LEA Name : Johnsonburg Area SD
Address : 315 High School Road
Johnsonburg , PA 15845

County : Elk
AUN Number : 109243503
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.

Karen Habursky
Chief School Administrator Signature

12/1/23
Date

Board Secretary Signature
Board Secretary Signature

12/1/2023
Date

Linda Benson
Contact Person

(814)965-2536 Ext :3403
Contact Person Telephone Number

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Contact Person E-mail Address

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Contact Person Fax Number

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Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2023**

(Pursuant to PA School Code Section 218(b))

LEA Name : Johnsonburg Area SD
AUN Number : 109243503
County : Elk

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

Karen Habrenberger — **Signature**

12/1/23 — **Date**

Board Secretary

Signature

12/1/23 — **Date**

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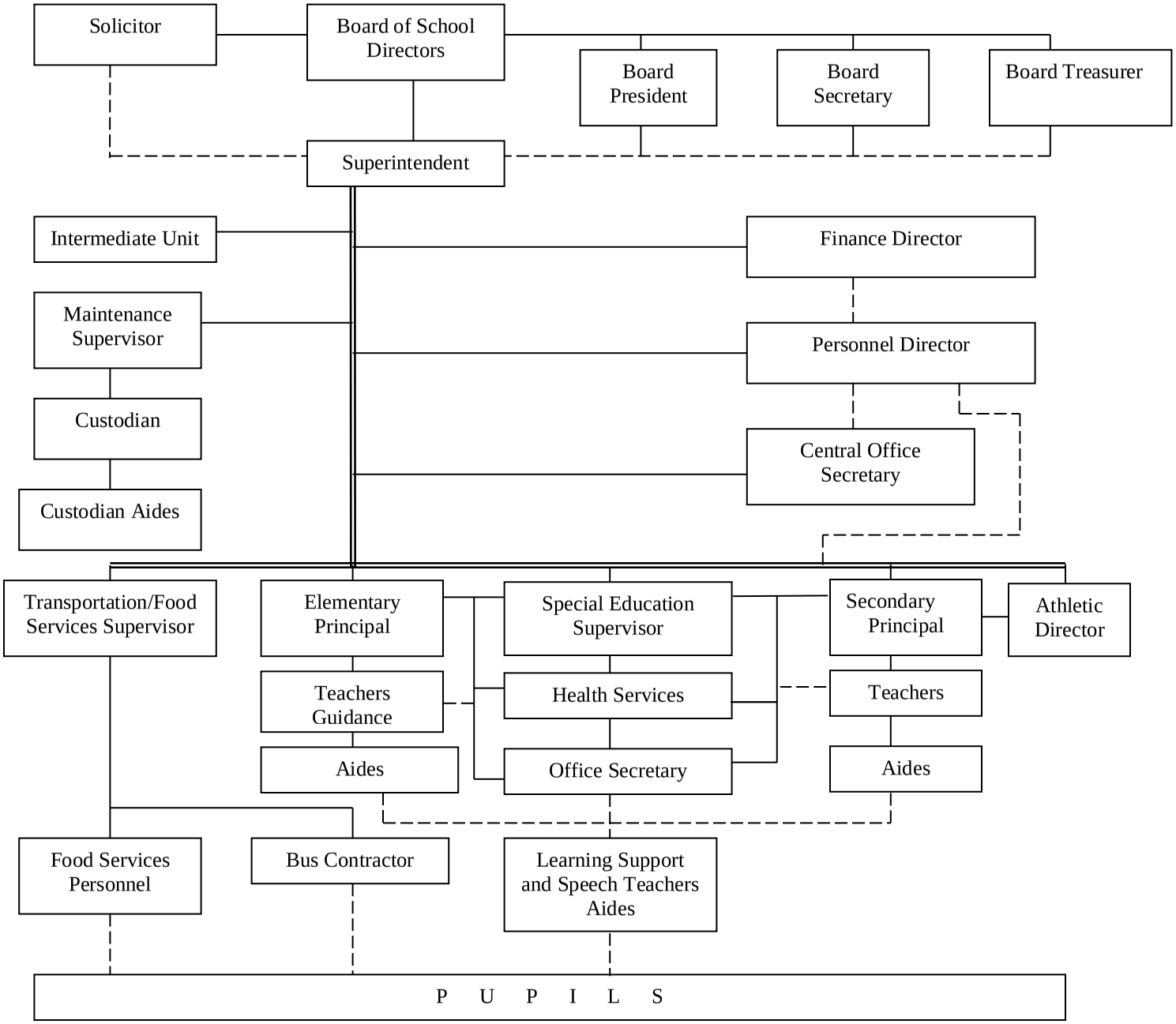
JOHNSONBURG AREA SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED: February 13, 2003

REVISED: July 8, 2010



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Legal	1. 24 P.S. 613 2. 24 P.S. 218
Adopted	February 13, 2003

Purpose

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

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

Authority

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

Delegation of Responsibility

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

The designated individual shall be responsible for implementing of 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 Board and 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 approval, prior to publication.

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

Guidelines

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

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

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

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

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

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

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

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

Val Number	Description	Justification
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: $194,631.61 6153, Prior AFR Rev Detail: $40,879.72	Number of real estate transfers/sales significantly increased in current year.
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	allocated 19% of expenditures which represents % of special education students in relation to total average daily membership

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	6,665,328	46,210			
0110 Investments					
0120 Taxes Receivable	346,569				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	499,013				
0143 Federal Revenue Receivable	296,818				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	7,074				
0190 Other Current Assets					
Total Assets	**$7,814,802**	**$46,210**			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$7,814,802**	**$46,210**			

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents					
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds			774,305		
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			**$774,305**		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			**$774,305**		

Amounts Expressed in Whole Dollars		Total Governmental Funds
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	6,711,538
0110	Investments	
0120	Taxes Receivable	346,569
0130	Due From Other Funds	774,305
0141	Due From Other Governments	
0142	State Revenue Receivable	499,013
0143	Federal Revenue Receivable	296,818
0145	Other Intergovernmental Revenue Receivable	
0146	Due from Primary Government	
0147	Due from Component Unit	
0150	Other Receivables	
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	7,074
0190	Other Current Assets	
Total Assets		**$8,635,317**
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		**$8,635,317**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	788,100				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	28,261				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	905,753				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	42,224				
0490 Other Current Liabilities					
Total Liabilities	**$1,764,338**				
0950 Deferred Inflows of Resources	196,095				
Fund Balances					
0810 Nonspendable Fund Balance	7,074				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	3,324,004	46,210			
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	2,523,291				
Total Fund Balances	**$5,854,369**	**$46,210**			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$7,814,802**	**$46,210**			

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
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			774,305		
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			**$774,305**		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances					
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			**$774,305**		

Amounts Expressed in Whole Dollars		Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400	Due to Other Funds	788,100
0411	Due to Other Governments	
0412	Due to Primary Government	
0413	Due to Component Unit	
0420	Accounts Payable	802,566
0430	Contracts Payable	
0440	Current Portion of Long-Term Debt	
0450	Short-Term Payables	
0461	Accrued Salaries and Benefits	905,753
0462	Payroll Deductions and Withholding	
0480	Unearned Revenues	42,224
0490	Other Current Liabilities	
Total Liabilities		**$2,538,643**
0950	Deferred Inflows of Resources	196,095
Fund Balances		
0810	Nonspendable Fund Balance	7,074
0820	Restricted Fund Balance	
0830	Committed Fund Balance	3,370,214
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	2,523,291
Total Fund Balances		**$5,900,579**
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		**$8,635,317**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues					
6000 Revenue from Local Sources	3,226,097	135,445			
7000 Revenue from State Sources	8,410,935				
8000 Revenue from Federal Sources	987,322				
Total Revenues	**$12,624,354**	**$135,445**			
Expenditures					
1000 Instruction	6,469,915				
2000 Support Services	4,107,978				
3000 Operation of Non-Instructional Services	289,005	125,324			
4000 Facilities Acquisition, Construction and Improvement Services	570,472				
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures	**$11,437,370**	**$125,324**			
Excess (Deficiency) Of Revenues Over Expenditures	**$1,186,984**	**$10,121**			
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	1,275,996				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	**($1,275,996)**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Revenues					
6000 Revenue from Local Sources					
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues					
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			1,275,996		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			**$1,275,996**		
Excess (Deficiency) Of Revenues Over Expenditures			**($1,275,996)**		
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			1,275,996		
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)			**$1,275,996**		

Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues	
6000 Revenue from Local Sources	3,361,542
7000 Revenue from State Sources	8,410,935
8000 Revenue from Federal Sources	987,322
Total Revenues	**$12,759,799**
Expenditures	
1000 Instruction	6,469,915
2000 Support Services	4,107,978
3000 Operation of Non-Instructional Services	414,329
4000 Facilities Acquisition, Construction and Improvement Services	1,846,468
5110 Debt Service	
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	
Total Expenditures	**$12,838,690**
Excess (Deficiency) Of Revenues Over Expenditures	**($78,891)**
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	1,275,996
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	1,275,996
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	**$0**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
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	**($89,012)**	**$10,121**			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,943,379	36,089			
Fund Balance - End Of Year	**$5,854,367**	**$46,210**			

