

LEA Name : Pine Grove Area SD
Address : 103 School St
Pine Grove , PA 17963

County : Schuylkill
AUN Number : 129546003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2022

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

12/12/22
Date



Board Secretary Signature

12/12/2022
Date

Jodie Dermo

Contact Person

jdermo@pgasd.com

Contact Person E-mail Address

(570)345-2731

Ext :350

Contact Person Telephone Number

(570)345-2790

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2022**
(Pursuant to PA School Code Section 218(b))


LEA Name : Pine Grove Area SD
AUN Number : 129546003
County : Schuylkill

Audit Certification Due: 12/31/2022


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



Date

Board Secretary



Signature



Date

Jodie Dermo

Contact Person

jdermo@pgasd.com

Contact Person E-mail Address

(570)345-2731

Ext :350

Contact Person Telephone Number

(570)345-2790

Contact Person Fax Number



Book
Policy Manual

Section
600 Finances

Title
Capital Asset

Code
620.1

Status
Active

Adopted
June 20, 2002

Purpose

The Pine Grove Area School District Capital Asset Policy follows the requirements set forth by the Governmental Accounting Standards Board Statement No. 34 as it pertains to Capital Asset Reporting.

Authority

Participation of the school entity in any such activity shall be in accordance with Board policy.

Definition

The policy applies to Pine Grove Area School District's acquisition and depreciation of capital assets. **Capital assets** include land, improvements to land, easements, buildings and building additions, building improvements, furniture, fixtures and equipment, equipment under lease, vehicles, works of art and historical treasures, construction-in-progress, and infrastructure. **Capital assets** are tangible assets used in operations and have initial useful lives extending beyond a single reporting period. Equipment will not change its original shape, appearance or character with use and it can be expected to last more than one year with reasonable care and maintenance.

Delegation of Responsibility

The Board of School Directors delegates to the Business Manager, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy. The Business Manager shall be responsible for implementation of the necessary procedures to establish and maintain a capital asset inventory, including depreciation schedules.

Guidelines

Capital Asset Addition Overview

Purchased Capital Assets greater than \$1,500 should be recorded at historical/ original cost. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs and professional fees.

Purchases less than \$1,500 but at least \$500 including certain “at risk” items (e.g. televisions, VCR’s and computer equipment) that have lives that extend beyond one year and need to be controlled for insurance purposes, should be classified as non-capital equipment expenditures and coded to the object specified by the Pennsylvania Public School Accounting Manual. Purchases less than \$1,500 and are consumed within the fiscal year are treated as supplies and coded to the supply objects prescribed by the Pennsylvania Public School Accounting Manual.

Group purchases of assets greater than \$5,000 should be recorded at historical cost. Group assets are assigned to one specific location, are movable property requiring loss control and have a useful life extending beyond a single reporting period. Group assets include classroom furniture, classroom texts, library books, musical instruments, computer equipment and band uniforms. Group purchases less than \$5,000 are not capitalized.

Capital Assets should be depreciated over their useful lives as determined for each asset class. Land and some land improvements, are considered inexhaustible and are therefore not subject to depreciation.

If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of original cost at the date of construction or purchase.

Depending upon the information available and the category of the asset, fixed asset records should include all or part of the following:

Asset Tag Number	Estimated Useful Life
Description	Depreciation Method
Asset Class	Salvage Value
Serial Number	Accumulated Depreciation
Cost	Depreciation Expense
Location or Functional Area	Replacement Cost
Acquisition Date	

Donations

Donated Capital Assets must be reported at fair market value plus ancillary charges, if any, at the time of donation. Donated assets are depreciated over their useful lives as determined for each asset class. If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of fair market value at the date of donation.

Collections

Works of art, historical treasures and similar assets should be capitalized at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collection.

Capitalized collections or individual items that are exhaustible should be depreciated over their useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

Infrastructure

Definition: Infrastructure assets are long lived capital assets that normally are stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets. Infrastructure includes roads, electrical distribution systems, street lighting, water wells, etc.

Infrastructure assets should be depreciated over the useful lives.

Routine repairs and maintenance costs are charged to operations as incurred. Expenditures that extend the useful life of the infrastructure are capitalized as part of the asset and depreciated over the newly established useful life.

Useful Lives

Useful lives of fixed assets relate to the life expectancy as used by the specific governmental unit. The following table should be used to assist the district in estimating the useful life of a capital asset:

Asset Class	Examples	Years/Range
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting.	15-20
School Building		40-50
HVAC Systems	Heating, ventilation and air conditioning systems	20-25
Roofing		20-25
Interior Construction		25-30
Carpet Replacement		5-7
Electrical/Plumbing		25-30

Sprinkler/Fire Systems		20-25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	15-20
Machinery & Tools	Shop & Maintenance equipment, tools	10-15
Kitchen Equipment	Appliances	10-15
Custodial Equipment	Floor scrubbers, vacuums, other	5-10
Furniture & Accessories	Classroom and office furniture	15-20
Business Machines	Fax, duplicating & printing equipment	5-10
Communication Equipment	Mobile, portable radios, non-computerized	5-10
Computer Hardware	PC's, printers, network hardware	3-5
Computer Software	Instructional, other short-term	5-10
Computer Software	Administrative or long-term	5-10
Audio Visual Equipment	Projectors, cameras (still & digital)	7-10
Musical Instruments	Pianos, string, brass, percussion	10-15
Library Books	Collections	5-7
Licensed Vehicles	Buses, other on-road vehicles	8-10
Grounds Equipment	Mowers, tractors, attachments	10-15

Source: ASBO

Depreciation

Depreciation is required for the district's capital assets. Depreciation is allocated to expense in a systematic and rational manner. Depreciation is calculated using the Straight-Line method and reported by area of activity (function). The district calculates depreciation on all capital assets reported in the district financial statements other than land, permanent improvements to land and construction in progress.

Depreciation may be calculated for a class of assets, a network of assets or individual assets.

Disposals

Sale of Fixed Assets: When fixed assets are sold calculation of gain or loss on disposal is required. The calculation is based upon the amount of proceeds received less the net book value (cost less accumulated depreciation taken on the asset).

Trade-ins: The value given for a trade is part of the cost of the newly acquired asset. The costs and accumulated depreciation of the traded-in asset must be removed from the books. Any gain or loss resulting from the disposition of the asset will be recognized as a gain or loss on disposal.

Assets Acquired by Capital Lease

Assets acquired by Capital Lease are recorded at the net present value of the future minimum lease payments. A corresponding liability is established at this time. Assets acquired under the terms of capital leases are depreciated over the useful lives designated for the asset class.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$678,005.91 6153, Prior AFR Rev Detail: \$204,413.14	The District received a large realty transfer tax payment during 2021-2022 due to a high-valued real estate parcel sale within the District. This number has been reviewed and is verified to be correct.
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: \$78,720.00 Prior Year SESS Schedule 2120: \$55,893.05	This amount has been reviewed and confirmed to be correct. Our Guidance Services had higher usages among non-Special Education students during the 2021-2022 school year.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$0.00 Prior Year SESS Schedule 2420: \$834.20	This amount has been reviewed and confirmed to be correct - there were no expenditures for this account code in the current year.
50480	SESS - 2700 Student Transportation Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2700: \$10,173.00 Prior Year SESS Schedule 2700: \$42,320.74	This amount has been reviewed and confirmed to be correct. We had specialized transportation in prior year for a Special Education student that we did not have in the current year causing the current year expenditure to be significantly lower.

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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	6,949,159				
0110	Investments					
0120	Taxes Receivable	2,698,082				
0130	Due From Other Funds	1,042,252				
0141	Due From Other Governments	2,862,926				
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	50,309				
0170	Inventories	27,199				
0180	Prepaid Expenses (Expenditures)	11,710				
0190	Other Current Assets					
Total Assets		\$13,641,637				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,641,637				

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents			2,749,666		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds			35,396		
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				\$2,785,062		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources				\$2,785,062		

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Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	9,698,825
0110	Investments	
0120	Taxes Receivable	2,698,082
0130	Due From Other Funds	1,077,648
0141	Due From Other Governments	2,862,926
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	50,309
0170	Inventories	27,199
0180	Prepaid Expenses (Expenditures)	11,710
0190	Other Current Assets	
Total Assets		\$16,426,699
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$16,426,699

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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					
0411	Due to Other Governments	341,930				
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	681,212				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,424,423				
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities		\$3,447,565				
0950	Deferred Inflows of Resources	3,306,623				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	2,935,716				
0840	Assigned Fund Balance	2,183,951				
0850	Unassigned Fund Balance	1,767,782				
Total Fund Balances		\$6,887,449				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$13,641,637				

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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>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds			928,598		
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				\$928,598		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			1,856,464		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances				\$1,856,464		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances				\$2,785,062		

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Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		928,598
0411 Due to Other Governments		341,930
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		681,212
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		2,424,423
0462 Payroll Deductions and Withholding		
0480 Unearned Revenues		
0490 Other Current Liabilities		
Total Liabilities		\$4,376,163
0950 Deferred Inflows of Resources		3,306,623
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		1,856,464
0830 Committed Fund Balance		2,935,716
0840 Assigned Fund Balance		2,183,951
0850 Unassigned Fund Balance		1,767,782
Total Fund Balances		\$8,743,913
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$16,426,699

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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	14,070,443				
7000	Revenue from State Sources	12,584,079				
8000	Revenue from Federal Sources	1,337,021				
Total Revenues		\$27,991,543				
Expenditures						
1000	Instruction	15,518,593				
2000	Support Services	7,444,227				
3000	Operation of Non-Instructional Services	447,565				
4000	Facilities Acquisition, Construction and Improvement Services	219,504				
5110	Debt Service	2,033,478				
5130	Refund of Prior Year Revenues / Receipts	520				
5140	Leases					
Total Expenditures		\$25,663,887				
Excess (Deficiency) Of Revenues Over Expenditures		\$2,327,656				
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 and Leases					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out	2,000,000				
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		(\$2,000,000)				

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>
Revenues						
6000	Revenue from Local Sources			807		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues				\$807		
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services			186,115		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
Total Expenditures				\$186,115		
Excess (Deficiency) Of Revenues Over Expenditures				(\$185,308)		
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 and Leases					
9300	Interfund Transfers - IN			2,000,000		
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)				\$2,000,000		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	14,071,250
7000	Revenue from State Sources	12,584,079
8000	Revenue from Federal Sources	1,337,021
Total Revenues		\$27,992,350
Expenditures		
1000	Instruction	15,518,593
2000	Support Services	7,444,227
3000	Operation of Non-Instructional Services	447,565
4000	Facilities Acquisition, Construction and Improvement Services	405,619
5110	Debt Service	2,033,478
5130	Refund of Prior Year Revenues / Receipts	520
5140	Leases	
Total Expenditures		\$25,850,002
Excess (Deficiency) Of Revenues Over Expenditures		\$2,142,348
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 and Leases	
9300	Interfund Transfers - IN	2,000,000
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	2,000,000
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$0

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		\$327,656				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	6,559,792				
Fund Balance - End Of Year		\$6,887,448				

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				\$1,814,692		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year			41,772		
Fund Balance - End Of Year				\$1,856,464		

