

LEA Name : Bloomsburg Area SD
Address : 728 E 5th St
Bloomsburg , PA 17815

County : Columbia
AUN Number : 116191203
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2023

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



Chief School Administrator Signature

11/29/23

Date



Board Secretary Signature

11/29/23

Date

David J Marsiglio

(570)784-5000

Ext :

Contact Person

Contact Person Telephone Number

dmarsiglio@bloomsd.k12.pa.us

(570)387-8832

Contact Person E-mail Address

Contact Person Fax Number

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

LEA Name : Bloomsburg Area SD
AUN Number : 116191203
County : Columbia

Audit Certification Due: 12/31/2023

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

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

Chief School Administrator

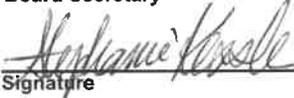


Signature

11/29/23

Date

Board Secretary



Signature

11/29/23

Date

David J Marsiglio

Contact Person

dmarsiglio@bloomsd.k12.pa.us

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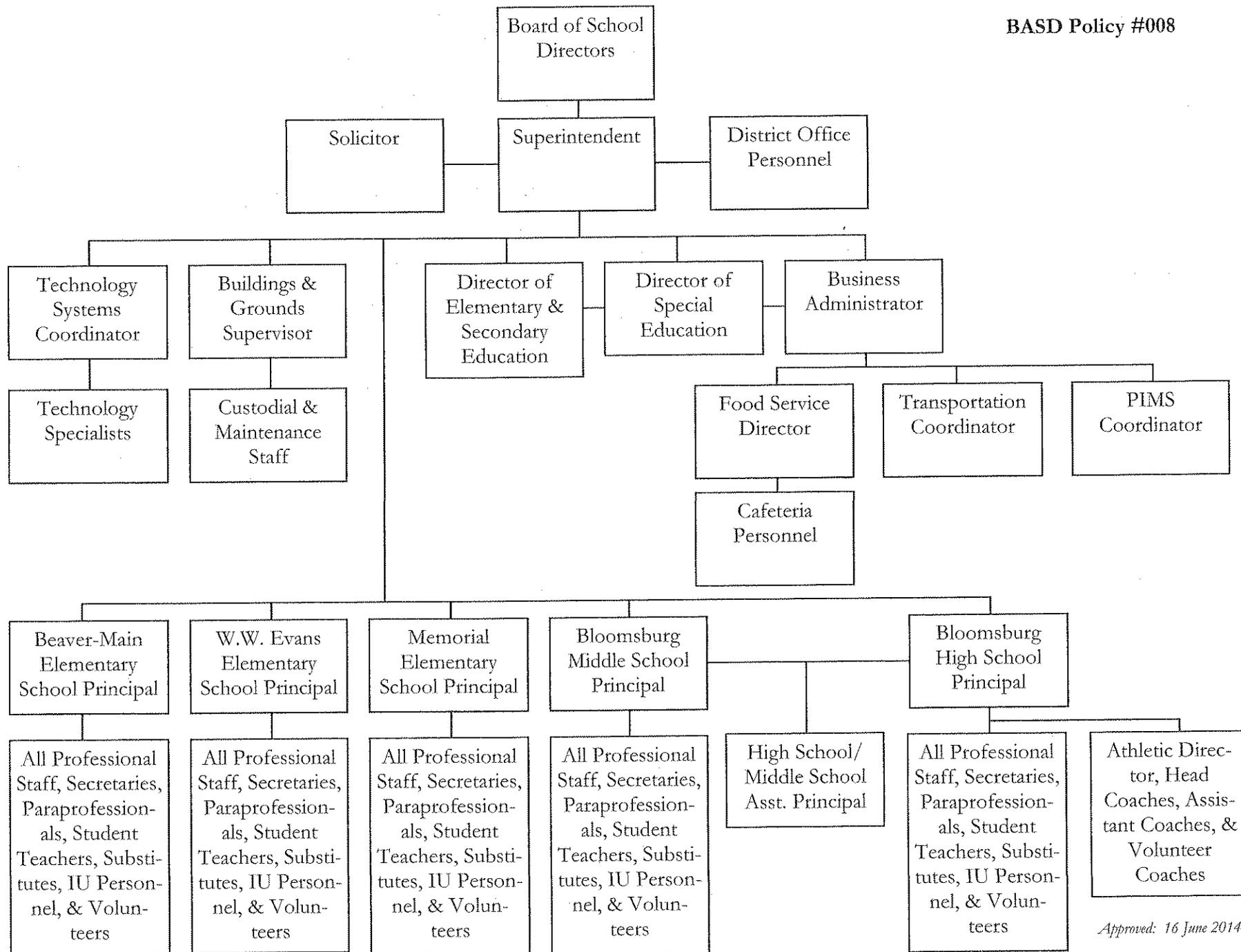
Contact Person Telephone Number

(570)387-8832

Contact Person Fax Number

**Bloomsburg Area School District
Organization Chart**

BASD Policy #008



Approved: 16 June 2014

Note: Districts may continue to comply with the procurement standards in previous federal guidance for two (2) additional fiscal years following the implementation of the new Uniform Grant Guidance (effective December 26, 2014). If the district chooses to use the previous procurement standards, the district must document this decision in their internal procurement policies and procedures. Procurement standards for Food Service programs shall follow the requirements set forth by the USDA and PDE's Division of Food and Nutrition.

Procurement – Federal Programs

This document is intended to integrate standard district purchasing procedures with additional requirements applicable to procurements that are subject to the federal Uniform Grant Guidance regulations and/or U.S. Department of Agriculture (USDA) regulations governing school food service programs. The district maintains the following purchasing procedures, in accordance with federal and state laws, regulations and Board policy. (2 CFR 200.318-200.325; 7 CFR 210.16, 210.19, 210.21, 215.14a, 220.16; 24 P.S. 120, 24 P.S. 504, 24 P.S. 508, 24 P.S. 521, 24 P.S. 607, 24 P.S. 609, 24 P.S. 751, 24 P.S. 807.1; 62 Pa. C.S.A. 4601 et seq; Pol. 610, 611, 612, 613, 808)

Responsibility for Purchasing

The Board has outlined standard district purchasing responsibility, methods of purchasing, price quotations and bid requirements in the following Board policies and their accompanying administrative regulations or procedures:

- Policy 610. Purchases Subject to Bid/Quotation
- Policy 611. Purchases Budgeted
- Policy 612. Purchases Not Budgeted
- Policy 613. Cooperative Purchasing

Purchase Methods

When a request for purchase of equipment, supplies or services has been submitted and approved as outlined below, the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law as reflected in Policy 610 must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance or USDA regulations apply, so as to comply with both state and federal requirements. At each point where requirements for food service-related procurement under USDA regulations differ, a note will refer to the Food Service Program Notes at the end of this procedure. Final determination of which purchasing procedures are to be applied is delegated to the Business Manager and/or Superintendent under the authority of the Board.

Standard Procurement Documents and Purchase Request Process

The district shall use purchase orders and/or requisitions for purchase requests in accordance with the applicable purchase method.

The district shall use paper and/or electronic purchasing records, which are pre-numbered and are accessible to designated purchasing staff in the Business Office.

Purchase requests by an employee must be submitted to the building administrator or immediate supervisor. Purchase of all budgeted items or items approved by an administrator or supervisor must be initiated by use of a purchase order or requisition submitted to the Business Manager.

Purchase orders and requisitions shall contain information including, but not limited to:

1. Description of the services to be performed or goods to be delivered.
2. Location of where services will be performed or goods will be delivered.
3. Appropriate dates of service or delivery.

Documentation on purchase orders and requisitions shall be maintained in accordance with the district's Records Management Policy and records retention schedule. (Pol. 800)

Contracts shall be reviewed by the Business Manager and/or Superintendent prior to submission to the Board for approval.

Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), when applicable.

[See Food Service Program Notes below for specific clauses required by USDA regulations to be included in cost reimbursable procurement contracts.]

Micro-Purchases Not Requiring Quotes or Bidding (up to \$3,500)

For purposes of this procedure, **micro-purchase** means a purchase of equipment, supplies or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$3,500. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$3,500.(48 CFR Subpart 2.1)

Note: The micro-purchase maximum for federal purposes is lower than the amount below which the School Code allows purchase for nonfederal purposes to be made without obtaining at least three (3) written or telephonic quotes or using formal competitive bidding.

The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the district distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms. The Business Manager will be responsible to determine the equitable distribution of micro-purchases.

Micro-purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable. The district will maintain evidence of this reasonableness in the records of all micro-purchases. **Reasonable** means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

Small Purchase Procedures (between \$3,500 and \$19,400)

For purposes of this procedure, **small purchase procedures** are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as a micro-purchase and do not cost \$19,400 or more. Small purchase procedures cannot be used for purchases of equipment or supplies or for construction, repair or maintenance services costing \$19,400 or more because the School Code requires formal competitive bidding at that level of cost.

The base amount at which bidding is required under state law is adjusted for inflation annually, and the amount most recently established and published in the Pennsylvania Bulletin shall apply if other than \$19,400. (24 P.S. Sec. 120)

Because state law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost, small purchase procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding is required (\$150,000).

[See Food Service Program Notes below for exemption from bidding for purchases of perishable food items costing less than \$150,000.]

If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records of quotes are maintained as provided in Policy 610. (Pol. 610)

Formal Competitive Bidding (\$19,400 or more)

Publicly Solicited Sealed Competitive Bids:

For purchases of equipment or supplies, or of services for construction, maintenance or repairs of school facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in Policy 610 when the total cost is estimated to be \$19,400 or more. (Pol. 610)

Note: The amount at which formal competitive bidding is required by federal regulations is much higher than the base amount at which the School Code requires competitive bidding. Therefore, the lower base amount specified by the School Code, as annually adjusted, is used to determine when bidding will be used for purchases of equipment or supplies, or for obtaining services for construction, maintenance or repairs on school facilities. (24 P.S. Sec. 120)

State law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost. For procurement of such other services for federally funded purposes to which the Uniform Grant Guidance applies, formal competitive bidding will be used when the estimated total cost will be at or over the federal threshold of \$150,000.

The federal competitive bidding dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$150,000. (48 CFR Subpart 2.1)

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

Competitive Proposals

State law does not require public school entities to solicit competitive bids for services other than construction, repairs or maintenance of school facilities, for which competitive bidding is required if the cost will be a base amount of \$19,400 or more. State law allows competitive proposals relating to work on facilities in lieu of bidding only in the context of guaranteed energy savings contracts.

Federal regulations allow the use of competitive proposals as an alternative when formal bidding would otherwise be required only to procure architectural and engineering services. Other types of services for federally funded purposes to which the Uniform Grant Guidance applies,

professional or otherwise, must be procured using competitive bidding when the cost would meet or exceed the federal threshold for competitive bidding (\$150,000).

In the case of services other than for construction, repairs or maintenance of school facilities costing less than that threshold, the district may use small purchase procedures or micro-purchase procedures as applicable based on total cost. A request for proposal (RFP) process can also meet or exceed the small purchase competition requirements under state law and Policy 610 for the acquisition of services other than for construction, repairs or maintenance of school facilities, and can be used if the total cost will be less than \$150,000.

When permitted, the technique of competitive proposals is normally conducted with more than one (1) source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The district shall comply with other applicable state and federal law and regulations, Board policy and administrative regulations regarding purchasing; the district may consult with the school solicitor or other qualified counsel in determining the required process for purchasing through competitive proposals when necessary.

If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
2. Proposals must be solicited from an adequate number of qualified sources.
3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Competitive proposals shall be evaluated by the Superintendent, Business Manager, and/or Federal Programs Coordinator based on factors including but not limited to:

1. Cost.
2. Experience of contractor.
3. Availability.
4. Personnel qualifications.
5. Financial stability.
6. Minority business, women's business enterprise, or labor surplus area firm status.
7. Project management expertise.

8. Understanding of district needs.

Evaluations shall be completed in a timely manner, documented and shall be reviewed by the Superintendent, Business Manager, and/or Federal Programs Coordinator.

Contract/Price Analysis:

The district performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. (2 CFR Sec. 200.323(a)).

A **cost analysis** generally means evaluating the separate cost elements that make up the total price, while a **price analysis** means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Superintendent, Business Manager, and/or Federal Programs Coordinator must come to an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323(a)). As part of the analysis, the Business Manager will enact established business practices which may include evaluation of similar prior procurements and a review process.