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

Amounts Expressed in Whole Dollars	Total Governmental Funds
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	**($78,891)**
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	5,979,468
Fund Balance - End Of Year	**$5,900,577**

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	276,994			276,994	
0110 Investments					
0130 Due From Other Funds	13,795			13,795	
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					
0170 Inventories	1,851			1,851	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	**$292,640**			**$292,640**	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	50,398			50,398	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	**$50,398**			**$50,398**	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$343,038**			**$343,038**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
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	9,341			9,341	
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	6,589			6,589	
0490 Other Current Liabilities					
Total Current Liabilities	**$15,930**			**$15,930**	
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	**$15,930**			**$15,930**	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	50,398			50,398	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	276,710			276,710	
Total Net Position	**$327,108**			**$327,108**	
Total Liabilities And Deferred Inflows Of Resources And Net Position	**$343,038**			**$343,038**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	50,570			50,570	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	**$50,570**			**$50,570**	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	373,195			373,195	
600 Supplies	24,365			24,365	
740 Depreciation	6,961			6,961	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	607			607	
Total Operating Expenses	**$405,128**			**$405,128**	
Operating Income (Loss)	**($354,558)**			**($354,558)**	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	117			117	
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	67,503			67,503	
8000 Revenue from Federal Sources	371,247			371,247	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	**$438,867**			**$438,867**	
Income (Loss) Before Contributions And Transfers	**$84,309**			**$84,309**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
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	**$84,309**			**$84,309**	
0002 Net Position - Beginning of Fiscal Year	242,799			242,799	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	**$327,108**			**$327,108**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	48,746			48,746	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services					
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	375,209			375,209	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	**($326,463)**			**($326,463)**	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	67,560			67,560	
0023 Receipts From Federal Sources -8000	348,699			348,699	
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	**$416,259**			**$416,259**	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(36,260)			(36,260)	
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	**($36,260)**			**($36,260)**	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	117			117	
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	**$117**	**$117**

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	**53,653**			**53,653**	
0004 Cash and Cash Equivalents Beginning of Year	223,341			223,341	
Cash and Cash Equivalents at Year End	**$276,994**			**$276,994**	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(354,558)			(354,558)	
Adjustments					
0051 Depreciation and Net Amortization	6,961			6,961	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	24,365			24,365	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	38,864			38,864	
0055 Advances to Other Funds	(43,531)			(43,531)	
0056 (Inc) Dec in Inventories (0170)	1,840			1,840	
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)	1,420			1,420	
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)	(1,824)			(1,824)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	**$28,095**			**$28,095**	
Cash Provided By (Used for) Total	**($326,463)**			**($326,463)**	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

		Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources					
6111	Current Real Estate Taxes	1,686,706.84			1,686,706.84
6113	Public Utility Realty Taxes	2,503.91			2,503.91
6114	Payments in Lieu of Current Taxes - State / Local	43,071.23			43,071.23
6115	Payments in Lieu of Current Taxes - Federal	29,841.00			29,841.00
6120	Current Per Capita Taxes, Section 679	11,569.30			11,569.30
6141	Current Act 511 Per Capita Taxes	11,569.30			11,569.30
6151	Current Act 511 Earned Income Taxes	519,361.13	107,654.00	64,121.00	475,828.13
6152	Current Act 511 Occupation Taxes	148,480.22			148,480.22
6153	Current Act 511 Real Estate Transfer Taxes	194,631.61			194,631.61
6411	Delinquent Real Estate Taxes	141,044.53	42,820.00	47,931.00	146,155.53
6440	Delinquent Local Enabling Taxes - Flat Rate Assessments	4,605.96			4,605.96
6500	Earnings on Investments	33,657.70			
6700	Revenues from LEA Activities	24,094.00			
6829	State Revenue Received from Other Sources	9,715.00			
6832	Federal IDEA Revenue Received as Pass Through	258,624.00			
6833	Federal ARP Act IDEA Revenue Received as Pass Through	25,132.00			
6920	Contributions and Donations from Private Sources	30,828.00			
6942	Summer School Tuition	2,000.00			
6944	Receipts from Other LEAs in Pennsylvania - Education	14,641.91			
6992	Energy Efficiency Revenues and Incentives	1,727.68			
6999	Other Revenues Not Specified Above	32,291.33			
TOTAL Revenue from Local Sources		**$3,226,096.65**	**$150,474.00**	**$112,052.00**	**$2,754,963.03**

		Revenue Reported In Current Year			
Revenue from State Sources					
7111	Basic Education Funding-Formula	5,516,971.76			
7112	Basic Education Funding-Social Security	238,638.44			
7220	Vocational Education	48.42			
7271	Special Education funds for School-Aged Pupils	576,331.27			
7292	Pre-K Counts	150,000.00			
7311	Pupil Transportation Subsidy	246,327.84			
7312	Nonpublic and Charter School Pupil Transportation Subsidy	11,935.00			
7330	Health Services (Medical, Dental, Nurse, Act 25)	9,743.36			
7340	State Property Tax Reduction Allocation	357,767.21			
7362	School Mental Health & Safety and Security Grants	80,620.00			
7505	Ready to Learn Block Grant	133,613.00			
7820	State Share of Retirement Contributions	1,088,939.18			
TOTAL Revenue from State Sources		**$8,410,935.48**			

		Revenue Reported In Current Year			
Revenue from Federal Sources					
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	60,474.82			
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	174,585.68			
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	671,811.20			
8751	ARP ESSER Learning Loss	14,575.01			
8752	ARP ESSER Summer Programs	0.14			
8753	ARP ESSER Afterschool Programs	5,236.45			
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,639.00			
TOTAL Revenue from Federal Sources		**$987,322.30**			
TOTAL FROM ALL SOURCES		**$12,624,354.43**	**$150,474.00**	**$112,052.00**	**$2,754,963.03**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	1,686,706.84					
6113 Public Utility Realty Taxes	2,503.91					
6114 Payments in Lieu of Current Taxes - State / Local	43,071.23					
6115 Payments in Lieu of Current Taxes - Federal	29,841.00					
6120 Current Per Capita Taxes, Section 679	11,569.30					
6141 Current Act 511 Per Capita Taxes	11,569.30					
6151 Current Act 511 Earned Income Taxes	519,361.13					
6152 Current Act 511 Occupation Taxes	148,480.22					
6153 Current Act 511 Real Estate Transfer Taxes	194,631.61					
6411 Delinquent Real Estate Taxes	141,044.53					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,605.96					
6500 Earnings on Investments	33,657.70	4.00				
6700 Revenues from LEA Activities	24,094.00	135,441.00				
6829 State Revenue Received from Other Sources	9,715.00					
6832 Federal IDEA Revenue Received as Pass Through	258,624.00					
6833 Federal ARP Act IDEA Revenue Received as Pass Through	25,132.00					
6920 Contributions and Donations from Private Sources	30,828.00					
6942 Summer School Tuition	2,000.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	14,641.91					
6992 Energy Efficiency Revenues and Incentives	1,727.68					
6999 Other Revenues Not Specified Above	32,291.33					
6000 Total Revenue from Local Sources	**$3,226,096.65**	**$135,445.00**				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	5,516,971.76					
7112 Basic Education Funding-Social Security	238,638.44					
7220 Vocational Education	48.42					
7271 Special Education funds for School-Aged Pupils	576,331.27					
7292 Pre-K Counts	150,000.00					
7311 Pupil Transportation Subsidy	246,327.84					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,935.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,743.36					
7340 State Property Tax Reduction Allocation	357,767.21					
7362 School Mental Health & Safety and Security Grants	80,620.00					
7505 Ready to Learn Block Grant	133,613.00					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					1,686,706.84
6113 Public Utility Realty Taxes					2,503.91
6114 Payments in Lieu of Current Taxes - State / Local					43,071.23
6115 Payments in Lieu of Current Taxes - Federal					29,841.00
6120 Current Per Capita Taxes, Section 679					11,569.30
6141 Current Act 511 Per Capita Taxes					11,569.30
6151 Current Act 511 Earned Income Taxes					519,361.13
6152 Current Act 511 Occupation Taxes					148,480.22
6153 Current Act 511 Real Estate Transfer Taxes					194,631.61
6411 Delinquent Real Estate Taxes					141,044.53
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					4,605.96
6500 Earnings on Investments					33,661.70
6700 Revenues from LEA Activities					159,535.00
6829 State Revenue Received from Other Sources					9,715.00
6832 Federal IDEA Revenue Received as Pass Through					258,624.00
6833 Federal ARP Act IDEA Revenue Received as Pass Through					25,132.00
6920 Contributions and Donations from Private Sources					30,828.00
6942 Summer School Tuition					2,000.00
6944 Receipts from Other LEAs in Pennsylvania - Education					14,641.91
6992 Energy Efficiency Revenues and Incentives					1,727.68
6999 Other Revenues Not Specified Above					32,291.33
6000 Total Revenue from Local Sources					**$3,361,541.65**
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					5,516,971.76
7112 Basic Education Funding-Social Security					238,638.44
7220 Vocational Education					48.42
7271 Special Education funds for School-Aged Pupils					576,331.27
7292 Pre-K Counts					150,000.00
7311 Pupil Transportation Subsidy					246,327.84
7312 Nonpublic and Charter School Pupil Transportation Subsidy					11,935.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					9,743.36
7340 State Property Tax Reduction Allocation					357,767.21
7362 School Mental Health & Safety and Security Grants					80,620.00
7505 Ready to Learn Block Grant					133,613.00

