Activities	(\$444,541)			(\$444,541)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	44,740			44,740	
0023 Receipts From Federal Sources -8000	389,732			389,732	
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)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$434,472			\$434,472	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities					

	<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	(10,069)			(10,069)	
0004 Cash and Cash Equivalents Beginning of Year	47,972			47,972	
Cash and Cash Equivalents at Year End	\$37,903			\$37,903	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(330,961)			(330,961)	
Adjustments					
0051 Depreciation and Net Amortization	3,242			3,242	
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)	(9,434)			(9,434)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	1,585			1,585	
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)	(113,832)			(113,832)	
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)	4,859			4,859	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	(\$113,580)			(\$113,580)	
Cash Provided By (Used for) Total	(\$444,541)			(\$444,541)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 108071504 Claysburg-Kimmel SD

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				216,976
0110 Investments				
0130 Due From Other Funds				2,891
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

Total Assets **\$219,867**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$219,867**

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents		255,746		472,722
0110 Investments				
0130 Due From Other Funds				2,891
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets		\$255,746		\$475,613
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$255,746		\$475,613

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				8,444
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				211,423
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				

Total Liabilities **\$219,867**

0950 Deferred Inflows of Resources

Net Position

0791 Invested in Capital Assets, Net of Related Debt	
0009 Restricted Net Position (0792 – 0798)	
0799 Unrestricted Net Position	

Total Net Position **\$219,867**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$219,867**

LEA : 108071504 Claysburg-Kimmel SD

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Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				8,444
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable	255,746			467,169
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$255,746			\$475,613
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$255,746			\$475,613

	<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	2,165,220.41			2,165,220.41
6113 Public Utility Realty Taxes	3,498.14			3,498.14
6114 Payments in Lieu of Current Taxes - State / Local	1,654.56			1,654.56
6120 Current Per Capita Taxes, Section 679	13,113.80			13,113.80
6141 Current Act 511 Per Capita Taxes	18,001.90			18,001.90
6143 Current Act 511 Local Services Taxes	5,386.77		1,455.00	6,841.77
6151 Current Act 511 Earned Income Taxes	430,092.96	85,240.22	82,473.76	427,326.50
6153 Current Act 511 Real Estate Transfer Taxes	25,503.79	2,094.75	3,393.25	26,802.29
6411 Delinquent Real Estate Taxes	168,122.14	55,692.29	51,417.51	163,847.36
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,648.06	648.00	797.50	2,797.56
6500 Earnings on Investments	511.40			
6700 Revenues from LEA Activities	43,345.45			
6832 Federal IDEA Revenue Received as Pass Through	150,969.98			
6833 Federal ARRA IDEA Revenue Received as Pass Through	599.00			
6839 Federal Revenue Received from Other Sources	6,150.00			
6910 Rentals	4,350.00			
6920 Contributions and Donations from Private Sources	27,348.03			
6942 Summer School Tuition	2,721.00			
6991 Refunds of a Prior Year Expenditure	79,162.75			
6999 Other Revenues Not Specified Above	272.85			
TOTAL Revenue from Local Sources	\$3,148,672.99	\$143,675.26	\$139,537.02	\$2,829,104.29

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	5,148,055.15		
7271 Special Education funds for School-Aged Pupils	576,032.68		
7311 Pupil Transportation Subsidy	390,668.92		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,465.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	136,867.69		
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,458.81		
7340 State Property Tax Reduction Allocation	340,831.72		
7505 Ready to Learn Block Grant	141,048.00		
7810 State Share of Social Security and Medicare Taxes	211,818.24		
7820 State Share of Retirement Contributions	913,188.32		
TOTAL Revenue from State Sources	\$7,877,434.53		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	279,507.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,802.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	31,414.22			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,705.30			
TOTAL Revenue from Federal Sources	\$382,428.52			
TOTAL FROM ALL SOURCES	\$11,408,536.04	\$143,675.26	\$139,537.02	\$2,829,104.29

Revenue from Local Sources	3,148,672.99
Revenue from State Sources	7,877,434.53
Revenue from Federal Sources	382,428.52
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$11,408,536.04

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,158,816.27
Total Personnel Services – Salaries	\$3,158,816.27
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	851,484.99
220 Social Security Contributions	239,140.75
230 PSERS Retirement Contributions	813,667.09
250 Unemployment Compensation	29.06
260 Workers’ Compensation	21,889.00
Total Personnel Services – Employee Benefits	\$1,926,210.89
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	225,366.65
329 Professional Educational Services – Other	40,244.38
Total Purchased Professional and Technical Services	\$265,611.03
400 Purchased Property Services	
490 Other Purchased Property Services	9,335.75
Total Purchased Property Services	\$9,335.75
500 Other Purchased Services	
510 Student Transportation Services	7,754.12
561 Tuition To Other School Districts Within the State	42,469.12
562 Tuition To Pennsylvania Charter Schools	107,173.96
563 Tuition To Nonpublic Schools	29,070.40
564 Tuition To Career and Technology Centers	302,628.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,911.58
580 Travel	2,795.95
599 Other Miscellaneous Purchased Services	21,155.53
Total Other Purchased Services	\$523,958.66
600 Supplies	
610 General Supplies	107,565.34
640 Books and Periodicals	48,453.76
Total Supplies	\$156,019.10
700 Property	
750 Equipment – Original and Additional	5,175.00
760 Equipment – Replacement	2,100.00
Total Property	\$7,275.00
Total 1000 Instruction	\$6,047,226.70

