LEA Name : Kane Area SD
Address : 400 West Hemlock Avenue
Kane , PA 16735

County : McKean
AUN Number : 109422303
LEA Type : SD

Annual Financial Report

Accuracy Certification Statement

For Fiscal Year Ending

6/30/2025

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.

Jeannine Kloss
Chief School Administrator Signature

11/20/25
Date

Jennifer A Dangelo
Board Secretary Signature

11/20/25
Date

Jessica Gabriel
Contact Person

(814)837-9570 Ext :1205
Contact Person Telephone Number

jgabriel@kasd.net
Contact Person E-mail Address

(814)837-7450
Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2025**

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

LEA Name : **Kane Area SD**
AUN Number : **109422303**
County : **McKean**

Audit Certification Due:
12/31/2025

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

Jeannine Kloss
Signature

12/18/25
Date

Board Secretary

Jennifer A Dangelo
Signature

12/18/25
Date

Jessica Gabriel
Contact Person

(814)837-9570 Ext :1205
Contact Person Telephone Number

jgabriel@kasd.net
Contact Person E-mail Address

(814)837-7450
Contact Person Fax Number

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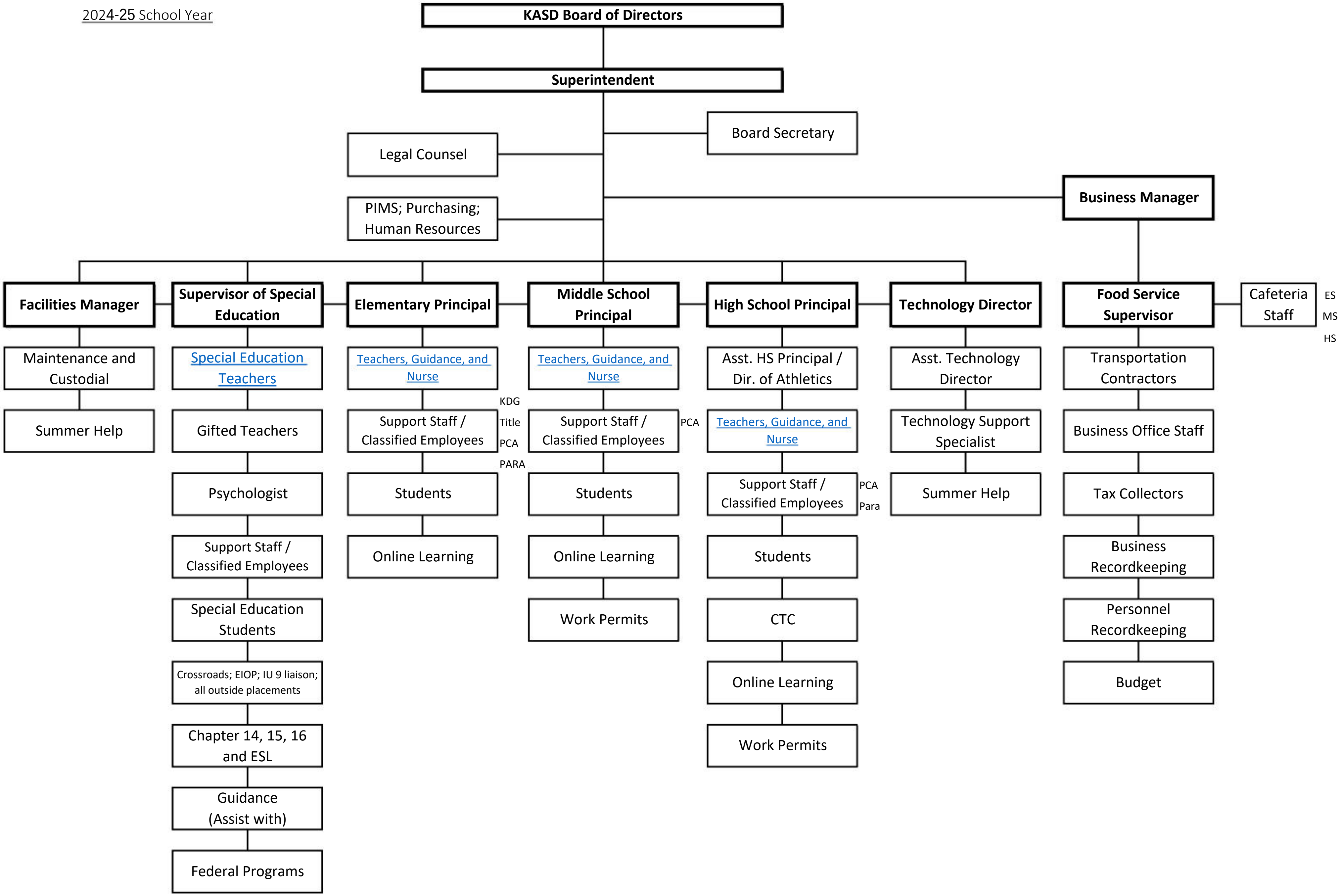
2024-25 School Year



