

LEA Name : Union SD
Address : 354 Baker Street, Ste 2
Rimersburg , PA 16248

County : Clarion
AUN Number : 106169003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2020

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

10/23/2020

Date

Board Secretary Signature

10/23/2020

Date

Megan Hepler

Contact Person

heplerml@unionsd.net

Contact Person E-mail Address

(814)473-6311

Ext :0

Contact Person Telephone Number

(814)473-8201

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2020**
(Pursuant to PA School Code Section 218(b))

LEA Name : Union SD
AUN Number : 106169003
County : Clarion

Audit Certification Due: 12/31/2020

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

Board Secretary



Signature

11-20-2020

Date



Signature

11/20/20

Date

Megan Hepler

Contact Person

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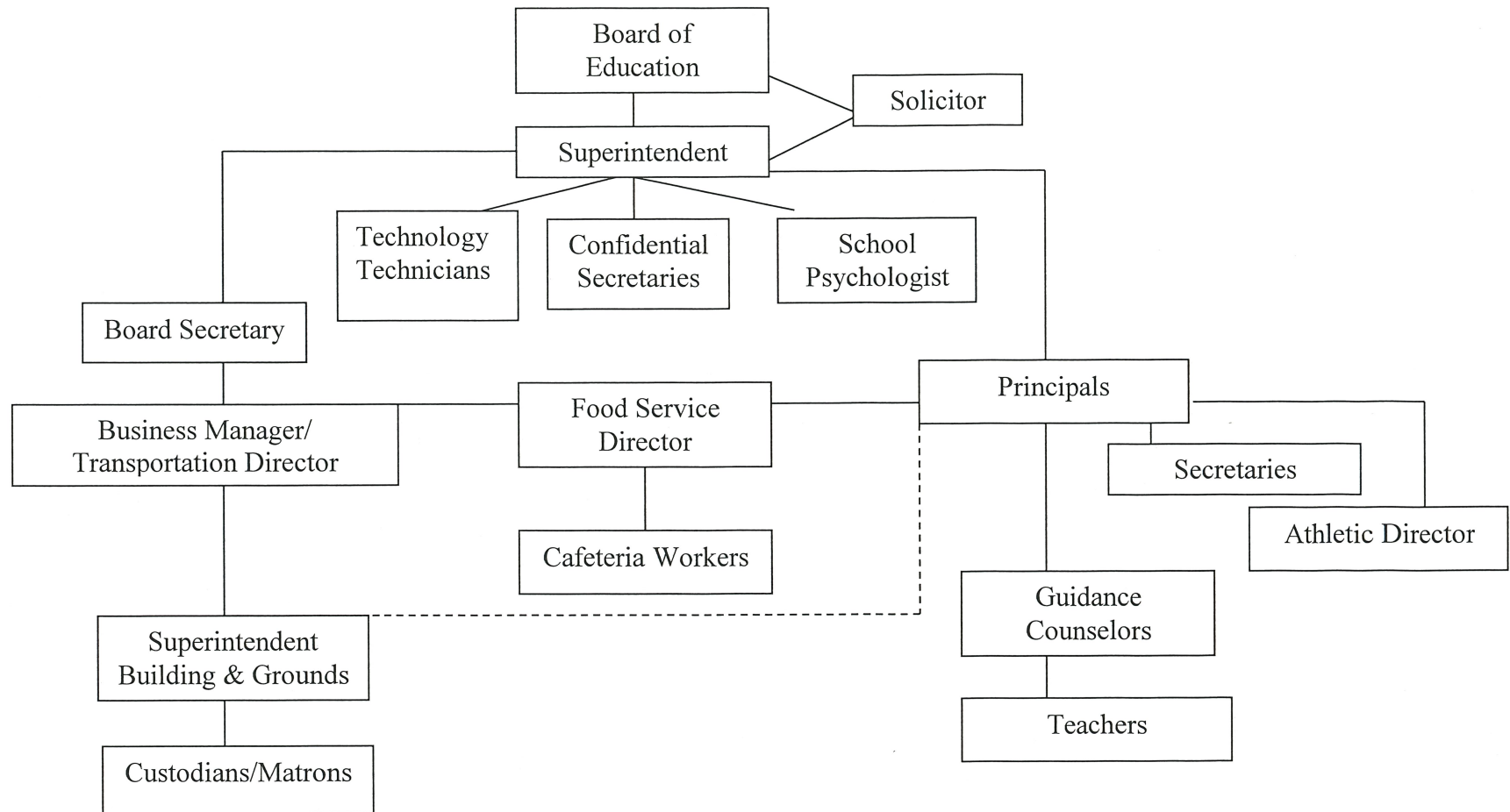
SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED: September 16, 1999

REVISED: February 16, 2006
May 3, 2018

UNION SCHOOL DISTRICT





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	September 19, 2002

Purpose

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

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

Authority

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

Delegation of Responsibility

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

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

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

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

Guidelines

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

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

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

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

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

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

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

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

Legal

[1. 24 P.S. 613](#)

[2. 24 P.S. 218](#)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 2350;</p>	Fund 10 Function 2350: Based on contractual agreement.
50410	<p>SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2140: \$124,648.63 Prior Year SESS Schedule 2140: \$78,300.66</p>	The psychologist spent 95% of her time working with special education students, resulting in 95% of total psychological expenditures designated as special education.

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	357,506				
0110 Investments	7,539,683				
0120 Taxes Receivable	190,275				
0130 Due From Other Funds					
0141 Due From Other Governments	105,203				
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	32,000				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$8,224,667				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$8,224,667				

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	52,738
0110 Investments	
0120 Taxes Receivable	
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$52,738
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$52,738
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	410,244
0110 Investments	7,539,683
0120 Taxes Receivable	190,275
0130 Due From Other Funds	
0141 Due From Other Governments	105,203
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	32,000
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$8,277,405
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$8,277,405

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>
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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	18,775
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	1,115,302

Total Liabilities **\$1,134,077**

0950 Deferred Inflows of Resources	190,275
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Fund Balances

0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,716,993
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,151,322

Total Fund Balances **\$6,900,315**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$8,224,667**

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 52,738
- 0850 Unassigned Fund Balance

Total Fund Balances \$52,738

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$52,738

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	18,775
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	1,115,302

Total Liabilities \$1,134,077

0950 Deferred Inflows of Resources	190,275
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Fund Balances

0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,716,993
0840 Assigned Fund Balance	52,738
0850 Unassigned Fund Balance	3,151,322