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	1,109,960.87	1,189,745.98	2,946.31	2,302,653.16
Total Personnel Services – Salaries	\$1,109,960.87	\$1,189,745.98	\$2,946.31	\$2,302,653.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	327,997.98	339,499.54		667,497.52
220 Social Security Contributions	85,429.46	89,990.56		175,420.02
230 PSERS Retirement Contributions	303,907.03	305,954.96		609,861.99
250 Unemployment Compensation		29.06		29.06
260 Workers' Compensation	10,483.50	11,405.50		21,889.00
Total Personnel Services – Employee Benefits	\$727,817.97	\$746,879.62		\$1,474,697.59
400 Purchased Property Services				
490 Other Purchased Property Services	3,042.17	5,753.58		8,795.75
Total Purchased Property Services	\$3,042.17	\$5,753.58		\$8,795.75
500 Other Purchased Services				
510 Student Transportation Services	1,005.97	6,748.15		7,754.12
561 Tuition To Other School Districts Within the State	295.00			295.00
562 Tuition To Pennsylvania Charter Schools	38,359.00	38,357.91		76,716.91
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,911.58			10,911.58
580 Travel	730.41	529.81	1,155.49	2,415.71
599 Other Miscellaneous Purchased Services	10,522.35	10,633.18		21,155.53
Total Other Purchased Services	\$61,824.31	\$56,269.05	\$1,155.49	\$119,248.85
600 Supplies				
610 General Supplies	49,844.98	46,803.20	2,647.20	99,295.38
640 Books and Periodicals	17,137.89	31,315.87		48,453.76
Total Supplies	\$66,982.87	\$78,119.07	\$2,647.20	\$147,749.14
700 Property				
750 Equipment – Original and Additional		5,175.00		5,175.00
760 Equipment – Replacement	2,100.00			2,100.00
Total Property	\$2,100.00	\$5,175.00		\$7,275.00
Total 1100 Regular Programs – Elementary / Secondary	\$1,971,728.19	\$2,081,942.30	\$6,749.00	\$4,060,419.49

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,109,960.87	1,189,745.98	2,946.31	2,302,653.16
Total Personnel Services – Salaries	\$1,109,960.87	\$1,189,745.98	\$2,946.31	\$2,302,653.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	327,997.98	339,499.54		667,497.52
220 Social Security Contributions	85,429.46	89,990.56		175,420.02
230 PSERS Retirement Contributions	303,907.03	305,954.96		609,861.99
250 Unemployment Compensation		29.06		29.06
260 Workers' Compensation	10,483.50	11,405.50		21,889.00
Total Personnel Services – Employee Benefits	\$727,817.97	\$746,879.62		\$1,474,697.59
400 Purchased Property Services				
490 Other Purchased Property Services	3,042.17	5,753.58		8,795.75
Total Purchased Property Services	\$3,042.17	\$5,753.58		\$8,795.75
500 Other Purchased Services				
510 Student Transportation Services	1,005.97	6,748.15		7,754.12
561 Tuition To Other School Districts Within the State	295.00			295.00
562 Tuition To Pennsylvania Charter Schools	38,359.00	38,357.91		76,716.91
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,911.58			10,911.58
580 Travel	730.41	529.81	1,155.49	2,415.71
599 Other Miscellaneous Purchased Services	10,522.35	10,633.18		21,155.53
Total Other Purchased Services	\$61,824.31	\$56,269.05	\$1,155.49	\$119,248.85
600 Supplies				
610 General Supplies	49,844.98	46,803.20	2,647.20	99,295.38
640 Books and Periodicals	17,137.89	31,315.87		48,453.76
Total Supplies	\$66,982.87	\$78,119.07	\$2,647.20	\$147,749.14
700 Property				
750 Equipment – Original and Additional		5,175.00		5,175.00
760 Equipment – Replacement	2,100.00			2,100.00
Total Property	\$2,100.00	\$5,175.00		\$7,275.00
Total 1110 Regular Programs	\$1,971,728.19	\$2,081,942.30	\$6,749.00	\$4,060,419.49

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	268,135.18	155,501.20	79,585.34	503,221.72
Total Personnel Services – Salaries	\$268,135.18	\$155,501.20	\$79,585.34	\$503,221.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65,640.96	41,670.13	6,870.90	114,181.99
220 Social Security Contributions	19,971.76	11,946.43	6,088.28	38,006.47
230 PSERS Retirement Contributions	43,596.51	67,369.37	13,071.71	124,037.59
Total Personnel Services – Employee Benefits	\$129,209.23	\$120,985.93	\$26,030.89	\$276,226.05
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	100,871.93	124,494.72		225,366.65
329 Professional Educational Services – Other			40,244.38	40,244.38
Total Purchased Professional and Technical Services	\$100,871.93	\$124,494.72	\$40,244.38	\$265,611.03
400 Purchased Property Services				
490 Other Purchased Property Services		540.00		540.00
Total Purchased Property Services		\$540.00		\$540.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	18,722.50	18,722.49	4,729.13	42,174.12
562 Tuition To Pennsylvania Charter Schools	15,228.52	15,228.53		30,457.05
563 Tuition To Nonpublic Schools	14,535.20	14,535.20		29,070.40
580 Travel			380.24	380.24
Total Other Purchased Services	\$48,486.22	\$48,486.22	\$5,109.37	\$102,081.81
600 Supplies				
610 General Supplies	159.59	1,538.80		1,698.39
Total Supplies	\$159.59	\$1,538.80		\$1,698.39
Total 1200 Special Programs – Elementary / Secondary	\$546,862.15	\$451,546.87	\$150,969.98	\$1,149,379.00

