

LEA Name : Montgomery County IU 23
Address : 2 West Lafayette Street
Norristown , PA 19401

County : Montgomery
AUN Number : 123000000
LEA Type : IU

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

Date

Board Secretary Signature

Date

Jonathan Alessi

Contact Person

jalessi@mciu.org

Contact Person E-mail Address

(610)755-9349

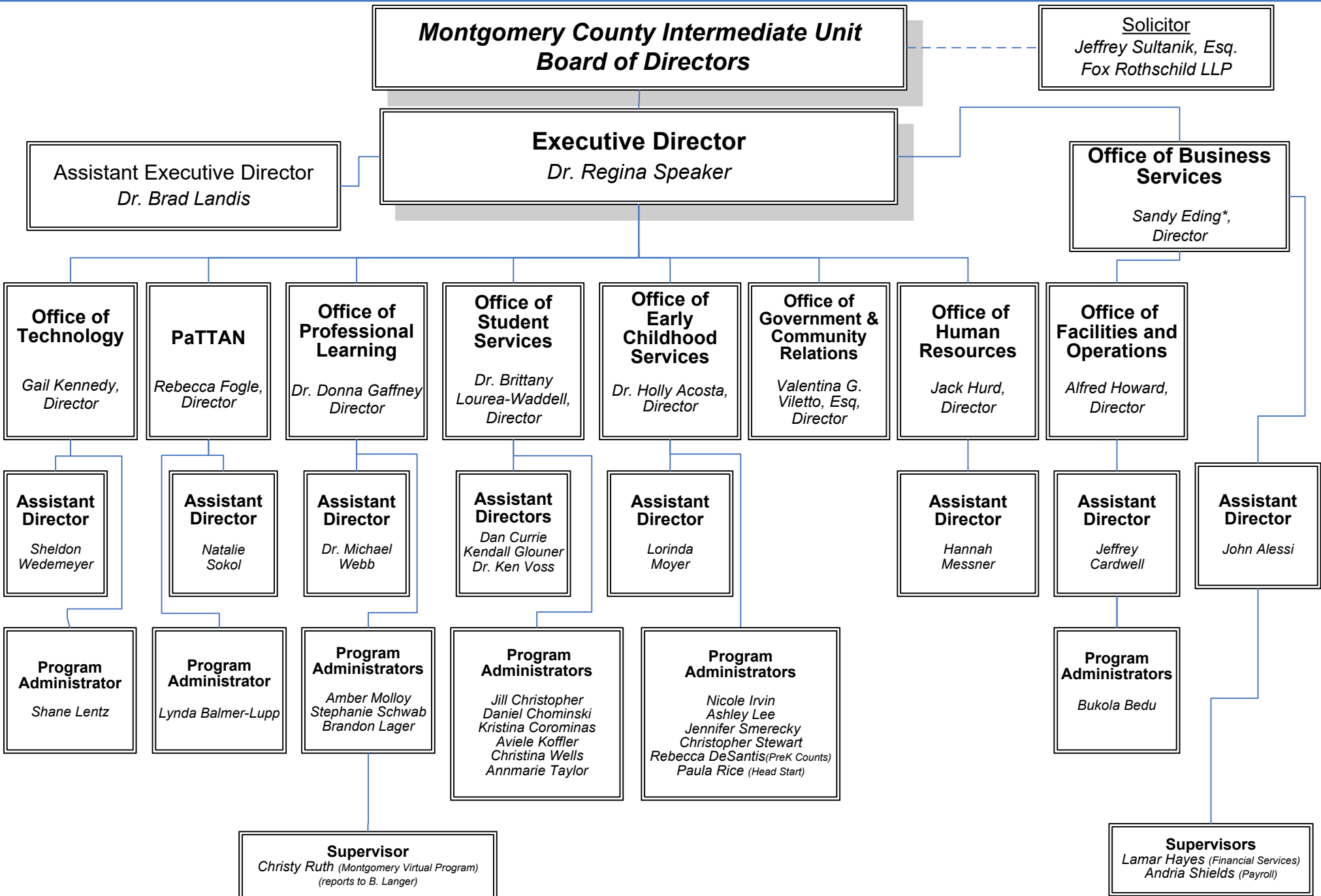
Ext :

Contact Person Telephone Number

Contact Person Fax Number

Montgomery County Intermediate Unit Administrative Leadership Team

Effective May 1, 2022



**MONTGOMERY
COUNTY
INTERMEDIATE
UNIT #23**

SECTION: FINANCES

TITLE: GASB STATEMENT 34/ CAPITAL ASSETS

ADOPTED: MAY 26, 2010

REVISED: FEBRUARY 24, 2016

622. GASB STATEMENT 34/ CAPITAL ASSETS	
1. Purpose	<p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p> <p>The primary objectives of implementing the Generally Accepted Accounting Principles (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the Intermediate Unit.</p>
2. Definition	<p>Capital assets shall include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures and infrastructure. Capital assets are both tangible and intangible 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 (1) year with reasonable care and maintenance.</p>
3. Authority SC 613, 971	<p>Participation of the Intermediate Unit in any such activity shall be in accordance with Board policy.</p>
4. Delegation of Responsibility	<p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Chief Financial Officer/Director of Business Services.</p> <p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules.</p> <p>The Chief Financial Officer/Director of Business Services shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.</p> <p>Prior to submission of the MD&A for Board approval, the Intermediate Unit's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>

5. Guidelines

Purchased Capital Assets

Purchased capital assets greater than \$5,000 should be recorded at their historical/original cost. The cost of capital assets should include capitalized interest and ancillary charges necessary to place the asset into service. Ancillary charges include freight, site preparation and professional fees.

Capital assets should be depreciated over their useful lives as determined for each asset class. Inexhaustible capital assets such as land and land improvements should not be depreciated.

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

Fixed asset records must include the acquisition date, cost, useful life and method of depreciation for each capital asset classification and group.

Individual items less than \$5,000 but purchased in the aggregate totaling \$10,000 shall be capitalized and depreciated as a unit over the useful life for that asset class.

Due to change in technology, computer software is considered a supply and is expensed at the time of purchase. Components such as monitors and keyboards shall be capitalized as a unit upon purchase when the individual components are less than the capitalization threshold, but in the aggregate meet or exceed the threshold.

Donated Capital Assets

Donated capital assets must be reported at fair market value plus ancillary charges, if any, at the time of donation. Donated assets are recorded as contributed capital and 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

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 parking lots and sidewalks.