Total Fund Balances \$6,953,053

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$8,277,405

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	2,547,086				
7000 Revenue from State Sources	8,649,511				
8000 Revenue from Federal Sources	375,623				
Total Revenues	\$11,572,220				
Expenditures					
1000 Instruction	6,667,125				
2000 Support Services	4,164,860				
3000 Operation of Non-Instructional Services	229,721				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	345,202				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$11,406,908				
Excess (Deficiency) Of Revenues Over Expenditures	\$165,312				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
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	100,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$100,000)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources			186		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$186		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			16,562		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$16,562		
Excess (Deficiency) Of Revenues Over Expenditures			(\$16,376)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
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					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	2,547,272
7000 Revenue from State Sources	8,649,511
8000 Revenue from Federal Sources	375,623
Total Revenues	\$11,572,406
Expenditures	
1000 Instruction	6,667,125
2000 Support Services	4,164,860
3000 Operation of Non-Instructional Services	229,721
4000 Facilities Acquisition, Construction and Improvement Services	16,562
5110 Debt Service	345,202
5130 Refund of Prior Year Revenues / Receipts	
Total Expenditures	\$11,423,470
Excess (Deficiency) Of Revenues Over Expenditures	\$148,936
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended-Term Financing	
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	100,000
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	(\$100,000)

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$65,312				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,835,003				
Fund Balance - End Of Year	\$6,900,315				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances			(\$16,376)		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			69,114		
Fund Balance - End Of Year			\$52,738		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$48,936
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	6,904,117
Fund Balance - End Of Year	\$6,953,053

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	13,076			13,076	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	23,132			23,132	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$36,208			\$36,208	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	29,604			29,604	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$29,604			\$29,604	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$65,812			\$65,812	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	78,138			78,138	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$78,138			\$78,138	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$78,138			\$78,138	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	29,604			29,604	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(41,930)			(41,930)	
Total Net Position	(\$12,326)			(\$12,326)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$65,812			\$65,812	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	35,754			35,754	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$35,754			\$35,754	
Operating Expenses					
100 Personnel Services – Salaries	184,788			184,788	
200 Personnel Services – Employee Benefits	112,138			112,138	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	1,882			1,882	
500 Other Purchased Services	1,100			1,100	
600 Supplies	143,574			143,574	
740 Depreciation	5,242			5,242	
810 Dues and Fees	558			558	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$449,282			\$449,282	
Operating Income (Loss)	(\$413,528)			(\$413,528)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	686			686	
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	11,684			11,684	
8000 Revenue from Federal Sources	274,853			274,853	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$287,223			\$287,223	
Income (Loss) Before Contributions And Transfers	(\$126,305)			(\$126,305)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	100,000			100,000	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$26,305)			(\$26,305)	
0002 Net Position - Beginning of Fiscal Year	13,980			13,980	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$12,325)			(\$12,325)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	35,754			35,754	
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	296,926			296,926	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	157,268			157,268	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$418,440)			(\$418,440)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	11,684			11,684	
0023 Receipts From Federal Sources -8000	274,853			274,853	
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	100,000			100,000	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$386,537			\$386,537	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(2,055)			(2,055)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$2,055)			(\$2,055)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	686			686	
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 : 106169003 Union SD

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$686	\$686
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(33,272)			(33,272)	
0004 Cash and Cash Equivalents Beginning of Year	46,348			46,348	
Cash and Cash Equivalents at Year End	\$13,076			\$13,076	

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

0005 Operating Income (Loss) per REP	(413,528)			(413,528)	
Adjustments					
0051 Depreciation and Net Amortization	5,242			5,242	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(10,154)			(10,154)	
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)					
Total Adjustments	(\$4,912)			(\$4,912)	
Cash Provided By (Used for) Total	(\$418,440)			(\$418,440)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	58,364
0110 Investments	155,756
0130 Due From Other Funds	
0140 Due from Other Governments, Primary Government and Component Units	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
0220 Buildings and Building Improvements (Net)	
0230 Machinery, Equipment and Furniture (Net)	
Total Assets	\$214,120
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$214,120

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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			58,364
0110 Investments			155,756
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			

Total Assets **\$214,120**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$214,120**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	
0410 Due to Other Governments, Primary Government and Component Units	
0420 Accounts Payable	
0430 Contracts Payable	
0450 Short-Term Payables	
0460 Payroll Accruals and Withholdings	
0480 Unearned Revenues	
0490 Other Current Liabilities	56,544

Total Liabilities **\$56,544**

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets	
0009 Restricted Net Position (0792 – 0798)	157,576
0799 Unrestricted Net Position	

Total Net Position **\$157,576**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$214,120**

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			56,544
Total Liabilities			\$56,544
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			157,576
0799 Unrestricted Net Position			
Total Net Position			\$157,576
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$214,120

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions	1,691					
0095 Net Investment Earnings	5,807					
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	5,643					
0094 Other Deductions	40					
Change In Net Position	\$1,815					
0006 Net Position – Beginning of Fiscal Year	155,761					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$157,576					

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	1,691
0095 Net Investment Earnings	5,807
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	5,643
0094 Other Deductions	40
Change In Net Position	\$1,815
0006 Net Position – Beginning of Fiscal Year	155,761
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$157,576

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	1,535,726.55			1,535,726.55
6113 Public Utility Realty Taxes	2,013.06			2,013.06
6114 Payments in Lieu of Current Taxes - State / Local	4,433.99			4,433.99
6120 Current Per Capita Taxes, Section 679	8,858.55			8,858.55
6141 Current Act 511 Per Capita Taxes	8,858.55			8,858.55
6143 Current Act 511 Local Services Taxes	6,822.34			6,822.34
6151 Current Act 511 Earned Income Taxes	330,907.82			330,907.82
6152 Current Act 511 Occupation Taxes	82,578.03			82,578.03
6153 Current Act 511 Real Estate Transfer Taxes	26,905.12			26,905.12
6420 Delinquent Per Capita Taxes, Section 679	4,635.30			4,635.30
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	30,267.55			30,267.55
6500 Earnings on Investments	99,269.15			
6700 Revenues from LEA Activities	11,962.00			
6821 State Revenue Received from Other Pennsylvania Public LEAs	41,327.60			
6832 Federal IDEA Revenue Received as Pass Through	131,481.57			
6890 Other Revenue from Intermediary Sources	955.00			
6910 Rentals	13,775.15			
6920 Contributions and Donations from Private Sources	287.00			
6961 Transportation Services Provided Other Pennsylvania LEAs	18,893.15			
6962 Other Services Provided Other Pennsylvania LEAs	177,374.83			
6999 Other Revenues Not Specified Above	9,753.72			
TOTAL Revenue from Local Sources	\$2,547,086.03			\$2,042,006.86