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			79,585.34	79,585.34
Total Personnel Services – Salaries			\$79,585.34	\$79,585.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			6,870.90	6,870.90
220 Social Security Contributions			6,088.28	6,088.28
230 PSERS Retirement Contributions			13,071.71	13,071.71
Total Personnel Services – Employee Benefits			\$26,030.89	\$26,030.89
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	100,871.93	101,674.72		202,546.65
329 Professional Educational Services – Other			40,244.38	40,244.38
Total Purchased Professional and Technical Services	\$100,871.93	\$101,674.72	\$40,244.38	\$242,791.03
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State			4,729.13	4,729.13
580 Travel			380.24	380.24
Total Other Purchased Services			\$5,109.37	\$5,109.37
Total 1210 Life Skills Support	\$100,871.93	\$101,674.72	\$150,969.98	\$353,516.63

General Fund (10)

1230 Emotional Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1230 Emotional Support

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	22,820.00		22,820.00
	\$22,820.00		\$22,820.00
	\$22,820.00		\$22,820.00

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	268,135.18	155,501.20		423,636.38
Total Personnel Services – Salaries	\$268,135.18	\$155,501.20		\$423,636.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65,640.96	41,670.13		107,311.09
220 Social Security Contributions	19,971.76	11,946.43		31,918.19
230 PSERS Retirement Contributions	43,596.51	67,369.37		110,965.88
Total Personnel Services – Employee Benefits	\$129,209.23	\$120,985.93		\$250,195.16
400 Purchased Property Services				
490 Other Purchased Property Services		540.00		540.00
Total Purchased Property Services		\$540.00		\$540.00
600 Supplies				
610 General Supplies	159.59	1,538.80		1,698.39
Total Supplies	\$159.59	\$1,538.80		\$1,698.39
Total 1240 Academic Support	\$397,504.00	\$278,565.93		\$676,069.93

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	240,723.68	128,089.70		368,813.38
Total Personnel Services – Salaries	\$240,723.68	\$128,089.70		\$368,813.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	62,568.66	38,597.83		101,166.49
220 Social Security Contributions	17,874.78	9,849.45		27,724.23
230 PSERS Retirement Contributions	36,513.38	60,286.24		96,799.62
Total Personnel Services – Employee Benefits	\$116,956.82	\$108,733.52		\$225,690.34
400 Purchased Property Services				
490 Other Purchased Property Services		540.00		540.00
Total Purchased Property Services		\$540.00		\$540.00
600 Supplies				
610 General Supplies	159.59	1,538.80		1,698.39
Total Supplies	\$159.59	\$1,538.80		\$1,698.39
Total 1241 Learning Support – Public	\$357,840.09	\$238,902.02		\$596,742.11

General Fund (10)

1243 Gifted Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	27,411.50	27,411.50		54,823.00
Total Personnel Services – Salaries	\$27,411.50	\$27,411.50		\$54,823.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	3,072.30	3,072.30		6,144.60
220 Social Security Contributions	2,096.98	2,096.98		4,193.96
230 PSERS Retirement Contributions	7,083.13	7,083.13		14,166.26
Total Personnel Services – Employee Benefits	\$12,252.41	\$12,252.41		\$24,504.82

Total 1243 Gifted Support

	\$39,663.91	\$39,663.91		\$79,327.82
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	18,722.50	18,722.49		37,444.99
562 Tuition To Pennsylvania Charter Schools	15,228.52	15,228.53		30,457.05
563 Tuition To Nonpublic Schools	14,535.20	14,535.20		29,070.40
Total Other Purchased Services	\$48,486.22	\$48,486.22		\$96,972.44
Total 1290 Special Programs - Other Support	\$48,486.22	\$48,486.22		\$96,972.44

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		119,921.00		119,921.00
Total Personnel Services – Salaries		\$119,921.00		\$119,921.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		14,100.50		14,100.50
220 Social Security Contributions		9,028.30		9,028.30
230 PSERS Retirement Contributions		30,767.97		30,767.97
Total Personnel Services – Employee Benefits		\$53,896.77		\$53,896.77

500 Other Purchased Services

564 Tuition To Career and Technology Centers		302,628.00		302,628.00
Total Other Purchased Services		\$302,628.00		\$302,628.00

600 Supplies

610 General Supplies		6,571.57		6,571.57
Total Supplies		\$6,571.57		\$6,571.57

Total 1300 Vocational Education

		\$483,017.34		\$483,017.34
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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	2,564.50	7,250.75	223,205.14	233,020.39
Total Personnel Services – Salaries	\$2,564.50	\$7,250.75	\$223,205.14	\$233,020.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			55,704.98	55,704.98
220 Social Security Contributions	195.67	554.69	15,935.60	16,685.96
230 PSERS Retirement Contributions	662.66	1,873.60	46,463.28	48,999.54
Total Personnel Services – Employee Benefits	\$858.33	\$2,428.29	\$118,103.86	\$121,390.48
Total 1400 Other Instructional Programs – Elementary / Secondary	\$3,422.83	\$9,679.04	\$341,309.00	\$354,410.87

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	2,564.50	7,250.75		9,815.25
Total Personnel Services – Salaries	\$2,564.50	\$7,250.75		\$9,815.25

200 Personnel Services – Employee Benefits

220 Social Security Contributions	195.67	554.69		750.36
230 PSERS Retirement Contributions	662.66	1,873.60		2,536.26

Total Personnel Services – Employee Benefits	\$858.33	\$2,428.29		\$3,286.62
Total 1430 Homebound Instruction	\$3,422.83	\$9,679.04		\$13,101.87