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		\$2,142,348
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	6,601,564
Fund Balance - End Of Year		\$8,743,912

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Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	612,497			612,497	
0110 Investments					
0130 Due From Other Funds	368,321			368,321	
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	8,736			8,736	
0170 Inventories	17,561			17,561	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,007,115			\$1,007,115	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	104,217			104,217	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$104,217			\$104,217	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,111,332			\$1,111,332	

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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	135,342			135,342	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	25,587			25,587	
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	\$160,929			\$160,929	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease 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	\$160,929			\$160,929	
0950 Deferred Inflows of Resources	27,318			27,318	
Net Position					
0791 Net Investment in Capital Assets	104,217			104,217	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	818,868			818,868	
Total Net Position	\$923,085			\$923,085	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,111,332			\$1,111,332	

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	154,782			154,782	
0071	Charges for Services					
0072	Other Operating Revenue					
Total Operating Revenues		\$154,782			\$154,782	
Operating Expenses						
100	Personnel Services – Salaries					
200	Personnel Services – Employee Benefits					
300	Purchased Professional and Technical Services					
400	Purchased Property Services					
500	Other Purchased Services	1,213,388			1,213,388	
600	Supplies	11,369			11,369	
740	Depreciation	12,441			12,441	
810	Dues and Fees	247			247	
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures					
Total Operating Expenses		\$1,237,445			\$1,237,445	
Operating Income (Loss)		(\$1,082,663)			(\$1,082,663)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	32			32	
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	41,234			41,234	
8000	Revenue from Federal Sources	1,333,625			1,333,625	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$1,374,891			\$1,374,891	
Income (Loss) Before Contributions And Transfers		\$292,228			\$292,228	

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	\$292,228			\$292,228	
0002 Net Position - Beginning of Fiscal Year	630,857			630,857	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$923,085			\$923,085	

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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	148,145			148,145	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services					
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,261,365			1,261,365	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$1,113,220)			(\$1,113,220)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	41,234			41,234	
0023	Receipts From Federal Sources -8000	1,333,625			1,333,625	
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		\$1,374,859			\$1,374,859	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	(24,468)			(24,468)	
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		(\$24,468)			(\$24,468)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	32			32	
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	\$32	\$32
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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	237,203			237,203	
0004 Cash and Cash Equivalents Beginning of Year	375,294			375,294	
Cash and Cash Equivalents at Year End	\$612,497			\$612,497	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,082,663)			(1,082,663)	
Adjustments					
0051 Depreciation and Net Amortization	12,441			12,441	
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)	(8,736)			(8,736)	
0055 Advances to Other Funds (0160)	(33,371)			(33,371)	
0056 (Inc) Dec in Inventories (0170)	(7,714)			(7,714)	
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)	4,724			4,724	
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)	2,099			2,099	
Total Adjustments	(\$30,557)			(\$30,557)	
Cash Provided By (Used for) Total	(\$1,113,220)			(\$1,113,220)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				185,873
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	Machinery, Equipment and Furniture (Net)				
Total Assets					\$185,873
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$185,873

LEA : 129546003 Pine Grove Area SD

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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>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			185,873
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	Machinery, Equipment and Furniture (Net)			
Total Assets				\$185,873
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$185,873

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				40,299
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				381
Total Liabilities					\$40,680
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				145,193
0799	Unrestricted Net Position				
Total Net Position					\$145,193
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$185,873

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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			40,299
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			381
Total Liabilities				\$40,680
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			145,193
0799	Unrestricted Net Position			
Total Net Position				\$145,193
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$185,873

LEA : 129546003 Pine Grove Area SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings				49		
0092 Other Additions				224,718		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				198,781		
Change In Net Position				\$25,986		
0006 Net Position – Beginning of Fiscal Year				119,207		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$145,193		

LEA : 129546003 Pine Grove Area SD

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	49
0092	Other Additions	224,718
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	198,781
Change In Net Position		\$25,986
0006	Net Position – Beginning of Fiscal Year	119,207
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$145,193

	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	10,010,494.24			10,010,494.24
6113 Public Utility Realty Taxes	12,272.55			12,272.55
6114 Payments in Lieu of Current Taxes - State / Local	21,912.70			21,912.70
6143 Current Act 511 Local Services Taxes	18,681.61			18,681.61
6151 Current Act 511 Earned Income Taxes	1,422,850.72			1,422,850.72
6152 Current Act 511 Occupation Taxes	874,672.61			874,672.61
6153 Current Act 511 Real Estate Transfer Taxes	678,005.91			678,005.91
6411 Delinquent Real Estate Taxes	355,072.82			355,072.82
6452 Delinquent Act 511 Occupation Taxes	52,664.49			52,664.49
6500 Earnings on Investments	34,299.72			
6700 Revenues from LEA Activities	54,022.22			
6821 State Revenue Received from Other Pennsylvania Public LEAs	91,999.64			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	136,191.46			
6832 Federal IDEA Revenue Received as Pass Through	221,267.00			
6910 Rentals	14,529.62			
6991 Refunds of a Prior Year Expenditure	14,643.20			
6999 Other Revenues Not Specified Above	56,862.38			
TOTAL Revenue from Local Sources	\$14,070,442.89			\$13,446,627.65

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	7,197,858.90			
7112 Basic Education Funding-Social Security	464,504.63			
7160 Tuition for Orphans Subsidy	19,123.04			
7271 Special Education funds for School-Aged Pupils	982,586.36			
7292 Pre-K Counts	26,665.50			
7311 Pupil Transportation Subsidy	661,245.65			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,286.31			
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,426.17			
7340 State Property Tax Reduction Allocation	584,860.92			
7505 Ready to Learn Block Grant	304,381.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	70,019.01			
7820 State Share of Retirement Contributions	2,231,346.13			
TOTAL Revenue from State Sources	\$12,584,078.62			

Revenue Reported In Current Year				
Revenue from Federal Sources				
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	57,685.87			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,212.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,630.00			
8517 NCLB, Title IV - 21St Century Schools	24,787.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	618,255.94			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	243,343.50			
8751 ARP ESSER Learning Loss	7,455.12			
8752 ARP ESSER Summer Programs	1,491.00			
8753 ARP ESSER Afterschool Programs	1,491.00			
8754 ARP ESSER Homeless Children and Youth Funds	701.44			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,967.93			
TOTAL Revenue from Federal Sources	\$1,337,020.80			
TOTAL FROM ALL SOURCES	\$27,991,542.31			\$13,446,627.65

LEA : 129546003 Pine Grove Area SD

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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	10,010,494.24					
6113 Public Utility Realty Taxes	12,272.55					
6114 Payments in Lieu of Current Taxes - State / Local	21,912.70					
6143 Current Act 511 Local Services Taxes	18,681.61					
6151 Current Act 511 Earned Income Taxes	1,422,850.72					
6152 Current Act 511 Occupation Taxes	874,672.61					
6153 Current Act 511 Real Estate Transfer Taxes	678,005.91					
6411 Delinquent Real Estate Taxes	355,072.82					
6452 Delinquent Act 511 Occupation Taxes	52,664.49					
6500 Earnings on Investments	34,299.72					
6700 Revenues from LEA Activities	54,022.22					
6821 State Revenue Received from Other Pennsylvania Public LEAs	91,999.64					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	136,191.46					
6832 Federal IDEA Revenue Received as Pass Through	221,267.00					
6910 Rentals	14,529.62					
6991 Refunds of a Prior Year Expenditure	14,643.20					
6999 Other Revenues Not Specified Above	56,862.38					
6000 Total Revenue from Local Sources	\$14,070,442.89					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,197,858.90					
7112 Basic Education Funding-Social Security	464,504.63					
7160 Tuition for Orphans Subsidy	19,123.04					
7271 Special Education funds for School-Aged Pupils	982,586.36					
7292 Pre-K Counts	26,665.50					
7311 Pupil Transportation Subsidy	661,245.65					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,286.31					
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,426.17					
7340 State Property Tax Reduction Allocation	584,860.92					
7505 Ready to Learn Block Grant	304,381.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	70,019.01					
7820 State Share of Retirement Contributions	2,231,346.13					
7000 Total Revenue from State Sources	\$12,584,078.62					

LEA : 129546003 Pine Grove Area SD

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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					10,010,494.24
6113 Public Utility Realty Taxes					12,272.55
6114 Payments in Lieu of Current Taxes - State / Local					21,912.70
6143 Current Act 511 Local Services Taxes					18,681.61
6151 Current Act 511 Earned Income Taxes					1,422,850.72
6152 Current Act 511 Occupation Taxes					874,672.61
6153 Current Act 511 Real Estate Transfer Taxes					678,005.91
6411 Delinquent Real Estate Taxes					355,072.82
6452 Delinquent Act 511 Occupation Taxes					52,664.49
6500 Earnings on Investments		807.00			35,106.72
6700 Revenues from LEA Activities					54,022.22
6821 State Revenue Received from Other Pennsylvania Public LEAs					91,999.64
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					136,191.46
6832 Federal IDEA Revenue Received as Pass Through					221,267.00
6910 Rentals					14,529.62
6991 Refunds of a Prior Year Expenditure					14,643.20
6999 Other Revenues Not Specified Above					56,862.38
6000 Total Revenue from Local Sources		\$807.00			\$14,071,249.89
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,197,858.90
7112 Basic Education Funding-Social Security					464,504.63
7160 Tuition for Orphans Subsidy					19,123.04
7271 Special Education funds for School-Aged Pupils					982,586.36
7292 Pre-K Counts					26,665.50
7311 Pupil Transportation Subsidy					661,245.65
7312 Nonpublic and Charter School Pupil Transportation Subsidy					5,775.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					7,286.31
7330 Health Services (Medical, Dental, Nurse, Act 25)					28,426.17
7340 State Property Tax Reduction Allocation					584,860.92
7505 Ready to Learn Block Grant					304,381.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					70,019.01
7820 State Share of Retirement Contributions					2,231,346.13
7000 Total Revenue from State Sources					\$12,584,078.62

LEA : 129546003 Pine Grove Area SD

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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>
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	57,685.87					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,212.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,630.00					
8517 NCLB, Title IV - 21st Century Schools	24,787.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	618,255.94					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	243,343.50					
8751 ARP ESSER Learning Loss	7,455.12					
8752 ARP ESSER Summer Programs	1,491.00					
8753 ARP ESSER Afterschool Programs	1,491.00					
8754 ARP ESSER Homeless Children and Youth Funds	701.44					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,967.93					
8000 Total Revenue from Federal Sources	\$1,337,020.80					
9000 Other Financing Sources						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	\$27,991,542.31					

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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>
8000 Revenue from Federal Sources					
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government					57,685.87
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					328,212.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					47,630.00
8517 NCLB, Title IV - 21st Century Schools					24,787.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					618,255.94
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					243,343.50
8751 ARP ESSER Learning Loss					7,455.12
8752 ARP ESSER Summer Programs					1,491.00
8753 ARP ESSER Afterschool Programs					1,491.00
8754 ARP ESSER Homeless Children and Youth Funds					701.44
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					5,967.93
8000 Total Revenue from Federal Sources					\$1,337,020.80
9000 Other Financing Sources					
9310 General Fund Transfers		2,000,000.00			2,000,000.00
9000 Total Other Financing Sources		\$2,000,000.00			\$2,000,000.00
Total From All Sources		\$2,000,807.00			\$29,992,349.31