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	5,787,299.63		
7112 Basic Education Funding-Social Security	123,031.25		
7160 Tuition for Orphans Subsidy	3,969.51		
7271 Special Education funds for School-Aged Pupils	609,452.78		
7311 Pupil Transportation Subsidy	462,487.73		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,160.00		
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,181.14		
7340 State Property Tax Reduction Allocation	140,825.37		
7361 School Safety and Security Grants	29,999.52		
7505 Ready to Learn Block Grant	157,782.00		
7810 State Share of Social Security and Medicare Taxes	69,945.17		
7820 State Share of Retirement Contributions	1,248,376.69		
TOTAL Revenue from State Sources	\$8,649,510.79		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,502.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,537.00		
8517 NCLB, Title IV - 21St Century Schools	13,580.00		
8519 NCLB, Title VI - Flexibility and Accountability	4,715.56		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	149,151.01		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,137.44		
TOTAL Revenue from Federal Sources	\$375,623.01		
TOTAL FROM ALL SOURCES	\$11,572,219.83		\$2,042,006.86

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	1,535,726.55					
6113 Public Utility Realty Taxes	2,013.06					
6114 Payments in Lieu of Current Taxes - State / Local	4,433.99					
6120 Current Per Capita Taxes, Section 679	8,858.55					
6141 Current Act 511 Per Capita Taxes	8,858.55					
6143 Current Act 511 Local Services Taxes	6,822.34					
6151 Current Act 511 Earned Income Taxes	330,907.82					
6152 Current Act 511 Occupation Taxes	82,578.03					
6153 Current Act 511 Real Estate Transfer Taxes	26,905.12					
6420 Delinquent Per Capita Taxes, Section 679	4,635.30					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	30,267.55					
6500 Earnings on Investments	99,269.15					
6700 Revenues from LEA Activities	11,962.00					
6821 State Revenue Received from Other Pennsylvania Public LEAs	41,327.60					
6832 Federal IDEA Revenue Received as Pass Through	131,481.57					
6890 Other Revenue from Intermediary Sources	955.00					
6910 Rentals	13,775.15					
6920 Contributions and Donations from Private Sources	287.00					
6961 Transportation Services Provided Other Pennsylvania LEAs	18,893.15					
6962 Other Services Provided Other Pennsylvania LEAs	177,374.83					
6999 Other Revenues Not Specified Above	9,753.72					
6000 Total Revenue from Local Sources	\$2,547,086.03					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	5,787,299.63					
7112 Basic Education Funding-Social Security	123,031.25					
7160 Tuition for Orphans Subsidy	3,969.51					
7271 Special Education funds for School-Aged Pupils	609,452.78					
7311 Pupil Transportation Subsidy	462,487.73					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,160.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,181.14					
7340 State Property Tax Reduction Allocation	140,825.37					
7361 School Safety and Security Grants	29,999.52					
7505 Ready to Learn Block Grant	157,782.00					
7810 State Share of Social Security and Medicare Taxes	69,945.17					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					1,535,726.55
6113 Public Utility Realty Taxes					2,013.06
6114 Payments in Lieu of Current Taxes - State / Local					4,433.99
6120 Current Per Capita Taxes, Section 679					8,858.55
6141 Current Act 511 Per Capita Taxes					8,858.55
6143 Current Act 511 Local Services Taxes					6,822.34
6151 Current Act 511 Earned Income Taxes					330,907.82
6152 Current Act 511 Occupation Taxes					82,578.03
6153 Current Act 511 Real Estate Transfer Taxes					26,905.12
6420 Delinquent Per Capita Taxes, Section 679					4,635.30
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					30,267.55
6500 Earnings on Investments		185.62			99,454.77
6700 Revenues from LEA Activities					11,962.00
6821 State Revenue Received from Other Pennsylvania Public LEAs					41,327.60
6832 Federal IDEA Revenue Received as Pass Through					131,481.57
6890 Other Revenue from Intermediary Sources					955.00
6910 Rentals					13,775.15
6920 Contributions and Donations from Private Sources					287.00
6961 Transportation Services Provided Other Pennsylvania LEAs					18,893.15
6962 Other Services Provided Other Pennsylvania LEAs					177,374.83
6999 Other Revenues Not Specified Above					9,753.72
6000 Total Revenue from Local Sources		\$185.62			\$2,547,271.65
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					5,787,299.63
7112 Basic Education Funding-Social Security					123,031.25
7160 Tuition for Orphans Subsidy					3,969.51
7271 Special Education funds for School-Aged Pupils					609,452.78
7311 Pupil Transportation Subsidy					462,487.73
7312 Nonpublic and Charter School Pupil Transportation Subsidy					6,160.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					10,181.14
7340 State Property Tax Reduction Allocation					140,825.37
7361 School Safety and Security Grants					29,999.52
7505 Ready to Learn Block Grant					157,782.00
7810 State Share of Social Security and Medicare Taxes					69,945.17

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	1,248,376.69					
7000 Total Revenue from State Sources	\$8,649,510.79					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,502.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,537.00					
8517 NCLB, Title IV - 21st Century Schools	13,580.00					
8519 NCLB, Title VI - Flexibility and Accountability	4,715.56					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	149,151.01					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,137.44					
8000 Total Revenue from Federal Sources	\$375,623.01					
Total From All Sources	\$11,572,219.83					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					1,248,376.69
7000 Total Revenue from State Sources					\$8,649,510.79
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					179,502.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					27,537.00
8517 NCLB, Title IV - 21st Century Schools					13,580.00
8519 NCLB, Title VI - Flexibility and Accountability					4,715.56
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					149,151.01
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					1,137.44
8000 Total Revenue from Federal Sources					\$375,623.01
Total From All Sources		\$185.62			\$11,572,405.45

	<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	2,547,086.03					
Revenue from State Sources	8,649,510.79					
Revenue from Federal Sources	375,623.01					
Total From All Sources	\$11,572,219.83					

	<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		185.62			2,547,271.65
Revenue from State Sources					8,649,510.79
Revenue from Federal Sources					375,623.01
Total From All Sources		\$185.62			\$11,572,405.45

General Fund (10)

1000 Instruction	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,197,785.52
Total Personnel Services – Salaries	\$3,197,785.52
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	976,238.54
220 Social Security Contributions	244,629.54
230 PSERS Retirement Contributions	1,098,057.35
250 Unemployment Compensation	7,424.21
260 Workers' Compensation	14,867.45
Total Personnel Services – Employee Benefits	\$2,341,217.09
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	102,953.01
329 Professional Educational Services – Other	94,144.52
330 Other Professional Services	3,067.95
Total Purchased Professional and Technical Services	\$200,165.48
400 Purchased Property Services	
430 Repairs and Maintenance Services	10,459.60
Total Purchased Property Services	\$10,459.60
500 Other Purchased Services	
510 Student Transportation Services	2,118.79
530 Communications	1,750.00
561 Tuition To Other School Districts Within the State	43,173.25
562 Tuition To Pennsylvania Charter Schools	330,189.22
564 Tuition To Career and Technology Centers	274,155.97
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	2,474.28
569 Tuition – Other	164,775.57
580 Travel	5,032.71
Total Other Purchased Services	\$823,669.79
600 Supplies	
610 General Supplies	47,141.40
620 Energy	687.81
640 Books and Periodicals	10,769.79
650 Supplies & Fees – Technology Related	18,215.19
Total Supplies	\$76,814.19
700 Property	
766 Capitalized Technology Equipment– Replacement	15,921.00
Total Property	\$15,921.00
800 Other Objects	
810 Dues and Fees	1,092.48
Total Other Objects	\$1,092.48
Total 1000 Instruction	\$6,667,125.15