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	November 8, 2007

Purpose

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

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

Authority

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

Delegation of Responsibility

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

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

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

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

Guidelines

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

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

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

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

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

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

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

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

Legal	1. 24 P.S. 613
	2. 24 P.S. 218

Val Number	Description	Justification
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: $300,286.36	The District was able to take advantage of several high interest rate Certificates of Deposit and US Treasuries during the year. The rates ranged from 4.8-5.119%. The interest rate on our liquid funds invested in PSDLAF ranged from 4.24-5.21%.

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	12,062,224	67,139			
0110 Investments	557,291				
0120 Taxes Receivable	483,464				
0130 Due From Other Funds	322,466				
0141 Due From Other Governments	147,317				
0142 State Revenue Receivable	1,015,731				
0143 Federal Revenue Receivable	225,972				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	482				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	**$14,814,947**	**$67,139**			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$14,814,947**	**$67,139**			

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		4,851,629			
0110 Investments		2,168,985			
0120 Taxes Receivable					
0130 Due From Other Funds		1,374,924			
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		**$8,395,538**			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		**$8,395,538**			

Amounts Expressed in Whole Dollars	Total Governmental Funds
Assets And Deferred Outflows Of Resources	
Assets	
0100 Cash and Cash Equivalents	16,980,992
0110 Investments	2,726,276
0120 Taxes Receivable	483,464
0130 Due From Other Funds	1,697,390
0141 Due From Other Governments	147,317
0142 State Revenue Receivable	1,015,731
0143 Federal Revenue Receivable	225,972
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	482
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	**$23,277,624**
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	**$23,277,624**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	1,374,924				
0411 Due to Other Governments	172,781				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	126,748				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,609,025				
0462 Payroll Deductions and Withholding	757,012				
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	**$4,040,490**				
0950 Deferred Inflows of Resources	195,859				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		67,139			
0830 Committed Fund Balance	6,836,476				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	3,742,122				
Total Fund Balances	**$10,578,598**	**$67,139**			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$14,814,947**	**$67,139**			

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		66,106			
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		**$66,106**			
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance		8,329,432			
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		**$8,329,432**			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		**$8,395,538**			

Amounts Expressed in Whole Dollars	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances	
Liabilities	
0400 Due to Other Funds	1,374,924
0411 Due to Other Governments	172,781
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	192,854
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,609,025
0462 Payroll Deductions and Withholding	757,012
0480 Unearned Revenues	
0490 Other Current Liabilities	
Total Liabilities	**$4,106,596**
0950 Deferred Inflows of Resources	195,859
Fund Balances	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	67,139
0830 Committed Fund Balance	15,165,908
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,742,122
Total Fund Balances	**$18,975,169**
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$23,277,624**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues					
6000 Revenue from Local Sources	5,497,637	116,681			
7000 Revenue from State Sources	16,007,733				
8000 Revenue from Federal Sources	848,889				
Total Revenues	**$22,354,259**	**$116,681**			
Expenditures					
1000 Instruction	11,839,921				
2000 Support Services	6,529,270				
3000 Operation of Non-Instructional Services	583,970	131,171			
4000 Facilities Acquisition, Construction and Improvement Services	231,748				
5110 Debt Service	1,093,705				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures	**$20,278,614**	**$131,171**			
Excess (Deficiency) Of Revenues Over Expenditures	**$2,075,645**	**($14,490)**			
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	10,841				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	3,608				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,374,944				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	**($1,360,495)**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Revenues					
6000 Revenue from Local Sources		300,286			
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		**$300,286**			
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		300,317			
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures		**$300,317**			
Excess (Deficiency) Of Revenues Over Expenditures		**($31)**			
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN		1,374,924			
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		**$1,374,924**			

Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues	
6000 Revenue from Local Sources	5,914,604
7000 Revenue from State Sources	16,007,733
8000 Revenue from Federal Sources	848,889
Total Revenues	**$22,771,226**
Expenditures	
1000 Instruction	11,839,921
2000 Support Services	6,529,270
3000 Operation of Non-Instructional Services	715,141
4000 Facilities Acquisition, Construction and Improvement Services	532,065
5110 Debt Service	1,093,705
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	
Total Expenditures	**$20,710,102**
Excess (Deficiency) Of Revenues Over Expenditures	**$2,061,124**
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	1,374,924
9400 Sale of or Compensation for Loss of Fixed Assets	10,841
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	3,608
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	1,374,944
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	**$14,429**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	**$715,150**	**($14,490)**			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	9,863,447	81,629			
Fund Balance - End Of Year	**$10,578,597**	**$67,139**			

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		**$1,374,893**			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		6,954,539			
Fund Balance - End Of Year		**$8,329,432**			

Amounts Expressed in Whole Dollars	Total Governmental Funds
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	**$2,075,553**
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	16,899,615
Fund Balance - End Of Year	**$18,975,168**

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	1,044,696			1,044,696	
0110 Investments	20			20	
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	129			129	
0170 Inventories	12,300			12,300	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	**$1,057,145**			**$1,057,145**	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	127,240			127,240	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	**$127,240**			**$127,240**	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$1,184,385**			**$1,184,385**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	322,466			322,466	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	11,121			11,121	
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 Current Liabilities	**$333,587**			**$333,587**	
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	**$333,587**			**$333,587**	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	850,798			850,798	
Total Net Position	**$850,798**			**$850,798**	
Total Liabilities And Deferred Inflows Of Resources And Net Position	**$1,184,385**			**$1,184,385**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	117,140			117,140	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	**$117,140**			**$117,140**	
Operating Expenses					
100 Personnel Services – Salaries	222,545			222,545	
200 Personnel Services – Employee Benefits	133,257			133,257	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	7,104			7,104	
500 Other Purchased Services	422,622			422,622	
600 Supplies	68,966			68,966	
740 Depreciation	13,122			13,122	
770 Amortization Expense					
810 Dues and Fees	487			487	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	**$868,103**			**$868,103**	
Operating Income (Loss)	**($750,963)**			**($750,963)**	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	28,189			28,189	
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	107,169			107,169	
8000 Revenue from Federal Sources	670,722			670,722	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	**$806,080**			**$806,080**	
Income (Loss) Before Contributions And Transfers	**$55,117**			**$55,117**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	20			20	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	**$55,137**			**$55,137**	
0002 Net Position - Beginning of Fiscal Year	795,661			795,661	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	**$850,798**			**$850,798**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	117,051			117,051	
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	337,428			337,428	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	274,123			274,123	
0018 Cash Payments For Other Operating Expenses	173,902			173,902	
Net Cash Provided By (Used For) Operating Activities	**($668,402)**			**($668,402)**	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	107,169			107,169	
0023 Receipts From Federal Sources -8000	619,837			619,837	
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	**$727,006**			**$727,006**	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(8,704)			(8,704)	
0032 Proceeds from Disposal of Capital Assets					
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	**($8,704)**			**($8,704)**	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	28,169			28,169	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)		
Net Cash Prov By (Used for) Investing Activities	**$28,169**	**$28,169**

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	**78,069**			**78,069**	
0004 Cash and Cash Equivalents Beginning of Year	966,627			966,627	
Cash and Cash Equivalents at Year End	**$1,044,696**			**$1,044,696**	

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(750,963)			(750,963)	
Adjustments					
0051 Depreciation and Net Amortization	13,122			13,122	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	52,726			52,726	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(89)			(89)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	(1,210)			(1,210)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	18,013			18,013	
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)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	**$82,562**			**$82,562**	
Cash Provided By (Used for) Total	**($668,401)**			**($668,401)**	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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	29,864			
0110 Investments	57,077			
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	**$86,941**			
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	**$86,941**			

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			29,864
0110 Investments			57,077
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			**$86,941**
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			**$86,941**

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)	86,941			
0799 Unrestricted Net Position				
Total Net Position	**$86,941**			
Total Liabilities, Deferred Inflows Of Resources And Net Position	**$86,941**			

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
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)			86,941
0799 Unrestricted Net Position			
Total Net Position			**$86,941**
Total Liabilities, Deferred Inflows Of Resources And Net Position			**$86,941**

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)	Other Custodial (89)	Fiduciary Component Units (98)
Additions						
0091 Gifts and Contributions	13,540					
0095 Net Investment Earnings	2,257					
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	6,107					
0094 Other Deductions						
Change In Net Position	**$9,690**					
0006 Net Position – Beginning of Fiscal Year	77,251					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	**$86,941**					