When performing a cost analysis, the Federal Programs Coordinator negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. (2 CFR Sec. 200.323(b)).

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals means procurement through solicitation of a proposal from only one (1) source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source.
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An **emergency** exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.
3. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the district.
4. After solicitation of a number of sources, the district determines the competition is inadequate.

In addition to standard procurement policy and procedures, the district will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement, which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the Business Office.

All noncompetitive proposals will ultimately be approved by the Board. The district may utilize legal advice from the solicitor regarding noncompetitive proposals.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$150,000.

Purchase Cards

The district approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline contractor payment.

Procurement cards may be used for purchases under federal programs. The use of procurement cards is governed by Board policy 625 Procurement Cards and established administrative regulations. (Pol. 625)

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business.
2. Requiring unnecessary experience and excessive bonding.
3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive contracts to consultants that are on retainer contracts.
5. Organizational conflicts of interest.
6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
7. Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

Minority Businesses, Women’s Business Enterprises, Labor Surplus Area Firms

The district must take necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (2 CFR Sec. 200.321)

1. Placing qualified small and minority business and women’s business enterprises on solicitation lists.
2. Assuring that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources.
3. Dividing total purchasing requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women’s business enterprises.
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women’s business enterprises.
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
6. Requiring the prime contractor, if subcontracts are let, to take the affirmative steps listed above.

Geographical Preferences Prohibited

The district must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

[See Food Service Program Notes below for permissibility of geographic preferences and “Buy American” practices in purchasing certain food products]

Prequalified Lists

The district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

Solicitation Language

The district must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Avoiding Acquisition of Unnecessary or Duplicative Items

The district must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase; and, where appropriate, an analysis must be made of leases versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Such considerations are accessible in the procedure attached to Policy 626: Allowability of Costs – Federal Programs.

Use of Intergovernmental Agreements and Cooperative Purchasing

To foster greater economy and efficiency, the district enters into state and local intergovernmental agreements where appropriate for cooperative purchasing or use of common or shared goods and services, as permitted by the Intergovernmental Cooperation Act and the Commonwealth Procurement Code. (Pol. 613; 53 Pa. C.S. Ch. 23; 62 Pa. C.S. Ch. 19)

When procuring supplies or services for federally funded purposes to which the Uniform Grant Guidance applies, the district shall verify that the organization conducting the procurement pursuant to such agreements complies with the applicable requirements and standards of the Uniform Grant Guidance as outlined in this procedure.

Use of Federal Excess and Surplus Property

The district considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

Debarment and Suspension

The district awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

The district may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the district verifies that the contractor with whom the district intends to do business is not excluded or disqualified. (2 CFR Part 200, Appendix II, and 2 CFR Sec. 180.220 and 180.300).

All successful contractors must provide written certification that they have not been suspended or debarred from federal projects. The Business Manager will be responsible for verification. Such verification may include accessing the online federal System for Award Management (SAM) to determine whether any relevant party is subject to any suspension or debarment restrictions.

Maintenance of Procurement Records

The district must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Maintenance of records of procurement will be governed by Board policy 800 Records Management and established administrative regulations. (Pol. 800)

Time and Materials Contracts

The district may use a time and materials type contract only: (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. **Time and materials type contract** means a contract whose cost to the district is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the district must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Settlements of Issues Arising Out of Procurements

The district alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the district of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Protest Procedures to Resolve Dispute

The district maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Protest procedures will be acted on in accordance with current state law and regulations, established district administrative regulations and the advice of the solicitor. (Pol. 610)

Food Service Program Notes:

Exemption from Bidding for Perishable Food Items -

The School Code exempts purchases of perishable food items from bidding requirements. Bidding for perishable food items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$150,000). Small purchase procedures may be used for purchases below \$150,000, or micro-purchase procedures for purchases below \$3,500. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings. (24 P.S. Sec. 504(d))

Geographic Preferences -

The district is permitted to apply a geographic preference when procuring unprocessed locally grown or locally raised agricultural products. When a geographic preference is applied, the district has discretion to determine the local area to which the geographic preference option will be applied.

Unprocessed locally grown or locally raised agricultural products means only those agricultural products that retain their inherent character. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different kind or character: cooling; refrigerating; freezing; size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers; drying/dehydration; washing; packaging

(such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two (2) or more types of vegetables or fruits in a single package); the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry; cleaning fish; and the pasteurization of milk. (7 CFR Sec. 210.21, 215.14a, 220.16)

Buy American -

The district shall purchase, to the maximum extent practicable, domestic commodities or products for food service purposes. The term **domestic commodity or product** means: (7 CFR Sec. 210.21, 220.16)

1. An agricultural commodity that is produced in the United States; and
2. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Mandatory Contract Clauses -

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. (a) The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or

(b) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
3. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
4. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than

monthly, but no less frequently than annually;

5. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
6. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

Contracts with Food Service Management Companies -

Procedures for selecting and contracting with a food service management company (FSMC) shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 215.14a, 220.16)

Pre-Plated Meals -

Procedures for selecting and contracting with contractors of pre-plated meals shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 220.16)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30116	Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported. Revenue Detail 6500, Fund 32: \$30,517.00	Due to inflation the district's interest rates rose over 4% throughout the year. Interest is recorded correctly.
41005	Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school's secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600. Exp detail, Fund 10, Function 1700 total \$135,605.77	100% of Community College classes were provided to Secondary Grade Students.
50400	SESS - 2120 Guidance Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2120: \$227,645.83 Prior Year SESS Schedule 2120: \$123,774.38	Guidance Services added 1 position since 2021 -2022. Amount is properly recorded.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$7,452.74 Prior Year SESS Schedule 2350: \$42,653.64	The district experienced a significant increase in special education legal actions for the 2021-2022 school year. The 2022-2023 amount is accurate.

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	9,265,514				
0110 Investments	100,000				
0120 Taxes Receivable	763,021				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	702,674				
0143 Federal Revenue Receivable	1,350,313				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	202,663				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$12,384,185				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$12,384,185				

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents		979,519	1,349	225
0110 Investments				
0120 Taxes Receivable				
0130 Due From Other Funds				
0141 Due From Other Governments				
0142 State Revenue Receivable				
0143 Federal Revenue Receivable				
0145 Other Intergovernmental Revenue Receivable				
0146 Due from Primary Government				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
Total Assets		\$979,519	\$1,349	\$225
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$979,519	\$1,349	\$225

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	10,246,607
0110 Investments	100,000
0120 Taxes Receivable	763,021
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	702,674
0143 Federal Revenue Receivable	1,350,313
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	202,663
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$13,365,278
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$13,365,278

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	62,628				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	900,484				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,401,128				
0462 Payroll Deductions and Withholding	1,794,662				
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$4,158,902				
0950 Deferred Inflows of Resources	763,021				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	3,500,000				
0840 Assigned Fund Balance	2,295,067				
0850 Unassigned Fund Balance	1,667,195				
Total Fund Balances	\$7,462,262				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$12,384,185				

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Fund Balances

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance 225
- 0840 Assigned Fund Balance 979,519
- 0850 Unassigned Fund Balance 1,349

Total Fund Balances	\$979,519	\$1,349	\$225
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$979,519	\$1,349	\$225

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	62,628
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	900,484
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,401,128
0462 Payroll Deductions and Withholding	1,794,662
0480 Unearned Revenues	
0490 Other Current Liabilities	

Total Liabilities \$4,158,902

0950 Deferred Inflows of Resources	763,021
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Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,500,225
0840 Assigned Fund Balance	3,275,935
0850 Unassigned Fund Balance	1,667,195

Total Fund Balances \$8,443,355

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$13,365,278

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	17,783,060				
7000 Revenue from State Sources	11,882,513				
8000 Revenue from Federal Sources	2,294,414				
Total Revenues	\$31,959,987				
Expenditures					
1000 Instruction	17,397,947				
2000 Support Services	9,215,538				
3000 Operation of Non-Instructional Services	654,465				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts	42,316				
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures	\$27,310,266				
Excess (Deficiency) Of Revenues Over Expenditures	\$4,649,721				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	15,933				
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	2,192,968				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$2,177,035)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		30,517	39	86	
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$30,517	\$39	\$86	
Expenditures					
1000 Instruction					
2000 Support Services				3,000	
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			43,200		
5110 Debt Service				1,978,968	
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$43,200	\$1,981,968	
Excess (Deficiency) Of Revenues Over Expenditures		\$30,517	(\$43,161)	(\$1,981,882)	
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN		200,000	11,000	1,981,968	
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$200,000	\$11,000	\$1,981,968	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	17,813,702
7000 Revenue from State Sources	11,882,513
8000 Revenue from Federal Sources	2,294,414
Total Revenues	\$31,990,629
Expenditures	
1000 Instruction	17,397,947
2000 Support Services	9,218,538
3000 Operation of Non-Instructional Services	654,465
4000 Facilities Acquisition, Construction and Improvement Services	43,200
5110 Debt Service	1,978,968
5130 Refund of Prior Year Revenues / Receipts	42,316
5140 Leases and Other Right-to-Use Arrangements	
Total Expenditures	\$29,335,434
Excess (Deficiency) Of Revenues Over Expenditures	\$2,655,195
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	2,192,968
9400 Sale of or Compensation for Loss of Fixed Assets	15,933
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	2,192,968
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$15,933

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$2,472,686				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	4,989,576				
Fund Balance - End Of Year	\$7,462,262				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$230,517	(\$32,161)	\$86	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		749,002	33,510	139	
Fund Balance - End Of Year		\$979,519	\$1,349	\$225	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$2,671,128
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	5,772,227
Fund Balance - End Of Year	\$8,443,355

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	333,122			333,122	
0110 Investments					
0130 Due From Other Funds	62,628			62,628	
0141 Due From Other Governments	6,333			6,333	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	29,705			29,705	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$431,788			\$431,788	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)	1,218			1,218	
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	131,779			131,779	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$132,997			\$132,997	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$564,785			\$564,785	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
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	13,419			13,419	
0490 Other Current Liabilities					
Total Current Liabilities	\$13,419			\$13,419	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$13,419			\$13,419	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)	132,997			132,997	
0799 Unrestricted Net Position	418,369			418,369	
Total Net Position	\$551,366			\$551,366	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$564,785			\$564,785	

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	69,794			69,794	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$69,794			\$69,794	
Operating Expenses					
100 Personnel Services – Salaries	322,707			322,707	
200 Personnel Services – Employee Benefits	202,735			202,735	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	1,600			1,600	
600 Supplies	475,757			475,757	
740 Depreciation	37,767			37,767	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	25,627			25,627	
Total Operating Expenses	\$1,066,193			\$1,066,193	
Operating Income (Loss)	(\$996,399)			(\$996,399)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	141			141	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	145,772			145,772	
8000 Revenue from Federal Sources	939,682			939,682	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,085,595			\$1,085,595	
Income (Loss) Before Contributions And Transfers	\$89,196			\$89,196	

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	\$89,196			\$89,196	
0002 Net Position - Beginning of Fiscal Year	462,170			462,170	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$551,366			\$551,366	

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	65,831			65,831	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	526,012			526,012	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	379,294			379,294	
0018 Cash Payments For Other Operating Expenses	27,227			27,227	
Net Cash Provided By (Used For) Operating Activities	(\$866,702)			(\$866,702)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	146,267			146,267	
0023 Receipts From Federal Sources -8000	860,472			860,472	
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	\$1,006,739			\$1,006,739	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(48,663)			(48,663)	
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	(\$48,663)			(\$48,663)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	141			141	
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	\$141	\$141
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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	91,515			91,515	
0004 Cash and Cash Equivalents Beginning of Year	241,607			241,607	
Cash and Cash Equivalents at Year End	\$333,122			\$333,122	

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

0005 Operating Income (Loss) per REP	(996,399)			(996,399)	
Adjustments					
0051 Depreciation and Net Amortization	37,767			37,767	
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	(570)			(570)	
0056 (Inc) Dec in Inventories (0170)	581			581	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	95,882			95,882	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(3,963)			(3,963)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$129,697			\$129,697	
Cash Provided By (Used for) Total	(\$866,702)			(\$866,702)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	255,162			157,733
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				

