

LEA Name : Line Mountain SD  
Address : 185 Line Mountain Road  
Herrdon , PA 17830

County : Northumberland  
AUN Number : 116493503  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
6/30/2025

Pennsylvania Department of Education  
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit  
PDE-2057: School District, AVTS/CTC, Charter School,  
and Special Program Jointure

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

  
Chief School Administrator Signature

Date

11-19-25

  
Board Secretary Signature

Date

11.19.25

Kaitlin M Rosselli

(570)758-2640

Ext :6017

Contact Person

Contact Person Telephone Number

[krosselli@linemountain.com](mailto:krosselli@linemountain.com)

(570)758-2842

Contact Person E-mail Address

Contact Person Fax Number

# Audit Certification

## Annual Financial Report:

For Fiscal Year Ending 6/30/2025

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

LEA Name : Line Mountain SD

AUN Number : 116493503

County : Northumberland

Audit Certification Due:  
12/31/2025

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

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

Chief School Administrator

  
Signature

11-19-25  
Date

Board Secretary

  
Signature

11-19-25  
Date

Kaitlin M Rosselli

(570)758-2640

Ext :6017

Contact Person

Contact Person Telephone Number

krosselli@linemountain.com

(570)758-2842

Contact Person E-mail Address

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30038	<p>Revenue Detail: An amount has been reported in revenue code 6810 - Revenue from Local Governmental Units. Do not record revenue received from other PA LEAs (Intermediate Units, School Districts, Charter Schools, and CTCs) within this code. Please confirm within the justification that no revenue received from other PA LEAs is included in the following codes:</p> <p>Fund 10 Revenue Code 6810: \$19844.05</p>	<p>No revenue received from other PA LEAs is included in the 10-6810 revenue code.</p>
30116	<p>Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.</p> <p>Revenue Detail 6500, Fund 32: \$36,102.78</p>	<p>This account code only includes interest earned on the district's fund 32 funds.</p>

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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	7,240,598	73,528			
0110 Investments					
0120 Taxes Receivable	1,123,297				
0130 Due From Other Funds					
0141 Due From Other Governments	259,756				
0142 State Revenue Receivable	(794,594)				
0143 Federal Revenue Receivable	1,883,527				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	86,997				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	136,879				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$9,936,460</b>	<b>\$73,528</b>			
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$9,936,460</b>	<b>\$73,528</b>			

Amounts Expressed in Whole Dollars

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

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents	785,617
0110 Investments	
0120 Taxes Receivable	
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

<b>Total Assets</b>	<b>\$785,617</b>
---------------------	------------------

0910 Deferred Outflows of Resources

<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$785,617</b>
--	------------------

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>	
<b>Assets</b>	
0100 Cash and Cash Equivalents	8,099,743
0110 Investments	
0120 Taxes Receivable	1,123,297
0130 Due From Other Funds	
0141 Due From Other Governments	259,756
0142 State Revenue Receivable	(794,594)
0143 Federal Revenue Receivable	1,883,527
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	86,997
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	136,879
0190 Other Current Assets	
<b>Total Assets</b>	<b>\$10,795,605</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$10,795,605</b>

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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	243,392				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	848,671				
0462 Payroll Deductions and Withholding	736,725				
0480 Unearned Revenues					
0490 Other Current Liabilities	48,190				
<b>Total Liabilities</b>	<b>\$1,876,978</b>				
0950 Deferred Inflows of Resources	733,771				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	3,545,370				
0840 Assigned Fund Balance	164,045	73,528			
0850 Unassigned Fund Balance	3,616,296				
<b>Total Fund Balances</b>	<b>\$7,325,711</b>	<b>\$73,528</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$9,936,460</b>	<b>\$73,528</b>			

Amounts Expressed in Whole Dollars

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

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

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

**Total Liabilities**

- 0950 Deferred Inflows of Resources

**Fund Balances**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance 785,617
- 0850 Unassigned Fund Balance

**Total Fund Balances \$785,617**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$785,617**

Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

**Liabilities**

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	243,392
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	848,671
0462 Payroll Deductions and Withholding	736,725
0480 Unearned Revenues	
0490 Other Current Liabilities	48,190

**Total Liabilities \$1,876,978**

0950 Deferred Inflows of Resources	733,771
------------------------------------	---------

**Fund Balances**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,545,370
0840 Assigned Fund Balance	1,023,190
0850 Unassigned Fund Balance	3,616,296

**Total Fund Balances \$8,184,856**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$10,795,605**

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>
<b>Revenues</b>					
6000 Revenue from Local Sources	9,451,421	108,806			
7000 Revenue from State Sources	14,024,521				
8000 Revenue from Federal Sources	643,225				
<b>Total Revenues</b>	<b>\$24,119,167</b>	<b>\$108,806</b>			
<b>Expenditures</b>					
1000 Instruction	14,144,825	103,355			
2000 Support Services	8,951,488				
3000 Operation of Non-Instructional Services	715,001				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,809,216				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
<b>Total Expenditures</b>	<b>\$25,620,530</b>	<b>\$103,355</b>			
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$1,501,363)</b>	<b>\$5,451</b>			
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
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					
<b>Total Other Financing Sources (Uses)</b>					

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources			36,103		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
<b>Total Revenues</b>			<b>\$36,103</b>		
<b>Expenditures</b>					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
<b>Total Expenditures</b>					
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>			<b>\$36,103</b>		
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
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					
<b>Total Other Financing Sources (Uses)</b>					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Revenues</b>	
6000 Revenue from Local Sources	9,596,330
7000 Revenue from State Sources	14,024,521
8000 Revenue from Federal Sources	643,225
<b>Total Revenues</b>	<b>\$24,264,076</b>
<b>Expenditures</b>	
1000 Instruction	14,248,180
2000 Support Services	8,951,488
3000 Operation of Non-Instructional Services	715,001
4000 Facilities Acquisition, Construction and Improvement Services	
5110 Debt Service	1,809,216
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	
<b>Total Expenditures</b>	<b>\$25,723,885</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$1,459,809)</b>
<b>Other Financing Sources (Uses)</b>	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
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	
<b>Total Other Financing Sources (Uses)</b>	

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>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>(\$1,501,363)</b>	<b>\$5,451</b>			
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	8,827,074	68,077			
<b>Fund Balance - End Of Year</b>	<b>\$7,325,711</b>	<b>\$73,528</b>			

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>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>					
			<b>\$36,103</b>		
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year			749,514		
<b>Fund Balance - End Of Year</b>					
			<b>\$785,617</b>		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Special And Extraordinary Items</b>	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>	<b>(\$1,459,809)</b>
<b>Fund Balance</b>	
0001 Fund Balance - Beginning of Fiscal Year	9,644,665
<b>Fund Balance - End Of Year</b>	<b>\$8,184,856</b>

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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	714,432			714,432	
0110 Investments					
0130 Due From Other Funds	48,351			48,351	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	5,639			5,639	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$768,422</b>			<b>\$768,422</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	85,117			85,117	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$85,117</b>			<b>\$85,117</b>	
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$853,539</b>			<b>\$853,539</b>	

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>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	269,239			269,239	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding	32,638			32,638	
0480 Unearned Revenues	5,994			5,994	
0490 Other Current Liabilities	25,442			25,442	
<b>Total Current Liabilities</b>	<b>\$333,313</b>			<b>\$333,313</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	4,900			4,900	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$4,900</b>			<b>\$4,900</b>	
<b>Total Liabilities</b>	<b>\$338,213</b>			<b>\$338,213</b>	
0950 Deferred Inflows of Resources					
<b>Net Position</b>					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	515,326			515,326	
<b>Total Net Position</b>	<b>\$515,326</b>			<b>\$515,326</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$853,539</b>			<b>\$853,539</b>	

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>
<b>Operating Revenues</b>					
6600 Food Service Revenue	231,623			231,623	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$231,623</b>			<b>\$231,623</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	218,190			218,190	
200 Personnel Services – Employee Benefits	123,459			123,459	
300 Purchased Professional and Technical Services	7,283			7,283	
400 Purchased Property Services	2,683			2,683	
500 Other Purchased Services	476,188			476,188	
600 Supplies	10,698			10,698	
740 Depreciation					
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$838,501</b>			<b>\$838,501</b>	
<b>Operating Income (Loss)</b>	<b>(\$606,878)</b>			<b>(\$606,878)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	15,144			15,144	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	91,977			91,977	
8000 Revenue from Federal Sources	337,136			337,136	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$444,257</b>			<b>\$444,257</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$162,621)</b>			<b>(\$162,621)</b>	

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>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
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					
<b>Change In Net Position</b>	<b>(\$162,621)</b>			<b>(\$162,621)</b>	
0002 Net Position - Beginning of Fiscal Year	677,947			677,947	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$515,326</b>			<b>\$515,326</b>	

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>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	231,623			231,623	
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	341,649			341,649	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	496,852			496,852	
0018 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$606,878)</b>			<b>(\$606,878)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	91,977			91,977	
0023 Receipts From Federal Sources -8000	337,136			337,136	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$429,113</b>			<b>\$429,113</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Proceeds from Disposal of Capital Assets					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>					
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	15,144			15,144	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:40 AM

0045 Loans Received (Paid)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$15,144</b>	<b>\$15,144</b>
---	-----------------	-----------------

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Net Increase (Decrease) in Cash Flows</b>	(162,621)			(162,621)	
0004 Cash and Cash Equivalents Beginning of Year					
<b>Cash and Cash Equivalents at Year End</b>	<b>(\$162,621)</b>			<b>(\$162,621)</b>	

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

0005 Operating Income (Loss) per REP	(606,878)			(606,878)	
--------------------------------------	-----------	--	--	-----------	--

**Adjustments**

- 0051 Depreciation and Net Amortization
- 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
- 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)
- 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)

<b>Total Adjustments</b>					
<b>Cash Provided By (Used for) Total</b>	<b>(\$606,878)</b>			<b>(\$606,878)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
<b>Total</b>	

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:42 AM

Amounts Expressed in Whole Dollars

Private Purpose Trust  
(71)

Investment Trust  
(72)

Pension Trust  
(73)

Student Activity Custodial  
(81)

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents	
0110 Investments	9,430
0130 Due From Other Funds	
0140 Due from Other Governments, Primary Government and Component Units	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
0220 Buildings and Building Improvements (Net)	
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	

<b>Total Assets</b>	<b>\$9,430</b>
---------------------	----------------

0910 Deferred Outflows of Resources

<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$9,430</b>
--	----------------

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:42 AM

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>
<b>Assets And Deferred Outflows Of Resources</b>			
<b>Assets</b>			
0100 Cash and Cash Equivalents			
0110 Investments			9,430
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			
<b>Total Assets</b>			<b>\$9,430</b>
0910 Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>			<b>\$9,430</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:42 AM

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)
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
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				
<b>Total Liabilities</b>				
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position		9,430		
<b>Total Net Position</b>				
		<b>\$9,430</b>		
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>				
		<b>\$9,430</b>		

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:42 AM

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <b>(89)</b>	<u>Fiduciary Component Units</u> <b>(98)</b>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>			
<b>Liabilities</b>			
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			
<b>Total Liabilities</b>			
0950 Deferred Inflows of Resources			
<b>Net Position</b>			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position			9,430
<b>Total Net Position</b>			<b>\$9,430</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$9,430</b>

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>
<b>Additions</b>						
0091 Gifts and Contributions	2,500					
0095 Net Investment Earnings	692					
0092 Other Additions						
<b>Deductions</b>						
0093 Scholarships Awarded	8,252					
0094 Other Deductions						
<b>Change In Net Position</b>	<b>(\$5,060)</b>					
0006 Net Position – Beginning of Fiscal Year	14,490					
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$9,430</b>					

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
<b>Additions</b>	
0091 Gifts and Contributions	2,500
0095 Net Investment Earnings	692
0092 Other Additions	
<b>Deductions</b>	
0093 Scholarships Awarded	8,252
0094 Other Deductions	
<b>Change in Net Position</b>	<b>(\$5,060)</b>
0006 Net Position – Beginning of Fiscal Year	14,490
0007 Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>	<b>\$9,430</b>