LEA : 129546003 Pine Grove Area SD

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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>
Revenue from Local Sources	14,070,442.89					
Revenue from State Sources	12,584,078.62					
Revenue from Federal Sources	1,337,020.80					
Other Financing Sources						
Total From All Sources	\$27,991,542.31					

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	<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		807.00			14,071,249.89
Revenue from State Sources					12,584,078.62
Revenue from Federal Sources					1,337,020.80
Other Financing Sources		2,000,000.00			2,000,000.00
Total From All Sources		\$2,000,807.00			\$29,992,349.31

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	7,338,346.26
Total Personnel Services – Salaries	\$7,338,346.26
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	2,160,363.29
220 Social Security Contributions	505,181.07
230 PSERS Retirement Contributions	2,471,323.34
250 Unemployment Compensation	4,828.91
260 Workers' Compensation	42,785.41
Total Personnel Services – Employee Benefits	\$5,184,482.02
300 <u>Purchased Professional and Technical Services</u>	
310 Official / Administrative Services	273,519.90
322 Professional Educational Services – Ius	202,661.96
323 Professional Educational Services – Other Educational Agencies	153,383.55
390 Other Purchased Professional and Technical Services	(13,654.82)
Total Purchased Professional and Technical Services	\$615,910.59
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	15,749.00
440 Rentals	31,921.43
Total Purchased Property Services	\$47,670.43
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	111,534.03
530 Communications	7,219.28
561 Tuition To Other School Districts Within the State	383,898.94
562 Tuition To Pennsylvania Charter Schools	585,429.64
563 Tuition To Nonpublic Schools	55,044.91
564 Tuition To Career and Technology Centers	566,834.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	916.68
580 Travel	6,658.26
Total Other Purchased Services	\$1,717,535.74
600 <u>Supplies</u>	
610 General Supplies	361,419.16
630 Food	1,104.58
640 Books and Periodicals	128,514.24
650 Supplies & Fees – Technology Related	7,060.89
Total Supplies	\$498,098.87
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	73,127.87
768 Capitalized Technology Software - Replacement	39,470.34
Total Property	\$112,598.21
800 <u>Other Objects</u>	
810 Dues and Fees	2,909.95

LEA : 129546003 Pine Grove Area SD

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General Fund (10)		
1000 Instruction		<u>Total</u>
800 <u>Other Objects</u>		
890 Miscellaneous Expenditures		1,041.00
Total Other Objects		\$3,950.95
Total 1000 Instruction		\$15,518,593.07

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,655,461.55	3,408,732.05	929,384.45	5,993,578.05
Total Personnel Services – Salaries	\$1,655,461.55	\$3,408,732.05	\$929,384.45	\$5,993,578.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	555,432.49	1,233,720.09	41,511.66	1,830,664.24
220 Social Security Contributions	130,437.20	258,271.88	17,817.87	406,526.95
230 PSERS Retirement Contributions	529,421.45	1,407,879.24	64,175.43	2,001,476.12
250 Unemployment Compensation	1,257.42	2,019.19	115.04	3,391.65
260 Workers' Compensation	16,669.04	12,796.23	2,024.86	31,490.13
Total Personnel Services – Employee Benefits	\$1,233,217.60	\$2,914,686.63	\$125,644.86	\$4,273,549.09
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	69,544.00	203,975.90		273,519.90
323 Professional Educational Services – Other Educational Agencies	523.81	104,237.35		104,761.16
390 Other Purchased Professional and Technical Services	6,381.05	(33,890.25)	13,854.38	(13,654.82)
Total Purchased Professional and Technical Services	\$76,448.86	\$274,323.00	\$13,854.38	\$364,626.24
400 Purchased Property Services				
430 Repairs and Maintenance Services	186.02	15,562.98		15,749.00
440 Rentals	12,304.05	19,617.38		31,921.43
Total Purchased Property Services	\$12,490.07	\$35,180.36		\$47,670.43
500 Other Purchased Services				
510 Student Transportation Services	358.99	9,273.82	85,738.33	95,371.14
530 Communications	2,122.64	5,096.64		7,219.28
561 Tuition To Other School Districts Within the State	1,312.65	260,300.14		261,612.79
562 Tuition To Pennsylvania Charter Schools	32,467.38	523,274.18		555,741.56
563 Tuition To Nonpublic Schools	275.22	54,769.69		55,044.91
580 Travel	1,187.85		5,470.41	6,658.26
Total Other Purchased Services	\$37,724.73	\$852,714.47	\$91,208.74	\$981,647.94
600 Supplies				
610 General Supplies	5,324.47	299,370.96	47,643.71	352,339.14
640 Books and Periodicals	586.58	116,821.62		117,408.20
650 Supplies & Fees – Technology Related		7,060.89		7,060.89
Total Supplies	\$5,911.05	\$423,253.47	\$47,643.71	\$476,808.23
700 Property				
752 Capital Equipment – Original and Additional	175.97	72,951.90		73,127.87
768 Capitalized Technology Software - Replacement	197.35	39,272.99		39,470.34
Total Property	\$373.32	\$112,224.89		\$112,598.21
800 Other Objects				
810 Dues and Fees	0.88	2,656.07		2,656.95
890 Miscellaneous Expenditures		1,041.00		1,041.00
Total Other Objects	\$0.88	\$3,697.07		\$3,697.95
Total 1100 Regular Programs – Elementary / Secondary	\$3,021,628.06	\$8,024,811.94	\$1,207,736.14	\$12,254,176.14

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,655,461.55	3,408,732.05	691,045.71	5,755,239.31
Total Personnel Services – Salaries	\$1,655,461.55	\$3,408,732.05	\$691,045.71	\$5,755,239.31
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	555,432.49	1,233,720.09	1,069.98	1,790,222.56
220 Social Security Contributions	130,437.20	258,271.88	4,932.78	393,641.86
230 PSERS Retirement Contributions	529,421.45	1,407,879.24	22,529.34	1,959,830.03
250 Unemployment Compensation	1,257.42	2,019.19	28.11	3,304.72
260 Workers' Compensation	16,669.04	12,796.23	541.56	30,006.83
Total Personnel Services – Employee Benefits	\$1,233,217.60	\$2,914,686.63	\$29,101.77	\$4,177,006.00
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	69,544.00	203,975.90		273,519.90
323 Professional Educational Services – Other Educational Agencies	523.81	104,237.35		104,761.16
390 Other Purchased Professional and Technical Services	6,381.05	(33,890.25)		(27,509.20)
Total Purchased Professional and Technical Services	\$76,448.86	\$274,323.00		\$350,771.86
400 Purchased Property Services				
430 Repairs and Maintenance Services	186.02	15,562.98		15,749.00
440 Rentals	12,304.05	19,617.38		31,921.43
Total Purchased Property Services	\$12,490.07	\$35,180.36		\$47,670.43
500 Other Purchased Services				
510 Student Transportation Services	358.99	9,273.82	85,738.33	95,371.14
530 Communications	2,122.64	5,096.64		7,219.28
561 Tuition To Other School Districts Within the State	1,312.65	260,300.14		261,612.79
562 Tuition To Pennsylvania Charter Schools	32,467.38	523,274.18		555,741.56
563 Tuition To Nonpublic Schools	275.22	54,769.69		55,044.91
580 Travel	1,187.85		306.76	1,494.61
Total Other Purchased Services	\$37,724.73	\$852,714.47	\$86,045.09	\$976,484.29
600 Supplies				
610 General Supplies	5,324.47	299,370.96	914.48	305,609.91
640 Books and Periodicals	586.58	116,821.62		117,408.20
650 Supplies & Fees – Technology Related		7,060.89		7,060.89
Total Supplies	\$5,911.05	\$423,253.47	\$914.48	\$430,079.00
700 Property				
752 Capital Equipment – Original and Additional	175.97	72,951.90		73,127.87
768 Capitalized Technology Software - Replacement	197.35	39,272.99		39,470.34
Total Property	\$373.32	\$112,224.89		\$112,598.21
800 Other Objects				
810 Dues and Fees	0.88	2,656.07		2,656.95
890 Miscellaneous Expenditures		1,041.00		1,041.00
Total Other Objects	\$0.88	\$3,697.07		\$3,697.95
Total 1110 Regular Programs	\$3,021,628.06	\$8,024,811.94	\$807,107.05	\$11,853,547.05

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1190 Federally-Funded Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			238,338.74	238,338.74
Total Personnel Services – Salaries			\$238,338.74	\$238,338.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			40,441.68	40,441.68
220 Social Security Contributions			12,885.09	12,885.09
230 PSERS Retirement Contributions			41,646.09	41,646.09
250 Unemployment Compensation			86.93	86.93
260 Workers' Compensation			1,483.30	1,483.30
Total Personnel Services – Employee Benefits			\$96,543.09	\$96,543.09
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services			13,854.38	13,854.38
Total Purchased Professional and Technical Services			\$13,854.38	\$13,854.38
500 <u>Other Purchased Services</u>				
580 Travel			5,163.65	5,163.65
Total Other Purchased Services			\$5,163.65	\$5,163.65
600 <u>Supplies</u>				
610 General Supplies			46,729.23	46,729.23
Total Supplies			\$46,729.23	\$46,729.23
Total 1190 Federally-Funded Regular Programs			\$400,629.09	\$400,629.09

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	634,341.92	608,468.02		1,242,809.94
Total Personnel Services – Salaries	\$634,341.92	\$608,468.02		\$1,242,809.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	155,281.07	174,417.98		329,699.05
220 Social Security Contributions	46,494.98	44,527.85		91,022.83
230 PSERS Retirement Contributions	221,638.73	212,598.68		434,237.41
250 Unemployment Compensation	545.91	830.12		1,376.03
260 Workers' Compensation	5,328.14	5,111.14		10,439.28
Total Personnel Services – Employee Benefits	\$429,288.83	\$437,485.77		\$866,774.60
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	640.37	127,432.61	74,588.98	202,661.96
323 Professional Educational Services – Other Educational Agencies	237.15	47,192.85		47,430.00
Total Purchased Professional and Technical Services	\$877.52	\$174,625.46	\$74,588.98	\$250,091.96
500 Other Purchased Services				
510 Student Transportation Services	237.86	504.18		742.04
561 Tuition To Other School Districts Within the State	606.85	120,762.62		121,369.47
562 Tuition To Pennsylvania Charter Schools		29,688.08		29,688.08
Total Other Purchased Services	\$844.71	\$150,954.88		\$151,799.59
600 Supplies				
610 General Supplies	4,477.36	4,602.66		9,080.02
630 Food	1.46	1,036.52		1,037.98
640 Books and Periodicals	55.53	11,050.51		11,106.04
Total Supplies	\$4,534.35	\$16,689.69		\$21,224.04
800 Other Objects				
810 Dues and Fees	1.26	251.74		253.00
Total Other Objects	\$1.26	\$251.74		\$253.00
Total 1200 Special Programs – Elementary / Secondary	\$1,069,888.59	\$1,388,475.56	\$74,588.98	\$2,532,953.13