Total Assets	\$255,162			\$157,733
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$255,162			\$157,733
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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets		
0009 Restricted Net Position (0792 – 0798)	255,162	157,733
0799 Unrestricted Net Position		

Total Net Position	\$255,162	\$157,733
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Total Liabilities, Deferred Inflows Of Resources And Net Position	\$255,162	\$157,733
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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			412,895
0799 Unrestricted Net Position			
Total Net Position			\$412,895
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$412,895

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions	32,937					
0095 Net Investment Earnings	4,401					
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	22,992					
0094 Other Deductions				3,033		
Change In Net Position	\$14,346			(\$3,033)		
0006 Net Position – Beginning of Fiscal Year	240,816			160,766		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$255,162			\$157,733		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	32,937
0095 Net Investment Earnings	4,401
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	22,992
0094 Other Deductions	3,033
Change in Net Position	\$11,313
0006 Net Position – Beginning of Fiscal Year	401,582
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$412,895

	<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	11,747,239.78			11,747,239.78
6112 Interim Real Estate Taxes	11,761.10			11,761.10
6113 Public Utility Realty Taxes	15,001.84			15,001.84
6114 Payments in Lieu of Current Taxes - State / Local	130,325.46			130,325.46
6143 Current Act 511 Local Services Taxes	53,486.92			53,486.92
6151 Current Act 511 Earned Income Taxes	3,829,529.56			3,829,529.56
6153 Current Act 511 Real Estate Transfer Taxes	526,967.82			526,967.82
6411 Delinquent Real Estate Taxes	492,089.82			492,089.82
6420 Delinquent Per Capita Taxes, Section 679	464.06			464.06
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	464.06			464.06
6500 Earnings on Investments	471,644.91			
6700 Revenues from LEA Activities	63,958.98			
6832 Federal IDEA Revenue Received as Pass Through	272,878.13			
6910 Rentals	11,172.50			
6920 Contributions and Donations from Private Sources	30,717.37			
6941 Regular Day School Tuition	9,488.33			
6944 Receipts from Other LEAs in Pennsylvania - Education	6,300.00			
6991 Refunds of a Prior Year Expenditure	29,524.33			
6992 Energy Efficiency Revenues and Incentives	2,468.64			
6999 Other Revenues Not Specified Above	77,576.74			
TOTAL Revenue from Local Sources	\$17,783,060.35			\$16,807,330.42

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	6,635,440.37		
7112 Basic Education Funding-Social Security	423,612.58		
7160 Tuition for Orphans Subsidy	3,449.29		
7220 Vocational Education	3,180.01		
7240 Driver Education - Student	875.00		
7271 Special Education funds for School-Aged Pupils	1,088,400.81		
7311 Pupil Transportation Subsidy	591,398.54		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,405.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,781.50		
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,010.72		
7340 State Property Tax Reduction Allocation	615,058.46		
7362 School Mental Health & Safety and Security Grants	75,282.56		
7505 Ready to Learn Block Grant	234,078.00		
7820 State Share of Retirement Contributions	2,030,540.06		
TOTAL Revenue from State Sources	\$11,882,512.90		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	443,623.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,255.00			
8516 Title III - Language Instruction for English Learners and Immigrant Students	169.00			
8517 Title IV - 21st Century Schools	35,288.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,628,328.04			
8751 ARP ESSER Learning Loss	97,957.19			
8752 ARP ESSER Summer Programs	10,422.04			
8753 ARP ESSER Afterschool Programs	9,841.21			
8754 ARP ESSER Homeless Children and Youth Funds	3,700.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,830.40			
TOTAL Revenue from Federal Sources	\$2,294,413.88			

**Revenue Reported
In Current Year**

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	15,933.00	
TOTAL Other Financing Sources	\$15,933.00	
TOTAL FROM ALL SOURCES	\$31,975,920.13	\$16,807,330.42

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	11,747,239.78					
6112 Interim Real Estate Taxes	11,761.10					
6113 Public Utility Realty Taxes	15,001.84					
6114 Payments in Lieu of Current Taxes - State / Local	130,325.46					
6143 Current Act 511 Local Services Taxes	53,486.92					
6151 Current Act 511 Earned Income Taxes	3,829,529.56					
6153 Current Act 511 Real Estate Transfer Taxes	526,967.82					
6411 Delinquent Real Estate Taxes	492,089.82					
6420 Delinquent Per Capita Taxes, Section 679	464.06					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	464.06					
6500 Earnings on Investments	471,644.91					
6700 Revenues from LEA Activities	63,958.98					
6832 Federal IDEA Revenue Received as Pass Through	272,878.13					
6910 Rentals	11,172.50					
6920 Contributions and Donations from Private Sources	30,717.37					
6941 Regular Day School Tuition	9,488.33					
6944 Receipts from Other LEAs in Pennsylvania - Education	6,300.00					
6991 Refunds of a Prior Year Expenditure	29,524.33					
6992 Energy Efficiency Revenues and Incentives	2,468.64					
6999 Other Revenues Not Specified Above	77,576.74					
6000 Total Revenue from Local Sources	\$17,783,060.35					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	6,635,440.37					
7112 Basic Education Funding-Social Security	423,612.58					
7160 Tuition for Orphans Subsidy	3,449.29					
7220 Vocational Education	3,180.01					
7240 Driver Education - Student	875.00					
7271 Special Education funds for School-Aged Pupils	1,088,400.81					
7311 Pupil Transportation Subsidy	591,398.54					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,405.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,781.50					
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,010.72					
7340 State Property Tax Reduction Allocation	615,058.46					
7362 School Mental Health & Safety and Security Grants	75,282.56					
7505 Ready to Learn Block Grant	234,078.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					11,747,239.78
6112 Interim Real Estate Taxes					11,761.10
6113 Public Utility Realty Taxes					15,001.84
6114 Payments in Lieu of Current Taxes - State / Local					130,325.46
6143 Current Act 511 Local Services Taxes					53,486.92
6151 Current Act 511 Earned Income Taxes					3,829,529.56
6153 Current Act 511 Real Estate Transfer Taxes					526,967.82
6411 Delinquent Real Estate Taxes					492,089.82
6420 Delinquent Per Capita Taxes, Section 679					464.06
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					464.06
6500 Earnings on Investments	30,517.00	39.18	85.56		502,286.65
6700 Revenues from LEA Activities					63,958.98
6832 Federal IDEA Revenue Received as Pass Through					272,878.13
6910 Rentals					11,172.50
6920 Contributions and Donations from Private Sources					30,717.37
6941 Regular Day School Tuition					9,488.33
6944 Receipts from Other LEAs in Pennsylvania - Education					6,300.00
6991 Refunds of a Prior Year Expenditure					29,524.33
6992 Energy Efficiency Revenues and Incentives					2,468.64
6999 Other Revenues Not Specified Above					77,576.74
6000 Total Revenue from Local Sources	\$30,517.00	\$39.18	\$85.56		\$17,813,702.09
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					6,635,440.37
7112 Basic Education Funding-Social Security					423,612.58
7160 Tuition for Orphans Subsidy					3,449.29
7220 Vocational Education					3,180.01
7240 Driver Education - Student					875.00
7271 Special Education funds for School-Aged Pupils					1,088,400.81
7311 Pupil Transportation Subsidy					591,398.54
7312 Nonpublic and Charter School Pupil Transportation Subsidy					20,405.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					130,781.50
7330 Health Services (Medical, Dental, Nurse, Act 25)					30,010.72
7340 State Property Tax Reduction Allocation					615,058.46
7362 School Mental Health & Safety and Security Grants					75,282.56
7505 Ready to Learn Block Grant					234,078.00

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	2,030,540.06					
7000 Total Revenue from State Sources	\$11,882,512.90					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	443,623.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,255.00					
8516 Title III - Language Instruction for English Learners and Immigrant Students	169.00					
8517 Title IV - 21st Century Schools	35,288.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,628,328.04					
8751 ARP ESSER Learning Loss	97,957.19					
8752 ARP ESSER Summer Programs	10,422.04					
8753 ARP ESSER Afterschool Programs	9,841.21					
8754 ARP ESSER Homeless Children and Youth Funds	3,700.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,830.40					
8000 Total Revenue from Federal Sources	\$2,294,413.88					
9000 Other Financing Sources						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	15,933.00					
9000 Total Other Financing Sources	\$15,933.00					
Total From All Sources	\$31,975,920.13					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					2,030,540.06
7000 Total Revenue from State Sources					\$11,882,512.90
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					443,623.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					58,255.00
8516 Title III - Language Instruction for English Learners and Immigrant Students					169.00
8517 Title IV - 21st Century Schools					35,288.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,628,328.04
8751 ARP ESSER Learning Loss					97,957.19
8752 ARP ESSER Summer Programs					10,422.04
8753 ARP ESSER Afterschool Programs					9,841.21
8754 ARP ESSER Homeless Children and Youth Funds					3,700.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					6,830.40
8000 Total Revenue from Federal Sources					\$2,294,413.88
9000 Other Financing Sources					
9310 General Fund Transfers	200,000.00	11,000.00	1,981,967.81		2,192,967.81
9400 Sale of or Compensation for Loss of Fixed Assets					15,933.00
9000 Total Other Financing Sources	\$200,000.00	\$11,000.00	\$1,981,967.81		\$2,208,900.81
Total From All Sources	\$230,517.00	\$11,039.18	\$1,982,053.37		\$34,199,529.68

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	17,783,060.35					
Revenue from State Sources	11,882,512.90					
Revenue from Federal Sources	2,294,413.88					
Other Financing Sources	15,933.00					
Total From All Sources	\$31,975,920.13					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	30,517.00	39.18	85.56		17,813,702.09
Revenue from State Sources					11,882,512.90
Revenue from Federal Sources					2,294,413.88
Other Financing Sources	200,000.00	11,000.00	1,981,967.81		2,208,900.81
Total From All Sources	\$230,517.00	\$11,039.18	\$1,982,053.37		\$34,199,529.68

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	7,782,544.86
Total Personnel Services – Salaries	\$7,782,544.86
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,813,473.96
220 Social Security Contributions	577,507.88
230 PSERS Retirement Contributions	2,707,607.13
250 Unemployment Compensation	11,270.96
260 Workers’ Compensation	78,793.00
Total Personnel Services – Employee Benefits	\$5,188,652.93
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	139,152.87
330 Other Professional Services	876,620.32
390 Other Purchased Professional and Technical Services	1,645.31
Total Purchased Professional and Technical Services	\$1,017,418.50
400 Purchased Property Services	
430 Repairs and Maintenance Services	2,754.00
440 Rentals	31,343.33
Total Purchased Property Services	\$34,097.33
500 Other Purchased Services	
510 Student Transportation Services	26,215.48
530 Communications	24.16
550 Printing and Binding	1,039.42
561 Tuition To Other School Districts Within the State	186,550.20
562 Tuition To Pennsylvania Charter Schools	734,162.26
564 Tuition To Career and Technology Centers	1,173,126.00
566 Tuition To Institutions of Higher Education and Technical Institutes	103,842.97
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	38,654.00
569 Tuition – Other	405,012.00
580 Travel	(123.25)
Total Other Purchased Services	\$2,668,503.24
600 Supplies	
610 General Supplies	490,135.35
620 Energy	651.38
640 Books and Periodicals	35,798.05
650 Supplies & Fees – Technology Related	166,086.55
Total Supplies	\$692,671.33
800 Other Objects	
810 Dues and Fees	2,964.95
890 Miscellaneous Expenditures	11,093.78
Total Other Objects	\$14,058.73
Total 1000 Instruction	\$17,397,946.92

