

LEA Name : Harmony Area SD
Address : 5239 Ridge Rd
Westover, PA 16692

County : Clearfield
AUN Number : 110173604
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2019


Pennsylvania Department of Education
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



Chief School Administrator Signature

11/29/19

Date



Board Secretary Signature

11/29/19

Date

Bradley Brothers

(814)845-7918 Ext :154

Contact Person

Contact Person Telephone Number

bbrothers@harmonyowls.com

(814)845-2305

Contact Person E-mail Address

Contact Person Fax Number

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

LEA Name : Harmony Area SD
AUN Number : 110173504
County : Clearfield

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: _____
Date

Auditing Firm:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Bradley Brothers

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13015	REG - Fund 40 – account 9300 must be > General Fund Expenditure account 5240-930. Transfer Out: Fund 10, Expenditure 5240-930: \$224,737.50 Transfer In: REG, Fund 40, Line 9300: \$224,737.00	REG does not permit cents to be reported.
13092	REG: A large amount has been reported as local revenue in Fund 32, account 6000 which should only include interest earnings of this fund. Correct or provide a brief explanation of the revenue reported. REG, Fund 32, Local Revenue Line 6000: \$138,474.00	Amount represents investment earnings, including the change in unrealized holding gains. In the prior year, it was an unrealized loss of \$7,165, and for current year is an unrealized gain of \$94,894.
30720	A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the General Fund. NOTE: IDEA pass thru, Medical Access, and QSCB/QZAB funded expenditures should be reported as federal expenditures. Correct data or enter a justification. General Fund Federal Revenues: \$511,833.35 General Fund Federal Expenditures: \$227,206.88	The large difference is due to the interest on the QSCB issue being recorded in Fund 32 - Capital Reserve - as that is teh fund paying the debt service. It is coded as a federal expenditure in that fund.
40980	No expenditures have been reported for Gifted Education within function 1243. Correct this reporting area, or verify that the school does not provide gifted education services to any students.	The District does not have a gifted program.
41162	Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits. Please verify following fund and function codes: Fund 10 Function 2240;	Immaterial amounts represent lingering benefits after position terminated at 6/30/2018, and services contracted out.
42330	Expenditure Detail: AFR amount must equal or exceed PDE FAI System amount. 1000-562, AFR Exp Detail: \$82,846.91 1000-562, PDE FAI System: \$87,070.40	District records expenditures on the accrual basis, and FAI reports on the cash basis.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$425,217.66 2700-513, PY AFR Amount: \$476,226.80	The District had fewer Special Ed transportation costs, as one of he students graduated in the PY. In addition, the students are attending a different vo-tech in the CY, and there are transportation costs savings as a result.
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$8,400.00 Prior Year SESS Schedule 2140: \$16,645.20	The District broke with a prior contractor and hired a different one for the CY, who performed evaluations on an as-needed basis, which reduced costs.

50420 SESS - 2150 Speech Pathology and Audiology Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

There were more students identified as requiring speech therapy, which increased costs in the CY.

SESS Schedule 2150: \$51,723.00
Prior Year SESS Schedule 2150: \$34,914.01

50460 SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

Fewer students' 504 plans and IEPs required OT/PT services, and thus costs were reduced.

SESS Schedule 2420: \$14,506.87
Prior Year SESS Schedule 2420: \$24,501.02

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	2,158,784				
0110 Investments					
0120 Taxes Receivable	279,537				
0130 Due From Other Funds	67,857				
0141 Due From Other Governments					
0142 State Revenue Receivable	298,931				
0143 Federal Revenue Receivable	84,673				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	84,993				
0170 Inventories	14,353				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$2,989,128				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$2,989,128				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	706,643		3,423		2,868,850
0110 Investments	1,156,354				1,156,354
0120 Taxes Receivable					279,537
0130 Due From Other Funds					67,857
0141 Due From Other Governments					
0142 State Revenue Receivable					298,931
0143 Federal Revenue Receivable					84,673
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					84,993
0170 Inventories					14,353
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$1,862,997		\$3,423		\$4,855,548
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,862,997		\$3,423		\$4,855,548

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	
0411 Due to Other Governments	39,779
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	218,143
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	349,685
0462 Payroll Deductions and Withholding	19,414
0480 Unearned Revenues	12,440
0490 Other Current Liabilities	

Total Liabilities **\$639,461**

0950 Deferred Inflows of Resources	214,057
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Fund Balances

0810 Nonspendable Fund Balance	14,353
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	975,000
0850 Unassigned Fund Balance	1,146,257

Total Fund Balances **\$2,135,610**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$2,989,128**

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					39,779
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	30,844				248,987
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					349,685
0462 Payroll Deductions and Withholding					19,414
0480 Unearned Revenues					12,440
0490 Other Current Liabilities					
Total Liabilities	\$30,844				\$670,305
0950 Deferred Inflows of Resources					214,057
Fund Balances					
0810 Nonspendable Fund Balance					14,353
0820 Restricted Fund Balance	1,832,153		3,423		1,835,576
0830 Committed Fund Balance					
0840 Assigned Fund Balance					975,000
0850 Unassigned Fund Balance					1,146,257
Total Fund Balances	\$1,832,153		\$3,423		\$3,971,186
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$1,862,997		\$3,423		\$4,855,548

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	1,485,482				
7000 Revenue from State Sources	4,306,235				
8000 Revenue from Federal Sources	447,653				
Total Revenues	\$6,239,370				
Expenditures					
1000 Instruction	3,465,825				
2000 Support Services	2,010,409				
3000 Operation of Non-Instructional Services	110,023				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	6,300				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$5,592,557				
Excess (Deficiency) Of Revenues Over Expenditures	\$646,813				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	667,186				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$667,186)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	138,474		180		1,624,136
7000 Revenue from State Sources					4,306,235
8000 Revenue from Federal Sources					447,653
Total Revenues	\$138,474		\$180		\$6,378,024
Expenditures					
1000 Instruction					3,465,825
2000 Support Services	536				2,010,945
3000 Operation of Non-Instructional Services					110,023
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	305,280		221,575		533,155
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$305,816		\$221,575		\$6,119,948
Excess (Deficiency) Of Revenues Over Expenditures	(\$167,342)		(\$221,395)		\$258,076
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	442,449		224,737		667,186
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					667,186
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$442,449		\$224,737		\$0

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$20,373)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	2,155,983				
Fund Balance - End Of Year	\$2,135,610				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$275,107		\$3,342		\$258,076
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	1,557,046		81		3,713,110
Fund Balance - End Of Year	\$1,832,153		\$3,423		\$3,971,186