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,327,676.08	1,188,588.39	122,390.33	2,638,654.80
Total Personnel Services – Salaries	\$1,327,676.08	\$1,188,588.39	\$122,390.33	\$2,638,654.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	412,603.70	373,713.59	36,882.72	823,200.01
220 Social Security Contributions	102,386.69	90,926.55	8,543.20	201,856.44
230 PSERS Retirement Contributions	461,875.49	407,566.83	38,293.32	907,735.64
250 Unemployment Compensation	3,096.40	2,697.14	299.19	6,092.73
260 Workers' Compensation	6,672.73	5,443.84	99.18	12,215.75
Total Personnel Services – Employee Benefits	\$986,635.01	\$880,347.95	\$84,117.61	\$1,951,100.57
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	312.50			312.50
329 Professional Educational Services – Other	50,637.54	32,874.22		83,511.76
330 Other Professional Services		2,827.95		2,827.95
Total Purchased Professional and Technical Services	\$50,950.04	\$35,702.17		\$86,652.21
400 Purchased Property Services				
430 Repairs and Maintenance Services	4,926.47	5,533.13		10,459.60
Total Purchased Property Services	\$4,926.47	\$5,533.13		\$10,459.60
500 Other Purchased Services				
510 Student Transportation Services	534.12			534.12
530 Communications	600.00	600.00		1,200.00
561 Tuition To Other School Districts Within the State	1,269.95	27,599.49		28,869.44
562 Tuition To Pennsylvania Charter Schools	114,061.85	85,517.97		199,579.82
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		2,179.90		2,179.90
569 Tuition – Other		3,285.00		3,285.00
580 Travel	3,275.09	1,675.43		4,950.52
Total Other Purchased Services	\$119,741.01	\$120,857.79		\$240,598.80
600 Supplies				
610 General Supplies	10,545.87	15,001.81	17,398.28	42,945.96
620 Energy	12.85	344.45		357.30
640 Books and Periodicals	4,666.88	4,649.61		9,316.49
650 Supplies & Fees – Technology Related	5,953.94	10,749.81		16,703.75
Total Supplies	\$21,179.54	\$30,745.68	\$17,398.28	\$69,323.50
700 Property				
766 Capitalized Technology Equipment– Replacement		15,921.00		15,921.00
Total Property		\$15,921.00		\$15,921.00
800 Other Objects				
810 Dues and Fees	300.00	535.00	170.00	1,005.00
Total Other Objects	\$300.00	\$535.00	\$170.00	\$1,005.00
Total 1100 Regular Programs – Elementary / Secondary	\$2,511,408.15	\$2,278,231.11	\$224,076.22	\$5,013,715.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,327,676.08	1,188,588.39	4,715.56	2,520,980.03
Total Personnel Services – Salaries	\$1,327,676.08	\$1,188,588.39	\$4,715.56	\$2,520,980.03
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	412,603.70	373,713.59		786,317.29
220 Social Security Contributions	102,386.69	90,926.55		193,313.24
230 PSERS Retirement Contributions	461,875.49	407,566.83		869,442.32
250 Unemployment Compensation	3,096.40	2,697.14		5,793.54
260 Workers' Compensation	6,672.73	5,443.84		12,116.57
Total Personnel Services – Employee Benefits	\$986,635.01	\$880,347.95		\$1,866,982.96
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	312.50			312.50
329 Professional Educational Services – Other	50,637.54	32,874.22		83,511.76
330 Other Professional Services		2,827.95		2,827.95
Total Purchased Professional and Technical Services	\$50,950.04	\$35,702.17		\$86,652.21
400 Purchased Property Services				
430 Repairs and Maintenance Services	4,926.47	5,533.13		10,459.60
Total Purchased Property Services	\$4,926.47	\$5,533.13		\$10,459.60
500 Other Purchased Services				
510 Student Transportation Services	534.12			534.12
530 Communications	600.00	600.00		1,200.00
561 Tuition To Other School Districts Within the State	1,269.95	27,599.49		28,869.44
562 Tuition To Pennsylvania Charter Schools	114,061.85	85,517.97		199,579.82
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		2,179.90		2,179.90
569 Tuition – Other		3,285.00		3,285.00
580 Travel	3,275.09	1,675.43		4,950.52
Total Other Purchased Services	\$119,741.01	\$120,857.79		\$240,598.80
600 Supplies				
610 General Supplies	10,545.87	15,001.81		25,547.68
620 Energy	12.85	344.45		357.30
640 Books and Periodicals	4,666.88	4,649.61		9,316.49
650 Supplies & Fees – Technology Related	5,953.94	10,749.81		16,703.75
Total Supplies	\$21,179.54	\$30,745.68		\$51,925.22
700 Property				
766 Capitalized Technology Equipment– Replacement		15,921.00		15,921.00
Total Property		\$15,921.00		\$15,921.00
800 Other Objects				
810 Dues and Fees	300.00	535.00		835.00
Total Other Objects	\$300.00	\$535.00		\$835.00
Total 1110 Regular Programs	\$2,511,408.15	\$2,278,231.11	\$4,715.56	\$4,794,354.82

General Fund (10)