Amounts Expressed in Whole Dollars	Total Fiduciary Funds
Additions	
0091 Gifts and Contributions	13,540
0095 Net Investment Earnings	2,257
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	6,107
0094 Other Deductions	
Change In Net Position	**$9,690**
0006 Net Position – Beginning of Fiscal Year	77,251
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	**$86,941**

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	2,933,200.12			2,933,200.12
6112 Interim Real Estate Taxes	2,321.36			2,321.36
6113 Public Utility Realty Taxes	4,128.78			4,128.78
6114 Payments in Lieu of Current Taxes - State / Local	31,041.93			31,041.93
6115 Payments in Lieu of Current Taxes - Federal	223,187.36		93,381.89	316,569.25
6120 Current Per Capita Taxes, Section 679	17,133.50			17,133.50
6131 Current Act 1 Earned Income Taxes	310,253.90	66,282.32	63,605.90	307,577.48
6141 Current Act 511 Per Capita Taxes	17,133.40			17,133.40
6151 Current Act 511 Earned Income Taxes	794,218.58	173,497.52	166,609.39	787,330.45
6152 Current Act 511 Occupation Taxes	20,249.02			20,249.02
6153 Current Act 511 Real Estate Transfer Taxes	66,002.79	8,321.01	6,743.07	64,424.85
6411 Delinquent Real Estate Taxes	298,013.72	37,113.24	32,436.97	293,337.45
6420 Delinquent Per Capita Taxes, Section 679	4,979.80	652.13	67.00	4,394.67
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,979.80	652.13	67.00	4,394.67
6452 Delinquent Act 511 Occupation Taxes	8,145.48	1,086.55	61.75	7,120.68
6500 Earnings on Investments	422,593.62			
6700 Revenues from LEA Activities	26,933.80			
6832 Federal IDEA Revenue Received as Pass Through	183,516.00			
6910 Rentals	17,850.20			
6920 Contributions and Donations from Private Sources	75,461.60			
6941 Regular Day School Tuition	2,514.09			
6991 Refunds of a Prior Year Expenditure	28,371.27			
6992 Energy Efficiency Revenues and Incentives	463.74			
6999 Other Revenues Not Specified Above	4,943.35			
TOTAL Revenue from Local Sources	**$5,497,637.21**	**$287,604.90**	**$362,972.97**	**$4,810,357.61**

	Revenue Reported In Current Year
Revenue from State Sources	
7111 Basic Education Funding-Formula	10,050,895.96
7140 Charter Schools	53,032.68
7271 Special Education funds for School-Aged Pupils	1,159,372.49
7299 Program Revenues Not Listed Previously in the 7200 Series	48.49
7311 Pupil Transportation Subsidy	484,042.73
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,515.28
7331 State Reimbursement for Health Services	17,679.97
7332 Feminine Hygiene Product Funding	1,646.75
7340 State Property Tax Reduction Allocation	506,211.50
7361 School Safety and Security Grants	(0.03)
7362 School Mental Health & Safety and Security Grants	141,061.09
7369 Other Safe School Grants	30,000.00
7531 Ready to Learn-Foundation	246,106.00
7532 Ready to Learn-Adequacy Supplement	464,949.19
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000.00
7810 State Share of Social Security and Medicare Taxes	448,351.45
7820 State Share of Retirement Contributions	2,085,819.53
TOTAL Revenue from State Sources	**$16,007,733.08**

	Revenue Reported In Current Year
Revenue from Federal Sources	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	325,573.29
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,980.00
8517 Title IV - 21st Century Schools	27,032.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	266,744.60
8751 ARP ESSER Learning Loss	140.29
8752 ARP ESSER Summer Programs	10,221.12
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	171,408.13
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,789.24
TOTAL Revenue from Federal Sources	**$848,888.67**