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	62,936.48	51,038.52		113,975.00
Total Personnel Services – Salaries	\$62,936.48	\$51,038.52		\$113,975.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,190.25	22,948.19		46,138.44
220 Social Security Contributions	4,514.91	3,654.01		8,168.92
230 PSERS Retirement Contributions	21,989.94	17,832.77		39,822.71
250 Unemployment Compensation	31.15	30.86		62.01
260 Workers' Compensation	528.65	428.68		957.33
Total Personnel Services – Employee Benefits	\$50,254.90	\$44,894.51		\$95,149.41
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	236.54	241.45		477.99
562 Tuition To Pennsylvania Charter Schools		29,688.08		29,688.08
Total Other Purchased Services	\$236.54	\$29,929.53		\$30,166.07
600 <u>Supplies</u>				
610 General Supplies	1,279.86	176.79		1,456.65
630 Food	1.46	1,036.52		1,037.98
Total Supplies	\$1,281.32	\$1,213.31		\$2,494.63
Total 1210 Life Skills Support	\$114,709.24	\$127,075.87		\$241,785.11

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	128,780.00			128,780.00
Total Personnel Services – Salaries	\$128,780.00			\$128,780.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,316.24			17,316.24
220 Social Security Contributions	9,640.07			9,640.07
230 PSERS Retirement Contributions	44,995.67			44,995.67
250 Unemployment Compensation	62.02			62.02
260 Workers' Compensation	1,081.84			1,081.84
Total Personnel Services – Employee Benefits	\$73,095.84			\$73,095.84
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	602.21	119,839.36		120,441.57
Total Purchased Professional and Technical Services	\$602.21	\$119,839.36		\$120,441.57
600 Supplies				
610 General Supplies	1,670.10	239.71		1,909.81
Total Supplies	\$1,670.10	\$239.71		\$1,909.81
800 Other Objects				
810 Dues and Fees	1.26	251.74		253.00
Total Other Objects	\$1.26	\$251.74		\$253.00
Total 1220 Sensory Support	\$204,149.41	\$120,330.81		\$324,480.22

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	53,719.50	31,739.62		85,459.12
Total Personnel Services – Salaries	\$53,719.50	\$31,739.62		\$85,459.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,181.10	22,942.46		46,123.56
220 Social Security Contributions	3,801.68	2,177.77		5,979.45
230 PSERS Retirement Contributions	18,769.51	11,089.88		29,859.39
250 Unemployment Compensation	31.17	30.84		62.01
260 Workers' Compensation	451.16	266.63		717.79
Total Personnel Services – Employee Benefits	\$46,234.62	\$36,507.58		\$82,742.20
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	6.65	1,323.35		1,330.00
Total Purchased Professional and Technical Services	\$6.65	\$1,323.35		\$1,330.00
600 <u>Supplies</u>				
610 General Supplies	444.28	4,498.20		4,942.48
640 Books and Periodicals	55.53	11,050.51		11,106.04
Total Supplies	\$499.81	\$15,548.71		\$16,048.52
Total 1230 Emotional Support	\$100,460.58	\$85,119.26		\$185,579.84

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	320,525.94	525,689.88		846,215.82
Total Personnel Services – Salaries	\$320,525.94	\$525,689.88		\$846,215.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	68,512.92	128,527.33		197,040.25
220 Social Security Contributions	23,742.74	38,696.07		62,438.81
230 PSERS Retirement Contributions	111,991.68	183,676.03		295,667.71
250 Unemployment Compensation	390.58	768.42		1,159.00
260 Workers' Compensation	2,692.14	4,415.83		7,107.97
Total Personnel Services – Employee Benefits	\$207,330.06	\$356,083.68		\$563,413.74
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1.32	262.73		264.05
561 Tuition To Other School Districts Within the State	606.85	120,762.62		121,369.47
Total Other Purchased Services	\$608.17	\$121,025.35		\$121,633.52
600 <u>Supplies</u>				
610 General Supplies	1,083.12	(312.04)		771.08
Total Supplies	\$1,083.12	(\$312.04)		\$771.08
Total 1240 Academic Support	\$529,547.29	\$1,002,486.87		\$1,532,034.16

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	270,385.94	525,689.88		796,075.82
Total Personnel Services – Salaries	\$270,385.94	\$525,689.88		\$796,075.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	68,378.76	128,527.33		196,906.09
220 Social Security Contributions	19,906.99	38,696.07		58,603.06
230 PSERS Retirement Contributions	94,472.85	183,676.03		278,148.88
250 Unemployment Compensation	363.17	768.42		1,131.59
260 Workers' Compensation	2,270.94	4,415.83		6,686.77
Total Personnel Services – Employee Benefits	\$185,392.71	\$356,083.68		\$541,476.39
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	606.85	120,762.62		121,369.47
Total Other Purchased Services	\$606.85	\$120,762.62		\$121,369.47
600 <u>Supplies</u>				
610 General Supplies	961.21	(312.04)		649.17
Total Supplies	\$961.21	(\$312.04)		\$649.17
Total 1241 Learning Support – Public	\$457,346.71	\$1,002,224.14		\$1,459,570.85

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	50,140.00			50,140.00
Total Personnel Services – Salaries	\$50,140.00			\$50,140.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	134.16			134.16
220 Social Security Contributions	3,835.75			3,835.75
230 PSERS Retirement Contributions	17,518.83			17,518.83
250 Unemployment Compensation	27.41			27.41
260 Workers' Compensation	421.20			421.20
Total Personnel Services – Employee Benefits	\$21,937.35			\$21,937.35
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1.32	262.73		264.05
Total Other Purchased Services	\$1.32	\$262.73		\$264.05
600 <u>Supplies</u>				
610 General Supplies	121.91			121.91
Total Supplies	\$121.91			\$121.91
Total 1243 Gifted Support	\$72,200.58	\$262.73		\$72,463.31

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	68,380.00			68,380.00
Total Personnel Services – Salaries	\$68,380.00			\$68,380.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,080.56			23,080.56
220 Social Security Contributions	4,795.58			4,795.58
230 PSERS Retirement Contributions	23,891.93			23,891.93
250 Unemployment Compensation	30.99			30.99
260 Workers' Compensation	574.35			574.35
Total Personnel Services – Employee Benefits	\$52,373.41			\$52,373.41
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	31.51	6,269.90		6,301.41
Total Purchased Professional and Technical Services	\$31.51	\$6,269.90		\$6,301.41
Total 1260 Physical Support	\$120,784.92	\$6,269.90		\$127,054.82

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			74,588.98	74,588.98
Total Purchased Professional and Technical Services			\$74,588.98	\$74,588.98
Total 1280 Early Intervention Support			\$74,588.98	\$74,588.98

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	237.15	47,192.85		47,430.00
Total Purchased Professional and Technical Services	\$237.15	\$47,192.85		\$47,430.00
Total 1290 Special Programs - Other Support	\$237.15	\$47,192.85		\$47,430.00

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
564 Tuition To Career and Technology Centers		566,834.00		566,834.00
Total Other Purchased Services		\$566,834.00		\$566,834.00
Total 1300 Vocational Education		\$566,834.00		\$566,834.00

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,010.34	14,545.03	85,402.90	101,958.27
Total Personnel Services – Salaries	\$2,010.34	\$14,545.03	\$85,402.90	\$101,958.27
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	153.80	1,112.73	6,364.76	7,631.29
230 PSERS Retirement Contributions	702.34	5,067.80	29,839.67	35,609.81
250 Unemployment Compensation	1.47	14.75	45.01	61.23
260 Workers' Compensation	16.88	122.15	716.97	856.00
Total Personnel Services – Employee Benefits	\$874.49	\$6,317.43	\$36,966.41	\$44,158.33
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies		1,192.39		1,192.39
Total Purchased Professional and Technical Services		\$1,192.39		\$1,192.39
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	77.10	15,343.75		15,420.85
561 Tuition To Other School Districts Within the State		916.68		916.68
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4.58	912.10		916.68
Total Other Purchased Services	\$81.68	\$17,172.53		\$17,254.21
600 <u>Supplies</u>				
630 Food	0.33	66.27		66.60
Total Supplies	\$0.33	\$66.27		\$66.60
Total 1400 Other Instructional Programs – Elementary / Secondary	\$2,966.84	\$39,293.65	\$122,369.31	\$164,629.80

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General Fund (10)

1430 Homebound Instruction	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,940.49	644.76		2,585.25
Total Personnel Services – Salaries	\$1,940.49	\$644.76		\$2,585.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	148.46	49.33		197.79
230 PSERS Retirement Contributions	678.01	225.29		903.30
250 Unemployment Compensation	1.40	1.00		2.40
260 Workers' Compensation	16.29	5.41		21.70
Total Personnel Services – Employee Benefits	\$844.16	\$281.03		\$1,125.19
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies		1,192.39		1,192.39
Total Purchased Professional and Technical Services		\$1,192.39		\$1,192.39
Total 1430 Homebound Instruction	\$2,784.65	\$2,118.18		\$4,902.83

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:32 PM

General Fund (10)

1440 Alternative Regular Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		916.68		916.68
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4.58	912.10		916.68
Total Other Purchased Services	\$4.58	\$1,828.78		\$1,833.36
Total 1440 Alternative Regular Education Programs	\$4.58	\$1,828.78		\$1,833.36

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Printed 1/4/2023 1:16:32 PM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State		916.68		916.68
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4.58	912.10		916.68
Total Other Purchased Services	\$4.58	\$1,828.78		\$1,833.36
Total 1441 Adjudicated / Court-Placed Programs	\$4.58	\$1,828.78		\$1,833.36

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General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	69.85	13,900.27	85,402.90	99,373.02
Total Personnel Services – Salaries	\$69.85	\$13,900.27	\$85,402.90	\$99,373.02
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	5.34	1,063.40	6,364.76	7,433.50
230 PSERS Retirement Contributions	24.33	4,842.51	29,839.67	34,706.51
250 Unemployment Compensation	0.07	13.75	45.01	58.83
260 Workers' Compensation	0.59	116.74	716.97	834.30
Total Personnel Services – Employee Benefits	\$30.33	\$6,036.40	\$36,966.41	\$43,033.14
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	77.10	15,343.75		15,420.85
Total Other Purchased Services	\$77.10	\$15,343.75		\$15,420.85
600 <u>Supplies</u>				
630 Food	0.33	66.27		66.60
Total Supplies	\$0.33	\$66.27		\$66.60
Total 1450 Instructional Programs Outside the Established School Day	\$177.61	\$35,346.69	\$122,369.31	\$157,893.61