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	3,035,123.18	2,606,820.74	661,791.94	6,303,735.86
Total Personnel Services – Salaries	\$3,035,123.18	\$2,606,820.74	\$661,791.94	\$6,303,735.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	768,327.20	619,248.76	93,270.31	1,480,846.27
220 Social Security Contributions	233,247.82	206,335.48	28,242.58	467,825.88
230 PSERS Retirement Contributions	1,088,847.18	951,230.32	148,661.03	2,188,738.53
250 Unemployment Compensation	52.97	11,217.99		11,270.96
260 Workers' Compensation	370.33	78,422.67		78,793.00
Total Personnel Services – Employee Benefits	\$2,090,845.50	\$1,866,455.22	\$270,173.92	\$4,227,474.64
300 Purchased Professional and Technical Services				
330 Other Professional Services	5.43	1,640.39	21,374.18	23,020.00
390 Other Purchased Professional and Technical Services		1,547.31		1,547.31
Total Purchased Professional and Technical Services	\$5.43	\$3,187.70	\$21,374.18	\$24,567.31
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,212.71	1,541.29		2,754.00
440 Rentals	15,485.67	15,857.66		31,343.33
Total Purchased Property Services	\$16,698.38	\$17,398.95		\$34,097.33
500 Other Purchased Services				
510 Student Transportation Services	22,150.01	3,497.10		25,647.11
530 Communications	0.08	24.08		24.16
550 Printing and Binding	892.66	146.76		1,039.42
562 Tuition To Pennsylvania Charter Schools	139,751.93	341,540.03		481,291.96
580 Travel	(3,767.48)	978.34		(2,789.14)
Total Other Purchased Services	\$159,027.20	\$346,186.31		\$505,213.51
600 Supplies				
610 General Supplies	55,650.67	40,492.96	361,016.59	457,160.22
640 Books and Periodicals	2,079.65	961.00	994.60	4,035.25
650 Supplies & Fees – Technology Related	13,245.73	110,714.83	11,169.00	135,129.56
Total Supplies	\$70,976.05	\$152,168.79	\$373,180.19	\$596,325.03
800 Other Objects				
810 Dues and Fees	1,020.13	1,212.82		2,232.95
890 Miscellaneous Expenditures	6,397.39	4,467.39		10,864.78
Total Other Objects	\$7,417.52	\$5,680.21		\$13,097.73
Total 1100 Regular Programs – Elementary / Secondary	\$5,380,093.26	\$4,997,897.92	\$1,326,520.23	\$11,704,511.41

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	3,035,123.18	2,606,820.74	652,304.38	6,294,248.30
Total Personnel Services – Salaries	\$3,035,123.18	\$2,606,820.74	\$652,304.38	\$6,294,248.30
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	768,327.20	619,248.76	93,270.30	1,480,846.26
220 Social Security Contributions	233,247.82	206,335.48	27,563.78	467,147.08
230 PSERS Retirement Contributions	1,088,847.18	951,230.32	145,315.71	2,185,393.21
250 Unemployment Compensation	52.97	11,217.99		11,270.96
260 Workers' Compensation	370.33	78,422.67		78,793.00
Total Personnel Services – Employee Benefits	\$2,090,845.50	\$1,866,455.22	\$266,149.79	\$4,223,450.51
300 Purchased Professional and Technical Services				
330 Other Professional Services	5.43	1,640.39	21,374.18	23,020.00
390 Other Purchased Professional and Technical Services		1,547.31		1,547.31
Total Purchased Professional and Technical Services	\$5.43	\$3,187.70	\$21,374.18	\$24,567.31
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,212.71	1,541.29		2,754.00
440 Rentals	15,485.67	15,857.66		31,343.33
Total Purchased Property Services	\$16,698.38	\$17,398.95		\$34,097.33
500 Other Purchased Services				
510 Student Transportation Services	22,150.01	3,497.10		25,647.11
530 Communications	0.08	24.08		24.16
550 Printing and Binding	892.66	146.76		1,039.42
562 Tuition To Pennsylvania Charter Schools	139,751.93	341,540.03		481,291.96
580 Travel	(3,767.48)	978.34		(2,789.14)
Total Other Purchased Services	\$159,027.20	\$346,186.31		\$505,213.51
600 Supplies				
610 General Supplies	55,650.67	40,492.96	361,016.59	457,160.22
640 Books and Periodicals	2,079.65	961.00	994.60	4,035.25
650 Supplies & Fees – Technology Related	13,245.73	110,714.83	11,169.00	135,129.56
Total Supplies	\$70,976.05	\$152,168.79	\$373,180.19	\$596,325.03
800 Other Objects				
810 Dues and Fees	1,020.13	1,212.82		2,232.95
890 Miscellaneous Expenditures	6,397.39	4,467.39		10,864.78
Total Other Objects	\$7,417.52	\$5,680.21		\$13,097.73
Total 1110 Regular Programs	\$5,380,093.26	\$4,997,897.92	\$1,313,008.54	\$11,690,999.72

General Fund (10)

1190 Federally-Funded Regular Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

9,487.56

9,487.56

Total Personnel Services – Salaries

\$9,487.56

\$9,487.56

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

0.01

0.01

220 Social Security Contributions

678.80

678.80

230 PSERS Retirement Contributions

3,345.32

3,345.32

Total Personnel Services – Employee Benefits

\$4,024.13

\$4,024.13

Total 1190 Federally-Funded Regular Programs

\$13,511.69

\$13,511.69

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	492,792.17	416,682.51	281,457.07	1,190,931.75
Total Personnel Services – Salaries	\$492,792.17	\$416,682.51	\$281,457.07	\$1,190,931.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	103,897.56	102,014.14	77,305.47	283,217.17
220 Social Security Contributions	41,546.73	35,137.54	11,472.03	88,156.30
230 PSERS Retirement Contributions	196,579.15	177,465.03	44,200.45	418,244.63
Total Personnel Services – Employee Benefits	\$342,023.44	\$314,616.71	\$132,977.95	\$789,618.10
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	3,546.65	118,824.04	1,965.17	124,335.86
330 Other Professional Services	35,119.33	45,067.84		80,187.17
390 Other Purchased Professional and Technical Services	98.00			98.00
Total Purchased Professional and Technical Services	\$38,763.98	\$163,891.88	\$1,965.17	\$204,621.03
500 Other Purchased Services				
510 Student Transportation Services	332.13	236.24		568.37
561 Tuition To Other School Districts Within the State	146,547.01	26,444.73		172,991.74
562 Tuition To Pennsylvania Charter Schools	73,382.15	179,488.15		252,870.30
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,284.00		31,284.00
569 Tuition – Other	236,604.56	167,047.44		403,652.00
580 Travel	394.32	36.92		431.24
Total Other Purchased Services	\$457,260.17	\$404,537.48		\$861,797.65
600 Supplies				
610 General Supplies	11,225.33	4,596.84		15,822.17
650 Supplies & Fees – Technology Related	1,709.24	29,247.75		30,956.99
Total Supplies	\$12,934.57	\$33,844.59		\$46,779.16
800 Other Objects				
810 Dues and Fees	324.83	252.17		577.00
890 Miscellaneous Expenditures	229.00			229.00
Total Other Objects	\$553.83	\$252.17		\$806.00
Total 1200 Special Programs – Elementary / Secondary	\$1,344,328.16	\$1,333,825.34	\$416,400.19	\$3,094,553.69

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	787.35	216.28	217,343.82	218,347.45
Total Personnel Services – Salaries	\$787.35	\$216.28	\$217,343.82	\$218,347.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,235.00		52,855.47	57,090.47
220 Social Security Contributions	2,540.12	4,470.45	9,129.60	16,140.17
230 PSERS Retirement Contributions	12,081.37	31,174.61	33,733.28	76,989.26
Total Personnel Services – Employee Benefits	\$18,856.49	\$35,645.06	\$95,718.35	\$150,219.90
300 Purchased Professional and Technical Services				
330 Other Professional Services	72.46			72.46
Total Purchased Professional and Technical Services	\$72.46			\$72.46
500 Other Purchased Services				
510 Student Transportation Services	332.13	236.24		568.37
Total Other Purchased Services	\$332.13	\$236.24		\$568.37
600 Supplies				
610 General Supplies	2,333.77	2,335.07		4,668.84
Total Supplies	\$2,333.77	\$2,335.07		\$4,668.84
Total 1210 Life Skills Support	\$22,382.20	\$38,432.65	\$313,062.17	\$373,877.02

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	98,229.47	36,440.53		134,670.00
Total Personnel Services – Salaries	\$98,229.47	\$36,440.53		\$134,670.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,704.79	5,517.25		23,222.04
220 Social Security Contributions	7,310.29	2,724.33		10,034.62
230 PSERS Retirement Contributions	34,635.71	12,848.76		47,484.47
Total Personnel Services – Employee Benefits	\$59,650.79	\$21,090.34		\$80,741.13
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	2,878.74	6,413.76		9,292.50
330 Other Professional Services	1,145.25	9,482.80		10,628.05
390 Other Purchased Professional and Technical Services	98.00			98.00
Total Purchased Professional and Technical Services	\$4,121.99	\$15,896.56		\$20,018.55
500 Other Purchased Services				
580 Travel	264.72	36.92		301.64
Total Other Purchased Services	\$264.72	\$36.92		\$301.64
600 Supplies				
610 General Supplies	3,933.77	2,194.37		6,128.14
650 Supplies & Fees – Technology Related	1,662.99			1,662.99
Total Supplies	\$5,596.76	\$2,194.37		\$7,791.13
800 Other Objects				
810 Dues and Fees	324.83	252.17		577.00
Total Other Objects	\$324.83	\$252.17		\$577.00
Total 1220 Sensory Support	\$168,188.56	\$75,910.89		\$244,099.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1230 Emotional Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	71,307.90			71,307.90
Total Personnel Services – Salaries	\$71,307.90			\$71,307.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,640.34			3,640.34
220 Social Security Contributions	5,248.39			5,248.39
230 PSERS Retirement Contributions	25,143.12			25,143.12
Total Personnel Services – Employee Benefits	\$34,031.85			\$34,031.85
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		105,056.38		105,056.38
330 Other Professional Services	435.00	3,480.00		3,915.00
Total Purchased Professional and Technical Services	\$435.00	\$108,536.38		\$108,971.38
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	146,547.01	9,898.09		156,445.10
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,284.00		31,284.00
569 Tuition – Other	236,604.56	167,047.44		403,652.00
580 Travel	129.60			129.60
Total Other Purchased Services	\$383,281.17	\$208,229.53		\$591,510.70
600 Supplies				
610 General Supplies	209.37			209.37
Total Supplies	\$209.37			\$209.37
800 Other Objects				
890 Miscellaneous Expenditures	229.00			229.00
Total Other Objects	\$229.00			\$229.00
Total 1230 Emotional Support	\$489,494.29	\$316,765.91		\$806,260.20

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1240 Academic Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	322,467.45	380,025.70	64,113.25	766,606.40
Total Personnel Services – Salaries	\$322,467.45	\$380,025.70	\$64,113.25	\$766,606.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	78,317.43	96,496.89	24,450.00	199,264.32
220 Social Security Contributions	26,447.93	27,942.76	2,342.43	56,733.12
230 PSERS Retirement Contributions	124,718.95	133,441.66	10,467.17	268,627.78
Total Personnel Services – Employee Benefits	\$229,484.31	\$257,881.31	\$37,259.60	\$524,625.22
300 Purchased Professional and Technical Services				
330 Other Professional Services	349.91			349.91
Total Purchased Professional and Technical Services	\$349.91			\$349.91
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		16,546.64		16,546.64
562 Tuition To Pennsylvania Charter Schools	73,382.15	179,488.15		252,870.30
Total Other Purchased Services	\$73,382.15	\$196,034.79		\$269,416.94
600 Supplies				
610 General Supplies	4,728.99	67.40		4,796.39
650 Supplies & Fees – Technology Related	46.25	29,247.75		29,294.00
Total Supplies	\$4,775.24	\$29,315.15		\$34,090.39
Total 1240 Academic Support	\$630,459.06	\$863,256.95	\$101,372.85	\$1,595,088.86

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	322,467.45	380,025.70	64,113.25	766,606.40
Total Personnel Services – Salaries	\$322,467.45	\$380,025.70	\$64,113.25	\$766,606.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	78,317.43	96,496.89	24,450.00	199,264.32
220 Social Security Contributions	26,447.93	27,942.76	2,342.43	56,733.12
230 PSERS Retirement Contributions	124,718.95	133,441.66	10,467.17	268,627.78
Total Personnel Services – Employee Benefits	\$229,484.31	\$257,881.31	\$37,259.60	\$524,625.22
300 Purchased Professional and Technical Services				
330 Other Professional Services	349.91			349.91
Total Purchased Professional and Technical Services	\$349.91			\$349.91
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		16,546.64		16,546.64
562 Tuition To Pennsylvania Charter Schools	73,382.15	179,488.15		252,870.30
Total Other Purchased Services	\$73,382.15	\$196,034.79		\$269,416.94
600 Supplies				
610 General Supplies	4,580.15	67.40		4,647.55
650 Supplies & Fees – Technology Related	46.25	29,247.75		29,294.00
Total Supplies	\$4,626.40	\$29,315.15		\$33,941.55
Total 1241 Learning Support – Public	\$630,310.22	\$863,256.95	\$101,372.85	\$1,594,940.02