	Revenue Reported In Current Year			
Other Financing Sources				
9400 Sale of or Compensation for Loss of Fixed Assets	10,841.00			
9990 Insurance Recoveries	3,607.55			
TOTAL Other Financing Sources	**$14,448.55**			
TOTAL FROM ALL SOURCES	**$22,368,707.51**	**$287,604.90**	**$362,972.97**	**$4,810,357.61**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	2,933,200.12					
6112 Interim Real Estate Taxes	2,321.36					
6113 Public Utility Realty Taxes	4,128.78					
6114 Payments in Lieu of Current Taxes - State / Local	31,041.93					
6115 Payments in Lieu of Current Taxes - Federal	223,187.36					
6120 Current Per Capita Taxes, Section 679	17,133.50					
6131 Current Act 1 Earned Income Taxes	310,253.90					
6141 Current Act 511 Per Capita Taxes	17,133.40					
6151 Current Act 511 Earned Income Taxes	794,218.58					
6152 Current Act 511 Occupation Taxes	20,249.02					
6153 Current Act 511 Real Estate Transfer Taxes	66,002.79					
6411 Delinquent Real Estate Taxes	298,013.72					
6420 Delinquent Per Capita Taxes, Section 679	4,979.80					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,979.80					
6452 Delinquent Act 511 Occupation Taxes	8,145.48					
6500 Earnings on Investments	422,593.62					
6700 Revenues from LEA Activities	26,933.80					
6832 Federal IDEA Revenue Received as Pass Through	183,516.00					
6910 Rentals	17,850.20					
6920 Contributions and Donations from Private Sources	75,461.60	116,681.29				
6941 Regular Day School Tuition	2,514.09					
6991 Refunds of a Prior Year Expenditure	28,371.27					
6992 Energy Efficiency Revenues and Incentives	463.74					
6999 Other Revenues Not Specified Above	4,943.35					
6000 Total Revenue from Local Sources	**$5,497,637.21**	**$116,681.29**				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	10,050,895.96					
7140 Charter Schools	53,032.68					
7271 Special Education funds for School-Aged Pupils	1,159,372.49					
7299 Program Revenues Not Listed Previously in the 7200 Series	48.49					
7311 Pupil Transportation Subsidy	484,042.73					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,515.28					
7331 State Reimbursement for Health Services	17,679.97					
7332 Feminine Hygiene Product Funding	1,646.75					
7340 State Property Tax Reduction Allocation	506,211.50					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					2,933,200.12
6112 Interim Real Estate Taxes					2,321.36
6113 Public Utility Realty Taxes					4,128.78
6114 Payments in Lieu of Current Taxes - State / Local					31,041.93
6115 Payments in Lieu of Current Taxes - Federal					223,187.36
6120 Current Per Capita Taxes, Section 679					17,133.50
6131 Current Act 1 Earned Income Taxes					310,253.90
6141 Current Act 511 Per Capita Taxes					17,133.40
6151 Current Act 511 Earned Income Taxes					794,218.58
6152 Current Act 511 Occupation Taxes					20,249.02
6153 Current Act 511 Real Estate Transfer Taxes					66,002.79
6411 Delinquent Real Estate Taxes					298,013.72
6420 Delinquent Per Capita Taxes, Section 679					4,979.80
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					4,979.80
6452 Delinquent Act 511 Occupation Taxes					8,145.48
6500 Earnings on Investments	300,286.36				722,879.98
6700 Revenues from LEA Activities					26,933.80
6832 Federal IDEA Revenue Received as Pass Through					183,516.00
6910 Rentals					17,850.20
6920 Contributions and Donations from Private Sources					192,142.89
6941 Regular Day School Tuition					2,514.09
6991 Refunds of a Prior Year Expenditure					28,371.27
6992 Energy Efficiency Revenues and Incentives					463.74
6999 Other Revenues Not Specified Above					4,943.35
6000 Total Revenue from Local Sources	**$300,286.36**				**$5,914,604.86**
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					10,050,895.96
7140 Charter Schools					53,032.68
7271 Special Education funds for School-Aged Pupils					1,159,372.49
7299 Program Revenues Not Listed Previously in the 7200 Series					48.49
7311 Pupil Transportation Subsidy					484,042.73
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					298,515.28
7331 State Reimbursement for Health Services					17,679.97
7332 Feminine Hygiene Product Funding					1,646.75
7340 State Property Tax Reduction Allocation					506,211.50

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
7000 Revenue from State Sources						
7361 School Safety and Security Grants	(0.03)					
7362 School Mental Health & Safety and Security Grants	141,061.09					
7369 Other Safe School Grants	30,000.00					
7531 Ready to Learn-Foundation	246,106.00					
7532 Ready to Learn-Adequacy Supplement	464,949.19					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000.00					
7810 State Share of Social Security and Medicare Taxes	448,351.45					
7820 State Share of Retirement Contributions	2,085,819.53					
7000 Total Revenue from State Sources	**$16,007,733.08**					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	325,573.29					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,980.00					
8517 Title IV - 21st Century Schools	27,032.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	266,744.60					
8751 ARP ESSER Learning Loss	140.29					
8752 ARP ESSER Summer Programs	10,221.12					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	171,408.13					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,789.24					
8000 Total Revenue from Federal Sources	**$848,888.67**					
9000 Other Financing Sources						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	10,841.00					
9990 Insurance Recoveries	3,607.55					
9000 Total Other Financing Sources	**$14,448.55**					
Total From All Sources	**$22,368,707.51**	**$116,681.29**				