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	33,210			33,210	
0110 Investments					
0130 Due From Other Funds					
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	18,327			18,327	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$51,537			\$51,537	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	28,022			28,022	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$28,022			\$28,022	
0910 Deferred Outflows of Resources	60,892			60,892	
Total Assets And Deferred Outflows Of Resources	\$140,451			\$140,451	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	67,857			67,857	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	10,655			10,655	
0490 Other Current Liabilities					
Total Current Liabilities	\$78,512			\$78,512	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	158			158	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	212,885			212,885	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$213,043			\$213,043	
Total Liabilities	\$291,555			\$291,555	
0950 Deferred Inflows of Resources	24,390			24,390	
Net Position					
0791 Net Investment in Capital Assets	28,022			28,022	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(203,516)			(203,516)	
Total Net Position	(\$175,494)			(\$175,494)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$140,451			\$140,451	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	28,572			28,572	
0071 Charges for Services					
0072 Other Operating Revenue	6,476			6,476	
Total Operating Revenues	\$35,048			\$35,048	
Operating Expenses					
100 Personnel Services – Salaries	55,448			55,448	
200 Personnel Services – Employee Benefits	44,302			44,302	
300 Purchased Professional and Technical Services	207			207	
400 Purchased Property Services	5,218			5,218	
500 Other Purchased Services	883			883	
600 Supplies	138,935			138,935	
740 Depreciation	7,170			7,170	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$252,163			\$252,163	
Operating Income (Loss)	(\$217,115)			(\$217,115)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	251			251	
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	19,818			19,818	
8000 Revenue from Federal Sources	174,371			174,371	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$194,440			\$194,440	
Income (Loss) Before Contributions And Transfers	(\$22,675)			(\$22,675)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$22,675)			(\$22,675)	
0002 Net Position - Beginning of Fiscal Year	(152,819)			(152,819)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$175,494)			(\$175,494)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	27,525			27,525	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	6,476			6,476	
0015 Cash Payments To Employees For Services	95,295			95,295	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	147,993			147,993	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$209,287)			(\$209,287)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	19,818			19,818	
0023 Receipts From Federal Sources -8000	174,371			174,371	
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	\$194,189			\$194,189	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	251			251	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$251	\$251
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(14,847)			(14,847)	
0004 Cash and Cash Equivalents Beginning of Year	48,057			48,057	
Cash and Cash Equivalents at Year End	\$33,210			\$33,210	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(217,115)			(217,115)	
Adjustments					
0051 Depreciation and Net Amortization	7,170			7,170	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(2,750)			(2,750)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	8,803			8,803	
0059 Inc (Dec) in Accounts Payable (0400-0450)	14,053			14,053	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(3,745)			(3,745)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(11,465)			(11,465)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,047)			(1,047)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(3,191)			(3,191)	
Total Adjustments	\$7,828			\$7,828	
Cash Provided By (Used for) Total	(\$209,287)			(\$209,287)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	3,990			24,127
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$3,990			\$24,127
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$3,990			\$24,127

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				28,117
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$28,117
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$28,117

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				24,127
Total Liabilities				\$24,127
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	3,990			
0799 Unrestricted Net Position				
Total Net Position	\$3,990			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$3,990			\$24,127

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Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				24,127

Total Liabilities				\$24,127
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0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				3,990
0799 Unrestricted Net Position				

Total Net Position				\$3,990
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Total Liabilities, Deferred Inflows Of Resources And Net Position				\$28,117
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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	2,000					2,000
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	250					250
0094 Other Deductions						
Change In Net Position	\$1,750					\$1,750
0006 Net Position – Beginning of Fiscal Year	2,240					2,240
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$3,990					\$3,990

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	879,214.91			879,214.91
6113 Public Utility Realty Taxes	1,187.88			1,187.88
6114 Payments in Lieu of Current Taxes - State / Local	3,247.68			3,247.68
6120 Current Per Capita Taxes, Section 679	4,471.30			4,471.30
6141 Current Act 511 Per Capita Taxes	4,471.30			4,471.30
6143 Current Act 511 Local Services Taxes	4,820.60			4,820.60
6151 Current Act 511 Earned Income Taxes	185,990.81	15,135.95	9,746.08	180,600.94
6153 Current Act 511 Real Estate Transfer Taxes	13,312.99	1,416.10	1,994.94	13,891.83
6411 Delinquent Real Estate Taxes	137,609.65	48,928.22	48,301.54	136,982.97
6500 Earnings on Investments	17,013.65			
6700 Revenues from LEA Activities	4,642.05			
6829 State Revenue Received from Other Sources	116,757.98			
6832 Federal IDEA Revenue Received as Pass Through	64,180.09			
6910 Rentals	5,000.00			
6920 Contributions and Donations from Private Sources	42.00			
6991 Refunds of a Prior Year Expenditure	3,018.98			
6999 Other Revenues Not Specified Above	40,500.00			
TOTAL Revenue from Local Sources	\$1,485,481.87	\$65,480.27	\$60,042.56	\$1,228,889.41

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	2,755,111.30		
7220 Vocational Education	22,720.16		
7240 Driver Education - Student	245.00		
7271 Special Education funds for School-Aged Pupils	266,110.59		
7311 Pupil Transportation Subsidy	389,570.04		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,405.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	102,375.95		
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,863.61		
7340 State Property Tax Reduction Allocation	80,714.74		
7361 School Safety and Security Grants	17,379.09		
7505 Ready to Learn Block Grant	73,268.00		
7810 State Share of Social Security and Medicare Taxes	99,365.88		
7820 State Share of Retirement Contributions	474,105.45		
TOTAL Revenue from State Sources	\$4,306,234.81		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	130,271.65			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	22,319.53			
8517 NCLB, Title IV - 21St Century Schools	3,848.00			
8519 NCLB, Title VI - Flexibility and Accountability	5,472.00			
8732 ARRA - Qualified School Construction Bonds (QSCB)	285,742.08			
TOTAL Revenue from Federal Sources	\$447,653.26			
TOTAL FROM ALL SOURCES	\$6,239,369.94	\$65,480.27	\$60,042.56	\$1,228,889.41

Revenue from Local Sources	1,485,481.87
Revenue from State Sources	4,306,234.81
Revenue from Federal Sources	447,653.26
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$6,239,369.94

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	1,566,882.12
Total Personnel Services – Salaries	\$1,566,882.12
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	535,937.68
220 Social Security Contributions	117,262.10
230 PSERS Retirement Contributions	521,122.49
250 Unemployment Compensation	2,582.04
260 Workers’ Compensation	11,448.03
270 Group Insurance – Self-Insurance	1,448.08
280 Other Post-Employment Benefits (OPEB)	12,362.37
292 Health Savings Accounts	30,671.26
Total Personnel Services – Employee Benefits	\$1,232,834.05
300 Purchased Professional and Technical Services	
322 Professional Educational Services – lus	34,645.29
329 Professional Educational Services – Other	96,171.78
390 Other Purchased Professional and Technical Services	3,840.00
Total Purchased Professional and Technical Services	\$134,657.07
400 Purchased Property Services	
440 Rentals	15,964.36
Total Purchased Property Services	\$15,964.36
500 Other Purchased Services	
510 Student Transportation Services	690.00
530 Communications	3,534.70
561 Tuition To Other School Districts Within the State	1,091.39
562 Tuition To Pennsylvania Charter Schools	82,846.91
564 Tuition To Career and Technology Centers	349,899.21
580 Travel	831.65
591 Services Purchased Locally	1,782.04
Total Other Purchased Services	\$440,675.90
600 Supplies	
610 General Supplies	38,754.24
620 Energy	1,100.00
640 Books and Periodicals	34,936.97
Total Supplies	\$74,791.21
800 Other Objects	
810 Dues and Fees	20.00
Total Other Objects	\$20.00
Total 1000 Instruction	\$3,465,824.71

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General Fund (10)**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	558,462.87	597,231.51	88,649.13	1,244,343.51
Total Personnel Services – Salaries	\$558,462.87	\$597,231.51	\$88,649.13	\$1,244,343.51
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	181,147.92	195,266.72	25,626.42	402,041.06
220 Social Security Contributions	43,688.73	44,924.98	6,739.81	95,353.52
230 PSERS Retirement Contributions	203,783.78	203,439.85	17,235.85	424,459.48
250 Unemployment Compensation	1,174.02	1,408.02		2,582.04
260 Workers' Compensation	4,766.27	4,766.28		9,532.55
270 Group Insurance – Self-Insurance	507.28	473.24	82.68	1,063.20
280 Other Post-Employment Benefits (OPEB)	2,828.97			2,828.97
292 Health Savings Accounts	8,006.85	12,757.50	1,944.00	22,708.35
Total Personnel Services – Employee Benefits	\$445,903.82	\$463,036.59	\$51,628.76	\$960,569.17
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			200.00	200.00
329 Professional Educational Services – Other	15,154.75	19,869.71	1,783.20	36,807.66
Total Purchased Professional and Technical Services	\$15,154.75	\$19,869.71	\$1,983.20	\$37,007.66
400 Purchased Property Services				
440 Rentals	7,362.92	8,601.44		15,964.36
Total Purchased Property Services	\$7,362.92	\$8,601.44		\$15,964.36
500 Other Purchased Services				
510 Student Transportation Services		105.00		105.00
530 Communications	1,632.93	1,901.77		3,534.70
562 Tuition To Pennsylvania Charter Schools	28,729.86	14,770.52		43,500.38
580 Travel	197.95	323.89		521.84
591 Services Purchased Locally	870.73	911.31		1,782.04
Total Other Purchased Services	\$31,431.47	\$18,012.49		\$49,443.96
600 Supplies				
610 General Supplies	4,250.05	4,013.74	10,692.85	18,956.64
640 Books and Periodicals	23,315.60	8,419.27	3,202.10	34,936.97
Total Supplies	\$27,565.65	\$12,433.01	\$13,894.95	\$53,893.61
800 Other Objects				
810 Dues and Fees	20.00			20.00
Total Other Objects	\$20.00			\$20.00
Total 1100 Regular Programs – Elementary / Secondary	\$1,085,901.48	\$1,119,184.75	\$156,156.04	\$2,361,242.27