1190 Federally-Funded Regular Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

117,674.77

117,674.77

Total Personnel Services – Salaries

\$117,674.77

\$117,674.77

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

36,882.72

36,882.72

220 Social Security Contributions

8,543.20

8,543.20

230 PSERS Retirement Contributions

38,293.32

38,293.32

250 Unemployment Compensation

299.19

299.19

260 Workers' Compensation

99.18

99.18

Total Personnel Services – Employee Benefits

\$84,117.61

\$84,117.61

600 Supplies

610 General Supplies

17,398.28

17,398.28

Total Supplies

\$17,398.28

\$17,398.28

800 Other Objects

810 Dues and Fees

170.00

170.00

Total Other Objects

\$170.00

\$170.00

Total 1190 Federally-Funded Regular Programs

\$219,360.66

\$219,360.66

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	238,684.28	158,897.91	116,372.53	513,954.72
Total Personnel Services – Salaries	\$238,684.28	\$158,897.91	\$116,372.53	\$513,954.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	49,680.99	95,320.32		145,001.31
220 Social Security Contributions	18,418.61	20,898.60		39,317.21
230 PSERS Retirement Contributions	81,155.62	93,675.33		174,830.95
250 Unemployment Compensation	667.34	550.68		1,218.02
260 Workers' Compensation	1,363.18	1,090.96		2,454.14
Total Personnel Services – Employee Benefits	\$151,285.74	\$211,535.89		\$362,821.63
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus			102,640.51	102,640.51
329 Professional Educational Services – Other	6,600.02	3,436.94		10,036.96
330 Other Professional Services			240.00	240.00
Total Purchased Professional and Technical Services	\$6,600.02	\$3,436.94	\$102,880.51	\$112,917.47
500 Other Purchased Services				
510 Student Transportation Services	336.45	168.22		504.67
530 Communications	300.00	250.00		550.00
561 Tuition To Other School Districts Within the State	7,640.84	6,662.97		14,303.81
562 Tuition To Pennsylvania Charter Schools	35,267.90	95,341.50		130,609.40
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		294.38		294.38
569 Tuition – Other	161,490.57			161,490.57
580 Travel		82.19		82.19
Total Other Purchased Services	\$205,035.76	\$102,799.26		\$307,835.02
600 Supplies				
610 General Supplies	329.56	19.62	3,791.26	4,140.44
620 Energy	23.16	307.35		330.51
640 Books and Periodicals			391.08	391.08
650 Supplies & Fees – Technology Related		677.50	833.94	1,511.44
Total Supplies	\$352.72	\$1,004.47	\$5,016.28	\$6,373.47
800 Other Objects				
810 Dues and Fees	14.80	72.68		87.48
Total Other Objects	\$14.80	\$72.68		\$87.48
Total 1200 Special Programs – Elementary / Secondary	\$601,973.32	\$477,747.15	\$224,269.32	\$1,303,989.79

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		27,263.66	56,262.53	83,526.19
Total Personnel Services – Salaries		\$27,263.66	\$56,262.53	\$83,526.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		22,409.50		22,409.50
220 Social Security Contributions		6,389.73		6,389.73
230 PSERS Retirement Contributions		28,641.20		28,641.20
250 Unemployment Compensation		190.37		190.37
260 Workers' Compensation		381.95		381.95
Total Personnel Services – Employee Benefits		\$58,012.75		\$58,012.75
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		1,194.23		1,194.23
Total Purchased Professional and Technical Services		\$1,194.23		\$1,194.23
500 Other Purchased Services				
580 Travel		64.94		64.94
Total Other Purchased Services		\$64.94		\$64.94
600 Supplies				
610 General Supplies			1,427.11	1,427.11
620 Energy		279.99		279.99
640 Books and Periodicals			391.08	391.08
Total Supplies		\$279.99	\$1,818.19	\$2,098.18
Total 1210 Life Skills Support		\$86,815.57	\$58,080.72	\$144,896.29

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	238,684.28	131,634.25	60,110.00	430,428.53
Total Personnel Services – Salaries	\$238,684.28	\$131,634.25	\$60,110.00	\$430,428.53
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	49,680.99	72,910.82		122,591.81
220 Social Security Contributions	18,418.61	14,508.87		32,927.48
230 PSERS Retirement Contributions	81,155.62	65,034.13		146,189.75
250 Unemployment Compensation	667.34	360.31		1,027.65
260 Workers' Compensation	1,363.18	709.01		2,072.19
Total Personnel Services – Employee Benefits	\$151,285.74	\$153,523.14		\$304,808.88
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus			102,640.51	102,640.51
329 Professional Educational Services – Other	6,600.02	2,242.71		8,842.73
330 Other Professional Services			240.00	240.00
Total Purchased Professional and Technical Services	\$6,600.02	\$2,242.71	\$102,880.51	\$111,723.24
500 Other Purchased Services				
510 Student Transportation Services	336.45	168.22		504.67
530 Communications	300.00	250.00		550.00
561 Tuition To Other School Districts Within the State	7,640.84	6,662.97		14,303.81
562 Tuition To Pennsylvania Charter Schools	35,267.90	95,341.50		130,609.40
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		294.38		294.38
569 Tuition – Other	161,490.57			161,490.57
580 Travel		17.25		17.25
Total Other Purchased Services	\$205,035.76	\$102,734.32		\$307,770.08
600 Supplies				
610 General Supplies	329.56	19.62	2,364.15	2,713.33
620 Energy	23.16	27.36		50.52
650 Supplies & Fees – Technology Related		677.50	833.94	1,511.44
Total Supplies	\$352.72	\$724.48	\$3,198.09	\$4,275.29
800 Other Objects				
810 Dues and Fees	14.80	72.68		87.48
Total Other Objects	\$14.80	\$72.68		\$87.48
Total 1240 Academic Support	\$601,973.32	\$390,931.58	\$166,188.60	\$1,159,093.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	227,792.14	126,084.82	60,110.00	413,986.96
Total Personnel Services – Salaries	\$227,792.14	\$126,084.82	\$60,110.00	\$413,986.96
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	47,329.02	70,558.86		117,887.88
220 Social Security Contributions	17,585.42	14,084.52		31,669.94
230 PSERS Retirement Contributions	77,420.72	63,131.20		140,551.92
250 Unemployment Compensation	624.33	349.21		973.54
260 Workers' Compensation	1,253.41	687.05		1,940.46
Total Personnel Services – Employee Benefits	\$144,212.90	\$148,810.84		\$293,023.74
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus			102,640.51	102,640.51
329 Professional Educational Services – Other	6,600.02	2,242.71		8,842.73
330 Other Professional Services			240.00	240.00
Total Purchased Professional and Technical Services	\$6,600.02	\$2,242.71	\$102,880.51	\$111,723.24
500 Other Purchased Services				
530 Communications	300.00	250.00		550.00
561 Tuition To Other School Districts Within the State	7,640.84	6,662.97		14,303.81
562 Tuition To Pennsylvania Charter Schools	35,267.90	95,341.50		130,609.40
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		294.38		294.38
569 Tuition – Other	161,490.57			161,490.57
580 Travel		17.25		17.25
Total Other Purchased Services	\$204,699.31	\$102,566.10		\$307,265.41
600 Supplies				
610 General Supplies	269.76	19.62	2,364.15	2,653.53
650 Supplies & Fees – Technology Related		677.50	833.94	1,511.44
Total Supplies	\$269.76	\$697.12	\$3,198.09	\$4,164.97
Total 1241 Learning Support – Public	\$583,574.13	\$380,401.59	\$166,188.60	\$1,130,164.32