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			223,205.14	223,205.14
Total Personnel Services – Salaries			\$223,205.14	\$223,205.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			55,704.98	55,704.98
220 Social Security Contributions			15,935.60	15,935.60
230 PSERS Retirement Contributions			46,463.28	46,463.28
Total Personnel Services – Employee Benefits			\$118,103.86	\$118,103.86
Total 1490 Additional Other Instructional Programs			\$341,309.00	\$341,309.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,175,532.33

Total Personnel Services – Salaries \$1,175,532.33

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 332,255.58

220 Social Security Contributions 89,157.34

230 PSERS Retirement Contributions 301,926.73

Total Personnel Services – Employee Benefits \$723,339.65

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services 14,437.54

330 Other Professional Services 93,667.35

340 Technical Services 121,150.17

Total Purchased Professional and Technical Services \$229,255.06

400 Purchased Property Services

490 Other Purchased Property Services 226,268.92

Total Purchased Property Services \$226,268.92

500 Other Purchased Services

513 Contracted Carriers 517,513.25

514 Board and Lodging In Lieu of Transportation 288.03

516 Student Transportation Services From the IU 182.53

520 Insurance – General 28,739.74

521 Fire Insurance 41,627.00

530 Communications 20,212.41

580 Travel 27,772.65

595 IU Payments By Withholding 2,079.18

599 Other Miscellaneous Purchased Services 5,710.23

Total Other Purchased Services \$644,125.02

600 Supplies

610 General Supplies 288,008.26

620 Energy 258,966.90

640 Books and Periodicals 4,981.08

650 Supplies & Fees – Technology Related 550.00

Total Supplies \$552,506.24

700 Property

750 Equipment – Original and Additional 48,667.15

Total Property \$48,667.15

Total 2000 Support Services \$3,599,694.37

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	38,324.42	50,881.79		89,206.21
Total Personnel Services – Salaries	\$38,324.42	\$50,881.79		\$89,206.21

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	5,396.83	9,480.73		14,877.56
220 Social Security Contributions	2,928.72	3,846.54		6,775.26
230 PSERS Retirement Contributions	9,903.08	14,728.21		24,631.29
Total Personnel Services – Employee Benefits	\$18,228.63	\$28,055.48		\$46,284.11

500 Other Purchased Services

580 Travel		276.03		276.03
Total Other Purchased Services		\$276.03		\$276.03

600 Supplies

610 General Supplies		1,170.99		1,170.99
650 Supplies & Fees – Technology Related		550.00		550.00
Total Supplies		\$1,720.99		\$1,720.99

Total 2100 Support Services – Students

	\$56,553.05	\$80,934.29		\$137,487.34
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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	38,324.42	50,881.79		89,206.21
Total Personnel Services – Salaries	\$38,324.42	\$50,881.79		\$89,206.21
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	5,396.83	9,480.73		14,877.56
220 Social Security Contributions	2,928.72	3,846.54		6,775.26
230 PSERS Retirement Contributions	9,903.08	14,728.21		24,631.29
Total Personnel Services – Employee Benefits	\$18,228.63	\$28,055.48		\$46,284.11
500 Other Purchased Services				
580 Travel		276.03		276.03
Total Other Purchased Services		\$276.03		\$276.03
600 Supplies				
610 General Supplies		1,170.99		1,170.99
650 Supplies & Fees – Technology Related		550.00		550.00
Total Supplies		\$1,720.99		\$1,720.99
Total 2120 Guidance Services	\$56,553.05	\$80,934.29		\$137,487.34

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	53,838.00	46,943.48		100,781.48
Total Personnel Services – Salaries	\$53,838.00	\$46,943.48		\$100,781.48
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	15,106.52	15,106.52		30,213.04
220 Social Security Contributions	4,513.30	4,000.73		8,514.03
230 PSERS Retirement Contributions	19,333.17	17,601.89		36,935.06
Total Personnel Services – Employee Benefits	\$38,952.99	\$36,709.14		\$75,662.13
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	13,726.20	711.34		14,437.54
Total Purchased Professional and Technical Services	\$13,726.20	\$711.34		\$14,437.54
400 Purchased Property Services				
490 Other Purchased Property Services		1,029.00		1,029.00
Total Purchased Property Services		\$1,029.00		\$1,029.00
500 Other Purchased Services				
580 Travel	1,148.54	1,148.53		2,297.07
Total Other Purchased Services	\$1,148.54	\$1,148.53		\$2,297.07
600 Supplies				
610 General Supplies	935.41	935.41		1,870.82
640 Books and Periodicals	384.67	4,596.41		4,981.08
Total Supplies	\$1,320.08	\$5,531.82		\$6,851.90
Total 2200 Support Services – Instructional Staff	\$108,985.81	\$92,073.31		\$201,059.12

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	6,894.51			6,894.51
Total Personnel Services – Salaries	\$6,894.51			\$6,894.51

200 Personnel Services – Employee Benefits

220 Social Security Contributions	512.56			512.56
230 PSERS Retirement Contributions	1,731.28			1,731.28
Total Personnel Services – Employee Benefits	\$2,243.84			\$2,243.84

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services	13,726.20	711.34		14,437.54
Total Purchased Professional and Technical Services	\$13,726.20	\$711.34		\$14,437.54