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	1,088,939.18					
7000 Total Revenue from State Sources	**$8,410,935.48**					
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	60,474.82					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	174,585.68					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	671,811.20					
8751 ARP ESSER Learning Loss	14,575.01					
8752 ARP ESSER Summer Programs	0.14					
8753 ARP ESSER Afterschool Programs	5,236.45					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,639.00					
8000 Total Revenue from Federal Sources	**$987,322.30**					
9000 Other Financing Sources						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	**$12,624,354.43**	**$135,445.00**				

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					1,088,939.18
7000 Total Revenue from State Sources					**$8,410,935.48**
8000 Revenue from Federal Sources					
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government					60,474.82
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					174,585.68
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					671,811.20
8751 ARP ESSER Learning Loss					14,575.01
8752 ARP ESSER Summer Programs					0.14
8753 ARP ESSER Afterschool Programs					5,236.45
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					60,639.00
8000 Total Revenue from Federal Sources					**$987,322.30**
9000 Other Financing Sources					
9310 General Fund Transfers		1,275,996.00			1,275,996.00
9000 Total Other Financing Sources		**$1,275,996.00**			**$1,275,996.00**
Total From All Sources		**$1,275,996.00**			**$14,035,795.43**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenue from Local Sources	3,226,096.65	135,445.00				
Revenue from State Sources	8,410,935.48					
Revenue from Federal Sources	987,322.30					
Other Financing Sources						
Total From All Sources	**$12,624,354.43**	**$135,445.00**				

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources					3,361,541.65
Revenue from State Sources					8,410,935.48
Revenue from Federal Sources					987,322.30
Other Financing Sources		1,275,996.00			1,275,996.00
Total From All Sources		**$1,275,996.00**			**$14,035,795.43**

General Fund (10)

1000 Instruction	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	2,939,642.10
Total Personnel Services – Salaries	**$2,939,642.10**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	962,156.87
220 Social Security Contributions	224,847.92
230 PSERS Retirement Contributions	1,032,639.14
250 Unemployment Compensation	2,943.39
260 Workers' Compensation	24,692.74
280 Other Post-Employment Benefits (OPEB)	18,060.00
Total Personnel Services – Employee Benefits	**$2,265,340.06**
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	69,273.64
329 Professional Educational Services – Other	146,870.93
390 Other Purchased Professional and Technical Services	15,752.00
Total Purchased Professional and Technical Services	**$231,896.57**
400 Purchased Property Services	
440 Rentals	4,222.80
Total Purchased Property Services	**$4,222.80**
500 Other Purchased Services	
510 Student Transportation Services	1,090.42
561 Tuition To Other School Districts Within the State	123,512.80
562 Tuition To Pennsylvania Charter Schools	419,606.10
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,435.94
580 Travel	446.84
Total Other Purchased Services	**$555,092.10**
600 Supplies	
610 General Supplies	164,963.20
630 Food	859.23
640 Books and Periodicals	101,679.47
650 Supplies & Fees – Technology Related	37,461.76
Total Supplies	**$304,963.66**
700 Property	
752 Capital Equipment – Original and Additional	166,069.50
762 Capitalized Equipment - Replacement	1,498.00
Total Property	**$167,567.50**
800 Other Objects	
810 Dues and Fees	1,190.00
Total Other Objects	**$1,190.00**
Total 1000 Instruction	**$6,469,914.79**

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,001,130.00	1,004,213.81		2,005,343.81
Total Personnel Services – Salaries	**$1,001,130.00**	**$1,004,213.81**		**$2,005,343.81**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	324,185.10	285,146.08		609,331.18
220 Social Security Contributions	77,028.09	77,115.48		154,143.57
230 PSERS Retirement Contributions	351,270.79	352,216.78		703,487.57
250 Unemployment Compensation	915.08	958.34		1,873.42
260 Workers' Compensation	8,409.25	8,435.13		16,844.38
280 Other Post-Employment Benefits (OPEB)		18,060.00		18,060.00
Total Personnel Services – Employee Benefits	**$761,808.31**	**$741,931.81**		**$1,503,740.12**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	74,535.87	71,415.06		145,950.93
Total Purchased Professional and Technical Services	**$74,535.87**	**$71,415.06**		**$145,950.93**
400 Purchased Property Services				
440 Rentals	2,111.40	2,111.40		4,222.80
Total Purchased Property Services	**$2,111.40**	**$2,111.40**		**$4,222.80**
500 Other Purchased Services				
510 Student Transportation Services		1,090.42		1,090.42
561 Tuition To Other School Districts Within the State	3,421.39	3,421.39		6,842.78
562 Tuition To Pennsylvania Charter Schools	205,937.57	205,937.56	7,730.97	419,606.10
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	5,217.97	5,217.97		10,435.94
580 Travel		111.57		111.57
Total Other Purchased Services	**$214,576.93**	**$215,778.91**	**$7,730.97**	**$438,086.81**
600 Supplies				
610 General Supplies	39,071.90	85,543.35	2,662.78	127,278.03
640 Books and Periodicals	13,590.08	37,253.77	49,428.00	100,271.85
650 Supplies & Fees – Technology Related	12,346.50	12,346.50	12,768.76	37,461.76
Total Supplies	**$65,008.48**	**$135,143.62**	**$64,859.54**	**$265,011.64**
700 Property				
752 Capital Equipment – Original and Additional	52,607.40	113,462.10		166,069.50
Total Property	**$52,607.40**	**$113,462.10**		**$166,069.50**
800 Other Objects				
810 Dues and Fees	71.00	71.00		142.00
Total Other Objects	**$71.00**	**$71.00**		**$142.00**
Total 1100 Regular Programs – Elementary / Secondary	**$2,171,849.39**	**$2,284,127.71**	**$72,590.51**	**$4,528,567.61**

General Fund (10)

1110 Regular Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,001,130.00	1,004,213.81		2,005,343.81
Total Personnel Services – Salaries	**$1,001,130.00**	**$1,004,213.81**		**$2,005,343.81**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	324,185.10	285,146.08		609,331.18
220 Social Security Contributions	77,028.09	77,115.48		154,143.57
230 PSERS Retirement Contributions	351,270.79	352,216.78		703,487.57
250 Unemployment Compensation	915.08	958.34		1,873.42
260 Workers' Compensation	8,409.25	8,435.13		16,844.38
280 Other Post-Employment Benefits (OPEB)		18,060.00		18,060.00
Total Personnel Services – Employee Benefits	**$761,808.31**	**$741,931.81**		**$1,503,740.12**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	74,535.87	71,415.06		145,950.93
Total Purchased Professional and Technical Services	**$74,535.87**	**$71,415.06**		**$145,950.93**
400 Purchased Property Services				
440 Rentals	2,111.40	2,111.40		4,222.80
Total Purchased Property Services	**$2,111.40**	**$2,111.40**		**$4,222.80**
500 Other Purchased Services				
510 Student Transportation Services		1,090.42		1,090.42
561 Tuition To Other School Districts Within the State	3,421.39	3,421.39		6,842.78
562 Tuition To Pennsylvania Charter Schools	205,937.57	205,937.56	7,730.97	419,606.10
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	5,217.97	5,217.97		10,435.94
580 Travel		111.57		111.57
Total Other Purchased Services	**$214,576.93**	**$215,778.91**	**$7,730.97**	**$438,086.81**
600 Supplies				
610 General Supplies	39,071.90	85,543.35	2,662.78	127,278.03
640 Books and Periodicals	13,590.08	37,253.77	49,428.00	100,271.85
650 Supplies & Fees – Technology Related	12,346.50	12,346.50	12,768.76	37,461.76
Total Supplies	**$65,008.48**	**$135,143.62**	**$64,859.54**	**$265,011.64**
700 Property				
752 Capital Equipment – Original and Additional	52,607.40	113,462.10		166,069.50
Total Property	**$52,607.40**	**$113,462.10**		**$166,069.50**
800 Other Objects				
810 Dues and Fees	71.00	71.00		142.00
Total Other Objects	**$71.00**	**$71.00**		**$142.00**
Total 1110 Regular Programs	**$2,171,849.39**	**$2,284,127.71**	**$72,590.51**	**$4,528,567.61**