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	10,892.14	5,549.43		16,441.57
Total Personnel Services – Salaries	\$10,892.14	\$5,549.43		\$16,441.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,351.97	2,351.96		4,703.93
220 Social Security Contributions	833.19	424.35		1,257.54
230 PSERS Retirement Contributions	3,734.90	1,902.93		5,637.83
250 Unemployment Compensation	43.01	11.10		54.11
260 Workers' Compensation	109.77	21.96		131.73
Total Personnel Services – Employee Benefits	\$7,072.84	\$4,712.30		\$11,785.14
500 Other Purchased Services				
510 Student Transportation Services	336.45	168.22		504.67
Total Other Purchased Services	\$336.45	\$168.22		\$504.67
600 Supplies				
610 General Supplies	59.80			59.80
620 Energy	23.16	27.36		50.52
Total Supplies	\$82.96	\$27.36		\$110.32
800 Other Objects				
810 Dues and Fees	14.80	72.68		87.48
Total Other Objects	\$14.80	\$72.68		\$87.48
Total 1243 Gifted Support	\$18,399.19	\$10,529.99		\$28,929.18

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		41,676.00		41,676.00
Total Personnel Services – Salaries		\$41,676.00		\$41,676.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		8,037.22		8,037.22
220 Social Security Contributions		3,188.13		3,188.13
230 PSERS Retirement Contributions		14,290.60		14,290.60
250 Unemployment Compensation		90.19		90.19
260 Workers' Compensation		197.56		197.56
Total Personnel Services – Employee Benefits		\$25,803.70		\$25,803.70
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		595.80		595.80
Total Purchased Professional and Technical Services		\$595.80		\$595.80
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		274,155.97		274,155.97
Total Other Purchased Services		\$274,155.97		\$274,155.97
600 Supplies				
640 Books and Periodicals		1,062.22		1,062.22
Total Supplies		\$1,062.22		\$1,062.22
Total 1300 Vocational Education		\$343,293.69		\$343,293.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,500.00			3,500.00
Total Personnel Services – Salaries	\$3,500.00			\$3,500.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	267.76			267.76
230 PSERS Retirement Contributions	1,200.16			1,200.16
250 Unemployment Compensation	23.27			23.27
Total Personnel Services – Employee Benefits	\$1,491.19			\$1,491.19
500 Other Purchased Services				
510 Student Transportation Services	1,080.00			1,080.00
Total Other Purchased Services	\$1,080.00			\$1,080.00
600 Supplies				
610 General Supplies	55.00			55.00
Total Supplies	\$55.00			\$55.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$6,126.19			\$6,126.19

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,500.00			3,500.00
Total Personnel Services – Salaries	\$3,500.00			\$3,500.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	267.76			267.76
230 PSERS Retirement Contributions	1,200.16			1,200.16
250 Unemployment Compensation	23.27			23.27
Total Personnel Services – Employee Benefits	\$1,491.19			\$1,491.19
500 Other Purchased Services				
510 Student Transportation Services	1,080.00			1,080.00
Total Other Purchased Services	\$1,080.00			\$1,080.00
600 Supplies				
610 General Supplies	55.00			55.00
Total Supplies	\$55.00			\$55.00
Total 1420 Summer School	\$6,126.19			\$6,126.19

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,599,706.04

Total Personnel Services – Salaries

\$1,599,706.04

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 522,891.58

220 Social Security Contributions 123,202.78

230 PSERS Retirement Contributions 534,634.39

240 Tuition Reimbursement 5,148.00

250 Unemployment Compensation 11,451.06

260 Workers' Compensation 16,039.56

Total Personnel Services – Employee Benefits

\$1,213,367.37

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 6,632.71

330 Other Professional Services 96,978.48

340 Technical Services 28,445.23

360 Employee Training and Development Services 6,341.53

Total Purchased Professional and Technical Services

\$138,397.95

400 Purchased Property Services

410 Cleaning Services 11,729.40

420 Utility Services 11,938.22

430 Repairs and Maintenance Services 49,436.34

440 Rentals 168.00

Total Purchased Property Services

\$73,271.96

500 Other Purchased Services

510 Student Transportation Services 471.24

513 Contracted Carriers 575,145.50

519 Student Transportation Services From Other Sources 1,720.73

520 Insurance – General 407.00

521 Fire Insurance 34,947.00

522 Automotive Liability Insurance 6,477.00

523 General Property and Liability Insurance 6,233.00

530 Communications 29,639.37

549 Other Advertising/Public Relations 3,469.20

550 Printing and Binding 2,357.31

580 Travel 14,268.38

595 IU Payments By Withholding 4,724.85

Total Other Purchased Services

\$679,860.58

600 Supplies

610 General Supplies 89,474.44

620 Energy 202,869.53

640 Books and Periodicals 3,837.82

650 Supplies & Fees – Technology Related 65,227.54

Total Supplies

\$361,409.33

General Fund (10)

2000 Support Services

Total

700 Property

762 Capitalized Equipment - Replacement

47,381.14

766 Capitalized Technology Equipment - Replacement

39,988.00

Total Property

\$87,369.14

800 Other Objects

810 Dues and Fees

11,477.27

Total Other Objects

\$11,477.27

Total 2000 Support Services

\$4,164,859.64

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	137,914.70	137,692.43		275,607.13
Total Personnel Services – Salaries	\$137,914.70	\$137,692.43		\$275,607.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	46,628.13	30,039.39		76,667.52
220 Social Security Contributions	10,550.28	11,275.83		21,826.11
230 PSERS Retirement Contributions	47,290.84	49,205.14		96,495.98
250 Unemployment Compensation	301.34	311.79		613.13
260 Workers' Compensation	548.77	10,297.66		10,846.43
Total Personnel Services – Employee Benefits	\$105,319.36	\$101,129.81		\$206,449.17
300 Purchased Professional and Technical Services				
330 Other Professional Services				44,097.56
Total Purchased Professional and Technical Services				\$44,097.56
400 Purchased Property Services				
430 Repairs and Maintenance Services		247.48		247.48
Total Purchased Property Services		\$247.48		\$247.48
500 Other Purchased Services				
510 Student Transportation Services	120.96	350.28		471.24
580 Travel	1,452.35	1,648.36		3,100.71
Total Other Purchased Services	\$1,573.31	\$1,998.64		\$3,571.95
600 Supplies				
610 General Supplies	59.68	3,312.86		3,372.54
650 Supplies & Fees – Technology Related	607.81	2,620.82		3,228.63
Total Supplies	\$667.49	\$5,933.68		\$6,601.17
800 Other Objects				
810 Dues and Fees		30.00		30.00
Total Other Objects		\$30.00		\$30.00
Total 2100 Support Services – Students	\$245,474.86	\$247,032.04		\$536,604.46