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	5,753,275.52			5,753,275.52
6113 Public Utility Realty Taxes	8,039.58			8,039.58
6114 Payments in Lieu of Current Taxes - State / Local	25,643.06			25,643.06
6120 Current Per Capita Taxes, Section 679	22,932.30			22,932.30
6141 Current Act 511 Per Capita Taxes	22,933.30			22,933.30
6151 Current Act 511 Earned Income Taxes	1,190,498.66			1,190,498.66
6152 Current Act 511 Occupation Taxes	875,773.95			875,773.95
6153 Current Act 511 Real Estate Transfer Taxes	187,530.38			187,530.38
6411 Delinquent Real Estate Taxes	345,053.24			345,053.24
6420 Delinquent Per Capita Taxes, Section 679	8,927.16			8,927.16
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	8,988.25			8,988.25
6452 Delinquent Act 511 Occupation Taxes	258,071.25			258,071.25
6500 Earnings on Investments	428,291.37			
6700 Revenues from LEA Activities	31,078.64			
6810 Revenue from Local Governmental Units	19,844.05			
6832 Federal IDEA Revenue Received as Pass Through	233,916.98			
6991 Refunds of a Prior Year Expenditure	19,249.71			
6999 Other Revenues Not Specified Above	11,373.57			
<b>TOTAL Revenue from Local Sources</b>	<b>\$9,451,420.97</b>			<b>\$8,707,666.65</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7111 Basic Education Funding-Formula	7,304,577.51		
7140 Charter Schools	87,449.17		
7160 Tuition for Orphans Subsidy	76,691.91		
7271 Special Education funds for School-Aged Pupils	1,030,202.39		
7311 Pupil Transportation Subsidy	1,740,455.98		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,590.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	263,759.44		
7331 State Reimbursement for Health Services	18,881.15		
7332 Feminine Hygiene Product Funding	1,776.25		
7340 State Property Tax Reduction Allocation	519,878.95		
7362 School Mental Health & Safety and Security Grants	258,252.47		
7531 Ready to Learn-Foundation	210,320.00		
7532 Ready to Learn-Adequacy Supplement	273,733.20		
7810 State Share of Social Security and Medicare Taxes	309,158.18		
7820 State Share of Retirement Contributions	1,877,794.66		
<b>TOTAL Revenue from State Sources</b>	<b>\$14,024,521.26</b>		

	<b>Revenue Reported In Current Year</b>			
<b>Revenue from Federal Sources</b>				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	334,455.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,859.00			
8517 Title IV - 21st Century Schools	25,511.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	240,399.73			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$643,224.73</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$24,119,166.96</b>			<b>\$8,707,666.65</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:47 AM

	<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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	5,753,275.52					
6113 Public Utility Realty Taxes	8,039.58					
6114 Payments in Lieu of Current Taxes - State / Local	25,643.06					
6120 Current Per Capita Taxes, Section 679	22,932.30					
6141 Current Act 511 Per Capita Taxes	22,933.30					
6151 Current Act 511 Earned Income Taxes	1,190,498.66					
6152 Current Act 511 Occupation Taxes	875,773.95					
6153 Current Act 511 Real Estate Transfer Taxes	187,530.38					
6411 Delinquent Real Estate Taxes	345,053.24					
6420 Delinquent Per Capita Taxes, Section 679	8,927.16					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	8,988.25					
6452 Delinquent Act 511 Occupation Taxes	258,071.25					
6500 Earnings on Investments	428,291.37					
6700 Revenues from LEA Activities	31,078.64	108,806.00				
6810 Revenue from Local Governmental Units	19,844.05					
6832 Federal IDEA Revenue Received as Pass Through	233,916.98					
6991 Refunds of a Prior Year Expenditure	19,249.71					
6999 Other Revenues Not Specified Above	11,373.57					
<b>6000 Total Revenue from Local Sources</b>	<b>\$9,451,420.97</b>	<b>\$108,806.00</b>				
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	7,304,577.51					
7140 Charter Schools	87,449.17					
7160 Tuition for Orphans Subsidy	76,691.91					
7271 Special Education funds for School-Aged Pupils	1,030,202.39					
7311 Pupil Transportation Subsidy	1,740,455.98					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,590.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	263,759.44					
7331 State Reimbursement for Health Services	18,881.15					
7332 Feminine Hygiene Product Funding	1,776.25					
7340 State Property Tax Reduction Allocation	519,878.95					
7362 School Mental Health & Safety and Security Grants	258,252.47					
7531 Ready to Learn-Foundation	210,320.00					
7532 Ready to Learn-Adequacy Supplement	273,733.20					
7810 State Share of Social Security and Medicare Taxes	309,158.18					

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:47 AM

	<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>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					5,753,275.52
6113 Public Utility Realty Taxes					8,039.58
6114 Payments in Lieu of Current Taxes - State / Local					25,643.06
6120 Current Per Capita Taxes, Section 679					22,932.30
6141 Current Act 511 Per Capita Taxes					22,933.30
6151 Current Act 511 Earned Income Taxes					1,190,498.66
6152 Current Act 511 Occupation Taxes					875,773.95
6153 Current Act 511 Real Estate Transfer Taxes					187,530.38
6411 Delinquent Real Estate Taxes					345,053.24
6420 Delinquent Per Capita Taxes, Section 679					8,927.16
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					8,988.25
6452 Delinquent Act 511 Occupation Taxes					258,071.25
6500 Earnings on Investments	36,102.78				464,394.15
6700 Revenues from LEA Activities					139,884.64
6810 Revenue from Local Governmental Units					19,844.05
6832 Federal IDEA Revenue Received as Pass Through					233,916.98
6991 Refunds of a Prior Year Expenditure					19,249.71
6999 Other Revenues Not Specified Above					11,373.57
<b>6000 Total Revenue from Local Sources</b>	<b>\$36,102.78</b>				<b>\$9,596,329.75</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					7,304,577.51
7140 Charter Schools					87,449.17
7160 Tuition for Orphans Subsidy					76,691.91
7271 Special Education funds for School-Aged Pupils					1,030,202.39
7311 Pupil Transportation Subsidy					1,740,455.98
7312 Nonpublic and Charter School Pupil Transportation Subsidy					51,590.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					263,759.44
7331 State Reimbursement for Health Services					18,881.15
7332 Feminine Hygiene Product Funding					1,776.25
7340 State Property Tax Reduction Allocation					519,878.95
7362 School Mental Health & Safety and Security Grants					258,252.47
7531 Ready to Learn-Foundation					210,320.00
7532 Ready to Learn-Adequacy Supplement					273,733.20
7810 State Share of Social Security and Medicare Taxes					309,158.18

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:47 AM

	<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>
<b>7000 Revenue from State Sources</b>						
7820 State Share of Retirement Contributions	1,877,794.66					
<b>7000 Total Revenue from State Sources</b>	<b>\$14,024,521.26</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	334,455.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,859.00					
8517 Title IV - 21st Century Schools	25,511.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	240,399.73					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$643,224.73</b>					
<b>Total From All Sources</b>	<b>\$24,119,166.96</b>	<b>\$108,806.00</b>				

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:47 AM

	<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>
<b>7000 Revenue from State Sources</b>					
7820 State Share of Retirement Contributions					1,877,794.66
<b>7000 Total Revenue from State Sources</b>					<b>\$14,024,521.26</b>
<b>8000 Revenue from Federal Sources</b>					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					334,455.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					42,859.00
8517 Title IV - 21st Century Schools					25,511.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					240,399.73
<b>8000 Total Revenue from Federal Sources</b>					<b>\$643,224.73</b>
<b>Total From All Sources</b>	<b>\$36,102.78</b>				<b>\$24,264,075.74</b>

	<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	9,451,420.97	108,806.00				
Revenue from State Sources	14,024,521.26					
Revenue from Federal Sources	643,224.73					
<b>Total From All Sources</b>	<b>\$24,119,166.96</b>	<b>\$108,806.00</b>				

	<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	36,102.78				9,596,329.75
Revenue from State Sources					14,024,521.26
Revenue from Federal Sources					643,224.73
<b>Total From All Sources</b>	<b>\$36,102.78</b>				<b>\$24,264,075.74</b>

General Fund (10)

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 Personnel Services – Salaries</b>	
120 Professional – Educational	5,790,198.00
150 Office / Clerical	7,650.00
190 Instructional Assistant	530,023.81
<b>Total Personnel Services – Salaries</b>	<b>\$6,327,871.81</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	2,020,136.30
220 Social Security Contributions	471,284.27
230 PSERS Retirement Contributions	2,087,921.47
250 Unemployment Compensation	7,349.94
260 Workers' Compensation	35,473.52
291 Other Retirement Plans	46,666.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$4,668,831.50</b>
<b>300 Purchased Professional and Technical Services</b>	
310 Official / Administrative Services	1,363.50
322 Professional Educational Services – Ius	402,499.60
329 Professional Educational Services – Other	100,750.00
330 Other Professional Services	152,913.76
340 Technical Services	2,915.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$660,441.86</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance Services	2,523.04
440 Rentals	33,716.34
<b>Total Purchased Property Services</b>	<b>\$36,239.38</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	35,241.79
530 Communications	7,279.81
561 Tuition To Other School Districts Within the State	66,000.00
562 Tuition To Pennsylvania Charter Schools	1,360,464.46
563 Tuition To Nonpublic Schools	127,465.00
564 Tuition To Career and Technology Centers	83,906.00
566 Tuition To Institutions of Higher Education and Technical Institutes	55,379.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	14,460.65
580 Travel	5,432.62
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	3,530.53
<b>Total Other Purchased Services</b>	<b>\$1,759,159.86</b>
<b>600 Supplies</b>	
610 General Supplies	227,904.07
630 Food	3,082.00
640 Books and Periodicals	251,281.34
650 Supplies & Fees – Technology Related	71,507.92
<b>Total Supplies</b>	<b>\$553,775.33</b>

**General Fund (10)**

<b>1000 Instruction</b>	<b><u>Total</u></b>
<b>700 <u>Property</u></b>	
752 Capital Equipment – Original and Additional	137,755.24
<b>Total Property</b>	<b>\$137,755.24</b>
<b>800 <u>Other Objects</u></b>	
810 Dues and Fees	749.99
<b>Total Other Objects</b>	<b>\$749.99</b>
<b>Total 1000 Instruction</b>	<b>\$14,144,824.97</b>

**General Fund (10)**

**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	1,977,337.20	2,388,106.82	272,191.56	4,637,635.58
190 Instructional Assistant	66,302.73			66,302.73
<b>Total Personnel Services – Salaries</b>	<b>\$2,043,639.93</b>	<b>\$2,388,106.82</b>	<b>\$272,191.56</b>	<b>\$4,703,938.31</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	743,308.17	889,821.42	52,285.02	1,685,414.61
220 Social Security Contributions	155,873.50	175,589.24	17,207.71	348,670.45
230 PSERS Retirement Contributions	699,001.35	798,179.61	45,098.46	1,542,279.42
250 Unemployment Compensation	3,674.97	3,674.97		7,349.94
260 Workers' Compensation	9,992.79	16,193.98	1,332.12	27,518.89
291 Other Retirement Plans		31,720.00		31,720.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,611,850.78</b>	<b>\$1,915,179.22</b>	<b>\$115,923.31</b>	<b>\$3,642,953.31</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	9,887.50	90,862.50		100,750.00
330 Other Professional Services	1,000.00	1,000.01	4,641.91	6,641.92
340 Technical Services	1,457.50	1,457.50		2,915.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$12,345.00</b>	<b>\$93,320.01</b>	<b>\$4,641.91</b>	<b>\$110,306.92</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	1,208.82	1,314.22		2,523.04
440 Rentals	14,699.88	19,016.46		33,716.34
<b>Total Purchased Property Services</b>	<b>\$15,908.70</b>	<b>\$20,330.68</b>		<b>\$36,239.38</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	3,435.91	8,063.19		11,499.10
530 Communications	2,685.55	4,594.26		7,279.81
562 Tuition To Pennsylvania Charter Schools	178,139.36	388,592.01		566,731.37
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,725.81	9,594.84		14,320.65
580 Travel	2,379.46	1,941.74		4,321.20
<b>Total Other Purchased Services</b>	<b>\$191,366.09</b>	<b>\$412,786.04</b>		<b>\$604,152.13</b>
<b>600 Supplies</b>				
610 General Supplies	57,904.05	116,718.47	28,214.05	202,836.57
630 Food	1,664.50	1,417.50		3,082.00
640 Books and Periodicals	169,833.66	56,188.16	23,685.53	249,707.35
650 Supplies & Fees – Technology Related	31,916.88	26,425.19		58,342.07
<b>Total Supplies</b>	<b>\$261,319.09</b>	<b>\$200,749.32</b>	<b>\$51,899.58</b>	<b>\$513,967.99</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	5,775.00	6,513.24	125,467.00	137,755.24
<b>Total Property</b>	<b>\$5,775.00</b>	<b>\$6,513.24</b>	<b>\$125,467.00</b>	<b>\$137,755.24</b>
<b>800 Other Objects</b>				
810 Dues and Fees	15.00	310.00		325.00
<b>Total Other Objects</b>	<b>\$15.00</b>	<b>\$310.00</b>		<b>\$325.00</b>
<b>Total 1100 Regular Programs – Elementary / Secondary</b>	<b>\$4,142,219.59</b>	<b>\$5,037,295.33</b>	<b>\$570,123.36</b>	<b>\$9,749,638.28</b>