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

Fixed assets are to be depreciated over the following useful lives:

Asset Class	Years
Buildings	40-50
Portable classrooms	20-25
HVAC systems	20-25
Interior construction	25-30
Sprinkler/Fire system	20-25
Outdoor equipment	15-20
Machinery and tools	10-15
Kitchen equipment	10-15
Custodial equipment	05-07
Furniture and accessories	15-20
Business machines	05-10
Copiers	03-05
Communication equipment	05-10
Computers	03-05
Audiovisual equipment	05-10

Depreciation Expense

Depreciation expense should be reported in the statement of activities. Depreciation expense that can be specifically identified with a function should be included as a direct expense. Depreciation expense for shared facilities should be ratably included in direct expenses for each function.

Depreciation is allocated to expense in a systematic and rational manner. The straight-line method of depreciation is used for all fixed asset classes in accordance with the useful lives established for each asset classification. Depreciation charges do not include a salvage value.

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

For assets placed in service prior to December 31, a full year of depreciation expense will be charged to operations. Assets acquired after January 1 will not start depreciation until July 1 of the subsequent fiscal year.

Disposals

Sale of Fixed Assets: When fixed assets are sold, a 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 of the fixed asset less accumulated depreciation taken).

Trade-in: 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 in the entity-wide operating statement.

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 lease are depreciated using the straight-line method over the useful lives designated for the asset class.

Repairs And Maintenance

Extraordinary repairs greater than \$5,000 extending the useful life of an asset beyond one (1) year should be capitalized, and the useful life of the entire asset for depreciation purposes should be revised. Routine repairs, maintenance and parts purchased to keep the asset in working condition are charged to expense as incurred whether they are greater than or equal to \$5,000.

References:

School Code – 24 P.S. Sec. 613, 971

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16050	<p>REP Fund 51: Food service operating expenses are reported on the REP, but no revenue is reported in code 6600 representing receipts from students/adults for purchased food. Correct, or verify that all food is served free of charge to everyone at the school.</p> <p>REP, Fund 51, Food Service Revenue 6600: \$0.00 REP, Fund 51, Operating Exp (total): \$477,712.00</p>	All food is served free of charge.
41030	<p>Total Expenditure 2700-620 should equal zero if 2700-100 = 0 and 2700-200 = 0.</p> <p>Note: Fuel Purchased for or on behalf of a contracted carrier should be included in object 513.</p> <p>Exp. Detail 2700-620, Fund 10: \$792.29</p>	Fuel Purchase for LEA owned vehicle. Driver provided free of charge from partner LEA.
60117	ICR - Restricted Rate Adjustment, Head of Component names in Account 2831 must match names in Paid Leave schedule when Leave Payout is greater than zero	Head of Component names for Account 2831 do match in both schedules.

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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>Special Educ</u> <u>(23)</u>	<u>Transportation</u> <u>(24)</u>	<u>Inst Children</u> <u>(25)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	25,222,057		5,096,710		
0110 Investments	1,608,737		53,354		
0120 Taxes Receivable					
0130 Due From Other Funds	4,370,849				
0141 Due From Other Governments	23,086,760		4,479,886		1,969
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	7,655				
0180 Prepaid Expenses (Expenditures)	95,219		85		
0190 Other Current Assets					
Total Assets	\$54,391,277		\$9,630,035		\$1,969
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$54,391,277		\$9,630,035		\$1,969

Amounts Expressed in Whole Dollars	<u>Early Interv</u> <u>(26)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Projects</u> <u>(30)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	2,185,600				10,136,975
0110 Investments	53,355				284,555
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$2,238,955				\$10,421,530
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$2,238,955				\$10,421,530

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Amounts Expressed in Whole Dollars	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			42,641,342
0110 Investments			2,000,001
0120 Taxes Receivable			
0130 Due From Other Funds			4,370,849
0141 Due From Other Governments			27,568,615
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			7,655
0180 Prepaid Expenses (Expenditures)			95,304
0190 Other Current Assets			
Total Assets			\$76,683,766
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$76,683,766

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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>Special Educ</u> <u>(23)</u>	<u>Transportation</u> <u>(24)</u>	<u>Inst Children</u> <u>(25)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds				4,306,466	2,606
0411 Due to Other Governments	1,355				
0413 Due to Component Unit					
0420 Accounts Payable	8,291,182		492,237	606,341	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	7,835,154				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	4,785,100		46,790		
0490 Other Current Liabilities					
Total Liabilities	\$20,912,791		\$539,027	\$4,912,807	\$2,606
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	102,546		85		
0820 Restricted Fund Balance	5,895,798		9,090,923		
0830 Committed Fund Balance	2,422,773				
0840 Assigned Fund Balance	21,707,184				
0850 Unassigned Fund Balance	3,350,185			(4,912,807)	(637)
Total Fund Balances	\$33,478,486		\$9,091,008	(\$4,912,807)	(\$637)
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$54,391,277		\$9,630,035		\$1,969

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Amounts Expressed in Whole Dollars	<u>Early Interv</u> <u>(26)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Projects</u> <u>(30)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	2,063,512				32,649
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	\$2,063,512				\$32,649
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	175,443				10,388,881
0850 Unassigned Fund Balance					
Total Fund Balances	\$175,443				\$10,388,881
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$2,238,955				\$10,421,530

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Amounts Expressed in Whole Dollars	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances			
Liabilities			
0400 Due to Other Funds			4,309,072
0411 Due to Other Governments			1,355
0413 Due to Component Unit			
0420 Accounts Payable			11,485,921
0430 Contracts Payable			
0440 Current Portion of Long-Term Debt			
0450 Short-Term Payables			
0461 Accrued Salaries and Benefits			7,835,154
0462 Payroll Deductions and Withholding			
0480 Unearned Revenues			4,831,890
0490 Other Current Liabilities			
Total Liabilities			\$28,463,392
0950 Deferred Inflows of Resources			
Fund Balances			
0810 Nonspendable Fund Balance			102,631
0820 Restricted Fund Balance			14,986,721
0830 Committed Fund Balance			2,422,773
0840 Assigned Fund Balance			32,271,508
0850 Unassigned Fund Balance			(1,563,259)
Total Fund Balances			\$48,220,374
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$76,683,766

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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>Special Educ</u> <u>(23)</u>	<u>Transportation</u> <u>(24)</u>	<u>Inst Children</u> <u>(25)</u>
Revenues					
6000 Revenue from Local Sources	17,599,459		22,195,143		1,969
7000 Revenue from State Sources	19,937,490		6,143,209	7,749,459	31,424
8000 Revenue from Federal Sources	57,781,002				
Total Revenues	\$95,317,951		\$28,338,352	\$7,749,459	\$33,393
Expenditures					
1000 Instruction	30,324,637		12,874,165		31,656
2000 Support Services	66,075,198		8,241,527	11,852,760	
3000 Operation of Non-Instructional Services	4,615				
4000 Facilities Acquisition, Construction and Improvement Services	81,975				
5110 Debt Service	589,004		321,258		
5130 Refund of Prior Year Revenues / Receipts	89,117				
5140 Leases					
Total Expenditures	\$97,164,546		\$21,436,950	\$11,852,760	\$31,656
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,846,595)		\$6,901,402	(\$4,103,301)	\$1,737
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	30,092		11		
9300 Interfund Transfers - IN	6,062,376				
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9810 General Fund Intrafund Transfers					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,800,000		6,973,736	888,919	2,374
5300 Transfers Out to Component Units/Primary Governments					
5410 General Fund Intrafund Transfers					
Total Other Financing Sources (Uses)	\$4,292,468		(\$6,973,725)	(\$888,919)	(\$2,374)