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	299,819.80	342,102.87	6,750.00	648,672.67
Total Personnel Services – Salaries	**$299,819.80**	**$342,102.87**	**$6,750.00**	**$648,672.67**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	126,653.12	114,214.79		240,867.91
220 Social Security Contributions	22,841.40	26,233.99		49,075.39
230 PSERS Retirement Contributions	105,575.46	122,864.41		228,439.87
250 Unemployment Compensation	351.70	393.26		744.96
260 Workers' Compensation	2,518.63	2,930.50		5,449.13
Total Personnel Services – Employee Benefits	**$257,940.31**	**$266,636.95**		**$524,577.26**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	24,096.82	24,096.82	21,080.00	69,273.64
329 Professional Educational Services – Other	460.00	460.00		920.00
Total Purchased Professional and Technical Services	**$24,556.82**	**$24,556.82**	**$21,080.00**	**$70,193.64**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	58,335.01	58,335.01		116,670.02
580 Travel	123.88	211.39		335.27
Total Other Purchased Services	**$58,458.89**	**$58,546.40**		**$117,005.29**
600 Supplies				
610 General Supplies	4,345.62	4,345.63		8,691.25
640 Books and Periodicals	1,407.62			1,407.62
Total Supplies	**$5,753.24**	**$4,345.63**		**$10,098.87**
700 Property				
762 Capitalized Equipment - Replacement		1,498.00		1,498.00
Total Property		**$1,498.00**		**$1,498.00**
800 Other Objects				
810 Dues and Fees	524.00	524.00		1,048.00
Total Other Objects	**$524.00**	**$524.00**		**$1,048.00**
Total 1200 Special Programs – Elementary / Secondary	**$647,053.06**	**$698,210.67**	**$27,830.00**	**$1,373,093.73**

General Fund (10)

1210 Life Skills Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	76,989.09	121,582.76		198,571.85
Total Personnel Services – Salaries	**$76,989.09**	**$121,582.76**		**$198,571.85**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	32,389.72	39,721.57		72,111.29
220 Social Security Contributions	5,869.65	9,282.76		15,152.41
230 PSERS Retirement Contributions	27,146.44	42,870.13		70,016.57
250 Unemployment Compensation	126.71	218.29		345.00
260 Workers' Compensation	646.82	1,021.35		1,668.17
Total Personnel Services – Employee Benefits	**$66,179.34**	**$93,114.10**		**$159,293.44**
700 Property				
762 Capitalized Equipment - Replacement		1,498.00		1,498.00
Total Property		**$1,498.00**		**$1,498.00**
Total 1210 Life Skills Support	**$143,168.43**	**$216,194.86**		**$359,363.29**

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	26,683.75	26,590.22		53,273.97
Total Personnel Services – Salaries	**$26,683.75**	**$26,590.22**		**$53,273.97**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,763.34	10,776.34		23,539.68
220 Social Security Contributions	1,966.49	1,959.67		3,926.16
230 PSERS Retirement Contributions	9,408.69	9,375.62		18,784.31
250 Unemployment Compensation	24.99	24.99		49.98
260 Workers' Compensation	224.12	223.33		447.45
Total Personnel Services – Employee Benefits	**$24,387.63**	**$22,359.95**		**$46,747.58**
800 Other Objects				
810 Dues and Fees	524.00	524.00		1,048.00
Total Other Objects	**$524.00**	**$524.00**		**$1,048.00**
Total 1220 Sensory Support	**$51,595.38**	**$49,474.17**		**$101,069.55**

General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	81,992.79			81,992.79
Total Personnel Services – Salaries	**$81,992.79**			**$81,992.79**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	28,655.85			28,655.85
220 Social Security Contributions	6,272.52			6,272.52
230 PSERS Retirement Contributions	28,910.60			28,910.60
250 Unemployment Compensation	100.01			100.01
260 Workers' Compensation	688.86			688.86
Total Personnel Services – Employee Benefits	**$64,627.84**			**$64,627.84**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	460.00	460.00		920.00
Total Purchased Professional and Technical Services	**$460.00**	**$460.00**		**$920.00**
Total 1230 Emotional Support	**$147,080.63**	**$460.00**		**$147,540.63**

General Fund (10)

1240 Academic Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	114,154.17	193,929.89	6,750.00	314,834.06
Total Personnel Services – Salaries	**$114,154.17**	**$193,929.89**	**$6,750.00**	**$314,834.06**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	52,844.21	63,716.88		116,561.09
220 Social Security Contributions	8,732.74	14,991.56		23,724.30
230 PSERS Retirement Contributions	40,109.73	70,618.66		110,728.39
250 Unemployment Compensation	99.99	149.98		249.97
260 Workers' Compensation	958.83	1,685.82		2,644.65
Total Personnel Services – Employee Benefits	**$102,745.50**	**$151,162.90**		**$253,908.40**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	24,096.82	24,096.82	21,080.00	69,273.64
Total Purchased Professional and Technical Services	**$24,096.82**	**$24,096.82**	**$21,080.00**	**$69,273.64**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	58,335.01	58,335.01		116,670.02
580 Travel	123.88	211.39		335.27
Total Other Purchased Services	**$58,458.89**	**$58,546.40**		**$117,005.29**
600 Supplies				
610 General Supplies	4,345.62	4,345.63		8,691.25
640 Books and Periodicals	1,407.62			1,407.62
Total Supplies	**$5,753.24**	**$4,345.63**		**$10,098.87**
Total 1240 Academic Support	**$305,208.62**	**$432,081.64**	**$27,830.00**	**$765,120.26**

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	114,154.17	193,929.89	6,750.00	314,834.06
Total Personnel Services – Salaries	**$114,154.17**	**$193,929.89**	**$6,750.00**	**$314,834.06**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	52,844.21	63,716.88		116,561.09
220 Social Security Contributions	8,732.74	14,991.56		23,724.30
230 PSERS Retirement Contributions	40,109.73	70,618.66		110,728.39
250 Unemployment Compensation	99.99	149.98		249.97
260 Workers' Compensation	958.83	1,685.82		2,644.65
Total Personnel Services – Employee Benefits	**$102,745.50**	**$151,162.90**		**$253,908.40**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	24,096.82	24,096.82	21,080.00	69,273.64
Total Purchased Professional and Technical Services	**$24,096.82**	**$24,096.82**	**$21,080.00**	**$69,273.64**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	58,335.01	58,335.01		116,670.02
580 Travel		87.50		87.50
Total Other Purchased Services	**$58,335.01**	**$58,422.51**		**$116,757.52**
600 Supplies				
610 General Supplies	4,324.62	4,324.63		8,649.25
640 Books and Periodicals	1,407.62			1,407.62
Total Supplies	**$5,732.24**	**$4,324.63**		**$10,056.87**
Total 1241 Learning Support – Public	**$305,063.74**	**$431,936.75**	**$27,830.00**	**$764,830.49**

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
580 Travel	123.88	123.89		247.77
Total Other Purchased Services	**$123.88**	**$123.89**		**$247.77**
600 Supplies				
610 General Supplies	21.00	21.00		42.00
Total Supplies	**$21.00**	**$21.00**		**$42.00**
Total 1243 Gifted Support	**$144.88**	**$144.89**		**$289.77**

General Fund (10)

1300 Vocational Education	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		109,360.20		109,360.20
Total Personnel Services – Salaries		**$109,360.20**		**$109,360.20**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		44,750.12		44,750.12
220 Social Security Contributions		8,168.68		8,168.68
230 PSERS Retirement Contributions		38,560.46		38,560.46
250 Unemployment Compensation		99.98		99.98
260 Workers' Compensation		918.67		918.67
Total Personnel Services – Employee Benefits		**$92,497.91**		**$92,497.91**
600 Supplies				
610 General Supplies		1,930.89		1,930.89
Total Supplies		**$1,930.89**		**$1,930.89**
Total 1300 Vocational Education		**$203,789.00**		**$203,789.00**

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			108,433.19	108,433.19
Total Personnel Services – Salaries			**$108,433.19**	**$108,433.19**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			39,075.94	39,075.94
220 Social Security Contributions			8,294.94	8,294.94
230 PSERS Retirement Contributions			38,233.56	38,233.56
250 Unemployment Compensation			125.04	125.04
260 Workers' Compensation			910.79	910.79
Total Personnel Services – Employee Benefits			**$86,640.27**	**$86,640.27**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			15,752.00	15,752.00
Total Purchased Professional and Technical Services			**$15,752.00**	**$15,752.00**
600 Supplies				
610 General Supplies			1,500.00	1,500.00
Total Supplies			**$1,500.00**	**$1,500.00**
Total 1400 Other Instructional Programs – Elementary / Secondary			**$212,325.46**	**$212,325.46**

General Fund (10)

1490 Additional Other Instructional Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			108,433.19	108,433.19
Total Personnel Services – Salaries			**$108,433.19**	**$108,433.19**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			39,075.94	39,075.94
220 Social Security Contributions			8,294.94	8,294.94
230 PSERS Retirement Contributions			38,233.56	38,233.56
250 Unemployment Compensation			125.04	125.04
260 Workers' Compensation			910.79	910.79
Total Personnel Services – Employee Benefits			**$86,640.27**	**$86,640.27**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			15,752.00	15,752.00
Total Purchased Professional and Technical Services			**$15,752.00**	**$15,752.00**
600 Supplies				
610 General Supplies			1,500.00	1,500.00
Total Supplies			**$1,500.00**	**$1,500.00**
Total 1490 Additional Other Instructional Programs			**$212,325.46**	**$212,325.46**

General Fund (10)

1800 Pre-Kindergarten	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				67,832.23
Total Personnel Services – Salaries				**$67,832.23**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				28,131.72
220 Social Security Contributions				5,165.34
230 PSERS Retirement Contributions				23,917.68
250 Unemployment Compensation				99.99
260 Workers' Compensation				569.77
Total Personnel Services – Employee Benefits				**$57,884.50**
600 Supplies				
610 General Supplies				25,563.03
630 Food				859.23
Total Supplies				**$26,422.26**
Total 1800 Pre-Kindergarten				**$152,138.99**