600 Supplies

640 Books and Periodicals	384.67	4,596.41		4,981.08
Total Supplies	\$384.67	\$4,596.41		\$4,981.08

Total 2250 School Library Services	\$23,249.22	\$5,307.75		\$28,556.97
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	46,943.49	46,943.48		93,886.97
Total Personnel Services – Salaries	\$46,943.49	\$46,943.48		\$93,886.97
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	15,106.52	15,106.52		30,213.04
220 Social Security Contributions	4,000.74	4,000.73		8,001.47
230 PSERS Retirement Contributions	17,601.89	17,601.89		35,203.78
Total Personnel Services – Employee Benefits	\$36,709.15	\$36,709.14		\$73,418.29
400 Purchased Property Services				
490 Other Purchased Property Services		1,029.00		1,029.00
Total Purchased Property Services		\$1,029.00		\$1,029.00
500 Other Purchased Services				
580 Travel	1,148.54	1,148.53		2,297.07
Total Other Purchased Services	\$1,148.54	\$1,148.53		\$2,297.07
600 Supplies				
610 General Supplies	935.41	935.41		1,870.82
Total Supplies	\$935.41	\$935.41		\$1,870.82
Total 2260 Instruction and Curriculum Development Services	\$85,736.59	\$86,765.56		\$172,502.15

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	102,505.10	120,108.62		362,357.99
Total Personnel Services – Salaries	\$102,505.10	\$120,108.62		\$362,357.99
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	36,800.41	14,422.81		79,345.24
220 Social Security Contributions	6,979.69	9,430.28		28,366.49
230 PSERS Retirement Contributions	25,084.77	28,092.69		85,865.96
Total Personnel Services – Employee Benefits	\$68,864.87	\$51,945.78		\$193,577.69
300 Purchased Professional and Technical Services				
330 Other Professional Services				52,125.02
340 Technical Services				121,150.17
Total Purchased Professional and Technical Services				\$173,275.19
500 Other Purchased Services				
520 Insurance – General				28,739.74
580 Travel				22,708.77
599 Other Miscellaneous Purchased Services				4,855.43
Total Other Purchased Services				\$56,303.94
600 Supplies				
610 General Supplies	1,494.80	9,221.39		28,298.05
Total Supplies	\$1,494.80	\$9,221.39		\$28,298.05
Total 2300 Support Services – Administration	\$172,864.77	\$181,275.79		\$813,812.86

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

13,000.00

Total Purchased Professional and Technical Services

\$13,000.00

500 Other Purchased Services

520 Insurance – General

28,739.74

Total Other Purchased Services

\$28,739.74

Total 2310 Board Services

\$41,739.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,908.36
Total Personnel Services – Employee Benefits				\$1,908.36
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,330.02
340 Technical Services				24,945.93
Total Purchased Professional and Technical Services				\$32,275.95
600 Supplies				
610 General Supplies				4,204.91
Total Supplies				\$4,204.91
Total 2330 Tax Assessment and Collection Services				\$38,389.22

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

31,795.00

Total Purchased Professional and Technical Services

\$31,795.00

Total 2350 Legal and Accounting Services

\$31,795.00

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				139,744.27
Total Personnel Services – Salaries				\$139,744.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				28,122.02
220 Social Security Contributions				10,048.16
230 PSERS Retirement Contributions				32,688.50
Total Personnel Services – Employee Benefits				\$70,858.68
500 Other Purchased Services				
580 Travel				22,708.77
599 Other Miscellaneous Purchased Services				4,855.43
Total Other Purchased Services				\$27,564.20
600 Supplies				
610 General Supplies				13,376.95
Total Supplies				\$13,376.95
Total 2360 Office of the Superintendent / Executive Director Services				\$251,544.10

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	102,505.10	120,108.62		222,613.72
Total Personnel Services – Salaries	\$102,505.10	\$120,108.62		\$222,613.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	36,800.41	14,422.81		51,223.22
220 Social Security Contributions	6,979.69	9,430.28		16,409.97
230 PSERS Retirement Contributions	25,084.77	28,092.69		53,177.46
Total Personnel Services – Employee Benefits	\$68,864.87	\$51,945.78		\$120,810.65
600 Supplies				
610 General Supplies	1,494.80	9,221.39		10,716.19
Total Supplies	\$1,494.80	\$9,221.39		\$10,716.19
Total 2380 Office of the Principal Services	\$172,864.77	\$181,275.79		\$354,140.56

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

96,204.24

Total Purchased Professional and Technical Services

\$96,204.24

Total 2390 Other Administration Services

\$96,204.24

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				84,740.00
Total Personnel Services – Salaries				\$84,740.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				30,457.67
220 Social Security Contributions				6,921.36
230 PSERS Retirement Contributions				21,748.27
Total Personnel Services – Employee Benefits				\$59,127.30
300 Purchased Professional and Technical Services				
330 Other Professional Services				33,871.16
Total Purchased Professional and Technical Services				\$33,871.16
500 Other Purchased Services				
580 Travel				653.34
599 Other Miscellaneous Purchased Services				854.80
Total Other Purchased Services				\$1,508.14
600 Supplies				
610 General Supplies				5,705.99
Total Supplies				\$5,705.99
Total 2400 Support Services – Pupil Health				\$184,952.59

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,138.00

Total Purchased Professional and Technical Services

\$1,138.00

Total 2420 Medical Services

\$1,138.00

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

635.00

Total Purchased Professional and Technical Services

\$635.00

Total 2430 Dental Services

\$635.00

General Fund (10)