Amounts Expressed in Whole Dollars	<u>Early Interv</u> <u>(26)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Projects</u> <u>(30)</u>
Revenues					
6000 Revenue from Local Sources	62,384				10,430
7000 Revenue from State Sources	24,366,061				
8000 Revenue from Federal Sources					
Total Revenues	\$24,428,445				\$10,430
Expenditures					
1000 Instruction	13,054,364				
2000 Support Services	9,666,968				
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					325,231
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures	\$22,721,332				\$325,231
Excess (Deficiency) Of Revenues Over Expenditures	\$1,707,113				(\$314,801)
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					5,300,000
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9810 General Fund Intrafund Transfers					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	77,500				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,697,347				
5300 Transfers Out to Component Units/Primary Governments					
5410 General Fund Intrafund Transfers					
Total Other Financing Sources (Uses)	(\$1,619,847)				\$5,300,000

Amounts Expressed in Whole Dollars	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues			
6000 Revenue from Local Sources			39,869,385
7000 Revenue from State Sources			58,227,643
8000 Revenue from Federal Sources			57,781,002
Total Revenues			\$155,878,030
Expenditures			
1000 Instruction			56,284,822
2000 Support Services			95,836,453
3000 Operation of Non-Instructional Services			4,615
4000 Facilities Acquisition, Construction and Improvement Services			407,206
5110 Debt Service			910,262
5130 Refund of Prior Year Revenues / Receipts			89,117
5140 Leases			
Total Expenditures			\$153,532,475
Excess (Deficiency) Of Revenues Over Expenditures			\$2,345,555
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			30,103
9300 Interfund Transfers - IN			11,362,376
9400 Sale of or Compensation for Loss of Fixed Assets			
9710 Transfers from Component Units			
9720 Transfers from Primary Governments			
9810 General Fund Intrafund Transfers			
9910 Other Financing Sources Not Listed in the 9000 Series			
9990 Insurance Recoveries			77,500
5120 Debt Service – Refunded Bonds			
5150 Bond Discounts			
5200 Interfund Transfers – Out			11,362,376
5300 Transfers Out to Component Units/Primary Governments			
5410 General Fund Intrafund Transfers			
Total Other Financing Sources (Uses)			\$107,603

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Special Educ</u> <u>(23)</u>	<u>Transportation</u> <u>(24)</u>	<u>Inst Children</u> <u>(25)</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	\$2,445,873		(\$72,323)	(\$4,992,220)	(\$637)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	31,032,613		9,163,331	79,413	
Fund Balance - End Of Year	\$33,478,486		\$9,091,008	(\$4,912,807)	(\$637)

Amounts Expressed in Whole Dollars	<u>Early Interv</u> <u>(26)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Projects</u> <u>(30)</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	\$87,266				\$4,985,199
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	88,177				5,403,682
Fund Balance - End Of Year	\$175,443				\$10,388,881

Amounts Expressed in Whole Dollars	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items			
9920 Special Items – Gains			
9930 Extraordinary Items – Gains			
5520 Special Items – Losses			
5530 Extraordinary Items – Losses			
Net Change In Fund Balances			\$2,453,158
Fund Balance			
0001 Fund Balance - Beginning of Fiscal Year			45,767,216
Fund Balance - End Of Year			\$48,220,374

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					4,720,373
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	222,109			222,109	
0142 State Revenue Receivable					
0143 Federal 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 Current Assets	\$222,109			\$222,109	\$4,720,373
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)	200,584			200,584	
0230 Machinery, Equipment and Furniture (Net)					
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$200,584			\$200,584	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$422,693			\$422,693	\$4,720,373

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	61,777			61,777	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	4,220			4,220	11,095
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	78,071			78,071	
0490 Other Current Liabilities					
Total Current Liabilities	\$144,068			\$144,068	\$11,095
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	\$144,068			\$144,068	\$11,095
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	200,584			200,584	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	78,041			78,041	4,709,278
Total Net Position	\$278,625			\$278,625	\$4,709,278
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$422,693			\$422,693	\$4,720,373

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					
0071 Charges for Services					10,540,365
0072 Other Operating Revenue					
Total Operating Revenues					\$10,540,365
Operating Expenses					
100 Personnel Services – Salaries	31,428			31,428	
200 Personnel Services – Employee Benefits	16,256			16,256	8,371,462
300 Purchased Professional and Technical Services	1,584			1,584	835,090
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	419,833			419,833	
740 Depreciation	7,769			7,769	
810 Dues and Fees	842			842	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$477,712			\$477,712	\$9,206,552
Operating Income (Loss)	(\$477,712)			(\$477,712)	\$1,333,813
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
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	7,065			7,065	
8000 Revenue from Federal Sources	532,450			532,450	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$539,515			\$539,515	
Income (Loss) Before Contributions And Transfers	\$61,803			\$61,803	\$1,333,813

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$61,803			\$61,803	\$1,333,813
0002 Net Position - Beginning of Fiscal Year	216,822			216,822	3,375,465
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$278,625			\$278,625	\$4,709,278

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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	48,946			48,946	
0012 Cash Receipts From Assessments Made to Other Funds					10,540,365
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	47,684			47,684	
0016 Cash Payments For Insurance Claims					9,195,457
0017 Cash Payments To Suppliers For Goods and Services	615,623			615,623	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$614,361)			(\$614,361)	\$1,344,908
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	7,065			7,065	
0023 Receipts From Federal Sources -8000	607,296			607,296	
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	\$614,361			\$614,361	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
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

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	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows					1,344,908
0004 Cash and Cash Equivalents Beginning of Year					3,375,465
Cash and Cash Equivalents at Year End					\$4,720,373
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(477,712)			(477,712)	1,333,813
Adjustments					
0051 Depreciation and Net Amortization	7,769			7,769	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)					
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	1,020			1,020	11,095
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)	48,946			48,946	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(194,384)			(194,384)	
0067 Deferred Inflows (0950)					
Total Adjustments	(\$136,649)			(\$136,649)	\$11,095
Cash Provided By (Used for) Total	(\$614,361)			(\$614,361)	\$1,344,908

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				
0110 Investments			1,893,662	
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			\$1,893,662	
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources			\$1,893,662	