General Fund (10)

1801 Pre-K Instruction	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				67,832.23
Total Personnel Services – Salaries				**$67,832.23**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				28,131.72
220 Social Security Contributions				5,165.34
230 PSERS Retirement Contributions				23,917.68
250 Unemployment Compensation				99.99
260 Workers' Compensation				569.77
Total Personnel Services – Employee Benefits				**$57,884.50**
600 Supplies				
610 General Supplies				25,563.03
630 Food				859.23
Total Supplies				**$26,422.26**
Total 1801 Pre-K Instruction				**$152,138.99**

General Fund (10)

2000 Support Services	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	1,489,008.19
Total Personnel Services – Salaries	**$1,489,008.19**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	475,011.21
220 Social Security Contributions	112,226.20
230 PSERS Retirement Contributions	493,185.23
240 Tuition Reimbursement	20,438.99
250 Unemployment Compensation	1,734.23
260 Workers' Compensation	12,509.87
Total Personnel Services – Employee Benefits	**$1,115,105.73**
300 Purchased Professional and Technical Services	
330 Other Professional Services	65,328.80
340 Technical Services	157,000.00
360 Employee Training and Development Services	7,002.01
390 Other Purchased Professional and Technical Services	88,079.86
Total Purchased Professional and Technical Services	**$317,410.67**
400 Purchased Property Services	
420 Utility Services	37,178.12
430 Repairs and Maintenance Services	25,467.60
440 Rentals	7,607.14
Total Purchased Property Services	**$70,252.86**
500 Other Purchased Services	
513 Contracted Carriers	534,773.39
516 Student Transportation Services From the IU	5,332.44
520 Insurance – General	8,768.76
523 General Property and Liability Insurance	61,357.00
530 Communications	11,909.43
549 Other Advertising/Public Relations	3,928.55
550 Printing and Binding	13,175.35
580 Travel	3,159.37
595 IU Payments By Withholding	23,856.39
Total Other Purchased Services	**$666,260.68**
600 Supplies	
610 General Supplies	154,038.90
620 Energy	156,534.88
Total Supplies	**$310,573.78**
700 Property	
752 Capital Equipment – Original and Additional	3,021.50
762 Capitalized Equipment - Replacement	120,025.86
Total Property	**$123,047.36**

General Fund (10)	
2000 Support Services	**Total**
800 Other Objects	
810 Dues and Fees	16,318.29
Total Other Objects	**$16,318.29**
Total 2000 Support Services	**$4,107,977.56**

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	119,070.71	58,893.10	49,473.75	227,437.56
Total Personnel Services – Salaries	**$119,070.71**	**$58,893.10**	**$49,473.75**	**$227,437.56**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34,563.37	17,359.72	14,643.77	66,566.86
220 Social Security Contributions	9,177.43	7,896.27	175.46	17,249.16
230 PSERS Retirement Contributions	42,750.56	37,211.98	232.21	80,194.75
250 Unemployment Compensation	84.51	84.44	31.14	200.09
260 Workers' Compensation	1,017.25	881.54	11.46	1,910.25
Total Personnel Services – Employee Benefits	**$87,593.12**	**$63,433.95**	**$15,094.04**	**$166,121.11**
400 Purchased Property Services				
440 Rentals		1,312.08		1,312.08
Total Purchased Property Services		**$1,312.08**		**$1,312.08**
500 Other Purchased Services				
530 Communications	405.00	405.00		810.00
Total Other Purchased Services	**$405.00**	**$405.00**		**$810.00**
600 Supplies				
610 General Supplies		710.00		710.00
Total Supplies		**$710.00**		**$710.00**
800 Other Objects				
810 Dues and Fees	175.00	304.00		479.00
Total Other Objects	**$175.00**	**$304.00**		**$479.00**
Total 2100 Support Services – Students	**$207,243.83**	**$125,058.13**	**$64,567.79**	**$396,869.75**

General Fund (10)

2110 Supervision of Student Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	58,321.90	58,321.90		116,643.80
Total Personnel Services – Salaries	**$58,321.90**	**$58,321.90**		**$116,643.80**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,359.72	17,359.72		34,719.44
220 Social Security Contributions	4,386.74	4,386.71		8,773.45
230 PSERS Retirement Contributions	20,564.19	20,564.19		41,128.38
250 Unemployment Compensation	50.03	50.03		100.06
260 Workers' Compensation	489.86	489.86		979.72
Total Personnel Services – Employee Benefits	**$42,850.54**	**$42,850.51**		**$85,701.05**
500 Other Purchased Services				
530 Communications	405.00	405.00		810.00
Total Other Purchased Services	**$405.00**	**$405.00**		**$810.00**
800 Other Objects				
810 Dues and Fees	115.00	115.00		230.00
Total Other Objects	**$115.00**	**$115.00**		**$230.00**
Total 2110 Supervision of Student Services	**$101,692.44**	**$101,692.41**		**$203,384.85**

General Fund (10)

2111 Supervision of Student Services – Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	58,321.90	58,321.90		116,643.80
Total Personnel Services – Salaries	**$58,321.90**	**$58,321.90**		**$116,643.80**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,359.72	17,359.72		34,719.44
220 Social Security Contributions	4,386.74	4,386.71		8,773.45
230 PSERS Retirement Contributions	20,564.19	20,564.19		41,128.38
250 Unemployment Compensation	50.03	50.03		100.06
260 Workers' Compensation	489.86	489.86		979.72
Total Personnel Services – Employee Benefits	**$42,850.54**	**$42,850.51**		**$85,701.05**
500 Other Purchased Services				
530 Communications	405.00	405.00		810.00
Total Other Purchased Services	**$405.00**	**$405.00**		**$810.00**
800 Other Objects				
810 Dues and Fees	115.00	115.00		230.00
Total Other Objects	**$115.00**	**$115.00**		**$230.00**
Total 2111 Supervision of Student Services – Head of Component	**$101,692.44**	**$101,692.41**		**$203,384.85**

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	60,748.81	571.20	49,473.75	110,793.76
Total Personnel Services – Salaries	**$60,748.81**	**$571.20**	**$49,473.75**	**$110,793.76**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,203.65		14,643.77	31,847.42
220 Social Security Contributions	4,790.69	3,509.56	175.46	8,475.71
230 PSERS Retirement Contributions	22,186.37	16,647.79	232.21	39,066.37
250 Unemployment Compensation	34.48	34.41	31.14	100.03
260 Workers' Compensation	527.39	391.68	11.46	930.53
Total Personnel Services – Employee Benefits	**$44,742.58**	**$20,583.44**	**$15,094.04**	**$80,420.06**
400 Purchased Property Services				
440 Rentals		1,312.08		1,312.08
Total Purchased Property Services		**$1,312.08**		**$1,312.08**
600 Supplies				
610 General Supplies		710.00		710.00
Total Supplies		**$710.00**		**$710.00**
800 Other Objects				
810 Dues and Fees	60.00	189.00		249.00
Total Other Objects	**$60.00**	**$189.00**		**$249.00**
Total 2120 Guidance Services	**$105,551.39**	**$23,365.72**	**$64,567.79**	**$193,484.90**

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	71,205.04			71,205.04
Total Personnel Services – Salaries	**$71,205.04**			**$71,205.04**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,511.52			22,511.52
220 Social Security Contributions	5,447.06			5,447.06
230 PSERS Retirement Contributions	24,965.95			24,965.95
240 Tuition Reimbursement	18,676.00	1,762.99		20,438.99
250 Unemployment Compensation	50.00			50.00
260 Workers' Compensation	598.18			598.18
Total Personnel Services – Employee Benefits	**$72,248.71**	**$1,762.99**		**$74,011.70**
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	3,501.00	3,501.01		7,002.01
Total Purchased Professional and Technical Services	**$3,501.00**	**$3,501.01**		**$7,002.01**
Total 2200 Support Services – Instructional Staff	**$146,954.75**	**$5,264.00**		**$152,218.75**

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	71,205.04			71,205.04
Total Personnel Services – Salaries	**$71,205.04**			**$71,205.04**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,511.52			22,511.52
220 Social Security Contributions	5,447.06			5,447.06
230 PSERS Retirement Contributions	24,965.95			24,965.95
250 Unemployment Compensation	50.00			50.00
260 Workers' Compensation	598.18			598.18
Total Personnel Services – Employee Benefits	**$53,572.71**			**$53,572.71**
Total 2250 School Library Services	**$124,777.75**			**$124,777.75**

General Fund (10)

2270 Instructional Staff Professional Development Services	Elementary	Secondary	Federal	Total
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	18,676.00	1,762.99		20,438.99
Total Personnel Services – Employee Benefits	**$18,676.00**	**$1,762.99**		**$20,438.99**
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	3,501.00	3,501.01		7,002.01
Total Purchased Professional and Technical Services	**$3,501.00**	**$3,501.01**		**$7,002.01**
Total 2270 Instructional Staff Professional Development Services	**$22,177.00**	**$5,264.00**		**$27,441.00**