2440 Nursing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

84,740.00

Total Personnel Services – Salaries

\$84,740.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

30,457.67

220 Social Security Contributions

6,921.36

230 PSERS Retirement Contributions

21,748.27

Total Personnel Services – Employee Benefits

\$59,127.30

500 Other Purchased Services

580 Travel

653.34

599 Other Miscellaneous Purchased Services

854.80

Total Other Purchased Services

\$1,508.14

600 Supplies

610 General Supplies

5,705.99

Total Supplies

\$5,705.99

Total 2440 Nursing Services

\$151,081.43

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

32,098.16

Total Purchased Professional and Technical Services

\$32,098.16

Total 2490 Other Health Services

\$32,098.16

General Fund (10)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

96,269.49

Total Personnel Services – Salaries

\$96,269.49

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,344.68

220 Social Security Contributions

6,841.79

230 PSERS Retirement Contributions

24,140.13

Total Personnel Services – Employee Benefits

\$49,326.60

Total 2500 Support Services – Business

\$145,596.09

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

96,269.49

Total Personnel Services – Salaries

\$96,269.49

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,344.68

220 Social Security Contributions

6,841.79

230 PSERS Retirement Contributions

24,140.13

Total Personnel Services – Employee Benefits

\$49,326.60

Total 2510 Fiscal Services

\$145,596.09

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				96,269.49
Total Personnel Services – Salaries				\$96,269.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				18,344.68
220 Social Security Contributions				6,841.79
230 PSERS Retirement Contributions				24,140.13
Total Personnel Services – Employee Benefits				\$49,326.60
Total 2511 Supervision of Fiscal Services - Head of Component				\$145,596.09

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				354,269.94
Total Personnel Services – Salaries				\$354,269.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				133,718.36
220 Social Security Contributions				25,309.18
230 PSERS Retirement Contributions				86,229.58
Total Personnel Services – Employee Benefits				\$245,257.12
400 Purchased Property Services				
490 Other Purchased Property Services				95,765.99
Total Purchased Property Services				\$95,765.99
500 Other Purchased Services				
521 Fire Insurance				41,627.00
530 Communications				20,212.41
580 Travel				88.55
Total Other Purchased Services				\$61,927.96
600 Supplies				
610 General Supplies	64,395.13	64,395.12		128,790.25
620 Energy				258,966.90
Total Supplies	\$64,395.13	\$64,395.12		\$387,757.15
Total 2600 Operation and Maintenance of Plant Services	\$64,395.13	\$64,395.12		\$1,144,978.16

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 Personnel Services – Salaries				
100 Personnel Services – Salaries				123,249.75
Total Personnel Services – Salaries				\$123,249.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				66,249.65
220 Social Security Contributions				8,186.76
230 PSERS Retirement Contributions				29,280.18
Total Personnel Services – Employee Benefits				\$103,716.59
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$226,966.34

General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

123,249.75

Total Personnel Services – Salaries

\$123,249.75

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

66,249.65

220 Social Security Contributions

8,186.76

230 PSERS Retirement Contributions

29,280.18

Total Personnel Services – Employee Benefits

\$103,716.59

Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

\$226,966.34

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				231,020.19
Total Personnel Services – Salaries				\$231,020.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				67,468.71
220 Social Security Contributions				17,122.42
230 PSERS Retirement Contributions				56,949.40
Total Personnel Services – Employee Benefits				\$141,540.53
400 Purchased Property Services				
490 Other Purchased Property Services				95,765.99
Total Purchased Property Services				\$95,765.99
500 Other Purchased Services				
521 Fire Insurance				41,627.00
530 Communications				20,212.41
580 Travel				88.55
Total Other Purchased Services				\$61,927.96
600 Supplies				
610 General Supplies	64,395.13	64,395.12		128,790.25
620 Energy				258,966.90
Total Supplies	\$64,395.13	\$64,395.12		\$387,757.15
Total 2620 Operation of Buildings Services	\$64,395.13	\$64,395.12		\$918,011.82

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

517,513.25

514 Board and Lodging In Lieu of Transportation

288.03

516 Student Transportation Services From the IU

182.53

Total Other Purchased Services

\$517,983.81

Total 2700 Student Transportation Services

\$517,983.81

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

514,016.33

514 Board and Lodging In Lieu of Transportation

288.03

516 Student Transportation Services From the IU

182.53

Total Other Purchased Services

\$514,486.89

Total 2720 Vehicle Operation Services

\$514,486.89

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				3,496.92
Total Other Purchased Services				\$3,496.92
Total 2750 Nonpublic Transportation				\$3,496.92

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				87,907.22
Total Personnel Services – Salaries				\$87,907.22
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,299.03
220 Social Security Contributions				6,429.23
230 PSERS Retirement Contributions				22,376.44
Total Personnel Services – Employee Benefits				\$54,104.70
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,671.17
Total Purchased Professional and Technical Services				\$7,671.17
400 Purchased Property Services				
490 Other Purchased Property Services				129,473.93
Total Purchased Property Services				\$129,473.93
500 Other Purchased Services				
580 Travel				1,748.89
Total Other Purchased Services				\$1,748.89
600 Supplies				
610 General Supplies				122,172.16
Total Supplies				\$122,172.16
700 Property				
750 Equipment – Original and Additional				48,667.15
Total Property				\$48,667.15
Total 2800 Support Services – Central				\$451,745.22

General Fund (10)