**General Fund (10)**

**1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	1,977,337.20	2,388,106.82	16,076.17	4,381,520.19
190 Instructional Assistant	66,302.73			66,302.73
<b>Total Personnel Services – Salaries</b>	<b>\$2,043,639.93</b>	<b>\$2,388,106.82</b>	<b>\$16,076.17</b>	<b>\$4,447,822.92</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	743,308.17	889,821.42		1,633,129.59
220 Social Security Contributions	155,873.50	175,589.24	1,247.42	332,710.16
230 PSERS Retirement Contributions	699,001.35	798,179.61	3,017.97	1,500,198.93
250 Unemployment Compensation	3,674.97	3,674.97		7,349.94
260 Workers' Compensation	9,992.79	16,193.98	79.67	26,266.44
291 Other Retirement Plans		31,720.00		31,720.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,611,850.78</b>	<b>\$1,915,179.22</b>	<b>\$4,345.06</b>	<b>\$3,531,375.06</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	9,887.50	90,862.50		100,750.00
330 Other Professional Services	1,000.00	1,000.01	3,225.00	5,225.01
340 Technical Services	1,457.50	1,457.50		2,915.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$12,345.00</b>	<b>\$93,320.01</b>	<b>\$3,225.00</b>	<b>\$108,890.01</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	1,208.82	1,314.22		2,523.04
440 Rentals	14,699.88	19,016.46		33,716.34
<b>Total Purchased Property Services</b>	<b>\$15,908.70</b>	<b>\$20,330.68</b>		<b>\$36,239.38</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	3,435.91	8,063.19		11,499.10
530 Communications	2,685.55	4,594.26		7,279.81
562 Tuition To Pennsylvania Charter Schools	178,139.36	388,592.01		566,731.37
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,725.81	9,594.84		14,320.65
580 Travel	2,379.46	1,941.74		4,321.20
<b>Total Other Purchased Services</b>	<b>\$191,366.09</b>	<b>\$412,786.04</b>		<b>\$604,152.13</b>
<b>600 Supplies</b>				
610 General Supplies	57,904.05	116,718.47	12,998.44	187,620.96
630 Food	1,664.50	1,417.50		3,082.00
640 Books and Periodicals	169,833.66	56,188.16	835.53	226,857.35
650 Supplies & Fees – Technology Related	31,916.88	26,425.19		58,342.07
<b>Total Supplies</b>	<b>\$261,319.09</b>	<b>\$200,749.32</b>	<b>\$13,833.97</b>	<b>\$475,902.38</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	5,775.00	6,513.24	125,467.00	137,755.24
<b>Total Property</b>	<b>\$5,775.00</b>	<b>\$6,513.24</b>	<b>\$125,467.00</b>	<b>\$137,755.24</b>
<b>800 Other Objects</b>				
810 Dues and Fees	15.00	310.00		325.00
<b>Total Other Objects</b>	<b>\$15.00</b>	<b>\$310.00</b>		<b>\$325.00</b>
<b>Total 1110 Regular Programs</b>	<b>\$4,142,219.59</b>	<b>\$5,037,295.33</b>	<b>\$162,947.20</b>	<b>\$9,342,462.12</b>

**General Fund (10)**

**1190 Federally-Funded Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational			256,115.39	256,115.39
<b>Total Personnel Services – Salaries</b>			<b>\$256,115.39</b>	<b>\$256,115.39</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider			52,285.02	52,285.02
220 Social Security Contributions			15,960.29	15,960.29
230 PSERS Retirement Contributions			42,080.49	42,080.49
260 Workers' Compensation			1,252.45	1,252.45
<b>Total Personnel Services – Employee Benefits</b>			<b>\$111,578.25</b>	<b>\$111,578.25</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services			1,416.91	1,416.91
<b>Total Purchased Professional and Technical Services</b>			<b>\$1,416.91</b>	<b>\$1,416.91</b>
<b>600 Supplies</b>				
610 General Supplies			15,215.61	15,215.61
640 Books and Periodicals			22,850.00	22,850.00
<b>Total Supplies</b>			<b>\$38,065.61</b>	<b>\$38,065.61</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$407,176.16</b>	<b>\$407,176.16</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

**General Fund (10)**

**1200 Special Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	491,988.05	399,780.39	145,210.53	1,036,978.97
150 Office / Clerical		7,650.00		7,650.00
190 Instructional Assistant	264,202.46	188,537.17	10,981.45	463,721.08
<b>Total Personnel Services – Salaries</b>	<b>\$756,190.51</b>	<b>\$595,967.56</b>	<b>\$156,191.98</b>	<b>\$1,508,350.05</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	131,821.38	131,452.78	19,059.29	282,333.45
220 Social Security Contributions	57,150.53	45,184.12	11,987.18	114,321.83
230 PSERS Retirement Contributions	264,221.05	213,935.74	28,347.63	506,504.42
260 Workers' Compensation	3,698.13	2,914.25	776.88	7,389.26
291 Other Retirement Plans	11,850.00	3,096.00		14,946.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$468,741.09</b>	<b>\$396,582.89</b>	<b>\$60,170.98</b>	<b>\$925,494.96</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	132,824.87	269,674.73		402,499.60
330 Other Professional Services	77,158.40	69,113.44		146,271.84
<b>Total Purchased Professional and Technical Services</b>	<b>\$209,983.27</b>	<b>\$338,788.17</b>		<b>\$548,771.44</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	3,274.97	3,438.95	17,028.77	23,742.69
562 Tuition To Pennsylvania Charter Schools	189,117.69	604,615.40		793,733.09
563 Tuition To Nonpublic Schools	127,465.00			127,465.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	46.20	93.80		140.00
580 Travel	586.27	525.15		1,111.42
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,165.07	2,365.46		3,530.53
<b>Total Other Purchased Services</b>	<b>\$321,655.20</b>	<b>\$611,038.76</b>	<b>\$17,028.77</b>	<b>\$949,722.73</b>
<b>600 Supplies</b>				
610 General Supplies	12,321.58	10,788.71	525.26	23,635.55
640 Books and Periodicals	898.75	133.24		1,031.99
650 Supplies & Fees – Technology Related	7,559.00	5,606.85		13,165.85
<b>Total Supplies</b>	<b>\$20,779.33</b>	<b>\$16,528.80</b>	<b>\$525.26</b>	<b>\$37,833.39</b>
<b>800 Other Objects</b>				
810 Dues and Fees	224.19	200.80		424.99
<b>Total Other Objects</b>	<b>\$224.19</b>	<b>\$200.80</b>		<b>\$424.99</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$1,777,573.59</b>	<b>\$1,959,106.98</b>	<b>\$233,916.99</b>	<b>\$3,970,597.56</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

**General Fund (10)**

**1210 Life Skills Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	66,494.61	87,445.54	99,172.02	253,112.17
190 Instructional Assistant	70,247.65	92,364.71	10,981.45	173,593.81
<b>Total Personnel Services – Salaries</b>	<b>\$136,742.26</b>	<b>\$179,810.25</b>	<b>\$110,153.47</b>	<b>\$426,705.98</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	33,787.36	51,215.62	5,345.25	90,348.23
220 Social Security Contributions	10,406.71	13,601.87	8,494.37	32,502.95
230 PSERS Retirement Contributions	56,381.37	67,415.44	19,781.40	143,578.21
260 Workers' Compensation	668.78	879.12	551.76	2,099.66
291 Other Retirement Plans	2,370.00	1,548.00		3,918.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$103,614.22</b>	<b>\$134,660.05</b>	<b>\$34,172.78</b>	<b>\$272,447.05</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	72,907.03	148,023.35		220,930.38
<b>Total Purchased Professional and Technical Services</b>	<b>\$72,907.03</b>	<b>\$148,023.35</b>		<b>\$220,930.38</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	1,711.41	2,038.41	17,028.77	20,778.59
580 Travel	281.26	251.94		533.20
<b>Total Other Purchased Services</b>	<b>\$1,992.67</b>	<b>\$2,290.35</b>	<b>\$17,028.77</b>	<b>\$21,311.79</b>
<b>600 Supplies</b>				
610 General Supplies	6,555.74	6,240.60	525.26	13,321.60
640 Books and Periodicals	750.00			750.00
650 Supplies & Fees – Technology Related	3,779.50	1,827.35		5,606.85
<b>Total Supplies</b>	<b>\$11,085.24</b>	<b>\$8,067.95</b>	<b>\$525.26</b>	<b>\$19,678.45</b>
<b>800 Other Objects</b>				
810 Dues and Fees	79.13	70.87		150.00
<b>Total Other Objects</b>	<b>\$79.13</b>	<b>\$70.87</b>		<b>\$150.00</b>
<b>Total 1210 Life Skills Support</b>	<b>\$326,420.55</b>	<b>\$472,922.82</b>	<b>\$161,880.28</b>	<b>\$961,223.65</b>

**General Fund (10)**

**1220 Sensory Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	81,000.00			81,000.00
<b>Total Personnel Services – Salaries</b>	<b>\$81,000.00</b>			<b>\$81,000.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	69.70	26.60		96.30
220 Social Security Contributions	6,196.46			6,196.46
230 PSERS Retirement Contributions	26,611.46			26,611.46
260 Workers' Compensation	396.00			396.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$33,273.62</b>	<b>\$26.60</b>		<b>\$33,300.22</b>
<b>600 Supplies</b>				
610 General Supplies	478.69	160.07		638.76
<b>Total Supplies</b>	<b>\$478.69</b>	<b>\$160.07</b>		<b>\$638.76</b>
<b>Total 1220 Sensory Support</b>	<b>\$114,752.31</b>	<b>\$186.67</b>		<b>\$114,938.98</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

**General Fund (10)**

**1230 Emotional Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	66,406.78	2,550.00		68,956.78
190 Instructional Assistant	35,436.25			35,436.25
<b>Total Personnel Services – Salaries</b>	<b>\$101,843.03</b>	<b>\$2,550.00</b>		<b>\$104,393.03</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,500.00			1,500.00
220 Social Security Contributions	7,740.05	195.11		7,935.16
230 PSERS Retirement Contributions	34,372.36	737.32		35,109.68
260 Workers' Compensation	498.05	12.44		510.49
291 Other Retirement Plans	9,480.00			9,480.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$53,590.46</b>	<b>\$944.87</b>		<b>\$54,535.33</b>
<b>600 Supplies</b>				
610 General Supplies	388.34			388.34
<b>Total Supplies</b>	<b>\$388.34</b>			<b>\$388.34</b>
<b>Total 1230 Emotional Support</b>	<b>\$155,821.83</b>	<b>\$3,494.87</b>		<b>\$159,316.70</b>