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	558,462.87	597,231.51		1,155,694.38
Total Personnel Services – Salaries	\$558,462.87	\$597,231.51		\$1,155,694.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	181,147.92	195,266.72		376,414.64
220 Social Security Contributions	43,688.73	44,924.98		88,613.71
230 PSERS Retirement Contributions	203,783.78	203,439.85		407,223.63
250 Unemployment Compensation	1,174.02	1,408.02		2,582.04
260 Workers' Compensation	4,766.27	4,766.28		9,532.55
270 Group Insurance – Self-Insurance	507.28	473.24		980.52
280 Other Post-Employment Benefits (OPEB)	2,828.97			2,828.97
292 Health Savings Accounts	8,006.85	12,757.50		20,764.35
Total Personnel Services – Employee Benefits	\$445,903.82	\$463,036.59		\$908,940.41
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	15,154.75	19,869.71		35,024.46
Total Purchased Professional and Technical Services	\$15,154.75	\$19,869.71		\$35,024.46
400 Purchased Property Services				
440 Rentals	7,362.92	8,601.44		15,964.36
Total Purchased Property Services	\$7,362.92	\$8,601.44		\$15,964.36
500 Other Purchased Services				
510 Student Transportation Services		105.00		105.00
530 Communications	1,632.93	1,901.77		3,534.70
562 Tuition To Pennsylvania Charter Schools	28,729.86	14,770.52		43,500.38
580 Travel	197.95	323.89		521.84
591 Services Purchased Locally	870.73	911.31		1,782.04
Total Other Purchased Services	\$31,431.47	\$18,012.49		\$49,443.96
600 Supplies				
610 General Supplies	4,250.05	4,013.74		8,263.79
640 Books and Periodicals	23,315.60	8,419.27		31,734.87
Total Supplies	\$27,565.65	\$12,433.01		\$39,998.66
800 Other Objects				
810 Dues and Fees	20.00			20.00
Total Other Objects	\$20.00			\$20.00
Total 1110 Regular Programs	\$1,085,901.48	\$1,119,184.75		\$2,205,086.23

General Fund (10)

1190 Federally-Funded Regular Programs

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

Total 1190 Federally-Funded Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			88,649.13	88,649.13
			\$88,649.13	\$88,649.13
			25,626.42	25,626.42
			6,739.81	6,739.81
			17,235.85	17,235.85
			82.68	82.68
			1,944.00	1,944.00
			\$51,628.76	\$51,628.76
			200.00	200.00
			1,783.20	1,783.20
			\$1,983.20	\$1,983.20
			10,692.85	10,692.85
			3,202.10	3,202.10
			\$13,894.95	\$13,894.95
			\$156,156.04	\$156,156.04

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	126,625.08	114,916.63	29,913.92	271,455.63
Total Personnel Services – Salaries	\$126,625.08	\$114,916.63	\$29,913.92	\$271,455.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	59,371.81	33,338.91	6,079.84	98,790.56
220 Social Security Contributions	9,305.97	8,580.54	2,121.77	20,008.28
230 PSERS Retirement Contributions	44,198.19	38,669.34	5,299.20	88,166.73
260 Workers' Compensation	1,357.74	557.74		1,915.48
270 Group Insurance – Self-Insurance	179.20	119.68	12.00	310.88
280 Other Post-Employment Benefits (OPEB)	4,766.70	4,766.70		9,533.40
292 Health Savings Accounts	3,934.57	1,902.09	303.75	6,140.41
Total Personnel Services – Employee Benefits	\$123,114.18	\$87,935.00	\$13,816.56	\$224,865.74
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	31,907.40		1,554.46	33,461.86
329 Professional Educational Services – Other	6,958.01	3,061.82	951.13	10,970.96
Total Purchased Professional and Technical Services	\$38,865.41	\$3,061.82	\$2,505.59	\$44,432.82
500 Other Purchased Services				
510 Student Transportation Services		255.00		255.00
562 Tuition To Pennsylvania Charter Schools	25,091.94	14,254.59		39,346.53
580 Travel	79.95	97.21		177.16
Total Other Purchased Services	\$25,171.89	\$14,606.80		\$39,778.69
600 Supplies				
610 General Supplies	1,390.17	5,152.00		6,542.17
Total Supplies	\$1,390.17	\$5,152.00		\$6,542.17
Total 1200 Special Programs – Elementary / Secondary	\$315,166.73	\$225,672.25	\$46,236.07	\$587,075.05

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	123,526.23	113,623.43	29,913.92	267,063.58
Total Personnel Services – Salaries	\$123,526.23	\$113,623.43	\$29,913.92	\$267,063.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	58,700.87	32,667.98	6,079.84	97,448.69
220 Social Security Contributions	9,072.93	8,485.38	2,121.77	19,680.08
230 PSERS Retirement Contributions	43,179.79	38,239.37	5,299.20	86,718.36
260 Workers' Compensation	1,357.74	557.74		1,915.48
270 Group Insurance – Self-Insurance	177.76	118.24	12.00	308.00
280 Other Post-Employment Benefits (OPEB)	4,766.70	4,766.70		9,533.40
292 Health Savings Accounts	3,898.13	1,865.63	303.75	6,067.51
Total Personnel Services – Employee Benefits	\$121,153.92	\$86,701.04	\$13,816.56	\$221,671.52
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			1,554.46	1,554.46
329 Professional Educational Services – Other	6,958.01	3,061.82	951.13	10,970.96
Total Purchased Professional and Technical Services	\$6,958.01	\$3,061.82	\$2,505.59	\$12,525.42
500 Other Purchased Services				
510 Student Transportation Services		255.00		255.00
562 Tuition To Pennsylvania Charter Schools	25,091.94	14,254.59		39,346.53
580 Travel	79.95	97.21		177.16
Total Other Purchased Services	\$25,171.89	\$14,606.80		\$39,778.69
600 Supplies				
610 General Supplies	1,390.17	5,152.00		6,542.17
Total Supplies	\$1,390.17	\$5,152.00		\$6,542.17
Total 1210 Life Skills Support	\$278,200.22	\$223,145.09	\$46,236.07	\$547,581.38

General Fund (10)

1220 Sensory Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1220 Sensory Support

Elementary

Secondary

Federal

Total

31,907.40

31,907.40

\$31,907.40

\$31,907.40

\$31,907.40

\$31,907.40

General Fund (10)

1240 Academic Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

1,805.85

1,805.85

Total Personnel Services – Salaries

\$1,805.85

\$1,805.85

200 Personnel Services – Employee Benefits

220 Social Security Contributions

138.14

138.14

230 PSERS Retirement Contributions

588.17

588.17

Total Personnel Services – Employee Benefits

\$726.31

\$726.31

Total 1240 Academic Support

\$2,532.16

\$2,532.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,805.85			1,805.85
Total Personnel Services – Salaries	\$1,805.85			\$1,805.85
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	138.14			138.14
230 PSERS Retirement Contributions	588.17			588.17
Total Personnel Services – Employee Benefits	\$726.31			\$726.31
Total 1241 Learning Support – Public	\$2,532.16			\$2,532.16

General Fund (10)