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	2,826,204.87
Total Personnel Services – Salaries		\$2,826,204.87
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	834,789.18
220	Social Security Contributions	215,226.03
230	PSERS Retirement Contributions	967,826.83
240	Tuition Reimbursement	53,451.50
250	Unemployment Compensation	2,041.01
260	Workers' Compensation	23,345.64
299	All Other Employee Benefits	1,105.00
Total Personnel Services – Employee Benefits		\$2,097,785.19
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	36,162.19
322	Professional Educational Services – Ius	221,267.00
329	Professional Educational Services – Other	6,984.00
330	Other Professional Services	121,685.87
340	Technical Services	17,440.00
390	Other Purchased Professional and Technical Services	22,564.35
Total Purchased Professional and Technical Services		\$426,103.41
400	<u>Purchased Property Services</u>	
410	Cleaning Services	14,283.92
420	Utility Services	122,931.62
430	Repairs and Maintenance Services	52,861.42
440	Rentals	10,973.58
460	Extermination Services	1,915.20
Total Purchased Property Services		\$202,965.74
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	1,285,009.01
520	Insurance – General	27,212.15
522	Automotive Liability Insurance	3,550.00
523	General Property and Liability Insurance	60,001.00
529	Other Insurance	5,016.00
530	Communications	89,351.50
549	Other Advertising/Public Relations	4,403.81
550	Printing and Binding	637.30
580	Travel	5,795.41
Total Other Purchased Services		\$1,480,976.18
600	<u>Supplies</u>	
610	General Supplies	282,201.78
620	Energy	108,094.43
630	Food	3,257.96
640	Books and Periodicals	2,402.51

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2000 Support Services

	<u>Total</u>
Total Supplies	\$395,956.68
700 <u>Property</u>	
756 Capitalized Technology Equipment – Original	137.78
Total Property	\$137.78
800 <u>Other Objects</u>	
810 Dues and Fees	14,096.80
Total Other Objects	\$14,096.80
Total 2000 Support Services	\$7,444,226.65

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	65,910.91	336,374.04		545,464.13
Total Personnel Services – Salaries	\$65,910.91	\$336,374.04		\$545,464.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,770.93	62,313.88		73,916.41
220 Social Security Contributions	4,824.02	25,280.84		34,694.75
230 PSERS Retirement Contributions	23,029.27	117,528.80		161,465.14
250 Unemployment Compensation	31.45	211.69		300.71
260 Workers' Compensation	553.71	2,825.49		3,881.89
Total Personnel Services – Employee Benefits	\$37,209.38	\$208,160.70		\$274,258.90
500 <u>Other Purchased Services</u>				
580 Travel	2.44	485.69		488.13
Total Other Purchased Services	\$2.44	\$485.69		\$488.13
600 <u>Supplies</u>				
610 General Supplies	495.91	4,307.03		5,211.91
Total Supplies	\$495.91	\$4,307.03		\$5,211.91
800 <u>Other Objects</u>				
810 Dues and Fees	194.17	9,659.38		9,853.55
Total Other Objects	\$194.17	\$9,659.38		\$9,853.55
Total 2100 Support Services – Students	\$103,812.81	\$558,986.84		\$835,276.62

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,167.93	188,520.86		253,688.79
Total Personnel Services – Salaries	\$65,167.93	\$188,520.86		\$253,688.79
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,659.26	40,091.80		48,751.06
220 Social Security Contributions	4,767.85	14,102.99		18,870.84
230 PSERS Retirement Contributions	22,769.67	65,868.90		88,638.57
250 Unemployment Compensation	31.15	151.87		183.02
260 Workers' Compensation	547.47	1,583.54		2,131.01
Total Personnel Services – Employee Benefits	\$36,775.40	\$121,799.10		\$158,574.50
600 Supplies				
610 General Supplies	478.27	796.49		1,274.76
Total Supplies	\$478.27	\$796.49		\$1,274.76
800 Other Objects				
810 Dues and Fees	189.94	8,818.07		9,008.01
Total Other Objects	\$189.94	\$8,818.07		\$9,008.01
Total 2120 Guidance Services	\$102,611.54	\$319,934.52		\$422,546.06

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	742.98	147,853.18		148,596.16
Total Personnel Services – Salaries	\$742.98	\$147,853.18		\$148,596.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	111.67	22,222.08		22,333.75
220 Social Security Contributions	56.17	11,177.85		11,234.02
230 PSERS Retirement Contributions	259.60	51,659.90		51,919.50
250 Unemployment Compensation	0.30	59.82		60.12
260 Workers' Compensation	6.24	1,241.95		1,248.19
Total Personnel Services – Employee Benefits	\$433.98	\$86,361.60		\$86,795.58
500 Other Purchased Services				
580 Travel	2.44	485.69		488.13
Total Other Purchased Services	\$2.44	\$485.69		\$488.13
600 Supplies				
610 General Supplies	17.64	3,510.54		3,528.18
Total Supplies	\$17.64	\$3,510.54		\$3,528.18
800 Other Objects				
810 Dues and Fees	4.23	841.31		845.54
Total Other Objects	\$4.23	\$841.31		\$845.54
Total 2140 Psychological Services	\$1,201.27	\$239,052.32		\$240,253.59

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2160 Social Work Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				143,179.18
Total Personnel Services – Salaries				\$143,179.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,831.60
220 Social Security Contributions				4,589.89
230 PSERS Retirement Contributions				20,907.07
250 Unemployment Compensation				57.57
260 Workers' Compensation				502.69
Total Personnel Services – Employee Benefits				\$28,888.82
Total 2160 Social Work Services				\$172,068.00

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)				
2170 Student Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				408.97
Total Supplies				\$408.97
Total 2170 Student Accounting Services				\$408.97

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2200 Support Services – Instructional Staff

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	55,778.42	342,564.16		398,342.58
Total Personnel Services – Salaries	\$55,778.42	\$342,564.16		\$398,342.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,101.39	90,593.73		99,695.12
220 Social Security Contributions	4,183.13	26,951.89		31,135.02
230 PSERS Retirement Contributions	19,489.16	129,412.54		148,901.70
240 Tuition Reimbursement	20,002.00	33,449.50		53,451.50
250 Unemployment Compensation	28.42	196.97		225.39
260 Workers' Compensation	468.52	3,111.27		3,579.79
Total Personnel Services – Employee Benefits	\$53,272.62	\$283,715.90		\$336,988.52
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	34.92	6,949.08		6,984.00
330 Other Professional Services	23.30	4,636.70		4,660.00
390 Other Purchased Professional and Technical Services	1.36	269.64		271.00
Total Purchased Professional and Technical Services	\$59.58	\$11,855.42		\$11,915.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	42.49	8,455.08		8,497.57
440 Rentals	20.18	4,015.18		4,035.36
Total Purchased Property Services	\$62.67	\$12,470.26		\$12,532.93
500 Other Purchased Services				
530 Communications	431.66	85,901.61		86,333.27
550 Printing and Binding	1.93	383.97		385.90
580 Travel	2.45	488.49		490.94
Total Other Purchased Services	\$436.04	\$86,774.07		\$87,210.11
600 Supplies				
610 General Supplies	711.14	119,160.98		119,872.12
630 Food	7.13	1,418.56		1,425.69
640 Books and Periodicals	999.52	1,324.99		2,324.51
Total Supplies	\$1,717.79	\$121,904.53		\$123,622.32
700 Property				
756 Capitalized Technology Equipment – Original	0.69	137.09		137.78
Total Property	\$0.69	\$137.09		\$137.78
800 Other Objects				
810 Dues and Fees	1.68	334.32		336.00
Total Other Objects	\$1.68	\$334.32		\$336.00
Total 2200 Support Services – Instructional Staff	\$111,329.49	\$859,755.75		\$971,085.24

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	582.62	88,165.12		88,747.74
Total Personnel Services – Salaries	\$582.62	\$88,165.12		\$88,747.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	127.14	25,299.74		25,426.88
220 Social Security Contributions	43.40	8,637.10		8,680.50
230 PSERS Retirement Contributions	203.65	40,525.74		40,729.39
250 Unemployment Compensation	0.39	77.28		77.67
260 Workers' Compensation	4.90	974.21		979.11
Total Personnel Services – Employee Benefits	\$379.48	\$75,514.07		\$75,893.55
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	42.49	8,455.08		8,497.57
Total Purchased Property Services	\$42.49	\$8,455.08		\$8,497.57
500 <u>Other Purchased Services</u>				
530 Communications	421.66	83,911.61		84,333.27
Total Other Purchased Services	\$421.66	\$83,911.61		\$84,333.27
600 <u>Supplies</u>				
610 General Supplies	565.97	112,627.22		113,193.19
Total Supplies	\$565.97	\$112,627.22		\$113,193.19
700 <u>Property</u>				
756 Capitalized Technology Equipment – Original	0.69	137.09		137.78
Total Property	\$0.69	\$137.09		\$137.78
Total 2220 Technology Support Services	\$1,992.91	\$368,810.19		\$370,803.10

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	52,697.10	52,157.90		104,855.00
Total Personnel Services – Salaries	\$52,697.10	\$52,157.90		\$104,855.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,761.46	22,949.26		31,710.72
220 Social Security Contributions	3,952.28	3,579.82		7,532.10
230 PSERS Retirement Contributions	18,412.47	18,223.91		36,636.38
250 Unemployment Compensation	27.58	30.84		58.42
260 Workers' Compensation	442.64	438.22		880.86
Total Personnel Services – Employee Benefits	\$31,596.43	\$45,222.05		\$76,818.48
500 Other Purchased Services				
550 Printing and Binding	1.93	383.97		385.90
Total Other Purchased Services	\$1.93	\$383.97		\$385.90
600 Supplies				
610 General Supplies	128.44	3,204.07		3,332.51
640 Books and Periodicals	999.52	1,324.99		2,324.51
Total Supplies	\$1,127.96	\$4,529.06		\$5,657.02
Total 2250 School Library Services	\$85,423.42	\$102,292.98		\$187,716.40

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,498.70	202,241.14		204,739.84
Total Personnel Services – Salaries	\$2,498.70	\$202,241.14		\$204,739.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	212.79	42,344.73		42,557.52
220 Social Security Contributions	187.45	14,734.97		14,922.42
230 PSERS Retirement Contributions	873.04	70,662.89		71,535.93
250 Unemployment Compensation	0.45	88.85		89.30
260 Workers' Compensation	20.98	1,698.84		1,719.82
Total Personnel Services – Employee Benefits	\$1,294.71	\$129,530.28		\$130,824.99
300 Purchased Professional and Technical Services				
330 Other Professional Services	23.30	4,636.70		4,660.00
390 Other Purchased Professional and Technical Services	1.36	269.64		271.00
Total Purchased Professional and Technical Services	\$24.66	\$4,906.34		\$4,931.00
400 Purchased Property Services				
440 Rentals	20.18	4,015.18		4,035.36
Total Purchased Property Services	\$20.18	\$4,015.18		\$4,035.36
500 Other Purchased Services				
530 Communications	10.00	1,990.00		2,000.00
580 Travel	2.45	488.49		490.94
Total Other Purchased Services	\$12.45	\$2,478.49		\$2,490.94
600 Supplies				
610 General Supplies	16.73	3,329.69		3,346.42
Total Supplies	\$16.73	\$3,329.69		\$3,346.42
800 Other Objects				
810 Dues and Fees	1.68	334.32		336.00
Total Other Objects	\$1.68	\$334.32		\$336.00
Total 2260 Instruction and Curriculum Development Services	\$3,869.11	\$346,835.44		\$350,704.55