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
7000 Revenue from State Sources					
7361 School Safety and Security Grants					(0.03)
7362 School Mental Health & Safety and Security Grants					141,061.09
7369 Other Safe School Grants					30,000.00
7531 Ready to Learn-Foundation					246,106.00
7532 Ready to Learn-Adequacy Supplement					464,949.19
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					20,000.00
7810 State Share of Social Security and Medicare Taxes					448,351.45
7820 State Share of Retirement Contributions					2,085,819.53
7000 Total Revenue from State Sources					**$16,007,733.08**
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					325,573.29
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					37,980.00
8517 Title IV - 21st Century Schools					27,032.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					266,744.60
8751 ARP ESSER Learning Loss					140.29
8752 ARP ESSER Summer Programs					10,221.12
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					171,408.13
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					9,789.24
8000 Total Revenue from Federal Sources					**$848,888.67**
9000 Other Financing Sources					
9310 General Fund Transfers	1,374,923.86				1,374,923.86
9400 Sale of or Compensation for Loss of Fixed Assets					10,841.00
9990 Insurance Recoveries					3,607.55
9000 Total Other Financing Sources	**$1,374,923.86**				**$1,389,372.41**
Total From All Sources	**$1,675,210.22**				**$24,160,599.02**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenue from Local Sources	5,497,637.21	116,681.29				
Revenue from State Sources	16,007,733.08					
Revenue from Federal Sources	848,888.67					
Other Financing Sources	14,448.55					
Total From All Sources	**$22,368,707.51**	**$116,681.29**				

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources	300,286.36				5,914,604.86
Revenue from State Sources					16,007,733.08
Revenue from Federal Sources					848,888.67
Other Financing Sources	1,374,923.86				1,389,372.41
Total From All Sources	**$1,675,210.22**				**$24,160,599.02**

	General Fund(10)	Student Sponsored Activity Fund(21)	Public Purpose Trust(27)	Other Compt Approved (28)	Athletic / Activity(29)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	8,606,084.31				
1200 Special Programs - Elementary / Secondary	3,045,991.41				
1300 Vocational Education	139,923.83				
1400 Other Instructional Programs - Elementary / Secondary	47,921.35				
Total Instruction	**$11,839,920.90**				
2000 Support Services					
2100 Support Services - Students	766,569.73				
2200 Support Services - Instructional Staff	810,236.64				
2300 Support Services - Administration	1,541,483.75				
2400 Support Services - Pupil Health	259,577.67				
2500 Support Services - Business	363,819.15				
2600 Operation and Maintenance of Plant Services	1,569,906.59				
2700 Student Transportation Services	1,012,945.71				
2800 Support Services - Central	174,579.02				
2900 Other Support Services	30,151.60				
Total Support Services	**$6,529,269.86**				
3000 Operation of Non-Instructional Services					
3200 Student Activities	576,843.65	131,170.91			
3300 Community Services	7,126.00				
Total Operation of Non-Instructional Services	**$583,969.65**	**$131,170.91**			
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	15,000.00				
4600 Existing Building Improvement Services	216,747.73				
Total Facilities Acquisition, Construction and Improvement Services	**$231,747.73**				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,093,705.00				
5200 Interfund Transfers - Out	1,374,943.81				
Total Other Expenditures and Financing Uses	**$2,468,648.81**				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$21,653,556.95**	**$131,170.91**			

	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		2,849.00			
4600 Existing Building Improvement Services		297,468.03			
Total Facilities Acquisition, Construction and Improvement Services		**$300,317.03**			
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		**$300,317.03**			

	Total
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,606,084.31
1200 Special Programs - Elementary / Secondary	3,045,991.41
1300 Vocational Education	139,923.83
1400 Other Instructional Programs - Elementary / Secondary	47,921.35
Total Instruction	**$11,839,920.90**
2000 Support Services	
2100 Support Services - Students	766,569.73
2200 Support Services - Instructional Staff	810,236.64
2300 Support Services - Administration	1,541,483.75
2400 Support Services - Pupil Health	259,577.67
2500 Support Services - Business	363,819.15
2600 Operation and Maintenance of Plant Services	1,569,906.59
2700 Student Transportation Services	1,012,945.71
2800 Support Services - Central	174,579.02
2900 Other Support Services	30,151.60
Total Support Services	**$6,529,269.86**
3000 Operation of Non-Instructional Services	
3200 Student Activities	708,014.56
3300 Community Services	7,126.00
Total Operation of Non-Instructional Services	**$715,140.56**
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	17,849.00
4600 Existing Building Improvement Services	514,215.76
Total Facilities Acquisition, Construction and Improvement Services	**$532,064.76**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,093,705.00
5200 Interfund Transfers - Out	1,374,943.81
Total Other Expenditures and Financing Uses	**$2,468,648.81**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$22,085,044.89**