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	68,231.00	77,713.69		145,944.69
Total Personnel Services – Salaries	\$68,231.00	\$77,713.69		\$145,944.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	23,519.62	6,930.87		30,450.49
220 Social Security Contributions	5,219.53	5,945.07		11,164.60
230 PSERS Retirement Contributions	23,396.36	25,310.66		48,707.02
250 Unemployment Compensation	152.66	163.08		315.74
260 Workers' Compensation	307.31	307.31		614.62
Total Personnel Services – Employee Benefits	\$52,595.48	\$38,656.99		\$91,252.47
400 Purchased Property Services				
430 Repairs and Maintenance Services		247.48		247.48
Total Purchased Property Services		\$247.48		\$247.48
500 Other Purchased Services				
510 Student Transportation Services	120.96	350.28		471.24
580 Travel	129.81	325.81		455.62
Total Other Purchased Services	\$250.77	\$676.09		\$926.86
600 Supplies				
610 General Supplies	57.48	3,310.65		3,368.13
650 Supplies & Fees – Technology Related		2,013.00		2,013.00
Total Supplies	\$57.48	\$5,323.65		\$5,381.13
800 Other Objects				
810 Dues and Fees		30.00		30.00
Total Other Objects		\$30.00		\$30.00
Total 2120 Guidance Services	\$121,134.73	\$122,647.90		\$243,782.63

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	36,463.73	36,463.74		72,927.47
Total Personnel Services – Salaries	\$36,463.73	\$36,463.74		\$72,927.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,913.29	11,913.29		23,826.58
220 Social Security Contributions	2,789.43	2,789.44		5,578.87
230 PSERS Retirement Contributions	12,503.41	12,503.41		25,006.82
250 Unemployment Compensation	71.12	71.13		142.25
260 Workers' Compensation	142.68	142.69		285.37
Total Personnel Services – Employee Benefits	\$27,419.93	\$27,419.96		\$54,839.89
500 Other Purchased Services				
580 Travel	1,110.84	1,110.84		2,221.68
Total Other Purchased Services	\$1,110.84	\$1,110.84		\$2,221.68
600 Supplies				
610 General Supplies	2.20	2.21		4.41
650 Supplies & Fees – Technology Related	607.81	607.82		1,215.63
Total Supplies	\$610.01	\$610.03		\$1,220.04
Total 2140 Psychological Services	\$65,604.51	\$65,604.57		\$131,209.08

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology and Audiology Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	23,515.00	23,515.00		47,030.00
Total Personnel Services – Salaries	\$23,515.00	\$23,515.00		\$47,030.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,696.07	10,696.08		21,392.15
220 Social Security Contributions	1,798.93	1,798.93		3,597.86
230 PSERS Retirement Contributions	8,063.24	8,063.24		16,126.48
250 Unemployment Compensation	53.83	53.84		107.67
260 Workers' Compensation	98.78	98.78		197.56
Total Personnel Services – Employee Benefits	\$20,710.85	\$20,710.87		\$41,421.72
500 Other Purchased Services				
580 Travel	211.70	211.71		423.41
Total Other Purchased Services	\$211.70	\$211.71		\$423.41
Total 2150 Speech Pathology and Audiology Services	\$44,437.55	\$44,437.58		\$88,875.13

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

44,097.56

Total Purchased Professional and Technical Services

\$44,097.56

Total 2160 Social Work Services

\$44,097.56

General Fund (10)

2190 Other Student Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	9,704.97			9,704.97
Total Personnel Services – Salaries	\$9,704.97			\$9,704.97
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	499.15	499.15		998.30
220 Social Security Contributions	742.39	742.39		1,484.78
230 PSERS Retirement Contributions	3,327.83	3,327.83		6,655.66
250 Unemployment Compensation	23.73	23.74		47.47
260 Workers' Compensation		9,748.88		9,748.88
Total Personnel Services – Employee Benefits	\$4,593.10	\$14,341.99		\$18,935.09
Total 2190 Other Student Services	\$14,298.07	\$14,341.99		\$28,640.06

Total Personnel Services – Salaries

\$9,704.97

\$9,704.97

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 499.15 499.15 998.30

220 Social Security Contributions 742.39 742.39 1,484.78

230 PSERS Retirement Contributions 3,327.83 3,327.83 6,655.66

250 Unemployment Compensation 23.73 23.74 47.47

260 Workers' Compensation 9,748.88 9,748.88

Total Personnel Services – Employee Benefits

\$4,593.10

\$14,341.99

\$18,935.09

Total 2190 Other Student Services

\$14,298.07

\$14,341.99

\$28,640.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	52,967.76			52,967.76
Total Personnel Services – Salaries	\$52,967.76			\$52,967.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,055.77			7,055.77
220 Social Security Contributions	4,052.10			4,052.10
230 PSERS Retirement Contributions	18,162.49			18,162.49
250 Unemployment Compensation	57.74	72.82		130.56
260 Workers' Compensation	87.81	153.66		241.47
Total Personnel Services – Employee Benefits	\$29,415.91	\$226.48		\$29,642.39
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,703.80			2,703.80
360 Employee Training and Development Services	2,517.80			2,517.80
Total Purchased Professional and Technical Services	\$5,221.60			\$5,221.60
500 Other Purchased Services				
580 Travel	2,326.49	256.18		2,582.67
Total Other Purchased Services	\$2,326.49	\$256.18		\$2,582.67
600 Supplies				
610 General Supplies	3,464.05			3,464.05
640 Books and Periodicals	3,793.15			3,793.15
650 Supplies & Fees – Technology Related	4,963.29	1,203.83		6,167.12
Total Supplies	\$12,220.49	\$1,203.83		\$13,424.32
Total 2200 Support Services – Instructional Staff	\$102,152.25	\$1,686.49		\$103,838.74

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	52,967.76			52,967.76
Total Personnel Services – Salaries	\$52,967.76			\$52,967.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,055.77			7,055.77
220 Social Security Contributions	4,052.10			4,052.10
230 PSERS Retirement Contributions	18,162.49			18,162.49
250 Unemployment Compensation	57.74	72.82		130.56
260 Workers' Compensation	87.81	153.66		241.47
Total Personnel Services – Employee Benefits	\$29,415.91	\$226.48		\$29,642.39
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,703.80			2,703.80
Total Purchased Professional and Technical Services	\$2,703.80			\$2,703.80
600 Supplies				
610 General Supplies	964.05			964.05
640 Books and Periodicals	3,793.15			3,793.15
650 Supplies & Fees – Technology Related	4,963.29	1,203.83		6,167.12
Total Supplies	\$9,720.49	\$1,203.83		\$10,924.32
Total 2250 School Library Services	\$94,807.96	\$1,430.31		\$96,238.27