**General Fund (10)**

**1240 Academic Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	278,086.66	309,784.85	46,038.51	633,910.02
150 Office / Clerical		7,650.00		7,650.00
190 Instructional Assistant	158,518.56	96,172.46		254,691.02
<b>Total Personnel Services – Salaries</b>	<b>\$436,605.22</b>	<b>\$413,607.31</b>	<b>\$46,038.51</b>	<b>\$896,251.04</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	96,464.32	80,210.56	13,714.04	190,388.92
220 Social Security Contributions	32,807.31	31,387.14	3,492.81	67,687.26
230 PSERS Retirement Contributions	146,855.86	145,782.98	8,566.23	301,205.07
260 Workers' Compensation	2,135.30	2,022.69	225.12	4,383.11
291 Other Retirement Plans		1,548.00		1,548.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$278,262.79</b>	<b>\$260,951.37</b>	<b>\$25,998.20</b>	<b>\$565,212.36</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	1,563.56	1,400.54		2,964.10
580 Travel	305.01	273.21		578.22
<b>Total Other Purchased Services</b>	<b>\$1,868.57</b>	<b>\$1,673.75</b>		<b>\$3,542.32</b>
<b>600 Supplies</b>				
610 General Supplies	4,795.00	4,295.05		9,090.05
640 Books and Periodicals	148.75	133.24		281.99
650 Supplies & Fees – Technology Related	3,779.50	3,779.50		7,559.00
<b>Total Supplies</b>	<b>\$8,723.25</b>	<b>\$8,207.79</b>		<b>\$16,931.04</b>
<b>800 Other Objects</b>				
810 Dues and Fees	145.06	129.93		274.99
<b>Total Other Objects</b>	<b>\$145.06</b>	<b>\$129.93</b>		<b>\$274.99</b>
<b>Total 1240 Academic Support</b>	<b>\$725,604.89</b>	<b>\$684,570.15</b>	<b>\$72,036.71</b>	<b>\$1,482,211.75</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1241 Learning Support – Public</b>				
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	278,086.66	309,784.85	46,038.51	633,910.02
150 Office / Clerical		7,650.00		7,650.00
190 Instructional Assistant	158,518.56	96,172.46		254,691.02
<b>Total Personnel Services – Salaries</b>	<b>\$436,605.22</b>	<b>\$413,607.31</b>	<b>\$46,038.51</b>	<b>\$896,251.04</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	96,464.32	80,210.56	13,714.04	190,388.92
220 Social Security Contributions	32,807.31	31,387.14	3,492.81	67,687.26
230 PSERS Retirement Contributions	146,855.86	145,782.98	8,566.23	301,205.07
260 Workers' Compensation	2,135.30	2,022.69	225.12	4,383.11
291 Other Retirement Plans		1,548.00		1,548.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$278,262.79</b>	<b>\$260,951.37</b>	<b>\$25,998.20</b>	<b>\$565,212.36</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	189.99	170.18		360.17
580 Travel	94.01	84.21		178.22
<b>Total Other Purchased Services</b>	<b>\$284.00</b>	<b>\$254.39</b>		<b>\$538.39</b>
<b>600 Supplies</b>				
610 General Supplies	4,280.22	3,833.95		8,114.17
650 Supplies & Fees – Technology Related	3,779.50	3,779.50		7,559.00
<b>Total Supplies</b>	<b>\$8,059.72</b>	<b>\$7,613.45</b>		<b>\$15,673.17</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$723,211.73</b>	<b>\$682,426.52</b>	<b>\$72,036.71</b>	<b>\$1,477,674.96</b>

**General Fund (10)**

**1243 Gifted Support**

**500 Other Purchased Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
510 Student Transportation Services	1,373.57	1,230.36		2,603.93
580 Travel	211.00	189.00		400.00
<b>Total Other Purchased Services</b>	<b>\$1,584.57</b>	<b>\$1,419.36</b>		<b>\$3,003.93</b>

**600 Supplies**

610 General Supplies	514.78	461.10		975.88
640 Books and Periodicals	148.75	133.24		281.99
<b>Total Supplies</b>	<b>\$663.53</b>	<b>\$594.34</b>		<b>\$1,257.87</b>

**800 Other Objects**

810 Dues and Fees	145.06	129.93		274.99
<b>Total Other Objects</b>	<b>\$145.06</b>	<b>\$129.93</b>		<b>\$274.99</b>
<b>Total 1243 Gifted Support</b>	<b>\$2,393.16</b>	<b>\$2,143.63</b>		<b>\$4,536.79</b>

**General Fund (10)**

**1290 Special Programs - Other Support**

**300 Purchased Professional and Technical Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – Ius	59,917.84	121,651.38		181,569.22
330 Other Professional Services	77,158.40	69,113.44		146,271.84
<b>Total Purchased Professional and Technical Services</b>	<b>\$137,076.24</b>	<b>\$190,764.82</b>		<b>\$327,841.06</b>

**500 Other Purchased Services**

562 Tuition To Pennsylvania Charter Schools	189,117.69	604,615.40		793,733.09
563 Tuition To Nonpublic Schools	127,465.00			127,465.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	46.20	93.80		140.00
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	1,165.07	2,365.46		3,530.53
<b>Total Other Purchased Services</b>	<b>\$317,793.96</b>	<b>\$607,074.66</b>		<b>\$924,868.62</b>

**600 Supplies**

610 General Supplies	103.81	92.99		196.80
<b>Total Supplies</b>	<b>\$103.81</b>	<b>\$92.99</b>		<b>\$196.80</b>
<b>Total 1290 Special Programs - Other Support</b>	<b>\$454,974.01</b>	<b>\$797,932.47</b>		<b>\$1,252,906.48</b>

**General Fund (10)**

**1300 Vocational Education**

**100 Personnel Services – Salaries**

120 Professional – Educational

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

	115,583.45		115,583.45
--	------------	--	------------

**Total Personnel Services – Salaries**

	<b>\$115,583.45</b>		<b>\$115,583.45</b>
--	---------------------	--	---------------------

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

	52,388.24		52,388.24
--	-----------	--	-----------

220 Social Security Contributions

	8,291.99		8,291.99
--	----------	--	----------

230 PSERS Retirement Contributions

	39,137.63		39,137.63
--	-----------	--	-----------

260 Workers' Compensation

	565.37		565.37
--	--------	--	--------

**Total Personnel Services – Employee Benefits**

	<b>\$100,383.23</b>		<b>\$100,383.23</b>
--	---------------------	--	---------------------

**500 Other Purchased Services**

564 Tuition To Career and Technology Centers

	83,906.00		83,906.00
--	-----------	--	-----------

**Total Other Purchased Services**

	<b>\$83,906.00</b>		<b>\$83,906.00</b>
--	--------------------	--	--------------------

**600 Supplies**

610 General Supplies

	1,431.95		1,431.95
--	----------	--	----------

**Total Supplies**

	<b>\$1,431.95</b>		<b>\$1,431.95</b>
--	-------------------	--	-------------------

**Total 1300 Vocational Education**

	<b>\$301,304.63</b>		<b>\$301,304.63</b>
--	---------------------	--	---------------------

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary

Elementary                      Secondary                      Federal                      Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State                      66,000.00                      66,000.00

566 Tuition To Institutions of Higher Education and Technical Institutes                      55,379.00                      55,379.00

**Total Other Purchased Services                      \$121,379.00                      \$121,379.00**

600 Supplies

640 Books and Periodicals                      542.00                      542.00

**Total Supplies                      \$542.00                      \$542.00**

**Total 1400 Other Instructional Programs – Elementary / Secondary                      \$121,921.00                      \$121,921.00**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

66,000.00

66,000.00

**Total Other Purchased Services**

**\$66,000.00**

**\$66,000.00**

**Total 1440 Alternative Regular Education Programs**

**\$66,000.00**

**\$66,000.00**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

66,000.00

66,000.00

**Total Other Purchased Services**

**\$66,000.00**

**\$66,000.00**

**Total 1442 Alternative Education Programs**

**\$66,000.00**

**\$66,000.00**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1490 Additional Other Instructional Programs</b>				
<b>500 Other Purchased Services</b>				
566 Tuition To Institutions of Higher Education and Technical Institutes		55,379.00		55,379.00
<b>Total Other Purchased Services</b>		<b>\$55,379.00</b>		<b>\$55,379.00</b>
<b>600 Supplies</b>				
640 Books and Periodicals		542.00		542.00
<b>Total Supplies</b>		<b>\$542.00</b>		<b>\$542.00</b>
<b>Total 1490 Additional Other Instructional Programs</b>		<b>\$55,921.00</b>		<b>\$55,921.00</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:54 AM

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

310 Official / Administrative Services

1,363.50

1,363.50

**Total Purchased Professional and Technical Services**

**\$1,363.50**

**\$1,363.50**

**Total 1500 Nonpublic School Programs**

**\$1,363.50**

**\$1,363.50**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

**General Fund (10)**

**2000 Support Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 2,876,439.37

**Total Personnel Services – Salaries \$2,876,439.37**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 1,103,028.60

220 Social Security Contributions 216,647.67

230 PSERS Retirement Contributions 922,134.86

260 Workers’ Compensation 13,932.51

291 Other Retirement Plans 44,620.11

**Total Personnel Services – Employee Benefits \$2,300,363.75**

**300 Purchased Professional and Technical Services**

310 Official / Administrative Services 38,076.33

330 Other Professional Services 105,703.85

340 Technical Services 51,765.68

360 Employee Training and Development Services 14,888.20

390 Other Purchased Professional and Technical Services 5,444.99

**Total Purchased Professional and Technical Services \$215,879.05**

**400 Purchased Property Services**

410 Cleaning Services 32,790.56

420 Utility Services 382,421.66

430 Repairs and Maintenance Services 313,973.18

440 Rentals 9,250.78

450 Construction Services 36,166.68

460 Extermination Services 13,283.99

**Total Purchased Property Services \$787,886.85**

**500 Other Purchased Services**

510 Student Transportation Services 313.34

513 Contracted Carriers 2,068,788.35

516 Student Transportation Services From the IU 138,857.35

520 Insurance – General 369.00

522 Automotive Liability Insurance 2,687.00

523 General Property and Liability Insurance 90,816.00

530 Communications 58,763.45

549 Other Advertising/Public Relations 24,862.91

550 Printing and Binding 865.23

580 Travel 20,500.33

**Total Other Purchased Services \$2,406,822.96**

**600 Supplies**

610 General Supplies 179,729.97

620 Energy 5,656.13

630 Food 4,618.55

640 Books and Periodicals 33,893.46

650 Supplies & Fees – Technology Related 911.66

General Fund (10)

2000 Support Services

	<u>Total</u>
<b>Total Supplies</b>	<b>\$224,809.77</b>
<b>700 Property</b>	
752 Capital Equipment – Original and Additional	133,579.90
<b>Total Property</b>	<b>\$133,579.90</b>
<b>800 Other Objects</b>	
810 Dues and Fees	5,706.06
<b>Total Other Objects</b>	<b>\$5,706.06</b>
<b>Total 2000 Support Services</b>	<b>\$8,951,487.71</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2100 Support Services – Students</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	148,765.20	219,673.15	44,496.75	642,645.85
<b>Total Personnel Services – Salaries</b>	<b>\$148,765.20</b>	<b>\$219,673.15</b>	<b>\$44,496.75</b>	<b>\$642,645.85</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	35,508.92	79,733.35	16,443.99	258,974.98
220 Social Security Contributions	11,221.55	16,569.08	3,358.28	48,389.63
230 PSERS Retirement Contributions	50,535.24	74,546.26	7,542.18	216,770.32
260 Workers' Compensation	727.40	1,074.19	217.55	3,142.53
291 Other Retirement Plans				17,177.50
<b>Total Personnel Services – Employee Benefits</b>	<b>\$97,993.11</b>	<b>\$171,922.88</b>	<b>\$27,562.00</b>	<b>\$544,454.96</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	1,800.00			1,800.00
340 Technical Services		17,399.55		17,399.55
390 Other Purchased Professional and Technical Services	790.00			1,085.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$2,590.00</b>	<b>\$17,399.55</b>		<b>\$20,284.55</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		313.34		313.34
530 Communications	990.87	937.09		1,927.96
580 Travel	351.88	315.19		738.63
<b>Total Other Purchased Services</b>	<b>\$1,342.75</b>	<b>\$1,565.62</b>		<b>\$2,979.93</b>
<b>600 Supplies</b>				
610 General Supplies	3,503.24	1,243.40		15,255.56
<b>Total Supplies</b>	<b>\$3,503.24</b>	<b>\$1,243.40</b>		<b>\$15,255.56</b>
<b>800 Other Objects</b>				
810 Dues and Fees		73.80		73.80
<b>Total Other Objects</b>		<b>\$73.80</b>		<b>\$73.80</b>
<b>Total 2100 Support Services – Students</b>	<b>\$254,194.30</b>	<b>\$411,878.40</b>	<b>\$72,058.75</b>	<b>\$1,225,694.65</b>