1270 Multi-Handicapped Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary Secondary Federal Total

1,293.00 1,293.20 2,586.20

Total Personnel Services – Salaries

\$1,293.00 \$1,293.20 \$2,586.20

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

670.94 670.93 1,341.87

220 Social Security Contributions

94.90 95.16 190.06

230 PSERS Retirement Contributions

430.23 429.97 860.20

270 Group Insurance – Self-Insurance

1.44 1.44 2.88

292 Health Savings Accounts

36.44 36.46 72.90

Total Personnel Services – Employee Benefits

\$1,233.95 \$1,233.96 \$2,467.91

Total 1270 Multi-Handicapped Support

\$2,526.95 \$2,527.16 \$5,054.11

General Fund (10)

1300 Vocational Education

Elementary

Secondary

Federal

Total

500 Other Purchased Services

564 Tuition To Career and Technology Centers

349,899.21

349,899.21

Total Other Purchased Services

\$349,899.21

\$349,899.21

Total 1300 Vocational Education

\$349,899.21

\$349,899.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		983.43		983.43
329 Professional Educational Services – Other	23,995.19	23,995.19		47,990.38
390 Other Purchased Professional and Technical Services		3,840.00		3,840.00
Total Purchased Professional and Technical Services	\$23,995.19	\$28,818.62		\$52,813.81
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		1,091.39		1,091.39
Total Other Purchased Services		\$1,091.39		\$1,091.39
Total 1400 Other Instructional Programs – Elementary / Secondary	\$23,995.19	\$29,910.01		\$53,905.20

General Fund (10)

1410 Drivers' Education

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

Total 1410 Drivers' Education

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,840.00		3,840.00
	\$3,840.00		\$3,840.00
	\$3,840.00		\$3,840.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		983.43		983.43
329 Professional Educational Services – Other	23,995.19	23,995.19		47,990.38
Total Purchased Professional and Technical Services	\$23,995.19	\$24,978.62		\$48,973.81
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		1,091.39		1,091.39
Total Other Purchased Services		\$1,091.39		\$1,091.39
Total 1440 Alternative Regular Education Programs	\$23,995.19	\$26,070.01		\$50,065.20

General Fund (10)

1442 Alternative Education Programs

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

Elementary

Secondary

Federal

Total

983.43

983.43

23,995.19

23,995.19

47,990.38

\$23,995.19

\$24,978.62

\$48,973.81

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

1,091.39

1,091.39

\$1,091.39

\$1,091.39

Total 1442 Alternative Education Programs

\$23,995.19

\$26,070.01

\$50,065.20

General Fund (10)

1800 Pre-Kindergarten

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				51,082.98
Total Personnel Services – Salaries				\$51,082.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				35,106.06
220 Social Security Contributions				1,900.30
230 PSERS Retirement Contributions				8,496.28
270 Group Insurance – Self-Insurance				74.00
292 Health Savings Accounts				1,822.50
Total Personnel Services – Employee Benefits				\$47,399.14
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				402.78
Total Purchased Professional and Technical Services				\$402.78
500 Other Purchased Services				
510 Student Transportation Services				330.00
580 Travel				132.65
Total Other Purchased Services				\$462.65
600 Supplies				
610 General Supplies				13,255.43
620 Energy				1,100.00
Total Supplies				\$14,355.43
Total 1800 Pre-Kindergarten				\$113,702.98

General Fund (10)

1801 Pre-K Instruction

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

51,082.98

Total Personnel Services – Salaries

\$51,082.98

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

35,106.06

220 Social Security Contributions

1,900.30

230 PSERS Retirement Contributions

8,496.28

270 Group Insurance – Self-Insurance

74.00

292 Health Savings Accounts

1,822.50

Total Personnel Services – Employee Benefits

\$47,399.14

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

402.78

Total Purchased Professional and Technical Services

\$402.78

500 Other Purchased Services

580 Travel

132.65

Total Other Purchased Services

\$132.65

600 Supplies

610 General Supplies

11,055.43

Total Supplies

\$11,055.43

Total 1801 Pre-K Instruction

\$110,072.98

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General Fund (10)

1803 Pre-K Operations and Maintenance

Elementary

Secondary

Federal

Total

500 Other Purchased Services

510 Student Transportation Services

330.00

Total Other Purchased Services

\$330.00

600 Supplies

610 General Supplies

2,200.00

620 Energy

1,100.00

Total Supplies

\$3,300.00

Total 1803 Pre-K Operations and Maintenance

\$3,630.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 587,044.62

Total Personnel Services – Salaries

\$587,044.62

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 212,316.30

220 Social Security Contributions 43,788.72

230 PSERS Retirement Contributions 181,869.39

240 Tuition Reimbursement 7,663.60

250 Unemployment Compensation 2,368.38

260 Workers' Compensation 1,843.32

270 Group Insurance – Self-Insurance 739.42

280 Other Post-Employment Benefits (OPEB) 15,714.61

292 Health Savings Accounts 14,276.24

Total Personnel Services – Employee Benefits

\$480,579.98

300 Purchased Professional and Technical Services

310 Official / Administrative Services 116.90

329 Professional Educational Services – Other 46,049.03

330 Other Professional Services 77,414.77

340 Technical Services 92,406.76

360 Employee Training and Development Services 10,098.00

390 Other Purchased Professional and Technical Services 73,534.54

Total Purchased Professional and Technical Services

\$299,620.00

400 Purchased Property Services

420 Utility Services 4,170.30

430 Repairs and Maintenance Services 9,008.48

440 Rentals 4,894.56

Total Purchased Property Services

\$18,073.34

500 Other Purchased Services

513 Contracted Carriers 425,217.66

516 Student Transportation Services From the IU 13,609.37

520 Insurance – General 35,595.38

530 Communications 8,133.19

541 Advertising Related to Federal Grant Awards 5,498.24

580 Travel 13,258.59

Total Other Purchased Services

\$501,312.43

600 Supplies

610 General Supplies 26,894.58

620 Energy 84,080.29

640 Books and Periodicals 591.05

Total Supplies

\$111,565.92

700 Property

752 Capital Equipment – Original and Additional 261.20

Total Property

\$261.20

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General Fund (10)

2000 Support Services

800 Other Objects

810 Dues and Fees

11,791.95

890 Miscellaneous Expenditures

160.00

Total Other Objects

\$11,951.95

Total 2000 Support Services

\$2,010,409.44

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	25,150.06	47,667.16		72,817.22
Total Personnel Services – Salaries	\$25,150.06	\$47,667.16		\$72,817.22

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	10,361.43	34,079.63		44,441.06
220 Social Security Contributions	1,904.00	3,563.68		5,467.68
230 PSERS Retirement Contributions	8,366.03	15,893.62		24,259.65
260 Workers' Compensation	111.55	111.55		223.10
270 Group Insurance – Self-Insurance	24.00	50.00		74.00
292 Health Savings Accounts	607.50	1,822.50		2,430.00
Total Personnel Services – Employee Benefits	\$21,374.51	\$55,520.98		\$76,895.49

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other	8,400.00			8,400.00
390 Other Purchased Professional and Technical Services	29,553.30	22,169.70		51,723.00
Total Purchased Professional and Technical Services	\$37,953.30	\$22,169.70		\$60,123.00

500 Other Purchased Services

580 Travel		2,524.82		2,524.82
Total Other Purchased Services		\$2,524.82		\$2,524.82

600 Supplies

610 General Supplies	97.35	97.36		194.71
Total Supplies	\$97.35	\$97.36		\$194.71

Total 2100 Support Services – Students

	\$84,575.22	\$127,980.02		\$212,555.24
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General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	25,150.06	47,667.16		72,817.22
Total Personnel Services – Salaries	\$25,150.06	\$47,667.16		\$72,817.22

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	10,361.43	34,079.63		44,441.06
220 Social Security Contributions	1,904.00	3,563.68		5,467.68
230 PSERS Retirement Contributions	8,366.03	15,893.62		24,259.65
260 Workers' Compensation	111.55	111.55		223.10
270 Group Insurance – Self-Insurance	24.00	50.00		74.00
292 Health Savings Accounts	607.50	1,822.50		2,430.00
Total Personnel Services – Employee Benefits	\$21,374.51	\$55,520.98		\$76,895.49