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	156,714.63	154,110.98		467,947.01
Total Personnel Services – Salaries	**$156,714.63**	**$154,110.98**		**$467,947.01**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	60,789.94	81,366.85		143,532.79
220 Social Security Contributions	11,830.38	11,704.34		35,365.70
230 PSERS Retirement Contributions	55,257.47	54,339.67		149,264.75
250 Unemployment Compensation	149.97	185.53		484.97
260 Workers' Compensation	1,316.46	1,294.64		3,930.99
Total Personnel Services – Employee Benefits	**$129,344.22**	**$148,891.03**		**$332,579.20**
300 Purchased Professional and Technical Services				
330 Other Professional Services				9,543.50
Total Purchased Professional and Technical Services				**$9,543.50**
400 Purchased Property Services				
440 Rentals	2,302.46	2,027.64		4,330.10
Total Purchased Property Services	**$2,302.46**	**$2,027.64**		**$4,330.10**
500 Other Purchased Services				
520 Insurance – General	319.00	500.00		8,518.76
530 Communications	1,215.00	2,025.00		3,240.00
549 Other Advertising/Public Relations				3,928.55
550 Printing and Binding				13,175.35
580 Travel		882.46		882.46
Total Other Purchased Services	**$1,534.00**	**$3,407.46**		**$29,745.12**
600 Supplies				
610 General Supplies	2,108.26	1,880.74		4,001.97
Total Supplies	**$2,108.26**	**$1,880.74**		**$4,001.97**
800 Other Objects				
810 Dues and Fees	605.00	435.00		8,348.00
Total Other Objects	**$605.00**	**$435.00**		**$8,348.00**
Total 2300 Support Services – Administration	**$292,608.57**	**$310,752.85**		**$856,494.90**

General Fund (10)

2310 Board Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
520 Insurance – General				7,699.76
549 Other Advertising/Public Relations				3,928.55
Total Other Purchased Services				**$11,628.31**
600 Supplies				
610 General Supplies				(1,626.55)
Total Supplies				**($1,626.55)**
800 Other Objects				
810 Dues and Fees				4,373.00
Total Other Objects				**$4,373.00**
Total 2310 Board Services				**$14,374.76**

General Fund (10)

2330 Tax Assessment and Collection Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				24,725.40
Total Personnel Services – Salaries				**$24,725.40**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,891.49
260 Workers' Compensation				207.71
Total Personnel Services – Employee Benefits				**$2,099.20**
500 Other Purchased Services				
550 Printing and Binding				13,175.35
Total Other Purchased Services				**$13,175.35**
600 Supplies				
610 General Supplies				1,379.07
Total Supplies				**$1,379.07**
Total 2330 Tax Assessment and Collection Services				**$41,379.02**

General Fund (10)

2350 Legal and Accounting Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				9,543.50
Total Purchased Professional and Technical Services				**$9,543.50**
800 Other Objects				
810 Dues and Fees				325.00
Total Other Objects				**$325.00**
Total 2350 Legal and Accounting Services				**$9,868.50**

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				112,500.00
Total Personnel Services – Salaries				**$112,500.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,376.00
220 Social Security Contributions				8,417.45
230 PSERS Retirement Contributions				39,667.61
250 Unemployment Compensation				49.99
260 Workers' Compensation				945.09
Total Personnel Services – Employee Benefits				**$50,456.14**
500 Other Purchased Services				
530 Communications	405.00	405.00		810.00
Total Other Purchased Services	**$405.00**	**$405.00**		**$810.00**
600 Supplies				
610 General Supplies				260.45
Total Supplies				**$260.45**
800 Other Objects				
810 Dues and Fees				2,610.00
Total Other Objects				**$2,610.00**
Total 2360 Office of the Superintendent / Executive Director Services	**$405.00**	**$405.00**		**$166,636.59**

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	156,714.63	154,110.98		310,825.61
Total Personnel Services – Salaries	**$156,714.63**	**$154,110.98**		**$310,825.61**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	60,789.94	81,366.85		142,156.79
220 Social Security Contributions	11,830.38	11,704.34		23,534.72
230 PSERS Retirement Contributions	55,257.47	54,339.67		109,597.14
250 Unemployment Compensation	149.97	185.53		335.50
260 Workers' Compensation	1,316.46	1,294.64		2,611.10
Total Personnel Services – Employee Benefits	**$129,344.22**	**$148,891.03**		**$278,235.25**
400 Purchased Property Services				
440 Rentals	2,302.46	2,027.64		4,330.10
Total Purchased Property Services	**$2,302.46**	**$2,027.64**		**$4,330.10**
500 Other Purchased Services				
520 Insurance – General	319.00	500.00		819.00
530 Communications	810.00	1,620.00		2,430.00
580 Travel		882.46		882.46
Total Other Purchased Services	**$1,129.00**	**$3,002.46**		**$4,131.46**
600 Supplies				
610 General Supplies	2,108.26	1,880.74		3,989.00
Total Supplies	**$2,108.26**	**$1,880.74**		**$3,989.00**
800 Other Objects				
810 Dues and Fees	605.00	435.00		1,040.00
Total Other Objects	**$605.00**	**$435.00**		**$1,040.00**
Total 2380 Office of the Principal Services	**$292,203.57**	**$310,347.85**		**$602,551.42**

General Fund (10)

2390 Other Administration Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				19,896.00
Total Personnel Services – Salaries				**$19,896.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,522.04
250 Unemployment Compensation				99.48
260 Workers' Compensation				167.09
Total Personnel Services – Employee Benefits				**$1,788.61**
Total 2390 Other Administration Services				**$21,684.61**

General Fund (10)

2400 Support Services – Pupil Health	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				76,891.04
Total Personnel Services – Salaries				**$76,891.04**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				31,282.18
220 Social Security Contributions				5,882.00
230 PSERS Retirement Contributions				27,111.77
250 Unemployment Compensation				99.96
260 Workers' Compensation				645.56
Total Personnel Services – Employee Benefits				**$65,021.47**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				278.54
Total Purchased Professional and Technical Services				**$278.54**
600 Supplies				
610 General Supplies				3,789.95
Total Supplies				**$3,789.95**
700 Property				
752 Capital Equipment – Original and Additional				3,021.50
Total Property				**$3,021.50**
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				**$130.00**
Total 2400 Support Services – Pupil Health				**$149,132.50**

General Fund (10)

2410 Supervision of Health Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				76,891.04
Total Personnel Services – Salaries				**$76,891.04**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				31,282.18
220 Social Security Contributions				5,882.00
230 PSERS Retirement Contributions				27,111.77
250 Unemployment Compensation				99.96
260 Workers' Compensation				645.56
Total Personnel Services – Employee Benefits				**$65,021.47**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				278.54
Total Purchased Professional and Technical Services				**$278.54**
600 Supplies				
610 General Supplies				3,789.95
Total Supplies				**$3,789.95**
700 Property				
752 Capital Equipment – Original and Additional				3,021.50
Total Property				**$3,021.50**
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				**$130.00**
Total 2410 Supervision of Health Services				**$149,132.50**

General Fund (10)

2411 Supervision of Health Services – Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				76,891.04
Total Personnel Services – Salaries				**$76,891.04**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				31,282.18
220 Social Security Contributions				5,882.00
230 PSERS Retirement Contributions				27,111.77
250 Unemployment Compensation				99.96
260 Workers' Compensation				645.56
Total Personnel Services – Employee Benefits				**$65,021.47**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				278.54
Total Purchased Professional and Technical Services				**$278.54**
600 Supplies				
610 General Supplies				3,789.95
Total Supplies				**$3,789.95**
700 Property				
752 Capital Equipment – Original and Additional				3,021.50
Total Property				**$3,021.50**
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				**$130.00**
Total 2411 Supervision of Health Services – Head of Component				**$149,132.50**

General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				196,499.00
Total Personnel Services – Salaries				**$196,499.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				41,827.48
220 Social Security Contributions				14,297.36
230 PSERS Retirement Contributions				69,285.94
250 Unemployment Compensation				200.01
260 Workers' Compensation				1,650.73
Total Personnel Services – Employee Benefits				**$127,261.52**
300 Purchased Professional and Technical Services				
330 Other Professional Services				55,785.30
Total Purchased Professional and Technical Services				**$55,785.30**
400 Purchased Property Services				
440 Rentals				1,964.96
Total Purchased Property Services				**$1,964.96**
500 Other Purchased Services				
520 Insurance – General				250.00
530 Communications				4,174.74
580 Travel				2,276.91
Total Other Purchased Services				**$6,701.65**
600 Supplies				
610 General Supplies				10,948.45
Total Supplies				**$10,948.45**
800 Other Objects				
810 Dues and Fees				3,676.61
Total Other Objects				**$3,676.61**
Total 2500 Support Services – Business				**$402,837.49**

General Fund (10)