2820 Information Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 87,907.22

Total Personnel Services – Salaries \$87,907.22

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 25,299.03

220 Social Security Contributions 6,429.23

230 PSERS Retirement Contributions 22,376.44

Total Personnel Services – Employee Benefits \$54,104.70

400 Purchased Property Services

490 Other Purchased Property Services 129,473.93

Total Purchased Property Services \$129,473.93

500 Other Purchased Services

580 Travel 1,748.89

Total Other Purchased Services \$1,748.89

600 Supplies

610 General Supplies 122,172.16

Total Supplies \$122,172.16

700 Property

750 Equipment – Original and Additional 48,667.15

Total Property \$48,667.15

Total 2820 Information Services \$444,074.05

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2824 Management Information Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				87,907.22
Total Personnel Services – Salaries				\$87,907.22
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,299.03
220 Social Security Contributions				6,429.23
230 PSERS Retirement Contributions				22,376.44
Total Personnel Services – Employee Benefits				\$54,104.70
400 Purchased Property Services				
490 Other Purchased Property Services				129,473.93
Total Purchased Property Services				\$129,473.93
500 Other Purchased Services				
580 Travel				1,748.89
Total Other Purchased Services				\$1,748.89
600 Supplies				
610 General Supplies				122,172.16
Total Supplies				\$122,172.16
700 Property				
750 Equipment – Original and Additional				48,667.15
Total Property				\$48,667.15
Total 2824 Management Information Services				\$444,074.05

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

7,671.17

Total Purchased Professional and Technical Services

\$7,671.17

Total 2830 Staff Services

\$7,671.17

General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

7,671.17

Total Purchased Professional and Technical Services

\$7,671.17

Total 2832 Recruitment and Placement Services

\$7,671.17

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

2,079.18

Total Other Purchased Services

\$2,079.18

Total 2900 Other Support Services

\$2,079.18

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

2,079.18

Total Other Purchased Services

\$2,079.18

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$2,079.18

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 85,873.27

Total Personnel Services – Salaries \$85,873.27

200 Personnel Services – Employee Benefits

220 Social Security Contributions 6,613.32

230 PSERS Retirement Contributions 21,305.67

Total Personnel Services – Employee Benefits \$27,918.99

300 Purchased Professional and Technical Services

330 Other Professional Services 19,400.00

Total Purchased Professional and Technical Services \$19,400.00

600 Supplies

610 General Supplies 7,551.94

Total Supplies \$7,551.94

800 Other Objects

860 Grants To Municipal and Community Service Organizations 1,900.00

890 Miscellaneous Expenditures 165,317.12

Total Other Objects \$167,217.12

Total 3000 Operation of Non-Instructional Services \$307,961.32

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

85,873.27

Total Personnel Services – Salaries

\$85,873.27

200 Personnel Services – Employee Benefits

220 Social Security Contributions

6,613.32

230 PSERS Retirement Contributions

21,305.67

Total Personnel Services – Employee Benefits

\$27,918.99

800 Other Objects

890 Miscellaneous Expenditures

165,317.12

Total Other Objects

\$165,317.12

Total 3200 Student Activities

\$279,109.38

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

19,400.00

Total Purchased Professional and Technical Services

\$19,400.00

600 Supplies

610 General Supplies

7,551.94

Total Supplies

\$7,551.94

800 Other Objects

860 Grants To Municipal and Community Service Organizations

1,900.00

Total Other Objects

\$1,900.00

Total 3300 Community Services

\$28,851.94

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

930 Fund Transfers

670,312.98

939 Other Fund Transfers

562,143.16

Total Other Uses of Funds

\$1,232,456.14

Total 5000 Other Expenditures and Financing Uses

\$1,232,456.14

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 Other Uses of Funds				
930 Fund Transfers				670,312.98
939 Other Fund Transfers				562,143.16
Total Other Uses of Funds				\$1,232,456.14
Total 5200 Interfund Transfers – Out				\$1,232,456.14

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

562,143.16

Total Other Uses of Funds

\$562,143.16

Total 5230 Capital Projects Fund Transfers

\$562,143.16

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General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

596,905.78

Total Other Uses of Funds

\$596,905.78

Total 5240 Debt Service Fund Transfers

\$596,905.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5280 Activity Fund Transfers				
900 Other Uses of Funds				
930 Fund Transfers				73,407.20
Total Other Uses of Funds				\$73,407.20
Total 5280 Activity Fund Transfers				\$73,407.20

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

202,201.00

Total Purchased Property Services

\$202,201.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$202,201.00

Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

202,201.00

Total Purchased Property Services

\$202,201.00

Total 4100 Site Acquisition Services – Original and Additional

\$202,201.00

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Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 562,321.00

Total Other Objects \$562,321.00

900 Other Uses of Funds

910 Redemption of Principal 9,005,000.00

939 Other Fund Transfers 24,585.00

Total Other Uses of Funds \$9,029,585.00

Total 5000 Other Expenditures and Financing Uses \$9,591,906.00

Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				562,321.00
Total Other Objects				\$562,321.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				9,005,000.00
Total Other Uses of Funds				\$9,005,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$9,567,321.00

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				311,906.00
Total Other Objects				\$311,906.00
900 Other Uses of Funds				
910 Redemption of Principal				285,000.00
Total Other Uses of Funds				\$285,000.00
Total 5110 Debt Service				\$596,906.00

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Debt Service Fund (40)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				250,415.00
Total Other Objects				\$250,415.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				8,720,000.00
Total Other Uses of Funds				\$8,720,000.00
Total 5120 Debt Service – Refunded Bonds				\$8,970,415.00

Debt Service Fund (40)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

24,585.00

Total Other Uses of Funds

\$24,585.00

Total 5200 Interfund Transfers – Out

\$24,585.00

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Debt Service Fund (40)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