500 Other Purchased Services

580 Travel		2,524.82		2,524.82
Total Other Purchased Services		\$2,524.82		\$2,524.82

600 Supplies

610 General Supplies	97.35	97.36		194.71
Total Supplies	\$97.35	\$97.36		\$194.71

Total 2120 Guidance Services

Total 2120 Guidance Services	\$46,621.92	\$105,810.32		\$152,432.24
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General Fund (10)

2140 Psychological Services

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

Total 2140 Psychological Services

Elementary

Secondary

Federal

Total

8,400.00

8,400.00

\$8,400.00

\$8,400.00

\$8,400.00

\$8,400.00

General Fund (10)

2150 Speech Pathology and Audiology Services

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

Total 2150 Speech Pathology and Audiology Services

Elementary

Secondary

Federal

Total

29,553.30

22,169.70

51,723.00

\$29,553.30

\$22,169.70

\$51,723.00

\$29,553.30

\$22,169.70

\$51,723.00

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	33,095.30	33,095.29		66,190.59
Total Personnel Services – Salaries	\$33,095.30	\$33,095.29		\$66,190.59
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,863.67	9,900.72		18,764.39
220 Social Security Contributions	2,384.06	2,383.76		4,767.82
230 PSERS Retirement Contributions	11,061.47	11,061.46		22,122.93
240 Tuition Reimbursement	1,591.60	600.00	5,472.00	7,663.60
270 Group Insurance – Self-Insurance	75.50	75.50		151.00
292 Health Savings Accounts	607.50	607.50		1,215.00
Total Personnel Services – Employee Benefits	\$24,583.80	\$24,628.94	\$5,472.00	\$54,684.74
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	324.51	324.52		649.03
340 Technical Services	25,298.13	25,298.13		50,596.26
360 Employee Training and Development Services	3,049.00	3,049.00	4,000.00	10,098.00
Total Purchased Professional and Technical Services	\$28,671.64	\$28,671.65	\$4,000.00	\$61,343.29
500 Other Purchased Services				
580 Travel	1,156.45	1,088.88		2,245.33
Total Other Purchased Services	\$1,156.45	\$1,088.88		\$2,245.33
600 Supplies				
610 General Supplies	2,184.70	2,434.67		4,619.37
Total Supplies	\$2,184.70	\$2,434.67		\$4,619.37
Total 2200 Support Services – Instructional Staff	\$89,691.89	\$89,919.43	\$9,472.00	\$189,083.32

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2240 Computer-Assisted Instruction Support Services				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8.91	8.92		17.83
270 Group Insurance – Self-Insurance	12.00	12.00		24.00
Total Personnel Services – Employee Benefits	\$20.91	\$20.92		\$41.83
300 Purchased Professional and Technical Services				
340 Technical Services	25,298.13	25,298.13		50,596.26
Total Purchased Professional and Technical Services	\$25,298.13	\$25,298.13		\$50,596.26
500 Other Purchased Services				
580 Travel	62.50	62.50		125.00
Total Other Purchased Services	\$62.50	\$62.50		\$125.00
600 Supplies				
610 General Supplies	2,184.70	2,434.67		4,619.37
Total Supplies	\$2,184.70	\$2,434.67		\$4,619.37
Total 2240 Computer-Assisted Instruction Support Services	\$27,566.24	\$27,816.22		\$55,382.46

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	33,095.30	33,095.29		66,190.59
Total Personnel Services – Salaries	\$33,095.30	\$33,095.29		\$66,190.59
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,854.76	9,891.80		18,746.56
220 Social Security Contributions	2,384.06	2,383.76		4,767.82
230 PSERS Retirement Contributions	11,061.47	11,061.46		22,122.93
270 Group Insurance – Self-Insurance	63.50	63.50		127.00
292 Health Savings Accounts	607.50	607.50		1,215.00
Total Personnel Services – Employee Benefits	\$22,971.29	\$24,008.02		\$46,979.31
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	324.51	324.52		649.03
Total Purchased Professional and Technical Services	\$324.51	\$324.52		\$649.03
500 Other Purchased Services				
580 Travel	225.76	158.18		383.94
Total Other Purchased Services	\$225.76	\$158.18		\$383.94
Total 2260 Instruction and Curriculum Development Services	\$56,616.86	\$57,586.01		\$114,202.87

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	1,591.60	600.00	5,472.00	7,663.60
Total Personnel Services – Employee Benefits	\$1,591.60	\$600.00	\$5,472.00	\$7,663.60
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	3,049.00	3,049.00	4,000.00	10,098.00
Total Purchased Professional and Technical Services	\$3,049.00	\$3,049.00	\$4,000.00	\$10,098.00
500 Other Purchased Services				
580 Travel	868.19	868.20		1,736.39
Total Other Purchased Services	\$868.19	\$868.20		\$1,736.39
Total 2270 Instructional Staff Professional Development Services	\$5,508.79	\$4,517.20	\$9,472.00	\$19,497.99

General Fund (10)

2300 Support Services – Administration

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	45,336.78	45,336.08		182,437.83
Total Personnel Services – Salaries	\$45,336.78	\$45,336.08		\$182,437.83

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	11,899.52	13,308.83		56,979.93
220 Social Security Contributions	3,330.11	3,329.89		13,507.61
230 PSERS Retirement Contributions	15,150.42	15,150.27		47,293.91
260 Workers' Compensation	161.74	161.74		881.22
270 Group Insurance – Self-Insurance	20.50	20.30		120.76
280 Other Post-Employment Benefits (OPEB)				5,000.00
292 Health Savings Accounts	759.37	759.37		3,948.74
Total Personnel Services – Employee Benefits	\$31,321.66	\$32,730.40		\$127,732.17

300 Purchased Professional and Technical Services

310 Official / Administrative Services				116.90
329 Professional Educational Services – Other				37,000.00
330 Other Professional Services				48,457.90
390 Other Purchased Professional and Technical Services				2,912.15
Total Purchased Professional and Technical Services				\$88,486.95

500 Other Purchased Services

520 Insurance – General				35,595.38
530 Communications	25.00	25.00		50.00
541 Advertising Related to Federal Grant Awards				5,498.24
580 Travel	653.19	693.79		6,127.40
Total Other Purchased Services	\$678.19	\$718.79		\$47,271.02

600 Supplies

610 General Supplies	258.97	336.48		2,338.07
Total Supplies	\$258.97	\$336.48		\$2,338.07

800 Other Objects

810 Dues and Fees		595.00		9,592.57
Total Other Objects		\$595.00		\$9,592.57

Total 2300 Support Services – Administration

	\$77,595.60	\$79,716.75		\$457,858.61
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General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

2,500.00

Total Personnel Services – Salaries

\$2,500.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

191.26

230 PSERS Retirement Contributions

835.76

Total Personnel Services – Employee Benefits

\$1,027.02

500 Other Purchased Services

520 Insurance – General

35,595.38

541 Advertising Related to Federal Grant Awards

5,498.24

580 Travel

412.92

Total Other Purchased Services

\$41,506.54

600 Supplies

610 General Supplies

246.90

Total Supplies

\$246.90

800 Other Objects

810 Dues and Fees

8,537.58

Total Other Objects

\$8,537.58

Total 2310 Board Services

\$53,818.04

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				13,215.50
Total Personnel Services – Salaries				\$13,215.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,011.03
Total Personnel Services – Employee Benefits				\$1,011.03
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				116.90
390 Other Purchased Professional and Technical Services				2,912.15
Total Purchased Professional and Technical Services				\$3,029.05
600 Supplies				
610 General Supplies				1,356.44
Total Supplies				\$1,356.44
Total 2330 Tax Assessment and Collection Services				\$18,612.02