General Fund (10)

1243 Gifted Support

600 Supplies

610 General Supplies

Total Supplies

Total 1243 Gifted Support

Elementary

Secondary

Federal

Total

148.84

148.84

\$148.84

\$148.84

\$148.84

\$148.84

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	33,116.71	32,105.04		65,221.75
Total Purchased Professional and Technical Services	\$33,116.71	\$32,105.04		\$65,221.75

600 Supplies

610 General Supplies	19.43			19.43
Total Supplies	\$19.43			\$19.43

Total 1260 Physical Support	\$33,136.14	\$32,105.04		\$65,241.18
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General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	667.91		1,965.17	2,633.08
	\$667.91		\$1,965.17	\$2,633.08
	\$667.91		\$1,965.17	\$2,633.08

General Fund (10)

1290 Special Programs - Other Support

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

7,353.90

7,353.90

Total Purchased Professional and Technical Services

\$7,353.90

\$7,353.90

Total 1290 Special Programs - Other Support

\$7,353.90

\$7,353.90

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		286,707.00		286,707.00
Total Personnel Services – Salaries		\$286,707.00		\$286,707.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		49,410.52		49,410.52
220 Social Security Contributions		21,439.46		21,439.46
230 PSERS Retirement Contributions		100,211.34		100,211.34
Total Personnel Services – Employee Benefits		\$171,061.32		\$171,061.32
300 Purchased Professional and Technical Services				
330 Other Professional Services		773,413.15		773,413.15
Total Purchased Professional and Technical Services		\$773,413.15		\$773,413.15
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		1,173,126.00		1,173,126.00
580 Travel		2,234.65		2,234.65
Total Other Purchased Services		\$1,175,360.65		\$1,175,360.65
600 Supplies				
610 General Supplies		17,152.96		17,152.96
Total Supplies		\$17,152.96		\$17,152.96
800 Other Objects				
810 Dues and Fees		155.00		155.00
Total Other Objects		\$155.00		\$155.00
Total 1300 Vocational Education		\$2,423,850.08		\$2,423,850.08

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2.33	1,167.92		1,170.25
Total Personnel Services – Salaries	\$2.33	\$1,167.92		\$1,170.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	0.17	86.07		86.24
230 PSERS Retirement Contributions	0.82	411.81		412.63
Total Personnel Services – Employee Benefits	\$0.99	\$497.88		\$498.87
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		5,337.98		5,337.98
Total Purchased Professional and Technical Services		\$5,337.98		\$5,337.98
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	62.06	13,496.40		13,558.46
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		7,370.00		7,370.00
569 Tuition – Other		1,360.00		1,360.00
Total Other Purchased Services	\$62.06	\$22,226.40		\$22,288.46
600 Supplies				
620 Energy		651.38		651.38
Total Supplies		\$651.38		\$651.38
Total 1400 Other Instructional Programs – Elementary / Secondary	\$65.38	\$29,881.56		\$29,946.94

General Fund (10)

1410 Drivers' Education

Elementary

Secondary

Federal

Total

600 Supplies

620 Energy

651.38

651.38

Total Supplies

\$651.38

\$651.38

Total 1410 Drivers' Education

\$651.38

\$651.38

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2.33	1,167.92		1,170.25
Total Personnel Services – Salaries	\$2.33	\$1,167.92		\$1,170.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	0.17	86.07		86.24
230 PSERS Retirement Contributions	0.82	411.81		412.63
Total Personnel Services – Employee Benefits	\$0.99	\$497.88		\$498.87
Total 1430 Homebound Instruction	\$3.32	\$1,665.80		\$1,669.12

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 – lus		5,337.98		5,337.98
Total Purchased Professional and Technical Services		\$5,337.98		\$5,337.98
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	62.06	13,496.40		13,558.46
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		7,370.00		7,370.00
569 Tuition – Other		1,360.00		1,360.00
Total Other Purchased Services	\$62.06	\$22,226.40		\$22,288.46
Total 1440 Alternative Regular Education Programs	\$62.06	\$27,564.38		\$27,626.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1441 Adjudicated / Court-Placed Programs				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		3,470.84		3,470.84
Total Purchased Professional and Technical Services		\$3,470.84		\$3,470.84
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	58.15	12,314.46		12,372.61
Total Other Purchased Services	\$58.15	\$12,314.46		\$12,372.61
Total 1441 Adjudicated / Court-Placed Programs	\$58.15	\$15,785.30		\$15,843.45

General Fund (10)

1442 Alternative Education Programs

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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	1,867.14		1,867.14
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Total Purchased Professional and Technical Services

	\$1,867.14		\$1,867.14
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500 Other Purchased Services

561 Tuition To Other School Districts Within the State

3.91	1,181.94		1,185.85
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568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

	7,370.00		7,370.00
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569 Tuition – Other

	1,360.00		1,360.00
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Total Other Purchased Services

\$3.91	\$9,911.94		\$9,915.85
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Total 1442 Alternative Education Programs

\$3.91	\$11,779.08		\$11,782.99
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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

9,479.03

9,479.03

Total Purchased Professional and Technical Services

\$9,479.03

\$9,479.03

Total 1500 Nonpublic School Programs

\$9,479.03

\$9,479.03

General Fund (10)

1700 Higher Education Programs for Secondary Students

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

103,842.97

Total Other Purchased Services

\$103,842.97

600 Supplies

640 Books and Periodicals

31,762.80

Total Supplies

\$31,762.80

Total 1700 Higher Education Programs for Secondary Students

\$135,605.77

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 3,332,660.57

Total Personnel Services – Salaries \$3,332,660.57

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 843,838.06

220 Social Security Contributions 236,194.94

230 PSERS Retirement Contributions 1,056,773.15

240 Tuition Reimbursement 105,182.75

Total Personnel Services – Employee Benefits \$2,241,988.90

300 Purchased Professional and Technical Services

330 Other Professional Services 381,370.70

350 Security / Safety Services 2,924.34

360 Employee Training and Development Services 10,022.83

390 Other Purchased Professional and Technical Services 1,639.55

Total Purchased Professional and Technical Services \$395,957.42

400 Purchased Property Services

410 Cleaning Services 91,765.46

420 Utility Services 84,518.14

430 Repairs and Maintenance Services 137,239.31

440 Rentals 9,310.36

460 Extermination Services 4,435.00

Total Purchased Property Services \$327,268.27

500 Other Purchased Services

513 Contracted Carriers 1,192,704.70

523 General Property and Liability Insurance 126,526.00

530 Communications 61,750.98

549 Other Advertising/Public Relations 13,658.42

550 Printing and Binding 11,975.68

580 Travel 9,504.02

Total Other Purchased Services \$1,416,119.80

600 Supplies

610 General Supplies 621,764.81

620 Energy 455,500.75

630 Food 1,998.58

640 Books and Periodicals 11,899.99

650 Supplies & Fees – Technology Related 283,853.36

Total Supplies \$1,375,017.49

700 Property

752 Capital Equipment – Original and Additional 104,150.04

Total Property \$104,150.04

800 Other Objects

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General Fund (10)

2000 Support Services

Total

800 Other Objects

810 Dues and Fees

22,375.20

Total Other Objects

\$22,375.20

Total 2000 Support Services

\$9,215,537.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	66,005.69	245,269.31	310,038.25	621,313.25
Total Personnel Services – Salaries	\$66,005.69	\$245,269.31	\$310,038.25	\$621,313.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	41.99	50,702.27	107,605.66	158,349.92
220 Social Security Contributions	6,175.00	22,219.13	11,346.17	39,740.30
230 PSERS Retirement Contributions	20,075.77	105,569.35	50,796.41	176,441.53
Total Personnel Services – Employee Benefits	\$26,292.76	\$178,490.75	\$169,748.24	\$374,531.75
300 Purchased Professional and Technical Services				
330 Other Professional Services	618.95	11,788.97	17,517.00	29,924.92
Total Purchased Professional and Technical Services	\$618.95	\$11,788.97	\$17,517.00	\$29,924.92
400 Purchased Property Services				
440 Rentals	0.35	107.09		107.44
Total Purchased Property Services	\$0.35	\$107.09		\$107.44
500 Other Purchased Services				
580 Travel	3.59	2,028.17		2,031.76
Total Other Purchased Services	\$3.59	\$2,028.17		\$2,031.76
600 Supplies				
610 General Supplies	3,964.06	6,183.87		10,147.93
Total Supplies	\$3,964.06	\$6,183.87		\$10,147.93
800 Other Objects				
810 Dues and Fees	2.28	595.72		598.00
Total Other Objects	\$2.28	\$595.72		\$598.00
Total 2100 Support Services – Students	\$96,887.68	\$444,463.88	\$497,303.49	\$1,038,655.05

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,714.56	141,764.44	310,038.25	517,517.25
Total Personnel Services – Salaries	\$65,714.56	\$141,764.44	\$310,038.25	\$517,517.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		17,360.50	107,605.66	124,966.16
220 Social Security Contributions	6,153.20	16,002.17	11,346.17	33,501.54
230 PSERS Retirement Contributions	19,973.12	76,452.32	50,796.41	147,221.85
Total Personnel Services – Employee Benefits	\$26,126.32	\$109,814.99	\$169,748.24	\$305,689.55
300 Purchased Professional and Technical Services				
330 Other Professional Services	618.95	11,788.97	17,517.00	29,924.92
Total Purchased Professional and Technical Services	\$618.95	\$11,788.97	\$17,517.00	\$29,924.92
400 Purchased Property Services				
440 Rentals	0.35	107.09		107.44
Total Purchased Property Services	\$0.35	\$107.09		\$107.44
500 Other Purchased Services				
580 Travel	2.01	1,694.15		1,696.16
Total Other Purchased Services	\$2.01	\$1,694.15		\$1,696.16
600 Supplies				
610 General Supplies	3,956.12	4,503.20		8,459.32
Total Supplies	\$3,956.12	\$4,503.20		\$8,459.32
800 Other Objects				
810 Dues and Fees	1.25	376.75		378.00
Total Other Objects	\$1.25	\$376.75		\$378.00
Total 2120 Guidance Services	\$96,419.56	\$270,049.59	\$497,303.49	\$863,772.64

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	291.13	103,504.87		103,796.00
Total Personnel Services – Salaries	\$291.13	\$103,504.87		\$103,796.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	41.99	33,341.77		33,383.76
220 Social Security Contributions	21.80	6,216.96		6,238.76
230 PSERS Retirement Contributions	102.65	29,117.03		29,219.68
Total Personnel Services – Employee Benefits	\$166.44	\$68,675.76		\$68,842.20
500 Other Purchased Services				
580 Travel	1.58	334.02		335.60
Total Other Purchased Services	\$1.58	\$334.02		\$335.60
600 Supplies				
610 General Supplies	7.94	1,680.67		1,688.61
Total Supplies	\$7.94	\$1,680.67		\$1,688.61
800 Other Objects				
810 Dues and Fees	1.03	218.97		220.00
Total Other Objects	\$1.03	\$218.97		\$220.00
Total 2140 Psychological Services	\$468.12	\$174,414.29		\$174,882.41

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	14,112.97	114,376.65	145,603.00	274,092.62
Total Personnel Services – Salaries	\$14,112.97	\$114,376.65	\$145,603.00	\$274,092.62
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,978.52	17,351.67	46,304.00	74,634.19
220 Social Security Contributions	1,647.24	8,981.06	5,346.54	15,974.84
230 PSERS Retirement Contributions	189.94	40,223.86	23,762.41	64,176.21
240 Tuition Reimbursement	51,741.72	53,441.03		105,182.75
Total Personnel Services – Employee Benefits	\$64,557.42	\$119,997.62	\$75,412.95	\$259,967.99
300 Purchased Professional and Technical Services				
330 Other Professional Services	18.80	3,981.20		4,000.00
360 Employee Training and Development Services	2,287.20	7,735.63		10,022.83
Total Purchased Professional and Technical Services	\$2,306.00	\$11,716.83		\$14,022.83
500 Other Purchased Services				
580 Travel	4.78	1,012.83		1,017.61
Total Other Purchased Services	\$4.78	\$1,012.83		\$1,017.61
600 Supplies				
610 General Supplies	7,882.58	4,915.75		12,798.33
630 Food	5.71	1,207.19		1,212.90
640 Books and Periodicals	5,977.31	5,907.49		11,884.80
650 Supplies & Fees – Technology Related	8,120.62	12,193.84		20,314.46
Total Supplies	\$21,986.22	\$24,224.27		\$46,210.49
Total 2200 Support Services – Instructional Staff	\$102,967.39	\$271,328.20	\$221,015.95	\$595,311.54