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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			
0110 Investments			1,893,662
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			\$1,893,662
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$1,893,662

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position			1,893,662	
Total Net Position			\$1,893,662	
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$1,893,662	

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position			1,893,662
Total Net Position			\$1,893,662
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$1,893,662

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions			(245,393)			
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions			18,026			
Change In Net Position			(\$263,419)			
0006 Net Position – Beginning of Fiscal Year			2,157,081			
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year			\$1,893,662			

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	(245,393)
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	18,026
Change in Net Position	(\$263,419)
0006 Net Position – Beginning of Fiscal Year	2,157,081
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$1,893,662

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	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
6000 Revenue from Local Sources							
6500 Earnings on Investments				\$844.19	\$38,955.43		
6890 Other Revenue from Intermediary Sources							
6910 Rentals							
6920 Contributions and Donations from Private Sources							
6942 Summer School Tuition							
6943 Adult Education Tuition		\$1,004,947.48					
6944 Receipts from Other LEAs in Pennsylvania - Education		\$26,599.50					
6947 IUs - Receipts from Members for Education by Withholding		\$71,850.00		\$1,329,174.99			
6948 IUs - Receipts Directly from Members for Education							
6961 Transportation Services Provided Other Pennsylvania LEAs					\$3,330,969.89		
6962 Other Services Provided Other Pennsylvania LEAs		\$17,710.00		\$1,204,923.99	\$3,008,114.19		
6969 All Other Services Provided Other Governments		\$297,835.66			\$789,635.17		
6991 Refunds of a Prior Year Expenditure					\$115,613.35		
6992 Energy Efficiency Revenues and Incentives							
6999 Other Revenues Not Specified Above		\$17,000.00		\$74.25	\$411,818.52		
6000 Total Revenue from Local Sources		\$1,435,942.64		\$2,535,017.42	\$7,695,106.55		
7000 Revenue from State Sources							
7299 Program Revenues Not Listed Previously in the 7200 Series							
7500 State Revenue Not Listed Elsewhere in the 7000 Series of Accounts							
7700 Revenue for Nonpublic Program Subsidy - Act 89							
7810 State Share of Social Security and Medicare Taxes	\$14,627.84	\$34,765.33		\$34,356.98	\$145,902.36		
7820 State Share of Retirement Contributions	\$90,948.18	\$166,322.00		\$162,891.81	\$691,291.60		
7000 Total Revenue from State Sources	\$105,576.02	\$201,087.33		\$197,248.79	\$837,193.96		
8000 Revenue from Federal Sources							
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government							
8512 IDEA, Part B							
8513 IDEA, Section 619							
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged							
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals							
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students							
8531 Subsidies for Milk, Lunch, and Breakfast Programs							
8640 Headstart							
8660 Workforce Investment Act (WIA)							

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	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>Total</u>
6000 Revenue from Local Sources						
6500 Earnings on Investments			\$7,409.11	\$3,580.51	\$10,503.54	\$61,292.78
6890 Other Revenue from Intermediary Sources		\$80,117.49				\$80,117.49
6910 Rentals					\$499,108.50	\$499,108.50
6920 Contributions and Donations from Private Sources		\$100.00				\$100.00
6942 Summer School Tuition					\$232,565.23	\$232,565.23
6943 Adult Education Tuition		\$6,615.00				\$1,011,562.48
6944 Receipts from Other LEAs in Pennsylvania - Education					\$3,187,245.98	\$3,213,845.48
6947 IUs - Receipts from Members for Education by Withholding						\$1,401,024.99
6948 IUs - Receipts Directly from Members for Education	\$117,555.00				\$586,291.01	\$703,846.01
6961 Transportation Services Provided Other Pennsylvania LEAs						\$3,330,969.89
6962 Other Services Provided Other Pennsylvania LEAs					\$366,814.70	\$4,597,562.88
6969 All Other Services Provided Other Governments					\$246,636.24	\$1,334,107.07
6991 Refunds of a Prior Year Expenditure					\$458,271.00	\$573,884.35
6992 Energy Efficiency Revenues and Incentives					\$49,600.98	\$49,600.98
6999 Other Revenues Not Specified Above					\$80,978.03	\$509,870.80
6000 Total Revenue from Local Sources	\$117,555.00	\$86,832.49	\$7,409.11	\$3,580.51	\$5,718,015.21	\$17,599,458.93
7000 Revenue from State Sources						
7299 Program Revenues Not Listed Previously in the 7200 Series		\$80,117.49			\$3,497,022.86	\$3,577,140.35
7500 State Revenue Not Listed Elsewhere in the 7000 Series of Accounts					\$238,719.23	\$238,719.23
7700 Revenue for Nonpublic Program Subsidy - Act 89				\$10,876,156.71		\$10,876,156.71
7810 State Share of Social Security and Medicare Taxes	\$7,584.08	\$1,101.96	\$34,458.65	\$216,287.66	\$120,483.99	\$609,568.85
7820 State Share of Retirement Contributions	\$36,344.76	\$1,749,078.61	\$163,411.40	\$1,022,995.87	\$552,620.46	\$4,635,904.69
7000 Total Revenue from State Sources	\$43,928.84	\$1,830,298.06	\$197,870.05	\$12,115,440.24	\$4,408,846.54	\$19,937,489.83
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government		\$454,667.78				\$454,667.78
8512 IDEA, Part B		\$32,834,666.98				\$32,834,666.98
8513 IDEA, Section 619		\$430,922.35				\$430,922.35
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged		\$484,997.41				\$484,997.41
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals		\$20,799.93				\$20,799.93
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students		\$175,662.82				\$175,662.82
8531 Subsidies for Milk, Lunch, and Breakfast Programs		\$6,674.88				\$6,674.88
8640 Headstart		\$4,366,984.68				\$4,366,984.68
8660 Workforce Investment Act (WIA)		\$922,414.22				\$922,414.22

	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
8000 Revenue from Federal Sources							
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA							
8742 Governor's Emergency Education Relief Fund (GEER)							
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund							
8745 GEER II - Governor's Emergency Education Relief Fund							
8749 Other CARES Act Funding							
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)							
8830 Medical Assistance Reimbursements (Access) - Early Intervention							
8000 Total Revenue from Federal Sources							
9000 Other Financing Sources							
9200 Proceeds from Extended-Term Financing and Leases	\$30,092.00						
9320 Special Revenue Fund Transfers							
9000 Total Other Financing Sources	\$30,092.00						
Total From All Sources	\$135,668.02	\$1,637,029.97		\$2,732,266.21	\$8,532,300.51		