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

48,457.90

Total Purchased Professional and Technical Services

\$48,457.90

Total 2350 Legal and Accounting Services

\$48,457.90

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General Fund (10)**2360 Office of the Superintendent / Executive Director Services**ElementarySecondaryFederalTotal**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

76,049.47

Total Personnel Services – Salaries**\$76,049.47****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

31,771.58

220 Social Security Contributions

5,645.32

230 PSERS Retirement Contributions

16,157.46

260 Workers' Compensation

557.74

270 Group Insurance – Self-Insurance

79.96

280 Other Post-Employment Benefits (OPEB)

5,000.00

292 Health Savings Accounts

2,430.00

Total Personnel Services – Employee Benefits**\$61,642.06****300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

37,000.00

Total Purchased Professional and Technical Services**\$37,000.00****500 Other Purchased Services**

530 Communications

25.00

25.00

50.00

580 Travel

4,367.50

Total Other Purchased Services**\$25.00****\$25.00****\$4,417.50****600 Supplies**

610 General Supplies

139.28

Total Supplies**\$139.28****800 Other Objects**

810 Dues and Fees

459.99

Total Other Objects**\$459.99****Total 2360 Office of the Superintendent / Executive Director Services****\$25.00****\$25.00****\$179,708.30**

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	45,336.78	45,336.08		90,672.86
Total Personnel Services – Salaries	\$45,336.78	\$45,336.08		\$90,672.86

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	11,899.52	13,308.83		25,208.35
220 Social Security Contributions	3,330.11	3,329.89		6,660.00
230 PSERS Retirement Contributions	15,150.42	15,150.27		30,300.69
260 Workers' Compensation	161.74	161.74		323.48
270 Group Insurance – Self-Insurance	20.50	20.30		40.80
292 Health Savings Accounts	759.37	759.37		1,518.74
Total Personnel Services – Employee Benefits	\$31,321.66	\$32,730.40		\$64,052.06

500 Other Purchased Services

580 Travel	653.19	693.79		1,346.98
Total Other Purchased Services	\$653.19	\$693.79		\$1,346.98

600 Supplies

610 General Supplies	258.97	336.48		595.45
Total Supplies	\$258.97	\$336.48		\$595.45

800 Other Objects

810 Dues and Fees		595.00		595.00
Total Other Objects		\$595.00		\$595.00

Total 2380 Office of the Principal Services

	\$77,570.60	\$79,691.75		\$157,262.35
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General Fund (10)

2400 Support Services – Pupil Health

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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48,322.52

Total Personnel Services – Salaries

\$48,322.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,011.16

220 Social Security Contributions

3,696.84

230 PSERS Retirement Contributions

15,834.02

260 Workers' Compensation

122.70

270 Group Insurance – Self-Insurance

22.00

292 Health Savings Accounts

1,215.00

Total Personnel Services – Employee Benefits

\$38,901.72

300 Purchased Professional and Technical Services

330 Other Professional Services

14,506.87

14,506.87

Total Purchased Professional and Technical Services

\$14,506.87

\$14,506.87

500 Other Purchased Services

580 Travel

468.63

Total Other Purchased Services

\$468.63

600 Supplies

610 General Supplies

2,318.96

Total Supplies

\$2,318.96

Total 2400 Support Services – Pupil Health

\$14,506.87

\$104,518.70

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General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

14,506.87

14,506.87

Total Purchased Professional and Technical Services

\$14,506.87

\$14,506.87

Total 2420 Medical Services

\$14,506.87

\$14,506.87

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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100 Personnel Services – Salaries

100 Personnel Services – Salaries				48,322.52
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Total Personnel Services – Salaries

\$48,322.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				18,011.16
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220 Social Security Contributions				3,696.84
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230 PSERS Retirement Contributions				15,834.02
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260 Workers' Compensation				122.70
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270 Group Insurance – Self-Insurance				22.00
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292 Health Savings Accounts				1,215.00
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Total Personnel Services – Employee Benefits

\$38,901.72

500 Other Purchased Services

580 Travel				468.63
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Total Other Purchased Services

\$468.63

600 Supplies

610 General Supplies				2,318.96
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Total Supplies

\$2,318.96

Total 2440 Nursing Services

\$90,011.83

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			81,071.80
Total Personnel Services – Salaries				\$81,071.80
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			23,966.51
	220 Social Security Contributions			6,152.28
	230 PSERS Retirement Contributions			27,093.49
	260 Workers' Compensation			225.88
	270 Group Insurance – Self-Insurance			120.00
	280 Other Post-Employment Benefits (OPEB)			10,714.61
	292 Health Savings Accounts			1,822.50
Total Personnel Services – Employee Benefits				\$70,095.27
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			14,450.00
	340 Technical Services			32,237.51
Total Purchased Professional and Technical Services				\$46,687.51
400	<u>Purchased Property Services</u>			
	440 Rentals			4,894.56
Total Purchased Property Services				\$4,894.56
500	<u>Other Purchased Services</u>			
	580 Travel			1,797.41
Total Other Purchased Services				\$1,797.41
600	<u>Supplies</u>			
	610 General Supplies			1,224.72
	640 Books and Periodicals			591.05
Total Supplies				\$1,815.77
800	<u>Other Objects</u>			
	810 Dues and Fees			2,199.38
Total Other Objects				\$2,199.38
Total 2500 Support Services – Business				\$208,561.70

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				81,071.80
Total Personnel Services – Salaries				\$81,071.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				23,966.51
220 Social Security Contributions				6,152.28
230 PSERS Retirement Contributions				27,093.49
260 Workers' Compensation				225.88
270 Group Insurance – Self-Insurance				120.00
280 Other Post-Employment Benefits (OPEB)				10,714.61
292 Health Savings Accounts				1,822.50
Total Personnel Services – Employee Benefits				\$70,095.27
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				14,450.00
340 Technical Services				32,237.51
Total Purchased Professional and Technical Services				\$46,687.51
400 <u>Purchased Property Services</u>				
440 Rentals				4,894.56
Total Purchased Property Services				\$4,894.56
500 <u>Other Purchased Services</u>				
580 Travel				1,797.41
Total Other Purchased Services				\$1,797.41
600 <u>Supplies</u>				
610 General Supplies				1,224.72
640 Books and Periodicals				591.05
Total Supplies				\$1,815.77
800 <u>Other Objects</u>				
810 Dues and Fees				2,199.38
Total Other Objects				\$2,199.38
Total 2510 Fiscal Services				\$208,561.70

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				81,071.80
Total Personnel Services – Salaries				\$81,071.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,966.51
220 Social Security Contributions				6,152.28
230 PSERS Retirement Contributions				27,093.49
260 Workers' Compensation				225.88
270 Group Insurance – Self-Insurance				120.00
280 Other Post-Employment Benefits (OPEB)				10,714.61
292 Health Savings Accounts				1,822.50
Total Personnel Services – Employee Benefits				\$70,095.27
300 Purchased Professional and Technical Services				
330 Other Professional Services				14,450.00
340 Technical Services				32,237.51
Total Purchased Professional and Technical Services				\$46,687.51
400 Purchased Property Services				
440 Rentals				4,894.56
Total Purchased Property Services				\$4,894.56
500 Other Purchased Services				
580 Travel				1,797.41
Total Other Purchased Services				\$1,797.41
600 Supplies				
610 General Supplies				1,224.72
640 Books and Periodicals				591.05
Total Supplies				\$1,815.77
800 Other Objects				
810 Dues and Fees				2,199.38
Total Other Objects				\$2,199.38
Total 2511 Supervision of Fiscal Services - Head of Component				\$208,561.70