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	8,123,313.23
Total Federally Funded salaries subject to PSERS withholding	327,920.52

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	311,089.89
Expenditures Funded with Carry over Title I Funds	14,483.40
Total Title I Expenditure Data	**$325,573.29**

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	26,483.00
Revenue from Title IV-B: 21st Century Community Learning Centers	549.00

1 .	**Current Special Education Expenditures within Function 1000** See list of exclusions in the note below.	2,128,022.01
2 .	**Current Special Education Expenditures within Function 2000** See list of exclusions in the note below.	784,148.78
2A.	**Current Special Education Expenditures within Sub-Function 2100** This data should also be included in line 2 above. See list of exclusions in the note below.	282,295.78
2B.	**Current Special Education Expenditures within Sub-Function 2200** This data should also be included in line 2 above. See list of exclusions in the note below.	188,180.66
2C.	**Current Special Education Expenditures within Sub-Function 2700** This data should also be included in line 2 above. See list of exclusions in the note below.	223,582.80
3.	**Current Special Education Expenditures within Sub-Function 3100** See list of exclusions in the note below.	
4.	**Current Special Education Expenditures within Sub-Function 3200** See list of exclusions in the note below.	

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				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,682,304.86	73,150.72	1,755,455.58
	272 Self-Insurance Dental Benefits	62,045.12	3,319.43	65,364.55
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	316,809.95	13,555.81	330,365.76
	FUND TOTAL	**$2,061,159.93**	**$90,025.96**	**$2,151,185.89**
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	36,584.12		36,584.12
	272 Self-Insurance Dental Benefits	2,035.35		2,035.35
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	6,828.18		6,828.18
	FUND TOTAL	**$45,447.65**		**$45,447.65**
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		**$2,106,607.58**	**$90,025.96**	**$2,196,633.54**

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	114,979.87	206,556.01	321,535.88	124,408.15	173,545.98	297,954.13
2140 Psychological Services	83,564.15	33,967.57	117,531.72	93,010.78	33,397.41	126,408.19
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	79,737.24	110,113.32	189,850.56	64,785.85	114,396.31	179,182.16
2260 Instruction and Curriculum Development Services	176,266.71	7,077.76	183,344.47	178,990.30	28,522.24	207,512.54
2350 Legal and Accounting Services	1,921.54	29,403.25	31,324.79	1,784.74	28,105.66	29,890.40
2420 Medical Services	2,010.92	4,981.08	6,992.00	1,957.95	5,443.72	7,401.67
2440 Nursing Services	53,129.89	217,114.59	270,244.48	47,897.86	196,943.14	244,841.00
2700 Student Transportation Services	194,251.43	650,019.73	844,271.16	223,582.80	789,362.91	1,012,945.71
Total	**$705,861.75**	**$1,259,233.31**	**$1,965,095.06**	**$736,418.43**	**$1,369,717.37**	**$2,106,135.80**

(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		9,095,000.00					24,747,586.50	33,842,586.50
2. Additional Debt Incurred During Year							15,437.00	15,437.00
3. Retirements and Repayments		860,000.00					963,624.00	1,823,624.00
4. Debt at End of Fiscal Year		8,235,000.00					23,799,399.50	32,034,399.50
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		8,235,000.00					23,799,399.50	32,034,399.50
7. Current Portion P&I - Due within 1 year		1,095,512.50						1,095,512.50
8. Interest Paid during current fiscal year		233,705.00						233,705.00

(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	860,000.00		233,705.00	1,093,705.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
	Total Debt Payments - Governmental Funds		**$860,000.00**		**$233,705.00**	**$1,093,705.00**	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
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 Beginning of Fiscal Year	Principal Amounts Only: Additions	Principal Amounts Only: Reductions / Repayments	Principal Amounts Only: Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes – CIB	06/2018	3,725,000.00		15,000.00	3,710,000.00	129,210.00	119,585.00
General Obligation Bonds/Notes – CIB	11/2017	4,040,000.00		625,000.00	3,415,000.00	716,590.00	84,290.00
General Obligation Bonds/Notes – CIB	01/2013	1,330,000.00		220,000.00	1,110,000.00	249,712.50	29,830.00
Compensated Absences		294,971.50		3,624.00	291,347.50		
Other Post-Employment Benefits (OPEB)		1,853,615.00	15,437.00		1,869,052.00		
Net Pension Liability		22,599,000.00		960,000.00	21,639,000.00		
Totals for Debt Entered:		**$33,842,586.50**	**$15,437.00**	**$1,823,624.00**	**$32,034,399.50**	**$1,095,512.50**	**$233,705.00**