**General Fund (10)**

**2120 Guidance Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	95,645.95	172,092.40	7,477.50	275,215.85
<b>Total Personnel Services – Salaries</b>	<b>\$95,645.95</b>	<b>\$172,092.40</b>	<b>\$7,477.50</b>	<b>\$275,215.85</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	26,862.98	71,988.88		98,851.86
220 Social Security Contributions	7,244.36	13,006.57	572.05	20,822.98
230 PSERS Retirement Contributions	32,527.87	58,416.44	1,267.42	92,211.73
260 Workers' Compensation	467.64	841.51	36.56	1,345.71
<b>Total Personnel Services – Employee Benefits</b>	<b>\$67,102.85</b>	<b>\$144,253.40</b>	<b>\$1,876.03</b>	<b>\$213,232.28</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	1,800.00			1,800.00
340 Technical Services		17,399.55		17,399.55
390 Other Purchased Professional and Technical Services	790.00			790.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$2,590.00</b>	<b>\$17,399.55</b>		<b>\$19,989.55</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		313.34		313.34
530 Communications		49.54		49.54
<b>Total Other Purchased Services</b>		<b>\$362.88</b>		<b>\$362.88</b>
<b>600 Supplies</b>				
610 General Supplies	2,115.10			2,115.10
<b>Total Supplies</b>	<b>\$2,115.10</b>			<b>\$2,115.10</b>
<b>800 Other Objects</b>				
810 Dues and Fees		73.80		73.80
<b>Total Other Objects</b>		<b>\$73.80</b>		<b>\$73.80</b>
<b>Total 2120 Guidance Services</b>	<b>\$167,453.90</b>	<b>\$334,182.03</b>	<b>\$9,353.53</b>	<b>\$510,989.46</b>

**General Fund (10)**

**2140 Psychological Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	53,119.25	47,580.75		100,700.00
<b>Total Personnel Services – Salaries</b>	<b>\$53,119.25</b>	<b>\$47,580.75</b>		<b>\$100,700.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	8,645.94	7,744.47		16,390.41
220 Social Security Contributions	3,977.19	3,562.51		7,539.70
230 PSERS Retirement Contributions	18,007.37	16,129.82		34,137.19
260 Workers' Compensation	259.76	232.68		492.44
<b>Total Personnel Services – Employee Benefits</b>	<b>\$30,890.26</b>	<b>\$27,669.48</b>		<b>\$58,559.74</b>
<b>500 Other Purchased Services</b>				
530 Communications	990.87	887.55		1,878.42
580 Travel	351.88	315.19		667.07
<b>Total Other Purchased Services</b>	<b>\$1,342.75</b>	<b>\$1,202.74</b>		<b>\$2,545.49</b>
<b>600 Supplies</b>				
610 General Supplies	1,388.14	1,243.40		2,631.54
<b>Total Supplies</b>	<b>\$1,388.14</b>	<b>\$1,243.40</b>		<b>\$2,631.54</b>
<b>Total 2140 Psychological Services</b>	<b>\$86,740.40</b>	<b>\$77,696.37</b>		<b>\$164,436.77</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2160 Social Work Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			37,019.25	266,730.00
<b>Total Personnel Services – Salaries</b>			<b>\$37,019.25</b>	<b>\$266,730.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider			16,443.99	143,732.71
220 Social Security Contributions			2,786.23	20,026.95
230 PSERS Retirement Contributions			6,274.76	90,421.40
260 Workers' Compensation			180.99	1,304.38
291 Other Retirement Plans				17,177.50
<b>Total Personnel Services – Employee Benefits</b>			<b>\$25,685.97</b>	<b>\$272,662.94</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services				295.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$295.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				71.56
<b>Total Other Purchased Services</b>				<b>\$71.56</b>
<b>600 Supplies</b>				
610 General Supplies				10,508.92
<b>Total Supplies</b>				<b>\$10,508.92</b>
<b>Total 2160 Social Work Services</b>			<b>\$62,705.22</b>	<b>\$550,268.42</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2200 Support Services – Instructional Staff</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	98,056.42	72,301.10	4,285.10	174,642.62
<b>Total Personnel Services – Salaries</b>	<b>\$98,056.42</b>	<b>\$72,301.10</b>	<b>\$4,285.10</b>	<b>\$174,642.62</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	23,292.89	20,864.26		44,157.15
220 Social Security Contributions	7,435.02	5,471.03	327.82	13,233.87
230 PSERS Retirement Contributions	33,967.40	24,510.01	726.32	59,203.73
260 Workers' Compensation	479.51	353.52	20.94	853.97
<b>Total Personnel Services – Employee Benefits</b>	<b>\$65,174.82</b>	<b>\$51,198.82</b>	<b>\$1,075.08</b>	<b>\$117,448.72</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	13,464.44	14,053.98		27,518.42
360 Employee Training and Development Services	6,853.33	4,426.67		11,280.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$20,317.77</b>	<b>\$18,480.65</b>		<b>\$38,798.42</b>
<b>500 Other Purchased Services</b>				
530 Communications	7,053.57	6,318.13		13,371.70
580 Travel	693.91	216.92		910.83
<b>Total Other Purchased Services</b>	<b>\$7,747.48</b>	<b>\$6,535.05</b>		<b>\$14,282.53</b>
<b>600 Supplies</b>				
610 General Supplies	14,455.49	14,414.85		28,870.34
640 Books and Periodicals	3,954.06	7,986.62		11,940.68
<b>Total Supplies</b>	<b>\$18,409.55</b>	<b>\$22,401.47</b>		<b>\$40,811.02</b>
<b>800 Other Objects</b>				
810 Dues and Fees	319.14	285.87		605.01
<b>Total Other Objects</b>	<b>\$319.14</b>	<b>\$285.87</b>		<b>\$605.01</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$210,025.18</b>	<b>\$171,202.96</b>	<b>\$5,360.18</b>	<b>\$386,588.32</b>

**General Fund (10)**

**2250 School Library Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	27,767.08	300.00	4,285.10	32,352.18
<b>Total Personnel Services – Salaries</b>	<b>\$27,767.08</b>	<b>\$300.00</b>	<b>\$4,285.10</b>	<b>\$32,352.18</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	2,124.14	22.95	327.82	2,474.91
230 PSERS Retirement Contributions	10,139.38	101.70	726.32	10,967.40
260 Workers’ Compensation	135.82	1.47	20.94	158.23
<b>Total Personnel Services – Employee Benefits</b>	<b>\$12,399.34</b>	<b>\$126.12</b>	<b>\$1,075.08</b>	<b>\$13,600.54</b>
<b>600 Supplies</b>				
610 General Supplies	1,773.66	3,013.63		4,787.29
640 Books and Periodicals	3,954.06	7,986.62		11,940.68
<b>Total Supplies</b>	<b>\$5,727.72</b>	<b>\$11,000.25</b>		<b>\$16,727.97</b>
<b>Total 2250 School Library Services</b>	<b>\$45,894.14</b>	<b>\$11,426.37</b>	<b>\$5,360.18</b>	<b>\$62,680.69</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2260 Instruction and Curriculum Development Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	70,289.34	72,001.10		142,290.44
<b>Total Personnel Services – Salaries</b>	<b>\$70,289.34</b>	<b>\$72,001.10</b>		<b>\$142,290.44</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	23,292.89	20,864.26		44,157.15
220 Social Security Contributions	5,310.88	5,448.08		10,758.96
230 PSERS Retirement Contributions	23,828.02	24,408.31		48,236.33
260 Workers' Compensation	343.69	352.05		695.74
<b>Total Personnel Services – Employee Benefits</b>	<b>\$52,775.48</b>	<b>\$51,072.70</b>		<b>\$103,848.18</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	13,464.44	12,060.57		25,525.01
<b>Total Purchased Professional and Technical Services</b>	<b>\$13,464.44</b>	<b>\$12,060.57</b>		<b>\$25,525.01</b>
<b>500 Other Purchased Services</b>				
530 Communications	7,053.57	6,318.13		13,371.70
580 Travel	118.75	106.37		225.12
<b>Total Other Purchased Services</b>	<b>\$7,172.32</b>	<b>\$6,424.50</b>		<b>\$13,596.82</b>
<b>600 Supplies</b>				
610 General Supplies	12,681.83	11,401.22		24,083.05
<b>Total Supplies</b>	<b>\$12,681.83</b>	<b>\$11,401.22</b>		<b>\$24,083.05</b>
<b>800 Other Objects</b>				
810 Dues and Fees	319.14	285.87		605.01
<b>Total Other Objects</b>	<b>\$319.14</b>	<b>\$285.87</b>		<b>\$605.01</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$156,702.55</b>	<b>\$153,245.96</b>		<b>\$309,948.51</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2270 Instructional Staff Professional Development Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services		1,993.41		1,993.41
360 Employee Training and Development Services	6,853.33	4,426.67		11,280.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$6,853.33</b>	<b>\$6,420.08</b>		<b>\$13,273.41</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel	575.16	110.55		685.71
<b>Total Other Purchased Services</b>	<b>\$575.16</b>	<b>\$110.55</b>		<b>\$685.71</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$7,428.49</b>	<b>\$6,530.63</b>		<b>\$13,959.12</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2300 Support Services – Administration</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	215,188.75	308,210.81		806,847.80
<b>Total Personnel Services – Salaries</b>	<b>\$215,188.75</b>	<b>\$308,210.81</b>		<b>\$806,847.80</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	90,230.45	97,630.52		282,879.97
220 Social Security Contributions	16,128.06	23,375.60		60,659.98
230 PSERS Retirement Contributions	72,948.99	104,483.54		260,915.71
260 Workers' Compensation	1,052.30	1,506.95		3,812.10
291 Other Retirement Plans		2,592.00		9,607.30
<b>Total Personnel Services – Employee Benefits</b>	<b>\$180,359.80</b>	<b>\$229,588.61</b>		<b>\$617,875.06</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				38,076.33
330 Other Professional Services		804.00		36,605.03
340 Technical Services	5,260.19	5,719.09		15,930.33
390 Other Purchased Professional and Technical Services	2,137.13	1,037.86		3,174.99
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,397.32</b>	<b>\$7,560.95</b>		<b>\$93,786.68</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				250.00
530 Communications	87.14	600.72		18,070.75
549 Other Advertising/Public Relations				24,862.91
550 Printing and Binding				276.62
580 Travel	1,519.19	1,005.90		15,112.14
<b>Total Other Purchased Services</b>	<b>\$1,606.33</b>	<b>\$1,606.62</b>		<b>\$58,572.42</b>
<b>600 Supplies</b>				
610 General Supplies	6,177.93	9,406.81		19,006.63
630 Food				4,618.55
640 Books and Periodicals				2,835.00
<b>Total Supplies</b>	<b>\$6,177.93</b>	<b>\$9,406.81</b>		<b>\$26,460.18</b>
<b>800 Other Objects</b>				
810 Dues and Fees	(283.00)	385.00		2,191.00
<b>Total Other Objects</b>	<b>(\$283.00)</b>	<b>\$385.00</b>		<b>\$2,191.00</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$410,447.13</b>	<b>\$556,758.80</b>		<b>\$1,605,733.14</b>