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	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>Total</u>
8000 Revenue from Federal Sources						
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA		\$1,427,296.97				\$1,427,296.97
8742 Governor's Emergency Education Relief Fund (GEER)		\$1,075,499.95				\$1,075,499.95
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund		\$358,551.76				\$358,551.76
8745 GEER II - Governor's Emergency Education Relief Fund	\$12,885,348.58					\$12,885,348.58
8749 Other CARES Act Funding	\$291,425.03					\$291,425.03
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)			\$1,369,848.96			\$1,369,848.96
8830 Medical Assistance Reimbursements (Access) - Early Intervention			\$675,239.27			\$675,239.27
8000 Total Revenue from Federal Sources	\$13,176,773.61	\$42,559,139.73	\$2,045,088.23			\$57,781,001.57
9000 Other Financing Sources						
9200 Proceeds from Extended-Term Financing and Leases						\$30,092.00
9320 Special Revenue Fund Transfers					\$6,062,376.00	\$6,062,376.00
9000 Total Other Financing Sources					\$6,062,376.00	\$6,092,468.00
Total From All Sources	\$13,338,257.45	\$44,476,270.28	\$2,250,367.39	\$12,119,020.75	\$16,189,237.75	\$101,410,418.33

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Special Educ (23)</u>	<u>Transportation (24)</u>	<u>Inst Children (25)</u>	<u>Early Interv (26)</u>
6000 Revenue from Local Sources						
6500 Earnings on Investments	61,292.78		17,716.59			
6890 Other Revenue from Intermediary Sources	80,117.48					
6910 Rentals	499,108.50					
6920 Contributions and Donations from Private Sources	100.00		3,750.00			
6942 Summer School Tuition	232,565.23					
6943 Adult Education Tuition	1,011,562.48					
6944 Receipts from Other LEAs in Pennsylvania - Education	3,213,845.48		(742.00)			
6947 IUs - Receipts from Members for Education by Withholding	1,401,024.99					
6948 IUs - Receipts Directly from Members for Education	703,846.01		21,246,039.34		1,968.75	
6961 Transportation Services Provided Other Pennsylvania LEAs	3,330,969.89					
6962 Other Services Provided Other Pennsylvania LEAs	4,597,562.88		15,841.00			
6969 All Other Services Provided Other Governments	1,334,107.07					62,351.11
6991 Refunds of a Prior Year Expenditure	573,884.35					33.01
6992 Energy Efficiency Revenues and Incentives	49,600.98					
6999 Other Revenues Not Specified Above	509,870.80		912,537.77			
6000 Total Revenue from Local Sources	\$17,599,458.93		\$22,195,142.70		\$1,968.75	\$62,384.12
7000 Revenue from State Sources						
7271 Special Education funds for School-Aged Pupils			3,677,110.79		26,983.50	
7272 Early Intervention						22,548,276.00
7299 Program Revenues Not Listed Previously in the 7200 Series	3,577,140.35					
7313 IU Special Education Transportation				7,718,533.39		
7500 State Revenue Not Listed Elsewhere in the 7000 Series of Accounts	238,719.23					
7700 Revenue for Nonpublic Program Subsidy - Act 89	10,876,156.71					
7810 State Share of Social Security and Medicare Taxes	609,568.85		434,466.73	5,426.86	794.19	317,974.35
7820 State Share of Retirement Contributions	4,635,904.69		2,031,631.49	25,498.91	3,646.37	1,499,810.42
7000 Total Revenue from State Sources	\$19,937,489.83		\$6,143,209.01	\$7,749,459.16	\$31,424.06	\$24,366,060.77
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	454,667.78					
8512 IDEA, Part B	32,834,666.98					
8513 IDEA, Section 619	430,922.35					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	484,997.41					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	20,799.93					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	175,662.82					
8531 Subsidies for Milk, Lunch, and Breakfast Programs	6,674.88					

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	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Projects (30)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
6000 Revenue from Local Sources						
6500 Earnings on Investments				10,430.29		
6890 Other Revenue from Intermediary Sources						
6910 Rentals						
6920 Contributions and Donations from Private Sources						
6942 Summer School Tuition						
6943 Adult Education Tuition						
6944 Receipts from Other LEAs in Pennsylvania - Education						
6947 IUs - Receipts from Members for Education by Withholding						
6948 IUs - Receipts Directly from Members for Education						
6961 Transportation Services Provided Other Pennsylvania LEAs						
6962 Other Services Provided Other Pennsylvania LEAs						
6969 All Other Services Provided Other Governments						
6991 Refunds of a Prior Year Expenditure						
6992 Energy Efficiency Revenues and Incentives						
6999 Other Revenues Not Specified Above						
6000 Total Revenue from Local Sources				\$10,430.29		
7000 Revenue from State Sources						
7271 Special Education funds for School-Aged Pupils						
7272 Early Intervention						
7299 Program Revenues Not Listed Previously in the 7200 Series						
7313 IU Special Education Transportation						
7500 State Revenue Not Listed Elsewhere in the 7000 Series of Accounts						
7700 Revenue for Nonpublic Program Subsidy - Act 89						
7810 State Share of Social Security and Medicare Taxes						
7820 State Share of Retirement Contributions						
7000 Total Revenue from State Sources						
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government						
8512 IDEA, Part B						
8513 IDEA, Section 619						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals						
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students						
8531 Subsidies for Milk, Lunch, and Breakfast Programs						

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Total

6000 Revenue from Local Sources

6500 Earnings on Investments	89,439.66
6890 Other Revenue from Intermediary Sources	80,117.49
6910 Rentals	499,108.50
6920 Contributions and Donations from Private Sources	3,850.00
6942 Summer School Tuition	232,565.23
6943 Adult Education Tuition	1,011,562.48
6944 Receipts from Other LEAs in Pennsylvania - Education	3,213,103.48
6947 IUs - Receipts from Members for Education by Withholding	1,401,024.99
6948 IUs - Receipts Directly from Members for Education	21,951,854.10
6961 Transportation Services Provided Other Pennsylvania LEAs	3,330,969.89
6962 Other Services Provided Other Pennsylvania LEAs	4,613,403.88
6969 All Other Services Provided Other Governments	1,396,458.18
6991 Refunds of a Prior Year Expenditure	573,917.36
6992 Energy Efficiency Revenues and Incentives	49,600.98
6999 Other Revenues Not Specified Above	1,422,408.57

6000 Total Revenue from Local Sources \$39,869,384.79

7000 Revenue from State Sources

7271 Special Education funds for School-Aged Pupils	3,704,094.29
7272 Early Intervention	22,548,276.00
7299 Program Revenues Not Listed Previously in the 7200 Series	3,577,140.35
7313 IU Special Education Transportation	7,718,533.39
7500 State Revenue Not Listed Elsewhere in the 7000 Series of Accounts	238,719.23
7700 Revenue for Nonpublic Program Subsidy - Act 89	10,876,156.71
7810 State Share of Social Security and Medicare Taxes	1,368,230.98
7820 State Share of Retirement Contributions	8,196,491.88