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	20,002.00	33,449.50		53,451.50
Total Personnel Services – Employee Benefits	\$20,002.00	\$33,449.50		\$53,451.50
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	34.92	6,949.08		6,984.00
Total Purchased Professional and Technical Services	\$34.92	\$6,949.08		\$6,984.00
600 <u>Supplies</u>				
630 Food	7.13	1,418.56		1,425.69
Total Supplies	\$7.13	\$1,418.56		\$1,425.69
Total 2270 Instructional Staff Professional Development Services	\$20,044.05	\$41,817.14		\$61,861.19

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	134,326.45	324,713.40		663,509.57
Total Personnel Services – Salaries	\$134,326.45	\$324,713.40		\$663,509.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	35,497.80	74,274.77		142,374.89
220 Social Security Contributions	9,983.40	24,162.45		49,565.07
230 PSERS Retirement Contributions	46,933.07	113,363.70		230,262.01
250 Unemployment Compensation	62.41	174.87		299.27
260 Workers' Compensation	1,128.37	2,727.62		5,552.39
Total Personnel Services – Employee Benefits	\$93,605.05	\$214,703.41		\$428,053.63
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				36,162.19
330 Other Professional Services				76,588.23
340 Technical Services				1,226.00
390 Other Purchased Professional and Technical Services				868.00
Total Purchased Professional and Technical Services				\$114,844.42
500 Other Purchased Services				
520 Insurance – General				27,212.15
530 Communications				1,018.23
549 Other Advertising/Public Relations				4,403.81
550 Printing and Binding	1.26	250.14		251.40
580 Travel		1,065.27		2,520.57
Total Other Purchased Services	\$1.26	\$1,315.41		\$35,406.16
600 Supplies				
610 General Supplies	1,038.88	3,404.92		10,810.36
630 Food		269.45		1,832.27
640 Books and Periodicals		39.00		78.00
Total Supplies	\$1,038.88	\$3,713.37		\$12,720.63
800 Other Objects				
810 Dues and Fees	607.98	1,187.02		3,235.00
Total Other Objects	\$607.98	\$1,187.02		\$3,235.00
Total 2300 Support Services – Administration	\$229,579.62	\$545,632.61		\$1,257,769.41

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

300	<u>Purchased Professional and Technical Services</u>			
330	Other Professional Services			26,976.67
340	Technical Services			1,226.00
Total Purchased Professional and Technical Services				\$28,202.67
500	<u>Other Purchased Services</u>			
520	Insurance – General			27,212.15
549	Other Advertising/Public Relations			4,206.64
Total Other Purchased Services				\$31,418.79
600	<u>Supplies</u>			
610	General Supplies			406.50
630	Food			938.25
Total Supplies				\$1,344.75
Total 2310 Board Services				\$60,966.21

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				4,225.72
Total Personnel Services – Salaries				\$4,225.72
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				323.31
260 Workers’ Compensation				14.20
Total Personnel Services – Employee Benefits				\$337.51
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				36,162.19
Total Purchased Professional and Technical Services				\$36,162.19
500 <u>Other Purchased Services</u>				
530 Communications				1,018.23
Total Other Purchased Services				\$1,018.23
Total 2330 Tax Assessment and Collection Services				\$41,743.65

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Printed 1/4/2023 1:16:35 PM

General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				49,611.56
Total Purchased Professional and Technical Services				\$49,611.56
Total 2350 Legal and Accounting Services				\$49,611.56

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General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				200,244.00
Total Personnel Services – Salaries				\$200,244.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,602.32
220 Social Security Contributions				15,095.91
230 PSERS Retirement Contributions				69,965.24
250 Unemployment Compensation				61.99
260 Workers' Compensation				1,682.20
Total Personnel Services – Employee Benefits				\$119,407.66
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				868.00
Total Purchased Professional and Technical Services				\$868.00
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				197.17
580 Travel				1,455.30
Total Other Purchased Services				\$1,652.47
600 <u>Supplies</u>				
610 General Supplies				1,489.65
630 Food				624.57
640 Books and Periodicals				39.00
Total Supplies				\$2,153.22
800 <u>Other Objects</u>				
810 Dues and Fees				1,440.00
Total Other Objects				\$1,440.00
Total 2360 Office of the Superintendent / Executive Director Services				\$325,765.35

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	134,326.45	324,713.40		459,039.85
Total Personnel Services – Salaries	\$134,326.45	\$324,713.40		\$459,039.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	35,497.80	74,274.77		109,772.57
220 Social Security Contributions	9,983.40	24,162.45		34,145.85
230 PSERS Retirement Contributions	46,933.07	113,363.70		160,296.77
250 Unemployment Compensation	62.41	174.87		237.28
260 Workers' Compensation	1,128.37	2,727.62		3,855.99
Total Personnel Services – Employee Benefits	\$93,605.05	\$214,703.41		\$308,308.46
500 <u>Other Purchased Services</u>				
550 Printing and Binding	1.26	250.14		251.40
580 Travel		1,065.27		1,065.27
Total Other Purchased Services	\$1.26	\$1,315.41		\$1,316.67
600 <u>Supplies</u>				
610 General Supplies	1,038.88	3,404.92		4,443.80
630 Food		269.45		269.45
640 Books and Periodicals		39.00		39.00
Total Supplies	\$1,038.88	\$3,713.37		\$4,752.25
800 <u>Other Objects</u>				
810 Dues and Fees	607.98	1,187.02		1,795.00
Total Other Objects	\$607.98	\$1,187.02		\$1,795.00
Total 2380 Office of the Principal Services	\$229,579.62	\$545,632.61		\$775,212.23

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				4,470.41
Total Supplies				\$4,470.41
Total 2390 Other Administration Services				\$4,470.41

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General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				121,438.25
Total Personnel Services – Salaries				\$121,438.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				64,068.24
220 Social Security Contributions				8,100.59
230 PSERS Retirement Contributions				42,430.66
250 Unemployment Compensation				92.98
260 Workers' Compensation				1,020.19
Total Personnel Services – Employee Benefits				\$115,712.66
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				787.00
Total Purchased Professional and Technical Services				\$787.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				461.00
Total Purchased Property Services				\$461.00
500 <u>Other Purchased Services</u>				
580 Travel				31.28
Total Other Purchased Services				\$31.28
600 <u>Supplies</u>				
610 General Supplies				6,862.35
Total Supplies				\$6,862.35
Total 2400 Support Services – Pupil Health				\$245,292.54

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Printed 1/4/2023 1:16:35 PM

General Fund (10)

2420 Medical Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

330 Other Professional Services			700.00
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Total Purchased Professional and Technical Services			\$700.00
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Total 2420 Medical Services			\$700.00
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General Fund (10)

2430 Dental Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				87.00
Total Purchased Professional and Technical Services				\$87.00
Total 2430 Dental Services				\$87.00

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				121,438.25
Total Personnel Services – Salaries				\$121,438.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				64,068.24
220 Social Security Contributions				8,100.59
230 PSERS Retirement Contributions				42,430.66
250 Unemployment Compensation				92.98
260 Workers' Compensation				1,020.19
Total Personnel Services – Employee Benefits				\$115,712.66
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				461.00
Total Purchased Property Services				\$461.00
500 <u>Other Purchased Services</u>				
580 Travel				31.28
Total Other Purchased Services				\$31.28
600 <u>Supplies</u>				
610 General Supplies				6,862.35
Total Supplies				\$6,862.35
Total 2440 Nursing Services				\$244,505.54

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				207,588.26
Total Personnel Services – Salaries				\$207,588.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,181.84
220 Social Security Contributions				15,344.87
230 PSERS Retirement Contributions				72,531.17
250 Unemployment Compensation				123.97
260 Workers' Compensation				1,743.77
Total Personnel Services – Employee Benefits				\$148,925.62
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				790.00
390 Other Purchased Professional and Technical Services				19,728.41
Total Purchased Professional and Technical Services				\$20,518.41
400 <u>Purchased Property Services</u>				
440 Rentals				2,554.44
Total Purchased Property Services				\$2,554.44
500 <u>Other Purchased Services</u>				
530 Communications				2,000.00
580 Travel				1,985.44
Total Other Purchased Services				\$3,985.44
600 <u>Supplies</u>				
610 General Supplies				1,727.69
Total Supplies				\$1,727.69
800 <u>Other Objects</u>				
810 Dues and Fees				467.25
Total Other Objects				\$467.25
Total 2500 Support Services – Business				\$385,767.11

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				207,588.26
Total Personnel Services – Salaries				\$207,588.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,181.84
220 Social Security Contributions				15,344.87
230 PSERS Retirement Contributions				72,531.17
250 Unemployment Compensation				123.97
260 Workers' Compensation				1,743.77
Total Personnel Services – Employee Benefits				\$148,925.62
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				790.00
390 Other Purchased Professional and Technical Services				19,728.41
Total Purchased Professional and Technical Services				\$20,518.41
400 <u>Purchased Property Services</u>				
440 Rentals				2,554.44
Total Purchased Property Services				\$2,554.44
500 <u>Other Purchased Services</u>				
530 Communications				2,000.00
580 Travel				1,985.44
Total Other Purchased Services				\$3,985.44
600 <u>Supplies</u>				
610 General Supplies				1,727.69
Total Supplies				\$1,727.69
800 <u>Other Objects</u>				
810 Dues and Fees				467.25
Total Other Objects				\$467.25
Total 2510 Fiscal Services				\$385,767.11

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				89,846.88
Total Personnel Services – Salaries				\$89,846.88
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				23,316.84
220 Social Security Contributions				6,585.47
230 PSERS Retirement Contributions				31,392.40
250 Unemployment Compensation				30.99
260 Workers' Compensation				754.78
Total Personnel Services – Employee Benefits				\$62,080.48
400 <u>Purchased Property Services</u>				
440 Rentals				2,554.44
Total Purchased Property Services				\$2,554.44
500 <u>Other Purchased Services</u>				
530 Communications				2,000.00
580 Travel				1,985.44
Total Other Purchased Services				\$3,985.44
600 <u>Supplies</u>				
610 General Supplies				1,727.69
Total Supplies				\$1,727.69
800 <u>Other Objects</u>				
810 Dues and Fees				301.89
Total Other Objects				\$301.89
Total 2511 Supervision of Fiscal Services - Head of Component				\$160,496.82

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2513 Receiving and Disbursing Funds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				165.36
Total Other Objects				\$165.36
Total 2513 Receiving and Disbursing Funds Services				\$165.36

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)				
2514 Payroll Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				19,728.41
Total Purchased Professional and Technical Services				\$19,728.41
Total 2514 Payroll Services				\$19,728.41

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				117,741.38
Total Personnel Services – Salaries				\$117,741.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				35,865.00
220 Social Security Contributions				8,759.40
230 PSERS Retirement Contributions				41,138.77
250 Unemployment Compensation				92.98
260 Workers' Compensation				988.99
Total Personnel Services – Employee Benefits				\$86,845.14
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				790.00
Total Purchased Professional and Technical Services				\$790.00
Total 2515 Financial Accounting Services				\$205,376.52