2510 Fiscal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				196,499.00
Total Personnel Services – Salaries				**$196,499.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				41,827.48
220 Social Security Contributions				14,297.36
230 PSERS Retirement Contributions				69,285.94
250 Unemployment Compensation				200.01
260 Workers' Compensation				1,650.73
Total Personnel Services – Employee Benefits				**$127,261.52**
300 Purchased Professional and Technical Services				
330 Other Professional Services				55,785.30
Total Purchased Professional and Technical Services				**$55,785.30**
400 Purchased Property Services				
440 Rentals				1,964.96
Total Purchased Property Services				**$1,964.96**
500 Other Purchased Services				
520 Insurance – General				250.00
530 Communications				4,174.74
580 Travel				2,276.91
Total Other Purchased Services				**$6,701.65**
600 Supplies				
610 General Supplies				10,948.45
Total Supplies				**$10,948.45**
800 Other Objects				
810 Dues and Fees				3,676.61
Total Other Objects				**$3,676.61**
Total 2510 Fiscal Services				**$402,837.49**

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				196,499.00
Total Personnel Services – Salaries				**$196,499.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				41,827.48
220 Social Security Contributions				14,297.36
230 PSERS Retirement Contributions				69,285.94
250 Unemployment Compensation				200.01
260 Workers' Compensation				1,650.73
Total Personnel Services – Employee Benefits				**$127,261.52**
300 Purchased Professional and Technical Services				
330 Other Professional Services				55,785.30
Total Purchased Professional and Technical Services				**$55,785.30**
400 Purchased Property Services				
440 Rentals				1,964.96
Total Purchased Property Services				**$1,964.96**
500 Other Purchased Services				
520 Insurance – General				250.00
530 Communications				4,174.74
580 Travel				2,276.91
Total Other Purchased Services				**$6,701.65**
600 Supplies				
610 General Supplies				10,948.45
Total Supplies				**$10,948.45**
800 Other Objects				
810 Dues and Fees				3,676.61
Total Other Objects				**$3,676.61**
Total 2511 Supervision of Fiscal Services - Head of Component				**$402,837.49**

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				449,028.54
Total Personnel Services – Salaries				**$449,028.54**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				169,290.38
220 Social Security Contributions				33,984.92
230 PSERS Retirement Contributions				142,362.07
250 Unemployment Compensation				699.20
260 Workers' Compensation				3,774.16
Total Personnel Services – Employee Benefits				**$350,110.73**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				87,801.32
Total Purchased Professional and Technical Services				**$87,801.32**
400 Purchased Property Services				
420 Utility Services				37,178.12
430 Repairs and Maintenance Services				25,467.60
Total Purchased Property Services				**$62,645.72**
500 Other Purchased Services				
523 General Property and Liability Insurance				61,357.00
530 Communications				3,684.69
Total Other Purchased Services				**$65,041.69**
600 Supplies				
610 General Supplies	67,294.26	67,294.27		134,588.53
620 Energy				156,534.88
Total Supplies	**$67,294.26**	**$67,294.27**		**$291,123.41**
700 Property				
762 Capitalized Equipment - Replacement			81,558.36	120,025.86
Total Property			**$81,558.36**	**$120,025.86**
800 Other Objects				
810 Dues and Fees				3,684.68
Total Other Objects				**$3,684.68**
Total 2600 Operation and Maintenance of Plant Services	**$67,294.26**	**$67,294.27**	**$81,558.36**	**$1,429,461.95**

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				57,590.00
Total Personnel Services – Salaries				**$57,590.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,405.61
230 PSERS Retirement Contributions				19,248.28
250 Unemployment Compensation				50.00
260 Workers' Compensation				483.84
Total Personnel Services – Employee Benefits				**$24,187.73**
Total 2610 Supervision of Operation and Maintenance of Plant Services				**$81,777.73**

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				57,590.00
Total Personnel Services – Salaries				**$57,590.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,405.61
230 PSERS Retirement Contributions				19,248.28
250 Unemployment Compensation				50.00
260 Workers' Compensation				483.84
Total Personnel Services – Employee Benefits				**$24,187.73**
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				**$81,777.73**

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				391,438.54
Total Personnel Services – Salaries				**$391,438.54**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				169,290.38
220 Social Security Contributions				29,579.31
230 PSERS Retirement Contributions				123,113.79
250 Unemployment Compensation				649.20
260 Workers' Compensation				3,290.32
Total Personnel Services – Employee Benefits				**$325,923.00**
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				87,801.32
Total Purchased Professional and Technical Services				**$87,801.32**
400 Purchased Property Services				
420 Utility Services				37,178.12
430 Repairs and Maintenance Services				25,467.60
Total Purchased Property Services				**$62,645.72**
500 Other Purchased Services				
523 General Property and Liability Insurance				61,357.00
530 Communications				3,684.69
Total Other Purchased Services				**$65,041.69**
600 Supplies				
610 General Supplies	67,294.26	67,294.27		134,588.53
620 Energy				156,534.88
Total Supplies	**$67,294.26**	**$67,294.27**		**$291,123.41**
700 Property				
762 Capitalized Equipment - Replacement			81,558.36	120,025.86
Total Property			**$81,558.36**	**$120,025.86**
800 Other Objects				
810 Dues and Fees				3,684.68
Total Other Objects				**$3,684.68**
Total 2620 Operation of Buildings Services	**$67,294.26**	**$67,294.27**	**$81,558.36**	**$1,347,684.22**

General Fund (10)

2700 Student Transportation Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers				534,773.39
516 Student Transportation Services From the IU				5,332.44
Total Other Purchased Services				**$540,105.83**
Total 2700 Student Transportation Services				**$540,105.83**

General Fund (10)

2720 Vehicle Operation Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers				522,838.39
516 Student Transportation Services From the IU				5,332.44
Total Other Purchased Services				**$528,170.83**
Total 2720 Vehicle Operation Services				**$528,170.83**

General Fund (10)

2750 Nonpublic Transportation	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers				11,935.00
Total Other Purchased Services				**$11,935.00**
Total 2750 Nonpublic Transportation				**$11,935.00**

General Fund (10)

2800 Support Services – Central	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services			99,917.79	157,000.00
Total Purchased Professional and Technical Services			**$99,917.79**	**$157,000.00**
Total 2800 Support Services – Central			**$99,917.79**	**$157,000.00**

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services			99,917.79	157,000.00
Total Purchased Professional and Technical Services			**$99,917.79**	**$157,000.00**
Total 2810 Planning, Research, Development and Evaluation Services			**$99,917.79**	**$157,000.00**

General Fund (10)

2900 Other Support Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
595 IU Payments By Withholding				23,856.39
Total Other Purchased Services				**$23,856.39**
Total 2900 Other Support Services				**$23,856.39**

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				23,856.39
Total Other Purchased Services				**$23,856.39**
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				**$23,856.39**

General Fund (10)

3000 Operation of Non-Instructional Services	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	137,984.16
Total Personnel Services – Salaries	**$137,984.16**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	8,308.14
220 Social Security Contributions	10,536.76
230 PSERS Retirement Contributions	32,980.15
250 Unemployment Compensation	317.72
260 Workers' Compensation	1,159.14
Total Personnel Services – Employee Benefits	**$53,301.91**
500 Other Purchased Services	
510 Student Transportation Services	29,868.20
520 Insurance – General	7,354.00
599 Other Miscellaneous Purchased Services	44,426.00
Total Other Purchased Services	**$81,648.20**
600 Supplies	
610 General Supplies	16,070.83
Total Supplies	**$16,070.83**
Total 3000 Operation of Non-Instructional Services	**$289,005.10**

General Fund (10)

3200 Student Activities	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				137,984.16
Total Personnel Services – Salaries				**$137,984.16**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				8,308.14
220 Social Security Contributions				10,536.76
230 PSERS Retirement Contributions				32,980.15
250 Unemployment Compensation				317.72
260 Workers' Compensation				1,159.14
Total Personnel Services – Employee Benefits				**$53,301.91**
500 Other Purchased Services				
510 Student Transportation Services				29,868.20
520 Insurance – General				7,354.00
599 Other Miscellaneous Purchased Services				44,426.00
Total Other Purchased Services				**$81,648.20**
600 Supplies				
610 General Supplies				16,070.83
Total Supplies				**$16,070.83**
Total 3200 Student Activities				**$289,005.10**

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services	**Total**
400 Purchased Property Services	
450 Construction Services	540,825.00
Total Purchased Property Services	**$540,825.00**
700 Property	
710 Land and Improvements	29,647.24
Total Property	**$29,647.24**
Total 4000 Facilities Acquisition, Construction and Improvement Services	**$570,472.24**

General Fund (10)

4200 Existing Site Improvement Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
450 Construction Services			540,825.00	540,825.00
Total Purchased Property Services			**$540,825.00**	**$540,825.00**
700 Property				
710 Land and Improvements				29,647.24
Total Property				**$29,647.24**
Total 4200 Existing Site Improvement Services			**$540,825.00**	**$570,472.24**

General Fund (10)

5000 Other Expenditures and Financing Uses	**Total**
900 Other Uses of Funds	
939 Other Fund Transfers	1,275,996.00
Total Other Uses of Funds	**$1,275,996.00**
Total 5000 Other Expenditures and Financing Uses	**$1,275,996.00**

General Fund (10)

5200 Interfund Transfers – Out	Elementary	Secondary	Federal	Total
900 Other Uses of Funds				
939 Other Fund Transfers				1,275,996.00
Total Other Uses of Funds				**$1,275,996.00**
Total 5200 Interfund Transfers – Out				**$1,275,996.00**

General Fund (10)