7000 Total Revenue from State Sources \$58,227,642.83

8000 Revenue from Federal Sources

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	454,667.78
8512 IDEA, Part B	32,834,666.98
8513 IDEA, Section 619	430,922.35
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	484,997.41
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	20,799.93
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	175,662.82
8531 Subsidies for Milk, Lunch, and Breakfast Programs	6,674.88

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Special Educ (23)</u>	<u>Transportation (24)</u>	<u>Inst Children (25)</u>	<u>Early Interv (26)</u>
8000 Revenue from Federal Sources						
8640 Headstart	4,366,984.68					
8660 Workforce Investment Act (WIA)	922,414.22					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,427,296.97					
8742 Governor's Emergency Education Relief Fund (GEER)	1,075,499.95					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	358,551.76					
8745 GEER II - Governor's Emergency Education Relief Fund	12,885,348.58					
8749 Other CARES Act Funding	291,425.03					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,369,848.96					
8830 Medical Assistance Reimbursements (Access) - Early Intervention	675,239.27					
8000 Total Revenue from Federal Sources	\$57,781,001.57					
9000 Other Financing Sources						
9200 Proceeds from Extended-Term Financing and Leases	30,092.00		11.00			
9310 General Fund Transfers						
9320 Special Revenue Fund Transfers	6,062,376.00					
9990 Insurance Recoveries						77,500.00
9000 Total Other Financing Sources	\$6,092,468.00		\$11.00			\$77,500.00
Total From All Sources	\$101,410,418.33		\$28,338,362.71	\$7,749,459.16	\$33,392.81	\$24,505,944.89

	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Projects (30)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
8000 Revenue from Federal Sources						
8640 Headstart						
8660 Workforce Investment Act (WIA)						
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA						
8742 Governor's Emergency Education Relief Fund (GEER)						
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund						
8745 GEER II - Governor's Emergency Education Relief Fund						
8749 Other CARES Act Funding						
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)						
8830 Medical Assistance Reimbursements (Access) - Early Intervention						
8000 Total Revenue from Federal Sources						
9000 Other Financing Sources						
9200 Proceeds from Extended-Term Financing and Leases						
9310 General Fund Transfers				1,800,000.00		
9320 Special Revenue Fund Transfers				3,500,000.00		
9990 Insurance Recoveries						
9000 Total Other Financing Sources				\$5,300,000.00		
Total From All Sources				\$5,310,430.29		

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Total

8000 Revenue from Federal Sources

8640 Headstart	4,366,984.68
8660 Workforce Investment Act (WIA)	922,414.22
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,427,296.97
8742 Governor's Emergency Education Relief Fund (GEER)	1,075,499.95
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	358,551.76
8745 GEER II - Governor's Emergency Education Relief Fund	12,885,348.58
8749 Other CARES Act Funding	291,425.03
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,369,848.96
8830 Medical Assistance Reimbursements (Access) - Early Intervention	675,239.27

8000 Total Revenue from Federal Sources \$57,781,001.57

9000 Other Financing Sources

9200 Proceeds from Extended-Term Financing and Leases	30,103.00
9310 General Fund Transfers	1,800,000.00
9320 Special Revenue Fund Transfers	9,562,376.00
9990 Insurance Recoveries	77,500.00

9000 Total Other Financing Sources \$11,469,979.00

Total From All Sources \$167,348,008.19

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Special Educ (23)</u>	<u>Transportation (24)</u>	<u>Inst Children (25)</u>	<u>Early Interv (26)</u>
Revenue from Local Sources	17,599,458.93		22,195,142.70		1,968.75	62,384.12
Revenue from State Sources	19,937,489.83		6,143,209.01	7,749,459.16	31,424.06	24,366,060.77
Revenue from Federal Sources	57,781,001.57					
Other Financing Sources	6,092,468.00		11.00			77,500.00
Total From All Sources	\$101,410,418.33		\$28,338,362.71	\$7,749,459.16	\$33,392.81	\$24,505,944.89

	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Projects (30)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Revenue from Local Sources				10,430.29		
Revenue from State Sources						
Revenue from Federal Sources						
Other Financing Sources				5,300,000.00		
Total From All Sources				\$5,310,430.29		

Total

Revenue from Local Sources	39,869,384.79
Revenue from State Sources	58,227,642.83
Revenue from Federal Sources	57,781,001.57
Other Financing Sources	11,469,979.00
Total From All Sources	\$167,348,008.19

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Special Educ (23)</u>	<u>Transportation (24)</u>	<u>Inst Children (25)</u>	<u>Early Interv (26)</u>
1000 Instruction						
1100 Regular Programs - Elementary / Secondary	2,598,430.42					
1200 Special Programs - Elementary / Secondary	3,269,401.80		12,874,165.12		31,655.64	13,054,364.15
1400 Other Instructional Programs - Elementary / Secondary	581,284.44					
1500 Nonpublic School Programs	17,920,446.19					
1600 Adult Education Programs	999,079.64					
1800 Pre-Kindergarten	4,955,994.53					
Total Instruction	\$30,324,637.02		\$12,874,165.12		\$31,655.64	\$13,054,364.15
2000 Support Services						
2100 Support Services - Students	8,813,460.51		5,391,359.85			4,682,224.53
2200 Support Services - Instructional Staff	8,191,989.11		438,770.99			56,027.49
2300 Support Services - Administration	13,232,948.00		462,657.65			56,881.42
2400 Support Services - Pupil Health	229,476.23		1,565,208.54			4,572,787.19
2500 Support Services - Business	3,485,278.34		3,235.78	234.71		4,531.20
2600 Operation and Maintenance of Plant Services	4,562,567.41		163,969.23			154,304.95
2700 Student Transportation Services	3,105,428.09			11,852,525.69		
2800 Support Services - Central	5,214,949.97		216,325.00			140,211.43
2900 Other Support Services	19,239,100.67					
Total Support Services	\$66,075,198.33		\$8,241,527.04	\$11,852,760.40		\$9,666,968.21
3000 Operation of Non-Instructional Services						
3300 Community Services	4,615.45					
Total Operation of Non-Instructional Services	\$4,615.45					
4000 Facilities Acquisition, Construction and Improvement Services						
4200 Existing Site Improvement Services	81,975.49					
4500 Building Acquisition and Construction Services - Original and Additional						
4600 Existing Building Improvement Services						
Total Facilities Acquisition, Construction and Improvement Services	\$81,975.49					
5000 Other Expenditures and Financing Uses						
5100 Debt Service / Other Expenditures and Financing Uses	678,120.59		321,257.55			
5200 Interfund Transfers - Out	1,800,000.00		6,973,735.71	888,919.34	2,374.17	1,697,346.56
Total Other Expenditures and Financing Uses	\$2,478,120.59		\$7,294,993.26	\$888,919.34	\$2,374.17	\$1,697,346.56
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$98,964,546.88		\$28,410,685.42	\$12,741,679.74	\$34,029.81	\$24,418,678.92