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				714,653.56
Total Personnel Services – Salaries				\$714,653.56
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				371,438.44
220 Social Security Contributions				63,295.97
230 PSERS Retirement Contributions				294,464.78
250 Unemployment Compensation				854.56
260 Workers' Compensation				7,140.44
Total Personnel Services – Employee Benefits				\$737,194.19
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,650.64
340 Technical Services				15,424.00
390 Other Purchased Professional and Technical Services				450.00
Total Purchased Professional and Technical Services				\$55,524.64
400 <u>Purchased Property Services</u>				
410 Cleaning Services				14,283.92
420 Utility Services				122,931.62
430 Repairs and Maintenance Services				43,902.85
440 Rentals				82.50
460 Extermination Services				1,915.20
Total Purchased Property Services				\$183,116.09
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				3,550.00
523 General Property and Liability Insurance				60,001.00
529 Other Insurance				5,016.00
580 Travel				279.05
Total Other Purchased Services				\$68,846.05
600 <u>Supplies</u>				
610 General Supplies	688.43	136,997.72		137,686.15
620 Energy				108,094.43
Total Supplies	\$688.43	\$136,997.72		\$245,780.58
800 <u>Other Objects</u>				
810 Dues and Fees				205.00
Total Other Objects				\$205.00
Total 2600 Operation and Maintenance of Plant Services	\$688.43	\$136,997.72		\$2,005,320.11

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				43,832.54
Total Personnel Services – Salaries				\$43,832.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				176,380.24
220 Social Security Contributions				13,412.72
230 PSERS Retirement Contributions				62,571.33
250 Unemployment Compensation				93.01
260 Workers' Compensation				1,504.10
Total Personnel Services – Employee Benefits				\$253,961.40
500 <u>Other Purchased Services</u>				
580 Travel				239.85
Total Other Purchased Services				\$239.85
600 <u>Supplies</u>				
610 General Supplies	24.58	4,892.84		4,917.42
Total Supplies	\$24.58	\$4,892.84		\$4,917.42
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$24.58	\$4,892.84		\$302,951.21

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General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				43,832.54
Total Personnel Services – Salaries				\$43,832.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				176,380.24
220 Social Security Contributions				13,412.72
230 PSERS Retirement Contributions				62,571.33
250 Unemployment Compensation				93.01
260 Workers' Compensation				1,504.10
Total Personnel Services – Employee Benefits				\$253,961.40
500 <u>Other Purchased Services</u>				
580 Travel				239.85
Total Other Purchased Services				\$239.85
600 <u>Supplies</u>				
610 General Supplies	24.58	4,892.84		4,917.42
Total Supplies	\$24.58	\$4,892.84		\$4,917.42
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	\$24.58	\$4,892.84		\$302,951.21

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				527,634.01
Total Personnel Services – Salaries				\$527,634.01
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				171,799.74
220 Social Security Contributions				39,129.78
230 PSERS Retirement Contributions				181,864.06
250 Unemployment Compensation				670.77
260 Workers' Compensation				4,433.69
Total Personnel Services – Employee Benefits				\$397,898.04
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				15,424.00
Total Purchased Professional and Technical Services				\$15,424.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				14,283.92
420 Utility Services				122,931.62
430 Repairs and Maintenance Services				36,534.66
440 Rentals				82.50
460 Extermination Services				1,915.20
Total Purchased Property Services				\$175,747.90
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				60,001.00
529 Other Insurance				5,016.00
Total Other Purchased Services				\$65,017.00
600 <u>Supplies</u>				
610 General Supplies	551.93	109,834.14		110,386.07
620 Energy				99,663.60
Total Supplies	\$551.93	\$109,834.14		\$210,049.67
Total 2620 Operation of Buildings Services	\$551.93	\$109,834.14		\$1,391,770.62

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2630 Care and Upkeep of Grounds Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				143,187.01
Total Personnel Services – Salaries				\$143,187.01
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				23,258.46
220 Social Security Contributions				10,753.47
230 PSERS Retirement Contributions				50,029.39
250 Unemployment Compensation				90.78
260 Workers' Compensation				1,202.65
Total Personnel Services – Employee Benefits				\$85,334.75
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				450.00
Total Purchased Professional and Technical Services				\$450.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				74.36
Total Purchased Property Services				\$74.36
500 <u>Other Purchased Services</u>				
580 Travel				39.20
Total Other Purchased Services				\$39.20
600 <u>Supplies</u>				
610 General Supplies	83.58	16,631.85		16,715.43
620 Energy				2,385.67
Total Supplies	\$83.58	\$16,631.85		\$19,101.10
800 <u>Other Objects</u>				
810 Dues and Fees				205.00
Total Other Objects				\$205.00
Total 2630 Care and Upkeep of Grounds Services	\$83.58	\$16,631.85		\$248,391.42

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,365.83
Total Purchased Property Services				\$1,365.83
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				3,550.00
Total Other Purchased Services				\$3,550.00
600 <u>Supplies</u>				
610 General Supplies	12.77	2,541.02		2,553.79
620 Energy				6,045.16
Total Supplies	\$12.77	\$2,541.02		\$8,598.95
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$12.77	\$2,541.02		\$13,514.78

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,650.64
Total Purchased Professional and Technical Services				\$39,650.64
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,928.00
Total Purchased Property Services				\$5,928.00
600 <u>Supplies</u>				
610 General Supplies	15.57	3,097.87		3,113.44
Total Supplies	\$15.57	\$3,097.87		\$3,113.44
Total 2660 Safety and Security Services	\$15.57	\$3,097.87		\$48,692.08

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				50,862.82
Total Personnel Services – Salaries				\$50,862.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				24,114.24
220 Social Security Contributions				3,716.70
230 PSERS Retirement Contributions				17,771.37
250 Unemployment Compensation				52.89
260 Workers' Compensation				427.17
Total Personnel Services – Employee Benefits				\$46,082.37
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,285,009.01
Total Other Purchased Services				\$1,285,009.01
600 <u>Supplies</u>				
610 General Supplies				31.20
Total Supplies				\$31.20
Total 2700 Student Transportation Services				\$1,381,985.40

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				43,785.36
Total Personnel Services – Salaries				\$43,785.36
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				24,114.24
220 Social Security Contributions				3,175.27
230 PSERS Retirement Contributions				15,298.52
250 Unemployment Compensation				31.00
260 Workers' Compensation				367.75
Total Personnel Services – Employee Benefits				\$42,986.78
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,279,234.01
Total Other Purchased Services				\$1,279,234.01
600 <u>Supplies</u>				
610 General Supplies				31.20
Total Supplies				\$31.20
Total 2720 Vehicle Operation Services				\$1,366,037.35

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:35 PM

General Fund (10)

2730 Monitoring Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				7,077.46
Total Personnel Services – Salaries				\$7,077.46
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				541.43
230 PSERS Retirement Contributions				2,472.85
250 Unemployment Compensation				21.89
260 Workers' Compensation				59.42
Total Personnel Services – Employee Benefits				\$3,095.59
Total 2730 Monitoring Services				\$10,173.05

LEA : 129546003 Pine Grove Area SD

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General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				5,775.00
Total Other Purchased Services				\$5,775.00
Total 2750 Nonpublic Transportation				\$5,775.00

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General Fund (10)

2800 Support Services – Central				<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>							
100 Personnel Services – Salaries							124,345.70
Total Personnel Services – Salaries							\$124,345.70
200 <u>Personnel Services – Employee Benefits</u>							
220 Social Security Contributions							9,373.06
250 Unemployment Compensation							91.24
299 All Other Employee Benefits							1,105.00
Total Personnel Services – Employee Benefits							\$10,569.30
300 <u>Purchased Professional and Technical Services</u>							
390 Other Purchased Professional and Technical Services							1,246.94
Total Purchased Professional and Technical Services							\$1,246.94
Total 2800 Support Services – Central							\$136,161.94

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Printed 1/4/2023 1:16:35 PM

General Fund (10)

2830 Staff Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				124,345.70
Total Personnel Services – Salaries				\$124,345.70
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				9,373.06
250 Unemployment Compensation				91.24
299 All Other Employee Benefits				1,105.00
Total Personnel Services – Employee Benefits				\$10,569.30
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				1,246.94
Total Purchased Professional and Technical Services				\$1,246.94
Total 2830 Staff Services				\$136,161.94

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General Fund (10)

2831 Supervision of Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,033.84
Total Personnel Services – Salaries				\$1,033.84
200 <u>Personnel Services – Employee Benefits</u>				
250 Unemployment Compensation				91.24
Total Personnel Services – Employee Benefits				\$91.24
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				1,246.94
Total Purchased Professional and Technical Services				\$1,246.94
Total 2831 Supervision of Staff Services				\$2,372.02

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General Fund (10)

2835 Health Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				123,311.86
Total Personnel Services – Salaries				\$123,311.86
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				9,373.06
299 All Other Employee Benefits				1,105.00
Total Personnel Services – Employee Benefits				\$10,478.06
Total 2835 Health Services				\$133,789.92

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Printed 1/4/2023 1:16:35 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			221,267.00	221,267.00
Total Purchased Professional and Technical Services			\$221,267.00	\$221,267.00
400 <u>Purchased Property Services</u>				
440 Rentals				4,301.28
Total Purchased Property Services				\$4,301.28
Total 2900 Other Support Services			\$221,267.00	\$225,568.28

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus 221,267.00 221,267.00

Total Purchased Professional and Technical Services \$221,267.00 \$221,267.00

400 Purchased Property Services

440 Rentals 4,301.28

Total Purchased Property Services \$4,301.28

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series \$221,267.00 \$225,568.28

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General Fund (10)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	232,038.72
Total Personnel Services – Salaries		\$232,038.72
200	<u>Personnel Services – Employee Benefits</u>	
220	Social Security Contributions	17,743.93
230	PSERS Retirement Contributions	72,092.42
250	Unemployment Compensation	302.32
260	Workers' Compensation	1,949.11
Total Personnel Services – Employee Benefits		\$92,087.78
300	<u>Purchased Professional and Technical Services</u>	
330	Other Professional Services	26,940.00
390	Other Purchased Professional and Technical Services	24,542.00
Total Purchased Professional and Technical Services		\$51,482.00
400	<u>Purchased Property Services</u>	
420	Utility Services	7,168.21
430	Repairs and Maintenance Services	76.00
440	Rentals	3,105.00
Total Purchased Property Services		\$10,349.21
500	<u>Other Purchased Services</u>	
580	Travel	2,276.20
Total Other Purchased Services		\$2,276.20
600	<u>Supplies</u>	
610	General Supplies	46,268.18
630	Food	755.99
Total Supplies		\$47,024.17
700	<u>Property</u>	
762	Capitalized Equipment - Replacement	2,836.11
Total Property		\$2,836.11
800	<u>Other Objects</u>	
810	Dues and Fees	3,392.00
890	Miscellaneous Expenditures	6,079.00
Total Other Objects		\$9,471.00
Total 3000 Operation of Non-Instructional Services		\$447,565.19