**General Fund (10)**

**2310 Board Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			1,500.20
	<b>Total Personnel Services – Salaries</b>			<b>\$1,500.20</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	220 Social Security Contributions			108.95
	230 PSERS Retirement Contributions			508.56
	<b>Total Personnel Services – Employee Benefits</b>			<b>\$617.51</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	520 Insurance – General			250.00
	530 Communications			3.04
	549 Other Advertising/Public Relations			24,862.91
	580 Travel			19.03
	<b>Total Other Purchased Services</b>			<b>\$25,134.98</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			577.53
	630 Food			2,386.80
	<b>Total Supplies</b>			<b>\$2,964.33</b>
	<b>Total 2310 Board Services</b>			<b>\$30,217.02</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment and Collection Services</b>				
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				50,471.95
<b>Total Personnel Services – Salaries</b>				<b>\$50,471.95</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				21,396.10
220 Social Security Contributions				3,780.62
230 PSERS Retirement Contributions				8,383.34
260 Workers' Compensation				121.02
291 Other Retirement Plans				7,015.30
<b>Total Personnel Services – Employee Benefits</b>				<b>\$40,696.38</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
310 Official / Administrative Services				38,076.33
340 Technical Services				3,595.71
<b>Total Purchased Professional and Technical Services</b>				<b>\$41,672.04</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications				17,379.85
550 Printing and Binding				276.62
<b>Total Other Purchased Services</b>				<b>\$17,656.47</b>
<b>Total 2330 Tax Assessment and Collection Services</b>				<b>\$150,496.84</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2350 Legal and Accounting Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				28,991.03
<b>Total Purchased Professional and Technical Services</b>				<b>\$28,991.03</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				6,036.77
<b>Total Other Purchased Services</b>				<b>\$6,036.77</b>
<b>Total 2350 Legal and Accounting Services</b>				<b>\$35,027.80</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2360 Office of the Superintendent / Executive Director Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				231,476.09
<b>Total Personnel Services – Salaries</b>				<b>\$231,476.09</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				73,622.90
220 Social Security Contributions				17,266.75
230 PSERS Retirement Contributions				74,591.28
260 Workers' Compensation				1,131.83
<b>Total Personnel Services – Employee Benefits</b>				<b>\$166,612.76</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				1,355.34
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,355.34</b>
<b>500 Other Purchased Services</b>				
530 Communications	87.14	78.06		165.20
580 Travel				6,531.25
<b>Total Other Purchased Services</b>	<b>\$87.14</b>	<b>\$78.06</b>		<b>\$6,696.45</b>
<b>600 Supplies</b>				
610 General Supplies				2,844.36
630 Food				2,231.75
640 Books and Periodicals				2,835.00
<b>Total Supplies</b>				<b>\$7,911.11</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,089.00
<b>Total Other Objects</b>				<b>\$2,089.00</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>	<b>\$87.14</b>	<b>\$78.06</b>		<b>\$416,140.75</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

**General Fund (10)**

**2380 Office of the Principal Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	215,188.75	308,210.81		523,399.56
<b>Total Personnel Services – Salaries</b>	<b>\$215,188.75</b>	<b>\$308,210.81</b>		<b>\$523,399.56</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	90,230.45	97,630.52		187,860.97
220 Social Security Contributions	16,128.06	23,375.60		39,503.66
230 PSERS Retirement Contributions	72,948.99	104,483.54		177,432.53
260 Workers' Compensation	1,052.30	1,506.95		2,559.25
291 Other Retirement Plans		2,592.00		2,592.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$180,359.80</b>	<b>\$229,588.61</b>		<b>\$409,948.41</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services		804.00		804.00
340 Technical Services	5,260.19	5,719.09		10,979.28
390 Other Purchased Professional and Technical Services	2,137.13	1,037.86		3,174.99
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,397.32</b>	<b>\$7,560.95</b>		<b>\$14,958.27</b>
<b>500 Other Purchased Services</b>				
530 Communications		522.66		522.66
580 Travel	1,519.19	1,005.90		2,525.09
<b>Total Other Purchased Services</b>	<b>\$1,519.19</b>	<b>\$1,528.56</b>		<b>\$3,047.75</b>
<b>600 Supplies</b>				
610 General Supplies	6,177.93	9,406.81		15,584.74
<b>Total Supplies</b>	<b>\$6,177.93</b>	<b>\$9,406.81</b>		<b>\$15,584.74</b>
<b>800 Other Objects</b>				
810 Dues and Fees	(283.00)	385.00		102.00
<b>Total Other Objects</b>	<b>(\$283.00)</b>	<b>\$385.00</b>		<b>\$102.00</b>
<b>Total 2380 Office of the Principal Services</b>	<b>\$410,359.99</b>	<b>\$556,680.74</b>		<b>\$967,040.73</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

6,810.00

**Total Purchased Professional and Technical Services**

**\$6,810.00**

**Total 2390 Other Administration Services**

**\$6,810.00**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2400 Support Services – Pupil Health</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			480.00	160,746.80
<b>Total Personnel Services – Salaries</b>			<b>\$480.00</b>	<b>\$160,746.80</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				35,984.26
220 Social Security Contributions			36.72	12,201.53
230 PSERS Retirement Contributions			81.36	51,667.74
260 Workers' Compensation			2.36	786.00
291 Other Retirement Plans				3,570.00
<b>Total Personnel Services – Employee Benefits</b>			<b>\$120.44</b>	<b>\$104,209.53</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				100.00
<b>Total Purchased Property Services</b>				<b>\$100.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				82.95
<b>Total Other Purchased Services</b>				<b>\$82.95</b>
<b>600 Supplies</b>				
610 General Supplies				2,741.93
<b>Total Supplies</b>				<b>\$2,741.93</b>
<b>Total 2400 Support Services – Pupil Health</b>			<b>\$600.44</b>	<b>\$267,881.21</b>

**General Fund (10)**

**2440 Nursing Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			480.00	139,465.00
<b>Total Personnel Services – Salaries</b>			<b>\$480.00</b>	<b>\$139,465.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				35,984.26
220 Social Security Contributions			36.72	10,573.45
230 PSERS Retirement Contributions			81.36	44,453.18
260 Workers' Compensation			2.36	681.94
291 Other Retirement Plans				3,570.00
<b>Total Personnel Services – Employee Benefits</b>			<b>\$120.44</b>	<b>\$95,262.83</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				100.00
<b>Total Purchased Property Services</b>				<b>\$100.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				82.95
<b>Total Other Purchased Services</b>				<b>\$82.95</b>
<b>600 Supplies</b>				
610 General Supplies				2,741.93
<b>Total Supplies</b>				<b>\$2,741.93</b>
<b>Total 2440 Nursing Services</b>			<b>\$600.44</b>	<b>\$237,652.71</b>

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

21,281.80

**Total Personnel Services – Salaries**

**\$21,281.80**

200 Personnel Services – Employee Benefits

220 Social Security Contributions

1,628.08

230 PSERS Retirement Contributions

7,214.56

260 Workers' Compensation

104.06

**Total Personnel Services – Employee Benefits**

**\$8,946.70**

**Total 2490 Other Health Services**

**\$30,228.50**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2500 Support Services – Business</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				244,944.54
<b>Total Personnel Services – Salaries</b>				<b>\$244,944.54</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				109,982.10
220 Social Security Contributions				18,401.38
230 PSERS Retirement Contributions				82,188.73
260 Workers' Compensation				1,197.96
291 Other Retirement Plans				7,015.31
<b>Total Personnel Services – Employee Benefits</b>				<b>\$218,785.48</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				9,831.39
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,831.39</b>
<b>400 Purchased Property Services</b>				
440 Rentals				8,450.78
<b>Total Purchased Property Services</b>				<b>\$8,450.78</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				119.00
530 Communications				2,636.02
550 Printing and Binding				588.61
<b>Total Other Purchased Services</b>				<b>\$3,343.63</b>
<b>600 Supplies</b>				
610 General Supplies				5,716.83
640 Books and Periodicals				18,780.46
<b>Total Supplies</b>				<b>\$24,497.29</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,447.92
<b>Total Other Objects</b>				<b>\$1,447.92</b>
<b>Total 2500 Support Services – Business</b>				<b>\$511,301.03</b>

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

244,944.54

**Total Personnel Services – Salaries**

**\$244,944.54**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

109,982.10

220 Social Security Contributions

18,401.38

230 PSERS Retirement Contributions

82,188.73

260 Workers' Compensation

1,197.96

291 Other Retirement Plans

7,015.31

**Total Personnel Services – Employee Benefits**

**\$218,785.48**

300 Purchased Professional and Technical Services

330 Other Professional Services

9,831.39

**Total Purchased Professional and Technical Services**

**\$9,831.39**

400 Purchased Property Services

440 Rentals

8,450.78

**Total Purchased Property Services**

**\$8,450.78**

500 Other Purchased Services

520 Insurance – General

119.00

530 Communications

2,636.02

550 Printing and Binding

588.61

**Total Other Purchased Services**

**\$3,343.63**

600 Supplies

610 General Supplies

5,716.83

640 Books and Periodicals

18,780.46

**Total Supplies**

**\$24,497.29**

800 Other Objects

810 Dues and Fees

1,447.92

**Total Other Objects**

**\$1,447.92**

**Total 2510 Fiscal Services**

**\$511,301.03**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2511 Supervision of Fiscal Services - Head of Component</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				244,944.54
<b>Total Personnel Services – Salaries</b>				<b>\$244,944.54</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				109,982.10
220 Social Security Contributions				18,401.38
230 PSERS Retirement Contributions				82,188.73
260 Workers' Compensation				1,197.96
291 Other Retirement Plans				7,015.31
<b>Total Personnel Services – Employee Benefits</b>				<b>\$218,785.48</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				9,831.39
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,831.39</b>
<b>400 Purchased Property Services</b>				
440 Rentals				8,450.78
<b>Total Purchased Property Services</b>				<b>\$8,450.78</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				119.00
530 Communications				2,636.02
550 Printing and Binding				588.61
<b>Total Other Purchased Services</b>				<b>\$3,343.63</b>
<b>600 Supplies</b>				
610 General Supplies				5,716.83
640 Books and Periodicals				18,780.46
<b>Total Supplies</b>				<b>\$24,497.29</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,447.92
<b>Total Other Objects</b>				<b>\$1,447.92</b>
<b>Total 2511 Supervision of Fiscal Services - Head of Component</b>				<b>\$511,301.03</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation and Maintenance of Plant Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				662,040.55
<b>Total Personnel Services – Salaries</b>				<b>\$662,040.55</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				309,287.02
220 Social Security Contributions				49,746.06
230 PSERS Retirement Contributions				188,819.01
260 Workers' Compensation				3,237.18
<b>Total Personnel Services – Employee Benefits</b>				<b>\$551,089.27</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				25,586.00
390 Other Purchased Professional and Technical Services				1,000.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$26,586.00</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				32,790.56
420 Utility Services				382,421.66
430 Repairs and Maintenance Services			(16,376.89)	307,364.65
440 Rentals				800.00
450 Construction Services			19,138.09	36,166.68
460 Extermination Services				13,283.99
<b>Total Purchased Property Services</b>			<b>\$2,761.20</b>	<b>\$772,827.54</b>
<b>500 Other Purchased Services</b>				
522 Automotive Liability Insurance				2,687.00
523 General Property and Liability Insurance				90,816.00
530 Communications				10,859.42
580 Travel				2,458.03
<b>Total Other Purchased Services</b>				<b>\$106,820.45</b>
<b>600 Supplies</b>				
610 General Supplies	25,622.95	41,735.96		67,358.91
620 Energy				5,656.13
<b>Total Supplies</b>	<b>\$25,622.95</b>	<b>\$41,735.96</b>		<b>\$73,015.04</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional			43,880.00	133,579.90
<b>Total Property</b>			<b>\$43,880.00</b>	<b>\$133,579.90</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,388.33
<b>Total Other Objects</b>				<b>\$1,388.33</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>	<b>\$25,622.95</b>	<b>\$41,735.96</b>	<b>\$46,641.20</b>	<b>\$2,327,347.08</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2610 Supervision of Operation and Maintenance of Plant Services</b>				
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				597,117.82
<b>Total Personnel Services – Salaries</b>				<b>\$597,117.82</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				309,287.02
220 Social Security Contributions				44,779.56
230 PSERS Retirement Contributions				180,505.97
260 Workers' Compensation				2,919.76
<b>Total Personnel Services – Employee Benefits</b>				<b>\$537,492.31</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				143.08
<b>Total Other Purchased Services</b>				<b>\$143.08</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				1,238.33
<b>Total Other Objects</b>				<b>\$1,238.33</b>
<b>Total 2610 Supervision of Operation and Maintenance of Plant Services</b>				<b>\$1,135,991.54</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				597,117.82
<b>Total Personnel Services – Salaries</b>				<b>\$597,117.82</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				309,287.02
220 Social Security Contributions				44,779.56
230 PSERS Retirement Contributions				180,505.97
260 Workers' Compensation				2,919.76
<b>Total Personnel Services – Employee Benefits</b>				<b>\$537,492.31</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				143.08
<b>Total Other Purchased Services</b>				<b>\$143.08</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				1,238.33
<b>Total Other Objects</b>				<b>\$1,238.33</b>
<b>Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				<b>\$1,135,991.54</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2620 Operation of Buildings Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				25,586.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$25,586.00</b>
<b>400 <u>Purchased Property Services</u></b>				
420 Utility Services				382,421.66
430 Repairs and Maintenance Services			(16,376.89)	267,405.03
440 Rentals				800.00
450 Construction Services			19,138.09	36,166.68
<b>Total Purchased Property Services</b>			<b>\$2,761.20</b>	<b>\$686,793.37</b>
<b>500 <u>Other Purchased Services</u></b>				
523 General Property and Liability Insurance				90,816.00
<b>Total Other Purchased Services</b>				<b>\$90,816.00</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	11,634.89	33,698.08		45,332.97
<b>Total Supplies</b>	<b>\$11,634.89</b>	<b>\$33,698.08</b>		<b>\$45,332.97</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional			43,880.00	122,880.00
<b>Total Property</b>			<b>\$43,880.00</b>	<b>\$122,880.00</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$11,634.89</b>	<b>\$33,698.08</b>	<b>\$46,641.20</b>	<b>\$971,408.34</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