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	<u>Public Purpose Trust</u> (27)	<u>Other Compt</u> <u>Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Projects (30)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
1000 Instruction						
1100 Regular Programs - Elementary / Secondary						
1200 Special Programs - Elementary / Secondary						
1400 Other Instructional Programs - Elementary / Secondary						
1500 Nonpublic School Programs						
1600 Adult Education Programs						
1800 Pre-Kindergarten						
Total Instruction						
2000 Support Services						
2100 Support Services - Students						
2200 Support Services - Instructional Staff						
2300 Support Services - Administration						
2400 Support Services - Pupil Health						
2500 Support Services - Business						
2600 Operation and Maintenance of Plant Services						
2700 Student Transportation Services						
2800 Support Services - Central						
2900 Other Support Services						
Total Support Services						
3000 Operation of Non-Instructional Services						
3300 Community Services						
Total Operation of Non-Instructional Services						
4000 Facilities Acquisition, Construction and Improvement Services						
4200 Existing Site Improvement Services						
4500 Building Acquisition and Construction Services - Original and Additional				267,871.25		
4600 Existing Building Improvement Services				57,359.28		
Total Facilities Acquisition, Construction and Improvement Services				\$325,230.53		
5000 Other Expenditures and Financing Uses						
5100 Debt Service / Other Expenditures and Financing Uses						
5200 Interfund Transfers - Out						
Total Other Expenditures and Financing Uses						
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES				\$325,230.53		

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	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,598,430.42
1200 Special Programs - Elementary / Secondary	29,229,586.71
1400 Other Instructional Programs - Elementary / Secondary	581,284.44
1500 Nonpublic School Programs	17,920,446.19
1600 Adult Education Programs	999,079.64
1800 Pre-Kindergarten	4,955,994.53
Total Instruction	\$56,284,821.93
2000 Support Services	
2100 Support Services - Students	18,887,044.89
2200 Support Services - Instructional Staff	8,686,787.59
2300 Support Services - Administration	13,752,487.07
2400 Support Services - Pupil Health	6,367,471.96
2500 Support Services - Business	3,493,280.03
2600 Operation and Maintenance of Plant Services	4,880,841.59
2700 Student Transportation Services	14,957,953.78
2800 Support Services - Central	5,571,486.40
2900 Other Support Services	19,239,100.67
Total Support Services	\$95,836,453.98
3000 Operation of Non-Instructional Services	
3300 Community Services	4,615.45
Total Operation of Non-Instructional Services	\$4,615.45
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	81,975.49
4500 Building Acquisition and Construction Services - Original and Additional	267,871.25
4600 Existing Building Improvement Services	57,359.28
Total Facilities Acquisition, Construction and Improvement Services	\$407,206.02
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	999,378.14
5200 Interfund Transfers - Out	11,362,375.78
Total Other Expenditures and Financing Uses	\$12,361,753.92
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$164,894,851.30

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Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	69,803.00
Expenditures Funded with Carry over Title I Funds	93,871.00
Total Title I Expenditure Data	\$163,674.00

Title IV Revenue Data

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

Title V Revenue Data

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

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Total Expenditures - Populated from the REG

(Excludes Other Financing Uses and Special and Extraordinary Items)

<u>Fund Number</u>	<u>Fund Description</u>	<u>Amount</u>
Fund 10	AFR - Governmental Funds (REG)	\$96,486,425.00
Fund 23	AFR - Governmental Funds (REG)	\$21,115,692.00
Fund 24	AFR - Governmental Funds (REG)	\$11,852,760.00
Fund 25	AFR - Governmental Funds (REG)	\$31,656.00
Fund 27	AFR - Governmental Funds (REG)	\$0.00
Fund 28	AFR - Governmental Funds (REG)	\$0.00
Fund 29	AFR - Governmental Funds (REG)	\$0.00
Fund 30	AFR - Governmental Funds (REG)	\$325,231.00
Fund 40	AFR - Governmental Funds (REG)	\$0.00
Fund 90	AFR - Governmental Funds (REG)	\$0.00
REG Subtotal		\$129,811,764.00

Total Operating and Non-Operating Expenses - Populated from the REP

(Excludes Contributions, Transfers, and Special and Extraordinary Items)

<u>Fund Number</u>	<u>Fund Description</u>	<u>Amount</u>
Fund 10		\$96,486,425.00
Fund 23		\$21,115,692.00
Fund 24		\$11,852,760.00
Fund 25		\$31,656.00
Fund 27		\$0.00
Fund 28		\$0.00
Fund 29		\$0.00
Fund 30		\$325,231.00
Fund 40		\$0.00
Fund 90		\$0.00
REP Subtotal		\$129,811,764.00

Total expenditures and expenses of selected funds per AFR **\$96,486,425.00 (A)**

Subtract Expenditures Related to the following programs

<u>Description</u>	<u>Amount</u>

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Subtract Expenditures in the following codes not previously subtracted above

Description	Amount
Subtraction Subtotal	\$96,486,425.00

Add Back Expenditures

Description	Amount
Addition Subtotal	\$96,486,425.00
Adjustment to calculate Current Expenditures	\$96,486,425.00 (B)
Total K-12 Current Expenditures	\$96,486,425.00 (A+B)

LEA Allocations

Total of allocated amounts below	\$96,486,425.00
Total Percentage Allocated below (should = 100%)	9,648,642,500.00 %

AUN	Public LEA Name	Percent of Current Exp	Allocation Amount
			\$96,486,425.00
			\$96,486,425.00

1 . <u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	37,304,961.00
2 . <u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	75,308,233.00
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>	18,938,524.00
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>	7,864,672.00
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>	14,258,631.00
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

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AVAILABLE FUNDS:

Fiscal Year Ending 6/30/2021

- 1. Ending Fund Balance
- 2. Ending Encumbrances

Fiscal Year Ending 6/30/2022

- 3. Total Act 89 State Subsidy 10,876,156.71
- 4. Interest Earned on Act 89 Funds 3,580.51
- 5. Retirement Reimbursement 1,022,995.87
- 6. Social Security Reimbursement 216,287.66
- 7. Other Income

TOTAL AVAILABLE 12,119,020.75 (A)

EXPENDED / ENCUMBERED:

Fiscal Year Ending 6/30/2021

- 8. Returned Unexpended/Unencumbered Funds

Fiscal Year Ending 6/30/2022

- 9. Encumbrances
- 10. Program Costs (76% of subsidy plus added available funds) 9,904,521.41
- 11. Administrative Cost (Max. 6% of subsidy plus interest earned) 53,819.88
- 12. Leasing Costs (Max 18% of subsidy)