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

136,204.66

Total Personnel Services – Salaries

\$136,204.66

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

50,153.25

220 Social Security Contributions

10,196.49

230 PSERS Retirement Contributions

45,265.39

250 Unemployment Compensation

2,368.38

260 Workers' Compensation

390.42

270 Group Insurance – Self-Insurance

251.66

292 Health Savings Accounts

3,645.00

Total Personnel Services – Employee Benefits

\$112,270.59

300 Purchased Professional and Technical Services

340 Technical Services

9,572.99

390 Other Purchased Professional and Technical Services

18,899.39

Total Purchased Professional and Technical Services

\$28,472.38

400 Purchased Property Services

420 Utility Services

4,170.30

430 Repairs and Maintenance Services

8,750.94

Total Purchased Property Services

\$12,921.24

500 Other Purchased Services

530 Communications

8,083.19

580 Travel

95.00

Total Other Purchased Services

\$8,178.19

600 Supplies

610 General Supplies

7,039.17

9,159.58

16,198.75

620 Energy

84,080.29

Total Supplies

\$7,039.17

\$9,159.58

\$100,279.04

700 Property

752 Capital Equipment – Original and Additional

261.20

Total Property

\$261.20

Total 2600 Operation and Maintenance of Plant Services

\$7,039.17

\$9,159.58

\$398,587.30

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				136,204.66
Total Personnel Services – Salaries				\$136,204.66
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				50,153.25
220 Social Security Contributions				10,196.49
230 PSERS Retirement Contributions				45,265.39
250 Unemployment Compensation				2,368.38
260 Workers' Compensation				390.42
270 Group Insurance – Self-Insurance				251.66
292 Health Savings Accounts				3,645.00
Total Personnel Services – Employee Benefits				\$112,270.59
300 Purchased Professional and Technical Services				
340 Technical Services				9,572.99
390 Other Purchased Professional and Technical Services				18,899.39
Total Purchased Professional and Technical Services				\$28,472.38
400 Purchased Property Services				
420 Utility Services				4,170.30
430 Repairs and Maintenance Services				8,750.94
Total Purchased Property Services				\$12,921.24
500 Other Purchased Services				
530 Communications				8,083.19
580 Travel				95.00
Total Other Purchased Services				\$8,178.19
600 Supplies				
610 General Supplies	7,039.17	9,159.58		16,198.75
620 Energy				84,080.29
Total Supplies	\$7,039.17	\$9,159.58		\$100,279.04
700 Property				
752 Capital Equipment – Original and Additional				261.20
Total Property				\$261.20
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$7,039.17	\$9,159.58		\$398,587.30

General Fund (10)

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				136,204.66
Total Personnel Services – Salaries				\$136,204.66
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				50,153.25
220 Social Security Contributions				10,196.49
230 PSERS Retirement Contributions				45,265.39
250 Unemployment Compensation				2,368.38
260 Workers' Compensation				390.42
270 Group Insurance – Self-Insurance				251.66
292 Health Savings Accounts				3,645.00
Total Personnel Services – Employee Benefits				\$112,270.59
300 Purchased Professional and Technical Services				
340 Technical Services				9,572.99
390 Other Purchased Professional and Technical Services				18,899.39
Total Purchased Professional and Technical Services				\$28,472.38
400 Purchased Property Services				
420 Utility Services				4,170.30
430 Repairs and Maintenance Services				8,750.94
Total Purchased Property Services				\$12,921.24
500 Other Purchased Services				
530 Communications				8,083.19
580 Travel				95.00
Total Other Purchased Services				\$8,178.19
600 Supplies				
610 General Supplies	7,039.17	9,159.58		16,198.75
620 Energy				84,080.29
Total Supplies	\$7,039.17	\$9,159.58		\$100,279.04
700 Property				
752 Capital Equipment – Original and Additional				261.20
Total Property				\$261.20
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	\$7,039.17	\$9,159.58		\$398,587.30

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				257.54
Total Purchased Property Services				\$257.54
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			835.90	425,217.66
516 Student Transportation Services From the IU				13,609.37
Total Other Purchased Services			\$835.90	\$438,827.03
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				160.00
Total Other Objects				\$160.00
Total 2700 Student Transportation Services			\$835.90	\$439,244.57

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

257.54

Total Purchased Property Services

\$257.54

500 Other Purchased Services

513 Contracted Carriers

835.90

321,105.60

516 Student Transportation Services From the IU

13,609.37

Total Other Purchased Services

\$835.90

\$334,714.97

800 Other Objects

890 Miscellaneous Expenditures

160.00

Total Other Objects

\$160.00

Total 2710 Supervision of Student Transportation Services

\$835.90

\$335,132.51

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

257.54

Total Purchased Property Services

\$257.54

500 Other Purchased Services

513 Contracted Carriers

835.90

321,105.60

516 Student Transportation Services From the IU

13,609.37

Total Other Purchased Services

\$835.90

\$334,714.97

800 Other Objects

890 Miscellaneous Expenditures

160.00

Total Other Objects

\$160.00

Total 2711 Supervision of Student Transportation Services – Head of Component

\$835.90

\$335,132.51

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General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

104,112.06

Total Other Purchased Services

\$104,112.06

Total 2750 Nonpublic Transportation

\$104,112.06

General Fund (10)

	<u>Total</u>
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	61,244.61
Total Personnel Services – Salaries	\$61,244.61
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	4,685.19
230 PSERS Retirement Contributions	12,486.06
Total Personnel Services – Employee Benefits	\$17,171.25
300 Purchased Professional and Technical Services	
310 Official / Administrative Services	700.00
350 Security / Safety Services	2,189.46
390 Other Purchased Professional and Technical Services	8,402.50
Total Purchased Professional and Technical Services	\$11,291.96
400 Purchased Property Services	
490 Other Purchased Property Services	520.00
Total Purchased Property Services	\$520.00
500 Other Purchased Services	
510 Student Transportation Services	11,876.74
Total Other Purchased Services	\$11,876.74
600 Supplies	
610 General Supplies	5,672.46
Total Supplies	\$5,672.46
800 Other Objects	
890 Miscellaneous Expenditures	2,246.04
Total Other Objects	\$2,246.04
Total 3000 Operation of Non-Instructional Services	\$110,023.06

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General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				61,244.61
Total Personnel Services – Salaries				\$61,244.61
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,685.19
230 PSERS Retirement Contributions				12,486.06
Total Personnel Services – Employee Benefits				\$17,171.25
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				700.00
350 Security / Safety Services				2,189.46
390 Other Purchased Professional and Technical Services				8,402.50
Total Purchased Professional and Technical Services				\$11,291.96
400 Purchased Property Services				
490 Other Purchased Property Services				520.00
Total Purchased Property Services				\$520.00
500 Other Purchased Services				
510 Student Transportation Services				11,876.74
Total Other Purchased Services				\$11,876.74
600 Supplies				
610 General Supplies				5,672.46
Total Supplies				\$5,672.46
800 Other Objects				
890 Miscellaneous Expenditures				2,246.04
Total Other Objects				\$2,246.04
Total 3200 Student Activities				\$110,023.06

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 624.92

Total Other Objects \$624.92

900 Other Uses of Funds

910 Redemption of Principal 5,674.85

932 Capital Reserve Fund Transfers Applicable To Fund 32 442,448.86

939 Other Fund Transfers 224,737.50

Total Other Uses of Funds \$672,861.21

Total 5000 Other Expenditures and Financing Uses \$673,486.13

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				624.92
Total Other Objects				\$624.92
900 Other Uses of Funds				
910 Redemption of Principal				5,674.85
Total Other Uses of Funds				\$5,674.85
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$6,299.77

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				624.92
Total Other Objects				\$624.92
900 Other Uses of Funds				
910 Redemption of Principal				5,674.85
Total Other Uses of Funds				\$5,674.85
Total 5110 Debt Service				\$6,299.77

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

442,448.86

939 Other Fund Transfers

224,737.50

Total Other Uses of Funds

\$667,186.36

Total 5200 Interfund Transfers – Out

\$667,186.36

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

442,448.86

Total Other Uses of Funds

\$442,448.86

Total 5230 Capital Projects Fund Transfers

\$442,448.86

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General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

224,737.50

Total Other Uses of Funds

\$224,737.50

Total 5240 Debt Service Fund Transfers

\$224,737.50

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Capital Reserve Fund - § 1431 (32)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total

536.12

Total Other Objects

\$536.12

Total 2000 Support Services

\$536.12

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Capital Reserve Fund - § 1431 (32)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