General Fund (10)

2630 Care and Upkeep of Grounds Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

410 Cleaning Services

32,790.56

460 Extermination Services

13,283.99

**Total Purchased Property Services**

**\$46,074.55**

**Total 2630 Care and Upkeep of Grounds Services**

**\$46,074.55**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2640 Care and Upkeep of Equipment Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				19,849.41
<b>Total Purchased Property Services</b>				<b>\$19,849.41</b>
<b>Total 2640 Care and Upkeep of Equipment Services</b>				<b>\$19,849.41</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)</b>				
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				20,110.21
<b>Total Purchased Property Services</b>				<b>\$20,110.21</b>
<b>500 <u>Other Purchased Services</u></b>				
522 Automotive Liability Insurance				2,687.00
<b>Total Other Purchased Services</b>				<b>\$2,687.00</b>
<b>600 <u>Supplies</u></b>				
620 Energy				5,656.13
<b>Total Supplies</b>				<b>\$5,656.13</b>
<b>Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)</b>				<b>\$28,453.34</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2660 Safety and Security Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				64,922.73
<b>Total Personnel Services – Salaries</b>				<b>\$64,922.73</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				4,966.50
230 PSERS Retirement Contributions				8,313.04
260 Workers’ Compensation				317.42
<b>Total Personnel Services – Employee Benefits</b>				<b>\$13,596.96</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services				1,000.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,000.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				2,314.95
<b>Total Other Purchased Services</b>				<b>\$2,314.95</b>
<b>600 Supplies</b>				
610 General Supplies	13,988.06	8,037.88		22,025.94
<b>Total Supplies</b>	<b>\$13,988.06</b>	<b>\$8,037.88</b>		<b>\$22,025.94</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				10,699.90
<b>Total Property</b>				<b>\$10,699.90</b>
<b>800 Other Objects</b>				
810 Dues and Fees				150.00
<b>Total Other Objects</b>				<b>\$150.00</b>
<b>Total 2660 Safety and Security Services</b>	<b>\$13,988.06</b>	<b>\$8,037.88</b>		<b>\$114,710.48</b>

General Fund (10)

2690 Other Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

10,859.42

**Total Other Purchased Services**

**\$10,859.42**

**Total 2690 Other Operation and Maintenance of Plant Services**

**\$10,859.42**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				37,947.27
<b>Total Personnel Services – Salaries</b>				<b>\$37,947.27</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				22,842.85
220 Social Security Contributions				2,856.78
230 PSERS Retirement Contributions				12,864.03
260 Workers' Compensation				185.65
<b>Total Personnel Services – Employee Benefits</b>				<b>\$38,749.31</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				1,368.01
390 Other Purchased Professional and Technical Services				185.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,553.01</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				2,068,788.35
516 Student Transportation Services From the IU				138,857.35
530 Communications				561.73
580 Travel				115.80
<b>Total Other Purchased Services</b>				<b>\$2,208,323.23</b>
<b>600 Supplies</b>				
610 General Supplies				7,658.00
<b>Total Supplies</b>				<b>\$7,658.00</b>
<b>Total 2700 Student Transportation Services</b>				<b>\$2,294,230.82</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2710 Supervision of Student Transportation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				37,947.27
<b>Total Personnel Services – Salaries</b>				<b>\$37,947.27</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				22,842.85
220 Social Security Contributions				2,856.78
230 PSERS Retirement Contributions				12,864.03
260 Workers' Compensation				185.65
<b>Total Personnel Services – Employee Benefits</b>				<b>\$38,749.31</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				1,368.01
390 Other Purchased Professional and Technical Services				185.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,553.01</b>
<b>500 Other Purchased Services</b>				
516 Student Transportation Services From the IU				138,857.35
530 Communications				561.73
580 Travel				115.80
<b>Total Other Purchased Services</b>				<b>\$139,534.88</b>
<b>600 Supplies</b>				
610 General Supplies				7,658.00
<b>Total Supplies</b>				<b>\$7,658.00</b>
<b>Total 2710 Supervision of Student Transportation Services</b>				<b>\$225,442.47</b>

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary                      Secondary                      Federal                      Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 37,947.27

**Total Personnel Services – Salaries \$37,947.27**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 22,842.85

220 Social Security Contributions 2,856.78

230 PSERS Retirement Contributions 12,864.03

260 Workers' Compensation 185.65

**Total Personnel Services – Employee Benefits \$38,749.31**

300 Purchased Professional and Technical Services

330 Other Professional Services 1,368.01

390 Other Purchased Professional and Technical Services 185.00

**Total Purchased Professional and Technical Services \$1,553.01**

500 Other Purchased Services

516 Student Transportation Services From the IU 138,857.35

530 Communications 561.73

580 Travel 115.80

**Total Other Purchased Services \$139,534.88**

600 Supplies

610 General Supplies 7,658.00

**Total Supplies \$7,658.00**

**Total 2711 Supervision of Student Transportation Services – Head of Component \$225,442.47**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

1,619,950.31

**Total Other Purchased Services**

**\$1,619,950.31**

**Total 2720 Vehicle Operation Services**

**\$1,619,950.31**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:05 AM

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

448,838.04

**Total Other Purchased Services**

**\$448,838.04**

**Total 2750 Nonpublic Transportation**

**\$448,838.04**

**General Fund (10)**

**2800 Support Services – Central**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>				
	100 Personnel Services – Salaries				146,623.94
<b>Total Personnel Services – Salaries</b>					<b>\$146,623.94</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>				
	210 Group Insurance – Contracted Provider				38,920.27
	220 Social Security Contributions				11,158.44
	230 PSERS Retirement Contributions				49,705.59
	260 Workers' Compensation				717.12
	291 Other Retirement Plans				7,250.00
<b>Total Personnel Services – Employee Benefits</b>					<b>\$107,751.42</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>				
	330 Other Professional Services				2,995.00
	340 Technical Services				18,435.80
	360 Employee Training and Development Services				3,608.20
<b>Total Purchased Professional and Technical Services</b>					<b>\$25,039.00</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>				
	430 Repairs and Maintenance Services				6,508.53
<b>Total Purchased Property Services</b>					<b>\$6,508.53</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>				
	530 Communications				11,335.87
	580 Travel				1,081.95
<b>Total Other Purchased Services</b>					<b>\$12,417.82</b>
<b>600</b>	<b><u>Supplies</u></b>				
	610 General Supplies				33,121.77
	640 Books and Periodicals				337.32
	650 Supplies & Fees – Technology Related				911.66
<b>Total Supplies</b>					<b>\$34,370.75</b>
<b>Total 2800 Support Services – Central</b>					<b>\$332,711.46</b>

**General Fund (10)**

**2810 Planning, Research, Development and Evaluation Services**

Elementary

Secondary

Federal

Total

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

146,623.94

**Total Personnel Services – Salaries**

**\$146,623.94**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

38,920.27

220 Social Security Contributions

11,158.44

230 PSERS Retirement Contributions

49,705.59

260 Workers' Compensation

717.12

291 Other Retirement Plans

7,250.00

**Total Personnel Services – Employee Benefits**

**\$107,751.42**

**300 Purchased Professional and Technical Services**

340 Technical Services

18,435.80

**Total Purchased Professional and Technical Services**

**\$18,435.80**

**400 Purchased Property Services**

430 Repairs and Maintenance Services

6,508.53

**Total Purchased Property Services**

**\$6,508.53**

**500 Other Purchased Services**

530 Communications

11,335.87

580 Travel

160.03

**Total Other Purchased Services**

**\$11,495.90**

**600 Supplies**

610 General Supplies

33,019.11

640 Books and Periodicals

337.32

650 Supplies & Fees – Technology Related

911.66

**Total Supplies**

**\$34,268.09**

**Total 2810 Planning, Research, Development and Evaluation Services**

**\$325,083.68**

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,995.00

360 Employee Training and Development Services

3,608.20

**Total Purchased Professional and Technical Services**

**\$6,603.20**

500 Other Purchased Services

580 Travel

921.92

**Total Other Purchased Services**

**\$921.92**

600 Supplies

610 General Supplies

102.66

**Total Supplies**

**\$102.66**

**Total 2830 Staff Services**

**\$7,627.78**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2834 Staff Development Services – Non-Instructional, Certified Staff Only</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				2,995.00
360 Employee Training and Development Services				3,533.20
<b>Total Purchased Professional and Technical Services</b>				<b>\$6,528.20</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				832.14
<b>Total Other Purchased Services</b>				<b>\$832.14</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies				102.66
<b>Total Supplies</b>				<b>\$102.66</b>
<b>Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only</b>				<b>\$7,463.00</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
360 Employee Training and Development Services				75.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$75.00</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				89.78
<b>Total Other Purchased Services</b>				<b>\$89.78</b>
<b>Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				<b>\$164.78</b>

**General Fund (10)**

<b>3000 Operation of Non-Instructional Services</b>	<b><u>Total</u></b>
<b>100 Personnel Services – Salaries</b>	
110 Official / Administrative Salaries	14,629.76
120 Professional – Educational	1,250.00
130 Professional – Other	283,315.98
<b>Total Personnel Services – Salaries</b>	<b>\$299,195.74</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	14,247.84
220 Social Security Contributions	22,742.68
230 PSERS Retirement Contributions	77,607.32
260 Workers' Compensation	1,459.94
<b>Total Personnel Services – Employee Benefits</b>	<b>\$116,057.78</b>
<b>300 Purchased Professional and Technical Services</b>	
330 Other Professional Services	62,819.76
<b>Total Purchased Professional and Technical Services</b>	<b>\$62,819.76</b>
<b>400 Purchased Property Services</b>	
420 Utility Services	4,392.84
430 Repairs and Maintenance Services	6,301.67
440 Rentals	10,989.88
<b>Total Purchased Property Services</b>	<b>\$21,684.39</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	75,547.42
520 Insurance – General	11,360.00
580 Travel	4,631.83
<b>Total Other Purchased Services</b>	<b>\$91,539.25</b>
<b>600 Supplies</b>	
610 General Supplies	105,822.09
640 Books and Periodicals	433.00
<b>Total Supplies</b>	<b>\$106,255.09</b>
<b>700 Property</b>	
752 Capital Equipment – Original and Additional	6,400.00
<b>Total Property</b>	<b>\$6,400.00</b>
<b>800 Other Objects</b>	
810 Dues and Fees	11,049.00
<b>Total Other Objects</b>	<b>\$11,049.00</b>
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$715,001.01</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:11 AM

**General Fund (10)**

**3200 Student Activities**

Elementary                      Secondary                      Federal                      Total