5230 Capital Projects Fund Transfers	Elementary	Secondary	Federal	Total
900 Other Uses of Funds				
939 Other Fund Transfers				1,275,996.00
Total Other Uses of Funds				**$1,275,996.00**
Total 5230 Capital Projects Fund Transfers				**$1,275,996.00**

Student Sponsored Activity Fund (21)

3000 Operation of Non-Instructional Services	**Total**
800 Other Objects	
890 Miscellaneous Expenditures	125,324.00
Total Other Objects	**$125,324.00**
Total 3000 Operation of Non-Instructional Services	**$125,324.00**

Student Sponsored Activity Fund (21)

3200 Student Activities	Elementary	Secondary	Federal	Total
800 Other Objects				
890 Miscellaneous Expenditures				125,324.00
Total Other Objects				**$125,324.00**
Total 3200 Student Activities				**$125,324.00**

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services	**Total**
400 Purchased Property Services	
450 Construction Services	1,216,785.00
Total Purchased Property Services	**$1,216,785.00**
700 Property	
752 Capital Equipment – Original and Additional	59,211.00
Total Property	**$59,211.00**
Total 4000 Facilities Acquisition, Construction and Improvement Services	**$1,275,996.00**

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
450 Construction Services				1,216,785.00
Total Purchased Property Services				**$1,216,785.00**
700 Property				
752 Capital Equipment – Original and Additional				59,211.00
Total Property				**$59,211.00**
Total 4600 Existing Building Improvement Services				**$1,275,996.00**

	General Fund(10)	Student Sponsored Activity Fund(21)	Public Purpose Trust(27)	Other Compt Approved (28)	Athletic / Activity(29)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	4,528,567.61				
1200 Special Programs - Elementary / Secondary	1,373,093.73				
1300 Vocational Education	203,789.00				
1400 Other Instructional Programs - Elementary / Secondary	212,325.46				
1800 Pre-Kindergarten	152,138.99				
Total Instruction	**$6,469,914.79**				
2000 Support Services					
2100 Support Services - Students	396,869.75				
2200 Support Services - Instructional Staff	152,218.75				
2300 Support Services - Administration	856,494.90				
2400 Support Services - Pupil Health	149,132.50				
2500 Support Services - Business	402,837.49				
2600 Operation and Maintenance of Plant Services	1,429,461.95				
2700 Student Transportation Services	540,105.83				
2800 Support Services - Central	157,000.00				
2900 Other Support Services	23,856.39				
Total Support Services	**$4,107,977.56**				
3000 Operation of Non-Instructional Services					
3200 Student Activities	289,005.10	125,324.00			
Total Operation of Non-Instructional Services	**$289,005.10**	**$125,324.00**			
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	570,472.24				
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services	**$570,472.24**				
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	1,275,996.00				
Total Other Expenditures and Financing Uses	**$1,275,996.00**				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$12,713,365.69**	**$125,324.00**			

	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1800 Pre-Kindergarten					
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					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services			1,275,996.00		
Total Facilities Acquisition, Construction and Improvement Services			**$1,275,996.00**		
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			**$1,275,996.00**		

		Total
1000	**Instruction**	
	1100 Regular Programs - Elementary / Secondary	4,528,567.61
	1200 Special Programs - Elementary / Secondary	1,373,093.73
	1300 Vocational Education	203,789.00
	1400 Other Instructional Programs - Elementary / Secondary	212,325.46
	1800 Pre-Kindergarten	152,138.99
Total Instruction		**$6,469,914.79**
2000	**Support Services**	
	2100 Support Services - Students	396,869.75
	2200 Support Services - Instructional Staff	152,218.75
	2300 Support Services - Administration	856,494.90
	2400 Support Services - Pupil Health	149,132.50
	2500 Support Services - Business	402,837.49
	2600 Operation and Maintenance of Plant Services	1,429,461.95
	2700 Student Transportation Services	540,105.83
	2800 Support Services - Central	157,000.00
	2900 Other Support Services	23,856.39
Total Support Services		**$4,107,977.56**
3000	**Operation of Non-Instructional Services**	
	3200 Student Activities	414,329.10
Total Operation of Non-Instructional Services		**$414,329.10**
4000	**Facilities Acquisition, Construction and Improvement Services**	
	4200 Existing Site Improvement Services	570,472.24
	4600 Existing Building Improvement Services	1,275,996.00
Total Facilities Acquisition, Construction and Improvement Services		**$1,846,468.24**
5000	**Other Expenditures and Financing Uses**	
	5200 Interfund Transfers - Out	1,275,996.00
Total Other Expenditures and Financing Uses		**$1,275,996.00**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		**$14,114,685.69**

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	4,543,296.00
Total Federally Funded salaries subject to PSERS withholding	108,433.00

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	122,312.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	**$122,312.00**

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	10,888.00
Revenue from Title IV-B: 21st Century Community Learning Centers	

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)	

1 .	**Current Special Education Expenditures within Function 1000** See list of exclusions in the note below.	2,059,185.00
2 .	**Current Special Education Expenditures within Function 2000** See list of exclusions in the note below.	765,868.00
2A.	**Current Special Education Expenditures within Sub-Function 2100** This data should also be included in line 2 above. See list of exclusions in the note below.	76,966.00
2B.	**Current Special Education Expenditures within Sub-Function 2200** This data should also be included in line 2 above. See list of exclusions in the note below.	29,520.00
2C.	**Current Special Education Expenditures within Sub-Function 2700** This data should also be included in line 2 above. See list of exclusions in the note below.	102,430.00
3.	**Current Special Education Expenditures within Sub-Function 3100** See list of exclusions in the note below.	
4.	**Current Special Education Expenditures within Sub-Function 3200** See list of exclusions in the note below.	56,048.00

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	1,204,478.00	185,360.00	1,389,838.00
	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	$1,204,478.00	$185,360.00	$1,389,838.00
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		$1,204,478.00	$185,360.00	$1,389,838.00

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	30,936.39	151,042.36	181,978.75	37,519.88	155,964.99	193,484.87
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	1,610.41	7,862.59	9,473.00	1,913.66	7,954.84	9,868.50
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	87,681.23	428,090.74	515,771.97	104,735.35	435,370.48	540,105.83
Total	**$120,228.03**	**$586,995.69**	**$707,223.72**	**$144,168.89**	**$599,290.31**	**$743,459.20**

(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							13,964,524.00	13,964,524.00
2. Additional Debt Incurred During Year							560,822.00	560,822.00
3. Retirements and Repayments							293,310.00	293,310.00
4. Debt at End of Fiscal Year							14,232,036.00	14,232,036.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							14,232,036.00	14,232,036.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

(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					
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					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
	Total Debt Payments - Governmental Funds						

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				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		60,393.00	1,822.00		62,215.00		
Other Post-Employment Benefits (OPEB)		1,259,131.00		293,310.00	965,821.00		
Net Pension Liability		12,645,000.00	559,000.00		13,204,000.00		
Totals for Debt Entered:		**$13,964,524.00**	**$560,822.00**	**$293,310.00**	**$14,232,036.00**		

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	**Amount**
Tuition Reported in General Fund Expenditures 1000-560	553,554.84
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	**$553,554.84**

	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		123,512.80	123,512.80
6	Brick and Mortar Charter Schools			
7	Cyber Charter Schools	419,606.10		419,606.10
8	Career and Technology Centers			
9	Approved Private Schools			
10	PA Chartered Schools for the Deaf and Blind			
11	Private Residential Rehabilitative Institutions	10,435.94		10,435.94
12	Juvenile Detention Centers			
13	Special Program Jointures			
14	Other Tuition Not Included Elsewhere In This Section			
Section 2 Total		**$430,042.04**	**$123,512.80**	**$553,554.84**

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	**Total**
500 Other Purchased Services	
570 Food Service Management	373,195.00
Total Other Purchased Services	**$373,195.00**
600 Supplies	
630 Food	24,365.00
Total Supplies	**$24,365.00**
700 Property	
740 Depreciation	6,961.00
Total Property	**$6,961.00**
800 Other Objects	
890 Miscellaneous Expenditures	607.00
Total Other Objects	**$607.00**
Total 3000 Operation of Non-Instructional Services	**$405,128.00**

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
570 Food Service Management				373,195.00
Total Other Purchased Services				**$373,195.00**
600 Supplies				
630 Food				24,365.00
Total Supplies				**$24,365.00**
700 Property				
740 Depreciation				6,961.00
Total Property				**$6,961.00**
800 Other Objects				
890 Miscellaneous Expenditures				607.00
Total Other Objects				**$607.00**
Total 3100 Food Services				**$405,128.00**

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 Operation of Non-Instructional Services					
3100 Food Services	405,128.00				405,128.00
Total Operation of Non-Instructional Services	**$405,128.00**				**$405,128.00**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$405,128.00**				**$405,128.00**

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Johnsonburg Area El Sch	5326	1,019,882.00	199,072.00	2,915,420.00	569,065.00	156,858.00	495,668.00	5,355,965.00	
	Johnsonburg Area HS	6218	975,643.00	199,581.00	2,788,958.00	570,519.00	143,624.00	453,848.00	5,132,173.00	
Total			**1,995,525.00**	**398,653.00**	**5,704,378.00**	**1,139,584.00**	**300,482.00**	**949,516.00**	**10,488,138.00**	