536.12

Total Other Objects

\$536.12

Total 2500 Support Services – Business

\$536.12

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Capital Reserve Fund - § 1431 (32)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

536.12

Total Other Objects

\$536.12

Total 2510 Fiscal Services

\$536.12

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Capital Reserve Fund - § 1431 (32)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

536.12

Total Other Objects

\$536.12

Total 2515 Financial Accounting Services

\$536.12

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Capital Reserve Fund - § 1431 (32)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest

305,280.00

Total Other Objects

\$305,280.00

Total 5000 Other Expenditures and Financing Uses

\$305,280.00

Capital Reserve Fund - § 1431 (32)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

285,742.00

305,280.00

Total Other Objects

\$285,742.00

\$305,280.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$285,742.00

\$305,280.00

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Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest			285,742.00	305,280.00
Total Other Objects			\$285,742.00	\$305,280.00
Total 5110 Debt Service			\$285,742.00	\$305,280.00

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 11,575.00

Total Other Objects \$11,575.00

900 Other Uses of Funds

910 Redemption of Principal 210,000.00

Total Other Uses of Funds \$210,000.00

Total 5000 Other Expenditures and Financing Uses \$221,575.00

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Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				11,575.00
Total Other Objects				\$11,575.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				210,000.00
Total Other Uses of Funds				\$210,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$221,575.00

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				11,575.00
Total Other Objects				\$11,575.00
900 Other Uses of Funds				
910 Redemption of Principal				210,000.00
Total Other Uses of Funds				\$210,000.00
Total 5110 Debt Service				\$221,575.00

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	2,361,242.27				
1200 Special Programs - Elementary / Secondary	587,075.05				
1300 Vocational Education	349,899.21				
1400 Other Instructional Programs - Elementary / Secondary	53,905.20				
1800 Pre-Kindergarten	113,702.98				
Total Instruction	\$3,465,824.71				
2000 Support Services					
2100 Support Services - Students	212,555.24				
2200 Support Services - Instructional Staff	189,083.32				
2300 Support Services - Administration	457,858.61				
2400 Support Services - Pupil Health	104,518.70				
2500 Support Services - Business	208,561.70				
2600 Operation and Maintenance of Plant Services	398,587.30				
2700 Student Transportation Services	439,244.57				
Total Support Services	\$2,010,409.44				
3000 Operation of Non-Instructional Services					
3200 Student Activities	110,023.06				
Total Operation of Non-Instructional Services	\$110,023.06				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	6,299.77				
5200 Interfund Transfers - Out	667,186.36				
Total Other Expenditures and Financing Uses	\$673,486.13				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$6,259,743.34				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					2,361,242.27
1200 Special Programs - Elementary / Secondary					587,075.05
1300 Vocational Education					349,899.21
1400 Other Instructional Programs - Elementary / Secondary					53,905.20
1800 Pre-Kindergarten					113,702.98
Total Instruction					\$3,465,824.71
2000 Support Services					
2100 Support Services - Students					212,555.24
2200 Support Services - Instructional Staff					189,083.32
2300 Support Services - Administration					457,858.61
2400 Support Services - Pupil Health					104,518.70
2500 Support Services - Business	536.12				209,097.82
2600 Operation and Maintenance of Plant Services					398,587.30
2700 Student Transportation Services					439,244.57
Total Support Services	\$536.12				\$2,010,945.56
3000 Operation of Non-Instructional Services					
3200 Student Activities					110,023.06
Total Operation of Non-Instructional Services					\$110,023.06
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	305,280.00		221,575.00		533,154.77
5200 Interfund Transfers - Out					667,186.36
Total Other Expenditures and Financing Uses	\$305,280.00		\$221,575.00		\$1,200,341.13
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$305,816.12		\$221,575.00		\$6,787,134.46

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	2,171,537.94
Total Federally Funded salaries subject to PSERS withholding	120,368.90
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	130,271.65
Expenditures Funded with Carry over Title I Funds	
	<hr/>
Total Title I Expenditure Data	\$130,271.65
	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	702,959.76		702,959.76
	212 Dental Insurance	31,465.44		31,465.44
	215 Eye Care Insurance	4,657.36		4,657.36
	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	\$739,082.56		\$739,082.56
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	12,089.03		12,089.03
	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	\$12,089.03		\$12,089.03
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		\$751,171.59		\$751,171.59

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	30,854.75	109,394.11	140,248.86	34,512.96	117,919.28	152,432.24
2140 Psychological Services	16,645.20		16,645.20	8,400.00		8,400.00
2150 Speech Pathology and Audiology Services	34,914.01		34,914.01	51,723.00		51,723.00
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	108,198.63		108,198.63	114,202.87		114,202.87
2350 Legal and Accounting Services		12,289.59	12,289.59		48,457.90	48,457.90
2420 Medical Services	24,501.02		24,501.02	14,506.87		14,506.87
2440 Nursing Services	17,393.38	61,667.42	79,060.80	20,380.04	69,631.79	90,011.83
2700 Student Transportation Services	91,974.21	396,172.32	488,146.53	70,998.53	354,636.67	425,635.20
Total	\$324,481.20	\$579,523.44	\$904,004.64	\$314,724.27	\$590,645.64	\$905,369.91

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		6,440,000.00		23,627.03	472,828.00	151,555.00	8,072,650.00	15,160,660.03
2. Additional Debt Incurred During Year					901,172.00	7,371.00		908,543.00
3. Retirements and Repayments		210,000.00		5,674.85			412,535.00	628,209.85
4. Debt at End of Fiscal Year		6,230,000.00		17,952.18	1,374,000.00	158,926.00	7,660,115.00	15,440,993.18
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		6,230,000.00		17,952.18	1,374,000.00	158,926.00	7,660,115.00	15,440,993.18
7. Current Portion P&I - Due within 1 year		541,605.00		6,299.77		39,732.00		587,636.77
8. Interest Paid during current fiscal year		316,855.00		624.92				317,479.92

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year						3,903.00	224,350.00	228,253.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments						3,745.00	11,465.00	15,210.00
4. Debt at End of Fiscal Year						158.00	212,885.00	213,043.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						158.00	212,885.00	213,043.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	5,674.85		624.92	6,299.77	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			305,280.00	305,280.00	
5110	40	Debt Service Fund	210,000.00		11,575.00	221,575.00	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$215,674.85		\$317,479.92	\$533,154.77	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

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

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	11/2011	6,000,000.00			6,000,000.00	305,280.00	305,280.00
General Obligation Bonds/Notes – CIB	12/2011	440,000.00		210,000.00	230,000.00	236,325.00	11,575.00
Other Long Term Debt/Liabilities		23,627.03		5,674.85	17,952.18	6,299.77	624.92
Compensated Absences		151,555.00	7,371.00		158,926.00	39,732.00	
Other Post-Employment Benefits (OPEB)		472,828.00	901,172.00		1,374,000.00		
Net Pension Liability		8,072,650.00		412,535.00	7,660,115.00		
Totals for Debt Entered:		\$15,160,660.03	\$908,543.00	\$628,209.85	\$15,440,993.18	\$587,636.77	\$317,479.92

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		3,903.00		3,745.00	158.00		
Net Pension Liability		224,350.00		11,465.00	212,885.00		
Totals for Debt Entered:		\$228,253.00		\$15,210.00	\$213,043.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	433,837.51
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$433,837.51
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Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	1,091.39		1,091.39
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	43,500.38	39,346.53	82,846.91
8 Career and Technology Centers	349,899.21		349,899.21
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total	\$394,490.98	\$39,346.53	\$433,837.51
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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Harmony Area EI Sch	7195	3,003.97	835.94	12,103.86	3,368.23	765.61	138.45	20,216.06	
	Harmony Area JSHS	8316	2,738.85	764.30	11,035.64	3,079.57	765.61	151.66	18,535.63	
Total			5,742.82	1,600.24	23,139.50	6,447.80	1,531.22	290.11	38,751.69	