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Printed 1/4/2023 1:16:38 PM

General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				232,038.72
Total Personnel Services – Salaries				\$232,038.72
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				17,743.93
230 PSERS Retirement Contributions				72,092.42
250 Unemployment Compensation				302.32
260 Workers' Compensation				1,949.11
Total Personnel Services – Employee Benefits				\$92,087.78
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				26,940.00
390 Other Purchased Professional and Technical Services				24,542.00
Total Purchased Professional and Technical Services				\$51,482.00
400 <u>Purchased Property Services</u>				
420 Utility Services				7,168.21
430 Repairs and Maintenance Services				76.00
440 Rentals				3,105.00
Total Purchased Property Services				\$10,349.21
500 <u>Other Purchased Services</u>				
580 Travel				2,276.20
Total Other Purchased Services				\$2,276.20
600 <u>Supplies</u>				
610 General Supplies				46,268.18
630 Food				755.99
Total Supplies				\$47,024.17
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				2,836.11
Total Property				\$2,836.11
800 <u>Other Objects</u>				
810 Dues and Fees				3,392.00
890 Miscellaneous Expenditures				6,079.00
Total Other Objects				\$9,471.00
Total 3200 Student Activities				\$447,565.19

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 <u>Property</u>	
720 Buildings	219,504.07
Total Property	\$219,504.07
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$219,504.07

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General Fund (10)

4500 Building Acquisition and Construction Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
720 Buildings				219,504.07
Total Property				\$219,504.07
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$219,504.07

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:51 PM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	118,477.67
880 Refunds of Prior Years' Receipts	520.00

Total Other Objects	\$118,997.67
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	1,915,000.00
939 Other Fund Transfers	2,000,000.00

Total Other Uses of Funds	\$3,915,000.00
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Total 5000 Other Expenditures and Financing Uses	\$4,033,997.67
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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>				
830 Interest				118,477.67
880 Refunds of Prior Years' Receipts				520.00
Total Other Objects				\$118,997.67
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,915,000.00
Total Other Uses of Funds				\$1,915,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$2,033,997.67

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Printed 1/4/2023 1:16:51 PM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				118,477.67
Total Other Objects				\$118,477.67
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,915,000.00
Total Other Uses of Funds				\$1,915,000.00
Total 5110 Debt Service				\$2,033,477.67

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				520.00
Total Other Objects				\$520.00
Total 5130 Refund of Prior Year Revenues / Receipts				\$520.00

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Printed 1/4/2023 1:16:51 PM

General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				2,000,000.00
Total Other Uses of Funds				\$2,000,000.00
Total 5200 Interfund Transfers – Out				\$2,000,000.00

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Printed 1/4/2023 1:16:51 PM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				2,000,000.00
Total Other Uses of Funds				\$2,000,000.00
Total 5230 Capital Projects Fund Transfers				\$2,000,000.00

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Printed 1/4/2023 1:16:46 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 <u>Property</u>	
752 Capital Equipment – Original and Additional	186,115.00
Total Property	\$186,115.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$186,115.00

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Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				186,115.00
Total Property				\$186,115.00
Total 4100 Site Acquisition Services – Original and Additional				\$186,115.00

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Printed 1/4/2023 1:16:53 PM

	<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 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	12,254,176.14				
1200 Special Programs - Elementary / Secondary	2,532,953.13				
1300 Vocational Education	566,834.00				
1400 Other Instructional Programs - Elementary / Secondary	164,629.80				
Total Instruction	\$15,518,593.07				
2000 <u>Support Services</u>					
2100 Support Services - Students	835,276.62				
2200 Support Services - Instructional Staff	971,085.24				
2300 Support Services - Administration	1,257,769.41				
2400 Support Services - Pupil Health	245,292.54				
2500 Support Services - Business	385,767.11				
2600 Operation and Maintenance of Plant Services	2,005,320.11				
2700 Student Transportation Services	1,381,985.40				
2800 Support Services - Central	136,161.94				
2900 Other Support Services	225,568.28				
Total Support Services	\$7,444,226.65				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	447,565.19				
Total Operation of Non-Instructional Services	\$447,565.19				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional					
4500 Building Acquisition and Construction Services - Original and Additional	219,504.07				
Total Facilities Acquisition, Construction and Improvement Services	\$219,504.07				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	2,033,997.67				
5200 Interfund Transfers - Out	2,000,000.00				
Total Other Expenditures and Financing Uses	\$4,033,997.67				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,663,886.65				

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Printed 1/4/2023 1:16:53 PM

	<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
	<u>1850)(31)</u>		<u>Fund(39)</u>		
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
Total Instruction					
2000 <u>Support Services</u>					
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 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional			186,115.00		
4500 Building Acquisition and Construction Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services			\$186,115.00		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$186,115.00		

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:16:53 PM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	12,254,176.14
1200 Special Programs - Elementary / Secondary	2,532,953.13
1300 Vocational Education	566,834.00
1400 Other Instructional Programs - Elementary / Secondary	164,629.80
Total Instruction	\$15,518,593.07
2000 <u>Support Services</u>	
2100 Support Services - Students	835,276.62
2200 Support Services - Instructional Staff	971,085.24
2300 Support Services - Administration	1,257,769.41
2400 Support Services - Pupil Health	245,292.54
2500 Support Services - Business	385,767.11
2600 Operation and Maintenance of Plant Services	2,005,320.11
2700 Student Transportation Services	1,381,985.40
2800 Support Services - Central	136,161.94
2900 Other Support Services	225,568.28
Total Support Services	\$7,444,226.65
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	447,565.19
Total Operation of Non-Instructional Services	\$447,565.19
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4100 Site Acquisition Services - Original and Additional	186,115.00
4500 Building Acquisition and Construction Services - Original and Additional	219,504.07
Total Facilities Acquisition, Construction and Improvement Services	\$405,619.07
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	2,033,997.67
5200 Interfund Transfers - Out	2,000,000.00
Total Other Expenditures and Financing Uses	\$4,033,997.67
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,850,001.65

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:17:06 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	9,513,290.00
	Total Federally Funded salaries subject to PSERS withholding	597,364.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	230,140.00
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$230,140.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	24,787.00
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

LEA : 129546003 Pine Grove Area SD

1 . <u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	2,118,741.00
2 . <u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	253,567.00
3 . <u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	38,326.00
4 . <u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	205,068.00
5 . <u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	10,173.00
6 . <u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	
7 . <u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	

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 funds 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	2,787,545.00	56,889.00	2,844,434.00
	212 Dental Insurance	96,198.00	1,964.00	98,162.00
	215 Eye Care Insurance	23,122.00	472.00	23,594.00
	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	\$2,906,865.00	\$59,325.00	\$2,966,190.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,906,865.00	\$59,325.00	\$2,966,190.00

LEA : 129546003 Pine Grove Area SD

Printed 1/4/2023 1:17:12 PM

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	55,893.05	343,343.05	399,236.10	78,720.00	229,442.00	308,162.00
2140 Psychological Services	262,429.74		262,429.74	240,253.59		240,253.59
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	70,581.08	23,527.02	94,108.10	60,939.00	111,129.00	172,068.00
2260 Instruction and Curriculum Development Services	203,667.61	145,498.34	349,165.95	204,867.20	145,836.94	350,704.14
2350 Legal and Accounting Services		45,453.20	45,453.20			
2420 Medical Services	834.20	25.80	860.00			
2440 Nursing Services		231,527.09	231,527.09			
2700 Student Transportation Services	42,320.74	1,234,820.06	1,277,140.80	10,173.00		10,173.00
Total	\$635,726.42	\$2,024,194.56	\$2,659,920.98	\$594,952.79	\$486,407.94	\$1,081,360.73

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		5,340,000.00			4,152,528.00	734,122.00	35,255,000.00	45,481,650.00
2. Additional Debt Incurred During Year						22,408.00		22,408.00
3. Retirements and Repayments		1,915,000.00			330,087.00		6,967,000.00	9,212,087.00
4. Debt at End of Fiscal Year		3,425,000.00			3,822,441.00	756,530.00	28,288,000.00	36,291,971.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		3,425,000.00			3,822,441.00	756,530.00	28,288,000.00	36,291,971.00
7. Current Portion P&I - Due within 1 year		2,031,465.00						2,031,465.00
8. Interest Paid during current fiscal year		118,478.00						118,478.00

(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

LEA : 129546003 Pine Grove Area SD

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	1,915,000.00		118,477.67	2,033,477.67	
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			\$1,915,000.00		\$118,477.67	\$2,033,477.67	

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						

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	05/2022	2,160,000.00		1,860,000.00	300,000.00	307,500.00	53,413.00
General Obligation Bonds/Notes – CIB	05/2005	3,180,000.00		55,000.00	3,125,000.00	1,723,965.00	65,065.00
Compensated Absences		734,122.00	22,408.00		756,530.00		
Other Post-Employment Benefits (OPEB)		4,152,528.00		330,087.00	3,822,441.00		
Net Pension Liability		35,255,000.00		6,967,000.00	28,288,000.00		
Totals for Debt Entered:		\$45,481,650.00	\$22,408.00	\$9,212,087.00	\$36,291,971.00	\$2,031,465.00	\$118,478.00

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Printed 1/4/2023 1:17:18 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,592,124.17
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$1,592,124.17

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		120,452.20	120,452.20
5 Other Local Education Agencies	215,831.88		215,831.88
6 Brick and Mortar Charter Schools	3,689.79		3,689.79
7 Cyber Charter Schools	552,051.77	29,688.08	581,739.85
8 Career and Technology Centers	566,834.00	102,659.77	669,493.77
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers		916.68	916.68
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,338,407.44	\$253,716.73	\$1,592,124.17

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
500 <u>Other Purchased Services</u>		
599 Other Miscellaneous Purchased Services		1,213,388.00
Total Other Purchased Services		\$1,213,388.00
600 <u>Supplies</u>		
610 General Supplies		11,369.00
Total Supplies		\$11,369.00
700 <u>Property</u>		
740 Depreciation		12,441.00
Total Property		\$12,441.00
800 <u>Other Objects</u>		
810 Dues and Fees		247.00
Total Other Objects		\$247.00
Total 3000 Operation of Non-Instructional Services		\$1,237,445.00

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
599 Other Miscellaneous Purchased Services				1,213,388.00
Total Other Purchased Services				\$1,213,388.00
600 <u>Supplies</u>				
610 General Supplies				11,369.00
Total Supplies				\$11,369.00
700 <u>Property</u>				
740 Depreciation				12,441.00
Total Property				\$12,441.00
800 <u>Other Objects</u>				
810 Dues and Fees				247.00
Total Other Objects				\$247.00
Total 3100 Food Services				\$1,237,445.00

	<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	1,237,445.00				1,237,445.00
Total Operation of Non-Instructional Services	\$1,237,445.00				\$1,237,445.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,237,445.00				\$1,237,445.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Pine Grove Area HS	3910	4,982,462.00	432,020.00	424,231.96	614.61	93,580.60	1.00	5,932,910.17	
	Pine Grove Area MS	5262	4,724,797.80	51,446.00	872,799.10	537.65	1.00	14,790.05	5,664,371.60	
	Pine Grove El Sch	3909	3,636,222.83	99,893.98	1,219,069.20	4,688.91	330,721.09	23,997.43	5,314,593.44	
Total			13,343,482.63	583,359.98	2,516,100.26	5,841.17	424,302.69	38,788.48	16,911,875.21	