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,515,072.95
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	**$1,515,072.95**

	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		113,075.41	113,075.41
6	Brick and Mortar Charter Schools		16,183.79	16,183.79
7	Cyber Charter Schools	479,959.97	567,092.85	1,047,052.82
8	Career and Technology Centers	137,073.02		137,073.02
9	Approved Private Schools		86,874.10	86,874.10
10	PA Chartered Schools for the Deaf and Blind			
11	Private Residential Rehabilitative Institutions		5,707.17	5,707.17
12	Juvenile Detention Centers			
13	Special Program Jointures			
14	Other Tuition Not Included Elsewhere In This Section		109,106.64	109,106.64
Section 2 Total		**$617,032.99**	**$898,039.96**	**$1,515,072.95**

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	222,545.10
Total Personnel Services – Salaries	**$222,545.10**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	850.50
220 Social Security Contributions	16,740.05
230 PSERS Retirement Contributions	69,090.27
250 Unemployment Compensation	35.98
260 Workers’ Compensation	1,093.04
270 Group Insurance – Self-Insurance	45,447.65
Total Personnel Services – Employee Benefits	**$133,257.49**
400 Purchased Property Services	
410 Cleaning Services	2,400.00
420 Utility Services	3,558.04
430 Repairs and Maintenance Services	1,145.46
Total Purchased Property Services	**$7,103.50**
500 Other Purchased Services	
520 Insurance – General	2,575.74
540 Advertising	472.07
570 Food Service Management	419,196.46
580 Travel	377.71
Total Other Purchased Services	**$422,621.98**
600 Supplies	
610 General Supplies	2,360.73
620 Energy	11,729.98
630 Food	51,495.64
650 Supplies & Fees – Technology Related	3,380.00
Total Supplies	**$68,966.35**
700 Property	
740 Depreciation	13,121.81
Total Property	**$13,121.81**
800 Other Objects	
800 Other Objects	487.12
Total Other Objects	**$487.12**
Total 3000 Operation of Non-Instructional Services	**$868,103.35**

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				222,545.10
Total Personnel Services – Salaries				**$222,545.10**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				850.50
220 Social Security Contributions				16,740.05
230 PSERS Retirement Contributions				69,090.27
250 Unemployment Compensation				35.98
260 Workers' Compensation				1,093.04
270 Group Insurance – Self-Insurance				45,447.65
Total Personnel Services – Employee Benefits				**$133,257.49**
400 Purchased Property Services				
410 Cleaning Services				2,400.00
420 Utility Services				3,558.04
430 Repairs and Maintenance Services				1,145.46
Total Purchased Property Services				**$7,103.50**
500 Other Purchased Services				
520 Insurance – General				2,575.74
540 Advertising				472.07
570 Food Service Management				419,196.46
580 Travel				377.71
Total Other Purchased Services				**$422,621.98**
600 Supplies				
610 General Supplies				2,360.73
620 Energy				11,729.98
630 Food				51,495.64
650 Supplies & Fees – Technology Related				3,380.00
Total Supplies				**$68,966.35**
700 Property				
740 Depreciation				13,121.81
Total Property				**$13,121.81**
800 Other Objects				
800 Other Objects				487.12
Total Other Objects				**$487.12**
Total 3100 Food Services				**$868,103.35**

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 Operation of Non-Instructional Services					
3100 Food Services	868,103.35				868,103.35
Total Operation of Non-Instructional Services	**$868,103.35**				**$868,103.35**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$868,103.35**				**$868,103.35**

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Kane Area El Sch	5244	3,961,054.55	798,181.32	1,397,976.88	248,573.93	407,560.50	45,259.48	6,858,606.66	
	Kane Area HS	5245	2,806,320.20	512,394.22	440,594.81	122,629.42	33,151.61	6,650.34	3,921,740.60	
	Kane Area MS	3100	4,296,608.83	917,319.09	612,711.27	116,252.84	45,531.69	6,289.34	5,994,713.06	
Total			**11,063,983.58**	**2,227,894.63**	**2,451,282.96**	**487,456.19**	**486,243.80**	**58,199.16**	**16,775,060.32**	