<b>100 Personnel Services – Salaries</b>				
110 Official / Administrative Salaries				14,629.76
120 Professional – Educational				1,250.00
130 Professional – Other				283,315.98
<b>Total Personnel Services – Salaries</b>				<b>\$299,195.74</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				14,247.84
220 Social Security Contributions				22,742.68
230 PSERS Retirement Contributions				77,607.32
260 Workers' Compensation				1,459.94
<b>Total Personnel Services – Employee Benefits</b>				<b>\$116,057.78</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				62,819.76
<b>Total Purchased Professional and Technical Services</b>				<b>\$62,819.76</b>
<b>400 Purchased Property Services</b>				
420 Utility Services				4,392.84
430 Repairs and Maintenance Services				6,301.67
440 Rentals				10,989.88
<b>Total Purchased Property Services</b>				<b>\$21,684.39</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services				75,547.42
520 Insurance – General				11,360.00
580 Travel				4,631.83
<b>Total Other Purchased Services</b>				<b>\$91,539.25</b>
<b>600 Supplies</b>				
610 General Supplies			15,882.30	105,822.09
640 Books and Periodicals				433.00
<b>Total Supplies</b>			<b>\$15,882.30</b>	<b>\$106,255.09</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				6,400.00
<b>Total Property</b>				<b>\$6,400.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				11,049.00
<b>Total Other Objects</b>				<b>\$11,049.00</b>
<b>Total 3200 Student Activities</b>			<b>\$15,882.30</b>	<b>\$715,001.01</b>

**General Fund (10)**

**5000 Other Expenditures and Financing Uses**

**Total**

**800 Other Objects**

830 Interest 389,216.26

**Total Other Objects \$389,216.26**

**900 Other Uses of Funds**

910 Redemption of Principal 1,420,000.00

**Total Other Uses of Funds \$1,420,000.00**

**Total 5000 Other Expenditures and Financing Uses \$1,809,216.26**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>				
<b>800 Other Objects</b>				
830 Interest				389,216.26
<b>Total Other Objects</b>				<b>\$389,216.26</b>
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				1,420,000.00
<b>Total Other Uses of Funds</b>				<b>\$1,420,000.00</b>
<b>Total 5100 Debt Service / Other Expenditures and Financing Uses</b>				<b>\$1,809,216.26</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:20 AM

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

389,216.26

**Total Other Objects**

**\$389,216.26**

900 Other Uses of Funds

910 Redemption of Principal

1,420,000.00

**Total Other Uses of Funds**

**\$1,420,000.00**

**Total 5110 Debt Service**

**\$1,809,216.26**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:59 AM

**Student Sponsored Activity Fund (21)**

1000 Instruction	<u>Total</u>
600 <u>Supplies</u>	
610 General Supplies	103,355.00
<b>Total Supplies</b>	<b>\$103,355.00</b>
<b>Total 1000 Instruction</b>	<b>\$103,355.00</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:59 AM

**Student Sponsored Activity Fund (21)**

**1100 Regular Programs – Elementary / Secondary**

Elementary

Secondary

Federal

Total

**600 Supplies**

610 General Supplies

103,355.00

**Total Supplies**

**\$103,355.00**

**Total 1100 Regular Programs – Elementary / Secondary**

**\$103,355.00**

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:12:59 AM

**Student Sponsored Activity Fund (21)**

**1110 Regular Programs**

Elementary

Secondary

Federal

Total

**600 Supplies**

610 General Supplies

103,355.00

<b>Total Supplies</b>				<b>\$103,355.00</b>
<b>Total 1110 Regular Programs</b>				<b>\$103,355.00</b>

	<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>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	9,749,638.28	103,355.00			
1200 Special Programs - Elementary / Secondary	3,970,597.56				
1300 Vocational Education	301,304.63				
1400 Other Instructional Programs - Elementary / Secondary	121,921.00				
1500 Nonpublic School Programs	1,363.50				
<b>Total Instruction</b>	<b>\$14,144,824.97</b>	<b>\$103,355.00</b>			
<b>2000 Support Services</b>					
2100 Support Services - Students	1,225,694.65				
2200 Support Services - Instructional Staff	386,588.32				
2300 Support Services - Administration	1,605,733.14				
2400 Support Services - Pupil Health	267,881.21				
2500 Support Services - Business	511,301.03				
2600 Operation and Maintenance of Plant Services	2,327,347.08				
2700 Student Transportation Services	2,294,230.82				
2800 Support Services - Central	332,711.46				
<b>Total Support Services</b>	<b>\$8,951,487.71</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	715,001.01				
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,001.01</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	1,809,216.26				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,809,216.26</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$25,620,529.95</b>	<b>\$103,355.00</b>			

<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 Instruction**

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs

**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

**Total Support Services**

**3000 Operation of Non-Instructional Services**

- 3200 Student Activities

**Total Operation of Non-Instructional Services**

**5000 Other Expenditures and Financing Uses**

- 5100 Debt Service / Other Expenditures and Financing Uses

**Total Other Expenditures and Financing Uses**

**TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES**

**Total**

<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	9,852,993.28
1200 Special Programs - Elementary / Secondary	3,970,597.56
1300 Vocational Education	301,304.63
1400 Other Instructional Programs - Elementary / Secondary	121,921.00
1500 Nonpublic School Programs	1,363.50
<b>Total Instruction</b>	<b>\$14,248,179.97</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	1,225,694.65
2200 Support Services - Instructional Staff	386,588.32
2300 Support Services - Administration	1,605,733.14
2400 Support Services - Pupil Health	267,881.21
2500 Support Services - Business	511,301.03
2600 Operation and Maintenance of Plant Services	2,327,347.08
2700 Student Transportation Services	2,294,230.82
2800 Support Services - Central	332,711.46
<b>Total Support Services</b>	<b>\$8,951,487.71</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	715,001.01
<b>Total Operation of Non-Instructional Services</b>	<b>\$715,001.01</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,809,216.26
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,809,216.26</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$25,723,884.95</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:46 AM

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

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	9,277,916.03
Total Federally Funded salaries subject to PSERS withholding	451,612.57
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	334,455.00
<b>Total Title I Expenditure Data</b>	<b>\$334,455.00</b>
	<hr/>

**Title IV Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	25,511.00
	<hr/>

1 .	<b><u>Current Special Education Expenditures within Function 1000</u></b> See list of exclusions in the note below.	324,379.00
2 .	<b><u>Current Special Education Expenditures within Function 2000</u></b> See list of exclusions in the note below.	30,520.00
2A.	<b><u>Current Special Education Expenditures within Sub-Function 2100</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	5,177.00
2B.	<b><u>Current Special Education Expenditures within Sub-Function 2200</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	24,127.00
2C.	<b><u>Current Special Education Expenditures within Sub-Function 2700</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	
3.	<b><u>Current Special Education Expenditures within Sub-Function 3100</u></b> See list of exclusions in the note below.	
4.	<b><u>Current Special Education Expenditures within Sub-Function 3200</u></b> See list of exclusions in the note below.	

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

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

**Benefits for Staff Relative to Collective Bargaining Agreements**

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>	No Self Insurance data to report			
	211 Medical Insurance	2,138,243.02	920,837.30	3,059,080.32
	212 Dental Insurance	54,309.36	49,995.20	104,304.56
	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			
	<b>FUND TOTAL</b>		<b>\$2,192,552.38</b>	<b>\$970,832.50</b>
<b>50 Enterprise Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>60 Internal Service Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$2,192,552.38</b>	<b>\$970,832.50</b>	<b>\$3,163,384.88</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:13:58 AM

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	79,394.43	371,767.55	451,161.98	99,211.90	411,777.56	510,989.46
2140 Psychological Services	54,230.91	110,595.85	164,826.76	56,209.69	108,227.08	164,436.77
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	273,198.27	179,642.61	452,840.88	273,206.81	259,884.11	533,090.92
2260 Instruction and Curriculum Development Services	158,285.69	94,968.23	253,253.92	183,120.64	126,827.82	309,948.46
2350 Legal and Accounting Services	1,800.00	23,175.59	24,975.59	1,800.00	33,227.80	35,027.80
2420 Medical Services						
2440 Nursing Services	41,749.66	195,494.43	237,244.09	45,448.67	188,634.04	234,082.71
2700 Student Transportation Services	461,779.58	1,715,893.31	2,177,672.89	564,054.14	1,730,176.64	2,294,230.78
<b>Total</b>	<b>\$1,070,438.54</b>	<b>\$2,691,537.57</b>	<b>\$3,761,976.11</b>	<b>\$1,223,051.85</b>	<b>\$2,858,755.05</b>	<b>\$4,081,806.90</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:14:01 AM

(PRINCIPAL AMOUNTS ONLY)

**GOVERNMENTAL FUNDS/ ACTIVITIES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		17,085,000.00					24,721,011.00	41,806,011.00
2. Additional Debt Incurred During Year							31,229.00	31,229.00
3. Retirements and Repayments		1,420,000.00					1,354,993.00	2,774,993.00
4. Debt at End of Fiscal Year		15,665,000.00					23,397,247.00	39,062,247.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		15,665,000.00					23,397,247.00	39,062,247.00
7. Current Portion P&I - Due within 1 year		1,800,766.25						1,800,766.25
8. Interest Paid during current fiscal year		389,216.26						389,216.26

(PRINCIPAL AMOUNTS ONLY)

**PROPRIETARY FUNDS**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							4,900.00	4,900.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							100.00	100.00
4. Debt at End of Fiscal Year							4,800.00	4,800.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							4,800.00	4,800.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,420,000.00		389,216.26	1,809,216.26	
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					
<b>Total Debt Payments - Governmental Funds</b>			<b>\$1,420,000.00</b>		<b>\$389,216.26</b>	<b>\$1,809,216.26</b>	

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				
<b>Total Debt Payments - Proprietary Funds</b>						

**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	03/2019	3,100,000.00		420,000.00	2,680,000.00	491,475.00	79,125.00
General Obligation Bonds/Notes – CIB	08/2019	7,025,000.00		370,000.00	6,655,000.00	512,663.75	145,713.76
General Obligation Bonds/Notes – CIB	10/2017	6,960,000.00		630,000.00	6,330,000.00	796,627.50	164,377.50
Compensated Absences		423,394.00		4,993.00	418,401.00		
Net Pension Liability		22,822,000.00		1,350,000.00	21,472,000.00		
Other Post-Employment Benefits (OPEB)		1,475,617.00	31,229.00		1,506,846.00		
<b>Totals for Debt Entered:</b>		<b>\$41,806,011.00</b>	<b>\$31,229.00</b>	<b>\$2,774,993.00</b>	<b>\$39,062,247.00</b>	<b>\$1,800,766.25</b>	<b>\$389,216.26</b>

**Bond Details**  
**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		4,900.00		100.00	4,800.00		
<b>Totals for Debt Entered:</b>		<b>\$4,900.00</b>		<b>\$100.00</b>	<b>\$4,800.00</b>		

**General Fund (10)**

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,707,675.11
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	3,530.53
<b>Section 1 Total</b>	<b>\$1,711,205.64</b>

**Section 2: Tuition Paid to Institution Types During Fiscal Year**

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	29,367.11	179,448.43	208,815.54
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	566,731.37	793,733.09	1,360,464.46
8 Career and Technology Centers			
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	14,320.65	127,604.99	141,925.64
<b>Section 2 Total</b>	<b>\$610,419.13</b>	<b>\$1,100,786.51</b>	<b>\$1,711,205.64</b>

LEA : 116493503 Line Mountain SD

Printed 11/21/2025 9:14:15 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Line Mountain El Sch	6786	5,578,525.16	1,497,840.97	112,315.04	35,919.57	244,099.95	32,543.63	7,501,244.32	
	Line Mountain HS	3532	4,930,959.14	1,323,968.68	99,277.38	31,749.96	215,764.36	28,765.90	6,630,485.42	
	Line Mountain MS	8286	5,083,059.26	1,364,807.75	102,339.69	32,729.32	222,419.81	29,653.22	6,835,009.05	
<b>Total</b>			<b>15,592,543.56</b>	<b>4,186,617.40</b>	<b>313,932.11</b>	<b>100,398.85</b>	<b>682,284.12</b>	<b>90,962.75</b>	<b>20,966,738.79</b>	