24,585.00

Total Other Uses of Funds

\$24,585.00

Total 5230 Capital Projects Fund Transfers

\$24,585.00

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	4,060,419.49				
1200 Special Programs - Elementary / Secondary	1,149,379.00				
1300 Vocational Education	483,017.34				
1400 Other Instructional Programs - Elementary / Secondary	354,410.87				
Total Instruction	\$6,047,226.70				
2000 Support Services					
2100 Support Services - Students	137,487.34				
2200 Support Services - Instructional Staff	201,059.12				
2300 Support Services - Administration	813,812.86				
2400 Support Services - Pupil Health	184,952.59				
2500 Support Services - Business	145,596.09				
2600 Operation and Maintenance of Plant Services	1,144,978.16				
2700 Student Transportation Services	517,983.81				
2800 Support Services - Central	451,745.22				
2900 Other Support Services	2,079.18				
Total Support Services	\$3,599,694.37				
3000 Operation of Non-Instructional Services					
3200 Student Activities	279,109.38				
3300 Community Services	28,851.94				
Total Operation of Non-Instructional Services	\$307,961.32				
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	1,232,456.14				
Total Other Expenditures and Financing Uses	\$1,232,456.14				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,187,338.53				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					4,060,419.49
1200 Special Programs - Elementary / Secondary					1,149,379.00
1300 Vocational Education					483,017.34
1400 Other Instructional Programs - Elementary / Secondary					354,410.87
Total Instruction					\$6,047,226.70
2000 Support Services					
2100 Support Services - Students					137,487.34
2200 Support Services - Instructional Staff					201,059.12
2300 Support Services - Administration					813,812.86
2400 Support Services - Pupil Health					184,952.59
2500 Support Services - Business					145,596.09
2600 Operation and Maintenance of Plant Services					1,144,978.16
2700 Student Transportation Services					517,983.81
2800 Support Services - Central					451,745.22
2900 Other Support Services					2,079.18
Total Support Services					\$3,599,694.37
3000 Operation of Non-Instructional Services					
3200 Student Activities					279,109.38
3300 Community Services					28,851.94
Total Operation of Non-Instructional Services					\$307,961.32
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional		202,201.00			202,201.00
Total Facilities Acquisition, Construction and Improvement Services		\$202,201.00			\$202,201.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			9,567,321.00		9,567,321.00
5200 Interfund Transfers - Out			24,585.00		1,257,041.14
Total Other Expenditures and Financing Uses			\$9,591,906.00		\$10,824,362.14
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$202,201.00	\$9,591,906.00		\$20,981,445.53

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	4,117,431.79
Total Federally Funded salaries subject to PSERS withholding	135,072.25
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	279,507.00
Expenditures Funded with Carry over Title I Funds	
	<hr/>
Total Title I Expenditure Data	\$279,507.00
	<hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	
	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,039,221.42		1,039,221.42
	212 Dental Insurance	46,168.03		46,168.03
	215 Eye Care Insurance	46,168.03		46,168.03
	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		\$1,131,557.48	
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,131,557.48		\$1,131,557.48

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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	37,149.87	95,528.22	132,678.09	38,496.46	98,990.88	137,487.34
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	179,204.58		179,204.58	172,502.15		172,502.15
2350 Legal and Accounting Services	19,643.09	50,510.80	70,153.89	8,902.60	22,892.40	31,795.00
2420 Medical Services	318.64	819.36	1,138.00	318.64	819.36	1,138.00
2440 Nursing Services	39,499.01	101,568.87	141,067.88	42,302.80	108,778.63	151,081.43
2700 Student Transportation Services	148,550.31	381,083.21	529,633.52	145,035.47	372,948.34	517,983.81
Total	\$424,365.50	\$629,510.46	\$1,053,875.96	\$407,558.12	\$604,429.61	\$1,011,987.73

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		11,940,000.00			249,433.00	373,511.00	13,497,000.00	26,059,944.00
2. Additional Debt Incurred During Year		8,995,000.00			91,439.00	21,595.00	1,057,000.00	10,165,034.00
3. Retirements and Repayments		9,005,000.00						9,005,000.00
4. Debt at End of Fiscal Year		11,930,000.00			340,872.00	395,106.00	14,554,000.00	27,219,978.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		11,930,000.00			340,872.00	395,106.00	14,554,000.00	27,219,978.00
7. Current Portion P&I - Due within 1 year		980,723.76						980,723.76
8. Interest Paid during current fiscal year		461,263.91						461,263.91

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

- 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					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	285,000.00		311,906.00	596,906.00	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	8,720,000.00		250,415.00	8,970,415.00	
Total Debt Payments - Governmental Funds			\$9,005,000.00		\$562,321.00	\$9,567,321.00	

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

Bond Details
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
General Obligation Bonds/Notes – CIB	10/2015		8,995,000.00	260,000.00	8,735,000.00	846,177.50	53,381.39	
General Obligation Bonds/Notes – CIB	09/2014	3,220,000.00		25,000.00	3,195,000.00	134,546.26	105,046.26	
General Obligation Bonds/Notes – CIB	10/2010	8,720,000.00		8,720,000.00			302,836.26	
Other Post-Employment Benefits (OPEB)		249,433.00	91,439.00		340,872.00			
Compensated Absences		373,511.00	21,595.00		395,106.00			
Net Pension Liability		13,497,000.00	1,057,000.00		14,554,000.00			
Totals for Debt Entered:		\$26,059,944.00	\$10,165,034.00	\$9,005,000.00	\$27,219,978.00	\$980,723.76	\$461,263.91	

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	492,253.06
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$492,253.06
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Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	11,206.58	37,444.99	48,651.57
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	76,716.91	30,457.05	107,173.96
8 Career and Technology Centers	302,628.00		302,628.00
9 Approved Private Schools		33,799.53	33,799.53
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total	\$390,551.49	\$101,701.57	\$492,253.06
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