TOTAL EXPENDED / ENCUMBERED: 9,958,341.29 (B)

TOTAL UNEXPENDED / UNENCUMBERED FUNDS (A - B) 2,160,679.46 (C)

Less: Funds Returned 07/01/2021- 06/30/2022

- 13. Amount of Funds Returned (D)

Unexpended/Unencumbered To Be Returned (C - D) 2,160,679.46 (E)

Make Check Payable to: COMMONWEALTH OF PENNSYLVANIA

Return to: PA Department of Education

Bureau of Teaching and Learning

Division of Planning

333 Market Street, 3rd Floor

Harrisburg, PA 17126-0333

(Principal Amounts Only)

	Short Term Borrowing	Compensated Absences	Other Post Employment Benefits (OPEB)	Net Pension Liability	All Other Long Term Debt	Total
Debt at Beginning of Fiscal Year		2,035,292.20	1,684,042.00	149,539,000.00	11,165,188.60	164,423,522.80
Additional Debt Incurred During Year			148,814.00			148,814.00
Retirements and Repayments		90,146.26		21,688,000.00	653,886.60	22,432,032.86
Debt At End of Fiscal Year		\$1,945,145.94	\$1,832,856.00	\$127,851,000.00	\$10,511,302.00	\$142,140,303.94

Debt Payment Summary

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	10 General Fund	390,000.00		199,003.78	589,003.78
5110	20 Special Revenue Funds	263,886.60		57,370.95	321,257.55
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 Service Payments		\$653,886.60		\$256,374.73	\$910,261.33

	<u>Food Service (51)</u>	<u>Child Care Operation (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
2000 Support Services					
200 <u>Personnel Services - Employee Benefits</u>					
270 Group Insurance - Self-Insurance				8,371,462.00	8,371,462.00
Total Personnel Services - Employee Benefits				\$8,371,462.00	\$8,371,462.00
300 <u>Purchased Professional and Technical Services</u>					
330 Other Professional Services				835,090.00	835,090.00
Total Purchased Professional and Technical Services				\$835,090.00	\$835,090.00
Total 2000 Support Services				\$9,206,552.00	\$9,206,552.00

	<u>Food Service (51)</u>	<u>Child Care Operation (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
2300 Support Services - Administration					
200 <u>Personnel Services - Employee Benefits</u>					
270 Group Insurance - Self-Insurance				8,371,462.00	8,371,462.00
Total Personnel Services - Employee Benefits				\$8,371,462.00	\$8,371,462.00
300 <u>Purchased Professional and Technical Services</u>					
330 Other Professional Services				835,090.00	835,090.00
Total Purchased Professional and Technical Services				\$835,090.00	\$835,090.00
Total 2300 Support Services - Administration				\$9,206,552.00	\$9,206,552.00

	<u>Food Service (51)</u>	<u>Child Care Operation (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
2390 Other Administration Services					
200 <u>Personnel Services - Employee Benefits</u>					
270 Group Insurance - Self-Insurance				8,371,462.00	8,371,462.00
Total Personnel Services - Employee Benefits				\$8,371,462.00	\$8,371,462.00
300 <u>Purchased Professional and Technical Services</u>					
330 Other Professional Services				835,090.00	835,090.00
Total Purchased Professional and Technical Services				\$835,090.00	\$835,090.00
Total 2390 Other Administration Services				\$9,206,552.00	\$9,206,552.00

	<u>Food Service (51)</u>	<u>Child Care Operation (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
3000 Operation of Non-Instructional Services					
100 <u>Personnel Services - Salaries</u>					
100 Personnel Services - Salaries	31,428.00				31,428.00
Total Personnel Services - Salaries	\$31,428.00				\$31,428.00
200 <u>Personnel Services - Employee Benefits</u>					
210 Group Insurance - Contracted Provider	3,190.00				3,190.00
220 Social Security Contributions	2,319.00				2,319.00
230 PSERS Retirement Contributions	10,701.00				10,701.00
250 Unemployment Compensation	8.00				8.00
260 Workers' Compensation	38.00				38.00
Total Personnel Services - Employee Benefits	\$16,256.00				\$16,256.00
300 <u>Purchased Professional and Technical Services</u>					
330 Other Professional Services	1,584.00				1,584.00
Total Purchased Professional and Technical Services	\$1,584.00				\$1,584.00
600 <u>Supplies</u>					
610 General Supplies	419,833.00				419,833.00
Total Supplies	\$419,833.00				\$419,833.00
700 <u>Property</u>					
740 Depreciation	7,769.00				7,769.00
Total Property	\$7,769.00				\$7,769.00
800 <u>Other Objects</u>					
810 Dues and Fees	841.50				841.50
Total Other Objects	\$841.50				\$841.50
Total 3000 Operation of Non-Instructional Services	\$477,711.50				\$477,711.50

	<u>Food Service (51)</u>	<u>Child Care Operation (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
3100 Food Services					
100 <u>Personnel Services - Salaries</u>					
100 Personnel Services - Salaries	31,428.00				31,428.00
Total Personnel Services - Salaries	\$31,428.00				\$31,428.00
200 <u>Personnel Services - Employee Benefits</u>					
210 Group Insurance - Contracted Provider	3,190.00				3,190.00
220 Social Security Contributions	2,319.00				2,319.00
230 PSERS Retirement Contributions	10,701.00				10,701.00
250 Unemployment Compensation	8.00				8.00
260 Workers' Compensation	38.00				38.00
Total Personnel Services - Employee Benefits	\$16,256.00				\$16,256.00
300 <u>Purchased Professional and Technical Services</u>					
330 Other Professional Services	1,584.00				1,584.00
Total Purchased Professional and Technical Services	\$1,584.00				\$1,584.00
600 <u>Supplies</u>					
610 General Supplies	419,833.00				419,833.00
Total Supplies	\$419,833.00				\$419,833.00
700 <u>Property</u>					
740 Depreciation	7,769.00				7,769.00
Total Property	\$7,769.00				\$7,769.00
800 <u>Other Objects</u>					
810 Dues and Fees	841.50				841.50
Total Other Objects	\$841.50				\$841.50
Total 3100 Food Services	\$477,711.50				\$477,711.50

	<u>Food Service (51)</u>	<u>Child Care Operations (52)</u>	<u>Other Enterprise (58)</u>	<u>Internal Service (60)</u>	<u>Total</u>
2000 Support Services					
2300 Support Services - Administration				9,206,552.00	9,206,552.00
Total Support Services				\$9,206,552.00	\$9,206,552.00
3000 Operation of Non-Instructional Services					
3100 Food Services	477,711.50				477,711.50
Total Operation of Non-Instructional Services	\$477,711.50				\$477,711.50
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$477,711.50			\$9,206,552.00	\$9,684,263.50