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	13,572.86		145,603.00	159,175.86
Total Personnel Services – Salaries	\$13,572.86		\$145,603.00	\$159,175.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,896.57		46,304.00	57,200.57
220 Social Security Contributions	1,606.13	274.66	5,346.54	7,227.33
230 PSERS Retirement Contributions			23,762.41	23,762.41
Total Personnel Services – Employee Benefits	\$12,502.70	\$274.66	\$75,412.95	\$88,190.31
600 Supplies				
610 General Supplies	1,535.64	782.48		2,318.12
640 Books and Periodicals	5,977.31	5,907.49		11,884.80
650 Supplies & Fees – Technology Related	8,120.62	12,193.84		20,314.46
Total Supplies	\$15,633.57	\$18,883.81		\$34,517.38
Total 2250 School Library Services	\$41,709.13	\$19,158.47	\$221,015.95	\$281,883.55

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	540.11	114,376.65		114,916.76
Total Personnel Services – Salaries	\$540.11	\$114,376.65		\$114,916.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	81.95	17,351.67		17,433.62
220 Social Security Contributions	41.11	8,706.40		8,747.51
230 PSERS Retirement Contributions	189.94	40,223.86		40,413.80
Total Personnel Services – Employee Benefits	\$313.00	\$66,281.93		\$66,594.93
300 Purchased Professional and Technical Services				
330 Other Professional Services	18.80	3,981.20		4,000.00
Total Purchased Professional and Technical Services	\$18.80	\$3,981.20		\$4,000.00
500 Other Purchased Services				
580 Travel	4.78	1,012.83		1,017.61
Total Other Purchased Services	\$4.78	\$1,012.83		\$1,017.61
600 Supplies				
610 General Supplies	6,346.94	4,133.27		10,480.21
630 Food	5.71	1,207.19		1,212.90
Total Supplies	\$6,352.65	\$5,340.46		\$11,693.11
Total 2260 Instruction and Curriculum Development Services	\$7,229.34	\$190,993.07		\$198,222.41

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	51,741.72	53,441.03		105,182.75
Total Personnel Services – Employee Benefits	\$51,741.72	\$53,441.03		\$105,182.75
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	2,287.20	7,735.63		10,022.83
Total Purchased Professional and Technical Services	\$2,287.20	\$7,735.63		\$10,022.83
Total 2270 Instructional Staff Professional Development Services	\$54,028.92	\$61,176.66		\$115,205.58

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	316,534.14	504,808.84		1,112,074.34
Total Personnel Services – Salaries	\$316,534.14	\$504,808.84		\$1,112,074.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	72,969.55	110,356.54		199,091.06
220 Social Security Contributions	23,727.83	37,526.08		83,224.04
230 PSERS Retirement Contributions	110,315.24	170,734.11		356,929.26
Total Personnel Services – Employee Benefits	\$207,012.62	\$318,616.73		\$639,244.36
300 Purchased Professional and Technical Services				
330 Other Professional Services				93,240.42
Total Purchased Professional and Technical Services				\$93,240.42
400 Purchased Property Services				
440 Rentals	2,148.23	2,145.84		8,285.32
Total Purchased Property Services	\$2,148.23	\$2,145.84		\$8,285.32
500 Other Purchased Services				
530 Communications	1,596.59	9,754.38		13,799.39
549 Other Advertising/Public Relations				13,658.42
550 Printing and Binding	0.14	3,503.52		11,975.68
580 Travel	557.33	932.48		3,889.81
Total Other Purchased Services	\$2,154.06	\$14,190.38		\$43,323.30
600 Supplies				
610 General Supplies	8,465.66	4,849.59		38,251.55
630 Food	0.83	251.55		785.68
640 Books and Periodicals				15.19
650 Supplies & Fees – Technology Related	1.14	758.86		25,351.09
Total Supplies	\$8,467.63	\$5,860.00		\$64,403.51
800 Other Objects				
810 Dues and Fees	518.00	450.00		14,517.12
Total Other Objects	\$518.00	\$450.00		\$14,517.12
Total 2300 Support Services – Administration	\$536,834.68	\$846,071.79		\$1,975,088.37

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

549 Other Advertising/Public Relations

13,658.42

Total Other Purchased Services

\$13,658.42

600 Supplies

650 Supplies & Fees – Technology Related

14,666.70

Total Supplies

\$14,666.70

800 Other Objects

810 Dues and Fees

11,530.79

Total Other Objects

\$11,530.79

Total 2310 Board Services

\$39,855.91

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				20,487.92
Total Personnel Services – Salaries				\$20,487.92
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,567.31
Total Personnel Services – Employee Benefits				\$1,567.31
300 Purchased Professional and Technical Services				
330 Other Professional Services				64,570.02
Total Purchased Professional and Technical Services				\$64,570.02
500 Other Purchased Services				
530 Communications				2,448.42
550 Printing and Binding				7,840.38
Total Other Purchased Services				\$10,288.80
600 Supplies				
610 General Supplies				648.58
650 Supplies & Fees – Technology Related				4,048.39
Total Supplies				\$4,696.97
Total 2330 Tax Assessment and Collection Services				\$101,611.02

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

28,670.40

Total Purchased Professional and Technical Services

\$28,670.40

Total 2350 Legal and Accounting Services

\$28,670.40

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	316,534.14	504,808.84		821,342.98
Total Personnel Services – Salaries	\$316,534.14	\$504,808.84		\$821,342.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	72,969.55	110,356.54		183,326.09
220 Social Security Contributions	23,727.83	37,526.08		61,253.91
230 PSERS Retirement Contributions	110,315.24	170,734.11		281,049.35
Total Personnel Services – Employee Benefits	\$207,012.62	\$318,616.73		\$525,629.35
400 Purchased Property Services				
440 Rentals	2,148.23	2,145.84		4,294.07
Total Purchased Property Services	\$2,148.23	\$2,145.84		\$4,294.07
500 Other Purchased Services				
530 Communications	1,563.39	2,724.04		4,287.43
550 Printing and Binding	0.14	3,503.52		3,503.66
580 Travel	557.33	932.48		1,489.81
Total Other Purchased Services	\$2,120.86	\$7,160.04		\$9,280.90
600 Supplies				
610 General Supplies	8,465.66	4,849.59		13,315.25
630 Food	0.83	251.55		252.38
650 Supplies & Fees – Technology Related	1.14	758.86		760.00
Total Supplies	\$8,467.63	\$5,860.00		\$14,327.63
800 Other Objects				
810 Dues and Fees	518.00	450.00		968.00
Total Other Objects	\$518.00	\$450.00		\$968.00
Total 2380 Office of the Principal Services	\$536,801.48	\$839,041.45		\$1,375,842.93

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			74,630.00	211,453.00
Total Personnel Services – Salaries			\$74,630.00	\$211,453.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			24,450.00	106,501.90
220 Social Security Contributions			2,740.42	15,449.91
230 PSERS Retirement Contributions			12,179.62	73,814.90
Total Personnel Services – Employee Benefits			\$39,370.04	\$195,766.71
400 Purchased Property Services				
430 Repairs and Maintenance Services				725.00
Total Purchased Property Services				\$725.00
500 Other Purchased Services				
580 Travel				350.40
Total Other Purchased Services				\$350.40
600 Supplies				
610 General Supplies				9,211.17
650 Supplies & Fees – Technology Related				3,905.00
Total Supplies				\$13,116.17
Total 2400 Support Services – Pupil Health			\$114,000.04	\$421,411.28

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General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			74,630.00	211,453.00
Total Personnel Services – Salaries			\$74,630.00	\$211,453.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			24,450.00	106,501.90
220 Social Security Contributions			2,740.42	15,449.91
230 PSERS Retirement Contributions			12,179.62	73,814.90
Total Personnel Services – Employee Benefits			\$39,370.04	\$195,766.71
400 Purchased Property Services				
430 Repairs and Maintenance Services				725.00
Total Purchased Property Services				\$725.00
500 Other Purchased Services				
580 Travel				350.40
Total Other Purchased Services				\$350.40
600 Supplies				
610 General Supplies				9,211.17
650 Supplies & Fees – Technology Related				3,905.00
Total Supplies				\$13,116.17
Total 2440 Nursing Services			\$114,000.04	\$421,411.28

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				247,549.83
Total Personnel Services – Salaries					\$247,549.83
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				55,014.06
	220 Social Security Contributions				18,216.96
	230 PSERS Retirement Contributions				87,286.22
Total Personnel Services – Employee Benefits					\$160,517.24
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				6,250.00
Total Purchased Professional and Technical Services					\$6,250.00
500	<u>Other Purchased Services</u>				
	530 Communications				516.01
	580 Travel				162.40
Total Other Purchased Services					\$678.41
600	<u>Supplies</u>				
	610 General Supplies				1,276.07
	650 Supplies & Fees – Technology Related				33,028.35
Total Supplies					\$34,304.42
800	<u>Other Objects</u>				
	810 Dues and Fees				2,065.08
Total Other Objects					\$2,065.08
Total 2500 Support Services – Business					\$451,364.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2510 Fiscal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				247,549.83
Total Personnel Services – Salaries				\$247,549.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				55,014.06
220 Social Security Contributions				18,216.96
230 PSERS Retirement Contributions				87,286.22
Total Personnel Services – Employee Benefits				\$160,517.24
300 Purchased Professional and Technical Services				
330 Other Professional Services				6,250.00
Total Purchased Professional and Technical Services				\$6,250.00
500 Other Purchased Services				
530 Communications				516.01
580 Travel				162.40
Total Other Purchased Services				\$678.41
600 Supplies				
610 General Supplies				1,276.07
650 Supplies & Fees – Technology Related				33,028.35
Total Supplies				\$34,304.42
800 Other Objects				
810 Dues and Fees				2,065.08
Total Other Objects				\$2,065.08
Total 2510 Fiscal Services				\$451,364.98

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

102,646.37

Total Personnel Services – Salaries

\$102,646.37

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

8,445.72

220 Social Security Contributions

7,753.06

230 PSERS Retirement Contributions

36,193.15

Total Personnel Services – Employee Benefits

\$52,391.93

500 Other Purchased Services

580 Travel

108.80

Total Other Purchased Services

\$108.80

800 Other Objects

810 Dues and Fees

355.04

Total Other Objects

\$355.04

Total 2511 Supervision of Fiscal Services - Head of Component

\$155,502.14

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

34,343.84

Total Personnel Services – Salaries

\$34,343.84

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

20,339.82

220 Social Security Contributions

2,326.96

230 PSERS Retirement Contributions

12,109.67

Total Personnel Services – Employee Benefits

\$34,776.45

300 Purchased Professional and Technical Services

330 Other Professional Services

6,250.00

Total Purchased Professional and Technical Services

\$6,250.00

Total 2514 Payroll Services

\$75,370.29

General Fund (10)

2515 Financial Accounting Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			110,559.62
Total Personnel Services – Salaries				\$110,559.62
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			26,228.52
	220 Social Security Contributions			8,136.94
	230 PSERS Retirement Contributions			38,983.40
Total Personnel Services – Employee Benefits				\$73,348.86
500	<u>Other Purchased Services</u>			
	530 Communications			516.01
	580 Travel			53.60
Total Other Purchased Services				\$569.61
600	<u>Supplies</u>			
	610 General Supplies			1,276.07
	650 Supplies & Fees – Technology Related			33,028.35
Total Supplies				\$34,304.42
800	<u>Other Objects</u>			
	810 Dues and Fees			1,710.04
Total Other Objects				\$1,710.04
Total 2515 Financial Accounting Services				\$220,492.55

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				647,454.08
Total Personnel Services – Salaries				\$647,454.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				187,914.28
220 Social Security Contributions				47,496.89
230 PSERS Retirement Contributions				221,455.71
Total Personnel Services – Employee Benefits				\$456,866.88
300 Purchased Professional and Technical Services				
330 Other Professional Services				240,805.36
350 Security / Safety Services				2,924.34
390 Other Purchased Professional and Technical Services				1,639.55
Total Purchased Professional and Technical Services				\$245,369.25
400 Purchased Property Services				
410 Cleaning Services				91,765.46
420 Utility Services				84,518.14
430 Repairs and Maintenance Services				123,566.88
440 Rentals				917.60
460 Extermination Services				4,435.00
Total Purchased Property Services				\$305,203.08
500 Other Purchased Services				
523 General Property and Liability Insurance				126,526.00
530 Communications				9,825.59
580 Travel				1,586.04
Total Other Purchased Services				\$137,937.63
600 Supplies				
610 General Supplies	49,514.60	87,397.50		136,912.10
620 Energy				455,500.75
Total Supplies	\$49,514.60	\$87,397.50		\$592,412.85
700 Property				
752 Capital Equipment – Original and Additional				48,250.04
Total Property				\$48,250.04
800 Other Objects				
810 Dues and Fees				5,195.00
Total Other Objects				\$5,195.00
Total 2600 Operation and Maintenance of Plant Services	\$49,514.60	\$87,397.50		\$2,438,688.81

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				547,904.81
Total Personnel Services – Salaries				\$547,904.81
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				187,884.52
220 Social Security Contributions				39,889.52
230 PSERS Retirement Contributions				189,284.77
Total Personnel Services – Employee Benefits				\$417,058.81
300 Purchased Professional and Technical Services				
330 Other Professional Services				239,186.36
390 Other Purchased Professional and Technical Services				1,639.55
Total Purchased Professional and Technical Services				\$240,825.91
400 Purchased Property Services				
410 Cleaning Services				91,765.46
420 Utility Services				84,518.14
430 Repairs and Maintenance Services				123,566.88
440 Rentals				917.60
460 Extermination Services				4,435.00
Total Purchased Property Services				\$305,203.08
500 Other Purchased Services				
523 General Property and Liability Insurance				126,526.00
530 Communications				9,825.59
580 Travel				72.70
Total Other Purchased Services				\$136,424.29
600 Supplies				
610 General Supplies	49,514.60	86,171.14		135,685.74
620 Energy				455,500.75
Total Supplies	\$49,514.60	\$86,171.14		\$591,186.49
700 Property				
752 Capital Equipment – Original and Additional				48,250.04
Total Property				\$48,250.04
800 Other Objects				
810 Dues and Fees				5,165.00
Total Other Objects				\$5,165.00
Total 2620 Operation of Buildings Services	\$49,514.60	\$86,171.14		\$2,292,018.43

General Fund (10)

2660 Safety and Security 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				99,549.27
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Total Personnel Services – Salaries				\$99,549.27
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				29.76
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220 Social Security Contributions				7,607.37
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230 PSERS Retirement Contributions				32,170.94
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Total Personnel Services – Employee Benefits				\$39,808.07
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300 Purchased Professional and Technical Services

330 Other Professional Services				1,619.00
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350 Security / Safety Services				2,924.34
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Total Purchased Professional and Technical Services				\$4,543.34
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500 Other Purchased Services

580 Travel				1,513.34
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Total Other Purchased Services				\$1,513.34
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600 Supplies

610 General Supplies		1,226.36		1,226.36
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Total Supplies		\$1,226.36		\$1,226.36
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800 Other Objects

810 Dues and Fees				30.00
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Total Other Objects				\$30.00
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Total 2660 Safety and Security Services		\$1,226.36		\$146,670.38
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				500.00
Total Purchased Professional and Technical Services				\$500.00
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			3,700.00	1,192,704.70
Total Other Purchased Services			\$3,700.00	\$1,192,704.70
Total 2700 Student Transportation Services			\$3,700.00	\$1,193,204.70

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2720 Vehicle Operation Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				500.00
Total Purchased Professional and Technical Services				\$500.00
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			3,700.00	1,114,011.58
Total Other Purchased Services			\$3,700.00	\$1,114,011.58
Total 2720 Vehicle Operation Services			\$3,700.00	\$1,114,511.58

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

78,693.12

Total Other Purchased Services

\$78,693.12

Total 2750 Nonpublic Transportation

\$78,693.12

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				218,723.45
Total Personnel Services – Salaries				\$218,723.45
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,332.65
220 Social Security Contributions				16,092.00
230 PSERS Retirement Contributions				76,669.32
Total Personnel Services – Employee Benefits				\$155,093.97
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				6,650.00
Total Purchased Professional and Technical Services				\$6,650.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				12,947.43
Total Purchased Property Services				\$12,947.43
500 <u>Other Purchased Services</u>				
530 Communications				37,609.99
580 Travel				466.00
Total Other Purchased Services				\$38,075.99
600 <u>Supplies</u>				
610 General Supplies				413,167.66
650 Supplies & Fees – Technology Related				201,254.46
Total Supplies				\$614,422.12
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				55,900.00
Total Property				\$55,900.00
Total 2800 Support Services – Central				\$1,101,812.96

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				218,723.45
Total Personnel Services – Salaries				\$218,723.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				62,332.65
220 Social Security Contributions				16,092.00
230 PSERS Retirement Contributions				76,669.32
Total Personnel Services – Employee Benefits				\$155,093.97
300 Purchased Professional and Technical Services				
330 Other Professional Services				6,650.00
Total Purchased Professional and Technical Services				\$6,650.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				12,947.43
Total Purchased Property Services				\$12,947.43
500 Other Purchased Services				
530 Communications				37,609.99
580 Travel				466.00
Total Other Purchased Services				\$38,075.99
600 Supplies				
610 General Supplies				413,167.66
650 Supplies & Fees – Technology Related				201,254.46
Total Supplies				\$614,422.12
700 Property				
752 Capital Equipment – Original and Additional				55,900.00
Total Property				\$55,900.00
Total 2810 Planning, Research, Development and Evaluation Services				\$1,101,812.96

General Fund (10)

	<u>Total</u>
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	283,099.43
Total Personnel Services – Salaries	\$283,099.43
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	3,351.84
220 Social Security Contributions	21,763.96
230 PSERS Retirement Contributions	59,773.44
Total Personnel Services – Employee Benefits	\$84,889.24
300 Purchased Professional and Technical Services	
330 Other Professional Services	9,920.36
390 Other Purchased Professional and Technical Services	33,139.00
Total Purchased Professional and Technical Services	\$43,059.36
400 Purchased Property Services	
430 Repairs and Maintenance Services	5,440.33
440 Rentals	10,613.19
Total Purchased Property Services	\$16,053.52
500 Other Purchased Services	
510 Student Transportation Services	82,296.00
520 Insurance – General	11,169.00
530 Communications	13.67
580 Travel	6,634.82
Total Other Purchased Services	\$100,113.49
600 Supplies	
610 General Supplies	86,738.41
640 Books and Periodicals	179.97
650 Supplies & Fees – Technology Related	9,812.00
Total Supplies	\$96,730.38
700 Property	
752 Capital Equipment – Original and Additional	19,150.00
Total Property	\$19,150.00
800 Other Objects	
810 Dues and Fees	4,490.00
890 Miscellaneous Expenditures	6,880.00
Total Other Objects	\$11,370.00
Total 3000 Operation of Non-Instructional Services	\$654,465.42

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				283,099.43
Total Personnel Services – Salaries					\$283,099.43
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				3,351.84
	220 Social Security Contributions				21,763.96
	230 PSERS Retirement Contributions				59,773.44
Total Personnel Services – Employee Benefits					\$84,889.24
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				5,267.00
	390 Other Purchased Professional and Technical Services				33,139.00
Total Purchased Professional and Technical Services					\$38,406.00
400	<u>Purchased Property Services</u>				
	430 Repairs and Maintenance Services				5,440.33
	440 Rentals				10,613.19
Total Purchased Property Services					\$16,053.52
500	<u>Other Purchased Services</u>				
	510 Student Transportation Services				82,296.00
	520 Insurance – General				11,169.00
	530 Communications				13.67
	580 Travel				6,634.82
Total Other Purchased Services					\$100,113.49
600	<u>Supplies</u>				
	610 General Supplies				86,738.41
	640 Books and Periodicals				179.97
	650 Supplies & Fees – Technology Related				9,812.00
Total Supplies					\$96,730.38
700	<u>Property</u>				
	752 Capital Equipment – Original and Additional				19,150.00
Total Property					\$19,150.00
800	<u>Other Objects</u>				
	810 Dues and Fees				4,490.00
	890 Miscellaneous Expenditures				6,880.00
Total Other Objects					\$11,370.00
Total 3200 Student Activities					\$649,812.06

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General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,653.36

Total Purchased Professional and Technical Services

\$4,653.36

Total 3300 Community Services

\$4,653.36

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

42,316.18

Total Other Objects

\$42,316.18

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

200,000.00

939 Other Fund Transfers

1,992,967.81

Total Other Uses of Funds

\$2,192,967.81

Total 5000 Other Expenditures and Financing Uses

\$2,235,283.99

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				42,316.18
Total Other Objects				\$42,316.18
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$42,316.18

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

42,316.18

Total Other Objects

\$42,316.18

Total 5130 Refund of Prior Year Revenues / Receipts

\$42,316.18

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 Other Uses of Funds				
932 Capital Reserve Fund Transfers Applicable To Fund 32				200,000.00
939 Other Fund Transfers				1,992,967.81
Total Other Uses of Funds				\$2,192,967.81
Total 5200 Interfund Transfers – Out				\$2,192,967.81

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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

200,000.00

939 Other Fund Transfers

11,000.00

Total Other Uses of Funds

\$211,000.00

Total 5230 Capital Projects Fund Transfers

\$211,000.00

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,981,967.81

Total Other Uses of Funds

\$1,981,967.81

Total 5240 Debt Service Fund Transfers

\$1,981,967.81

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Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

780 Infrastructure Assets

43,200.00

Total Property

\$43,200.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$43,200.00

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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

700 Property

780 Infrastructure Assets

43,200.00

Total Property				\$43,200.00
Total 4600 Existing Building Improvement Services				\$43,200.00

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Debt Service Fund (40)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total

3,000.00

Total Other Objects

\$3,000.00

Total 2000 Support Services

\$3,000.00

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Debt Service Fund (40)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

3,000.00

Total Other Objects

\$3,000.00

Total 2500 Support Services – Business

\$3,000.00

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Debt Service Fund (40)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

3,000.00

Total Other Objects

\$3,000.00

Total 2510 Fiscal Services

\$3,000.00

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Debt Service Fund (40)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

3,000.00

Total Other Objects

\$3,000.00

Total 2515 Financial Accounting Services

\$3,000.00

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 872,706.58

Total Other Objects \$872,706.58

900 Other Uses of Funds

910 Redemption of Principal 1,106,261.23

Total Other Uses of Funds \$1,106,261.23

Total 5000 Other Expenditures and Financing Uses \$1,978,967.81

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				872,706.58
Total Other Objects				\$872,706.58
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,106,261.23
Total Other Uses of Funds				\$1,106,261.23
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,978,967.81

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				872,706.58
Total Other Objects				\$872,706.58
900 Other Uses of Funds				
910 Redemption of Principal				1,106,261.23
Total Other Uses of Funds				\$1,106,261.23
Total 5110 Debt Service				\$1,978,967.81

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	11,704,511.41				
1200 Special Programs - Elementary / Secondary	3,094,553.69				
1300 Vocational Education	2,423,850.08				
1400 Other Instructional Programs - Elementary / Secondary	29,946.94				
1500 Nonpublic School Programs	9,479.03				
1700 Higher Education Programs for Secondary Students	135,605.77				
Total Instruction	\$17,397,946.92				
2000 Support Services					
2100 Support Services - Students	1,038,655.05				
2200 Support Services - Instructional Staff	595,311.54				
2300 Support Services - Administration	1,975,088.37				
2400 Support Services - Pupil Health	421,411.28				
2500 Support Services - Business	451,364.98				
2600 Operation and Maintenance of Plant Services	2,438,688.81				
2700 Student Transportation Services	1,193,204.70				
2800 Support Services - Central	1,101,812.96				
Total Support Services	\$9,215,537.69				
3000 Operation of Non-Instructional Services					
3200 Student Activities	649,812.06				
3300 Community Services	4,653.36				
Total Operation of Non-Instructional Services	\$654,465.42				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	42,316.18				
5200 Interfund Transfers - Out	2,192,967.81				
Total Other Expenditures and Financing Uses	\$2,235,283.99				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,503,234.02				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1700 Higher Education Programs for Secondary Students					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business				3,000.00	
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
Total Support Services				\$3,000.00	
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services			43,200.00		
Total Facilities Acquisition, Construction and Improvement Services			\$43,200.00		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses				1,978,967.81	
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses				\$1,978,967.81	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$43,200.00	\$1,981,967.81	

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	11,704,511.41
1200 Special Programs - Elementary / Secondary	3,094,553.69
1300 Vocational Education	2,423,850.08
1400 Other Instructional Programs - Elementary / Secondary	29,946.94
1500 Nonpublic School Programs	9,479.03
1700 Higher Education Programs for Secondary Students	135,605.77
Total Instruction	\$17,397,946.92
2000 <u>Support Services</u>	
2100 Support Services - Students	1,038,655.05
2200 Support Services - Instructional Staff	595,311.54
2300 Support Services - Administration	1,975,088.37
2400 Support Services - Pupil Health	421,411.28
2500 Support Services - Business	454,364.98
2600 Operation and Maintenance of Plant Services	2,438,688.81
2700 Student Transportation Services	1,193,204.70
2800 Support Services - Central	1,101,812.96
Total Support Services	\$9,218,537.69
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	649,812.06
3300 Community Services	4,653.36
Total Operation of Non-Instructional Services	\$654,465.42
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	43,200.00
Total Facilities Acquisition, Construction and Improvement Services	\$43,200.00
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	2,021,283.99
5200 Interfund Transfers - Out	2,192,967.81
Total Other Expenditures and Financing Uses	\$4,214,251.80
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$31,528,401.83

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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	11,291,109.22
Total Federally Funded salaries subject to PSERS withholding	1,473,520.26
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	443,623.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$443,623.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	35,288.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	3,019,176.69
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,316,906.73
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	727,058.54
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	171,563.00
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	381,825.50
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	105,269.55

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

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	2,093,538.66	379,722.68	2,473,261.34
	212 Dental Insurance	73,056.50	8,731.00	81,787.50
	215 Eye Care Insurance	17,172.50	1,036.00	18,208.50
	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	\$2,183,767.66	\$389,489.68	\$2,573,257.34
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,183,767.66	\$389,489.68	\$2,573,257.34

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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	123,774.38	573,153.46	696,927.84	227,645.83	531,173.61	758,819.44
2140 Psychological Services	72,364.28	24,121.42	96,485.70	99,598.85	75,283.56	174,882.41
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	94,126.63	113,267.60	207,394.23	89,200.08	109,022.33	198,222.41
2350 Legal and Accounting Services	42,653.64	44,511.72	87,165.36	7,452.74	21,217.66	28,670.40
2420 Medical Services						
2440 Nursing Services	71,743.14	332,216.00	403,959.14	62,242.45	359,168.83	421,411.28
2700 Student Transportation Services	367,101.33	780,090.33	1,147,191.66	381,825.50	811,379.20	1,193,204.70
Total	\$771,763.40	\$1,867,360.53	\$2,639,123.93	\$867,965.45	\$1,907,245.19	\$2,775,210.64

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		25,527,595.40					36,836,770.00	62,364,365.40
2. Additional Debt Incurred During Year							1,582,000.00	1,582,000.00
3. Retirements and Repayments		1,104,338.43					960,731.00	2,065,069.43
4. Debt at End of Fiscal Year		24,423,256.97					37,458,039.00	61,881,295.97
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		24,423,256.97					37,458,039.00	61,881,295.97
7. Current Portion P&I - Due within 1 year		1,978,018.81						1,978,018.81
8. Interest Paid during current fiscal year		889,867.88						889,867.88

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

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

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	1,106,261.23		872,706.58	1,978,967.81	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$1,106,261.23		\$872,706.58	\$1,978,967.81	

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

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
General Obligation Bonds/Notes – CIB	09/2020	2,952,595.40		324,338.43	2,628,256.97	399,133.80	74,795.37	
General Obligation Bonds/Notes – CIB	01/2019	9,695,000.00		215,000.00	9,480,000.00	600,825.00	386,825.00	
General Obligation Bonds/Notes – CIB	03/2018	9,980,000.00		15,000.00	9,965,000.00	349,610.01	349,947.51	
General Obligation Bonds/Notes – CIB	05/2013	2,900,000.00		550,000.00	2,350,000.00	628,450.00	78,300.00	
Compensated Absences		1,664,880.00		45,163.00	1,619,717.00			
Other Post-Employment Benefits (OPEB)		1,521,890.00		915,568.00	606,322.00			
Net Pension Liability		33,650,000.00	1,582,000.00		35,232,000.00			
Totals for Debt Entered:		\$62,364,365.40	\$1,582,000.00	\$2,065,069.43	\$61,881,295.97	\$1,978,018.81	\$889,867.88	

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,641,347.43
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,641,347.43

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	13,558.46	172,991.74	186,550.20
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	481,291.96	252,870.30	734,162.26
8 Career and Technology Centers	1,018,853.00	154,273.00	1,173,126.00
9 Approved Private Schools	112,572.97	434,936.00	547,508.97
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	\$1,626,276.39	\$1,015,071.04	\$2,641,347.43

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 322,707.00

Total Personnel Services – Salaries \$322,707.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 77,478.00

220 Social Security Contributions 23,849.00

230 PSERS Retirement Contributions 101,408.00

Total Personnel Services – Employee Benefits \$202,735.00

500 Other Purchased Services

599 Other Miscellaneous Purchased Services 1,600.00

Total Other Purchased Services \$1,600.00

600 Supplies

610 General Supplies 475,757.00

Total Supplies \$475,757.00

700 Property

740 Depreciation 37,767.00

Total Property \$37,767.00

800 Other Objects

890 Miscellaneous Expenditures 25,627.00

Total Other Objects \$25,627.00

Total 3000 Operation of Non-Instructional Services \$1,066,193.00

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				322,707.00
Total Personnel Services – Salaries				\$322,707.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				77,478.00
220 Social Security Contributions				23,849.00
230 PSERS Retirement Contributions				101,408.00
Total Personnel Services – Employee Benefits				\$202,735.00
500 Other Purchased Services				
599 Other Miscellaneous Purchased Services				1,600.00
Total Other Purchased Services				\$1,600.00
600 Supplies				
610 General Supplies				475,757.00
Total Supplies				\$475,757.00
700 Property				
740 Depreciation				37,767.00
Total Property				\$37,767.00
800 Other Objects				
890 Miscellaneous Expenditures				25,627.00
Total Other Objects				\$25,627.00
Total 3100 Food Services				\$1,066,193.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,066,193.00				1,066,193.00
Total Operation of Non-Instructional Services	\$1,066,193.00				\$1,066,193.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,066,193.00				\$1,066,193.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Beaver-Main EI Sch	1610	592,424.19	115,379.56	468,127.52	91,171.75	9,114.54	33,923.22	1,310,140.78	
	Bloomsburg Area HS	1612	2,261,171.98	1,190,452.41	1,786,754.95	940,683.30	562,796.90	8,000.00	6,749,859.54	
	Bloomsburg Area MS	1611	1,460,759.58	391,040.50	1,154,277.27	308,996.19	576,365.28	145,579.07	4,037,017.89	
	Memorial EI Sch	1606	1,706,608.11	399,718.80	1,348,544.25	315,853.70	824,341.93	156,722.64	4,751,789.43	
	W W Evans Memorial EI Sch	1608	1,176,611.74	247,966.24	929,746.54	195,940.38	191,605.91	67,846.44	2,809,717.25	
Total			7,197,575.60	2,344,557.51	5,687,450.53	1,852,645.32	2,164,224.56	412,071.37	19,658,524.89	

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 <u>Instruction</u>		
1100 Regular Programs - Elementary / Secondary	184.00	184.00
Total Instruction	\$184.00	\$184.00
2000 <u>Support Services</u>		
2200 Support Services - Instructional Staff	4,597.00	4,597.00
Total Support Services	\$4,597.00	\$4,597.00
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service / Other Expenditures and Financing Uses	342.00	342.00
Total Other Expenditures and Financing Uses	\$342.00	\$342.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$5,123.00	\$5,123.00

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1000 Instruction		
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	131.00	131.00
Total Personnel Services - Salaries	\$131.00	\$131.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	53.00	53.00
Total Personnel Services - Employee Benefits	\$53.00	\$53.00
Total 1000 Instruction	\$184.00	\$184.00

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1100 Regular Programs - Elementary / Secondary	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	131.00	131.00
Total Personnel Services - Salaries	\$131.00	\$131.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	53.00	53.00
Total Personnel Services - Employee Benefits	\$53.00	\$53.00
Total 1100 Regular Programs - Elementary / Secondary	\$184.00	\$184.00

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1110 Regular Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	131.00	131.00
Total Personnel Services - Salaries	\$131.00	\$131.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	53.00	53.00
Total Personnel Services - Employee Benefits	\$53.00	\$53.00
Total 1110 Regular Programs	\$184.00	\$184.00

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2000 Support Services

100 Personnel Services - Salaries		
100 Personnel Services - Salaries	3,911.00	3,911.00
Total Personnel Services - Salaries	\$3,911.00	\$3,911.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	464.00	464.00
Total Personnel Services - Employee Benefits	\$464.00	\$464.00
300 Purchased Professional and Technical Services		
330 Other Professional Services	220.00	220.00
Total Purchased Professional and Technical Services	\$220.00	\$220.00
600 Supplies		
610 General Supplies	2.00	2.00
Total Supplies	\$2.00	\$2.00
Total 2000 Support Services	\$4,597.00	\$4,597.00

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2200 Support Services - Instructional Staff	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	3,911.00	3,911.00
Total Personnel Services - Salaries	\$3,911.00	\$3,911.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	464.00	464.00
Total Personnel Services - Employee Benefits	\$464.00	\$464.00
300 Purchased Professional and Technical Services		
330 Other Professional Services	220.00	220.00
Total Purchased Professional and Technical Services	\$220.00	\$220.00
600 Supplies		
610 General Supplies	2.00	2.00
Total Supplies	\$2.00	\$2.00
Total 2200 Support Services - Instructional Staff	\$4,597.00	\$4,597.00

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2260 Instruction and Curriculum Development Services	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	3,911.00	3,911.00
Total Personnel Services - Salaries	\$3,911.00	\$3,911.00
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	464.00	464.00
Total Personnel Services - Employee Benefits	\$464.00	\$464.00
300 Purchased Professional and Technical Services		
330 Other Professional Services	220.00	220.00
Total Purchased Professional and Technical Services	\$220.00	\$220.00
600 Supplies		
610 General Supplies	2.00	2.00
Total Supplies	\$2.00	\$2.00
Total 2260 Instruction and Curriculum Development Services	\$4,597.00	\$4,597.00

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5000 Other Expenditures and Financing Uses

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds	342.00	342.00
Total Other Uses of Funds	\$342.00	\$342.00
Total 5000 Other Expenditures and Financing Uses	\$342.00	\$342.00

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5100 Debt Service / Other Expenditures and Financing Uses	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
990 Miscellaneous Other Uses of Funds	342.00	342.00
Total Other Uses of Funds	\$342.00	\$342.00
Total 5100 Debt Service / Other Expenditures and Financing Uses	\$342.00	\$342.00

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5110 Debt Service	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
990 Miscellaneous Other Uses of Funds	342.00	342.00
Total Other Uses of Funds	\$342.00	\$342.00
Total 5110 Debt Service	\$342.00	\$342.00

<u>Nonspecial Education</u>	<u>Special Education</u>
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6000 Revenue from Local Sources

Total Revenue from Local Sources	\$6,300	\$0
Total	\$6,300	\$0
TOTAL REVENUES	\$6,300	\$0

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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6944 Receipts from Other LEAs in Pennsylvania - Education	6,300	0
Total Revenue from Local Sources	\$6,300	\$0
TOTAL	\$6,300	\$0
TOTAL REVENUES	\$6,300	\$0