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services	2,517.80			2,517.80
Total Purchased Professional and Technical Services	\$2,517.80			\$2,517.80
500 <u>Other Purchased Services</u>				
580 Travel	2,326.49	256.18		2,582.67
Total Other Purchased Services	\$2,326.49	\$256.18		\$2,582.67
600 <u>Supplies</u>				
610 General Supplies	2,500.00			2,500.00
Total Supplies	\$2,500.00			\$2,500.00
Total 2270 Instructional Staff Professional Development Services	\$7,344.29	\$256.18		\$7,600.47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	155,646.52	129,941.01		485,177.74
Total Personnel Services – Salaries	\$155,646.52	\$129,941.01		\$485,177.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	50,747.96	11,925.04		132,125.61
220 Social Security Contributions	11,919.41	9,959.47		37,177.05
230 PSERS Retirement Contributions	50,696.84	43,152.63		155,993.77
250 Unemployment Compensation	344.40	307.24		7,744.98
260 Workers' Compensation	658.52	592.67		2,107.28
Total Personnel Services – Employee Benefits	\$114,367.13	\$65,937.05		\$335,148.69
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	991.46	2,937.45		3,928.91
330 Other Professional Services				43,867.30
Total Purchased Professional and Technical Services	\$991.46	\$2,937.45		\$47,796.21
400 Purchased Property Services				
430 Repairs and Maintenance Services	386.76	9,490.03		9,876.79
440 Rentals				168.00
Total Purchased Property Services	\$386.76	\$9,490.03		\$10,044.79
500 Other Purchased Services				
520 Insurance – General				407.00
530 Communications	600.00	594.48		1,194.48
549 Other Advertising/Public Relations				3,469.20
550 Printing and Binding	121.91			121.91
580 Travel	626.09	835.93		4,712.81
Total Other Purchased Services	\$1,348.00	\$1,430.41		\$9,905.40
600 Supplies				
610 General Supplies	5,776.50	2,408.01		12,719.22
620 Energy				205.25
640 Books and Periodicals	44.67			44.67
650 Supplies & Fees – Technology Related	11,643.12	3,426.00		31,808.12
Total Supplies	\$17,464.29	\$5,834.01		\$44,777.26
700 Property				
762 Capitalized Equipment - Replacement		8,627.00		8,627.00
Total Property		\$8,627.00		\$8,627.00
800 Other Objects				
810 Dues and Fees	595.00	635.00		8,973.02
Total Other Objects	\$595.00	\$635.00		\$8,973.02
Total 2300 Support Services – Administration	\$290,799.16	\$224,831.96		\$950,450.11

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

1,549.95

Total Personnel Services – Salaries

\$1,549.95

200 Personnel Services – Employee Benefits

220 Social Security Contributions

118.56

230 PSERS Retirement Contributions

531.44

250 Unemployment Compensation

10.57

Total Personnel Services – Employee Benefits

\$660.57

300 Purchased Professional and Technical Services

330 Other Professional Services

17,900.00

Total Purchased Professional and Technical Services

\$17,900.00

500 Other Purchased Services

520 Insurance – General

407.00

549 Other Advertising/Public Relations

3,469.20

580 Travel

188.52

Total Other Purchased Services

\$4,064.72

600 Supplies

610 General Supplies

479.73

Total Supplies

\$479.73

800 Other Objects

810 Dues and Fees

6,028.02

Total Other Objects

\$6,028.02

Total 2310 Board Services

\$30,682.99

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,000.00

Total Purchased Professional and Technical Services

\$4,000.00

Total 2320 Board Treasurer Services

\$4,000.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				18,198.25
Total Personnel Services – Salaries				\$18,198.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,392.15
Total Personnel Services – Employee Benefits				\$1,392.15
300 Purchased Professional and Technical Services				
330 Other Professional Services				13,638.57
Total Purchased Professional and Technical Services				\$13,638.57
600 Supplies				
610 General Supplies				2,385.10
Total Supplies				\$2,385.10
Total 2330 Tax Assessment and Collection Services				\$35,614.07

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,921.20
Total Personnel Services – Employee Benefits				\$2,921.20
300 Purchased Professional and Technical Services				
330 Other Professional Services				8,328.73
Total Purchased Professional and Technical Services				\$8,328.73
600 Supplies				
610 General Supplies				1,408.00
Total Supplies				\$1,408.00
Total 2350 Legal and Accounting Services				\$12,657.93

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				145,206.00
Total Personnel Services – Salaries				\$145,206.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				50,512.03
220 Social Security Contributions				11,130.97
230 PSERS Retirement Contributions				49,736.21
250 Unemployment Compensation				7,003.54
260 Workers' Compensation				702.43
Total Personnel Services – Employee Benefits				\$119,085.18
400 <u>Purchased Property Services</u>				
440 Rentals				168.00
Total Purchased Property Services				\$168.00
500 <u>Other Purchased Services</u>				
580 Travel				908.39
Total Other Purchased Services				\$908.39
600 <u>Supplies</u>				
610 General Supplies				187.66
620 Energy				205.25
650 Supplies & Fees – Technology Related				16,739.00
Total Supplies				\$17,131.91
800 <u>Other Objects</u>				
810 Dues and Fees				1,715.00
Total Other Objects				\$1,715.00
Total 2360 Office of the Superintendent / Executive Director Services				\$284,214.48

General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	155,646.52	129,941.01		285,587.53
Total Personnel Services – Salaries	\$155,646.52	\$129,941.01		\$285,587.53
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	50,747.96	11,925.04		62,673.00
220 Social Security Contributions	11,919.41	9,959.47		21,878.88
230 PSERS Retirement Contributions	50,696.84	43,152.63		93,849.47
250 Unemployment Compensation	344.40	307.24		651.64
260 Workers' Compensation	658.52	592.67		1,251.19
Total Personnel Services – Employee Benefits	\$114,367.13	\$65,937.05		\$180,304.18
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	991.46	2,937.45		3,928.91
Total Purchased Professional and Technical Services	\$991.46	\$2,937.45		\$3,928.91
400 Purchased Property Services				
430 Repairs and Maintenance Services	386.76	9,490.03		9,876.79
Total Purchased Property Services	\$386.76	\$9,490.03		\$9,876.79
500 Other Purchased Services				
530 Communications	600.00	594.48		1,194.48
550 Printing and Binding	121.91			121.91
580 Travel	626.09	835.93		1,462.02
Total Other Purchased Services	\$1,348.00	\$1,430.41		\$2,778.41
600 Supplies				
610 General Supplies	5,776.50	2,408.01		8,184.51
640 Books and Periodicals	44.67			44.67
650 Supplies & Fees – Technology Related	11,643.12	3,426.00		15,069.12
Total Supplies	\$17,464.29	\$5,834.01		\$23,298.30
700 Property				
762 Capitalized Equipment - Replacement		8,627.00		8,627.00
Total Property		\$8,627.00		\$8,627.00
800 Other Objects				
810 Dues and Fees	595.00	635.00		1,230.00
Total Other Objects	\$595.00	\$635.00		\$1,230.00
Total 2380 Office of the Principal Services	\$290,799.16	\$224,831.96		\$515,631.12

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

34,636.01

Total Personnel Services – Salaries

\$34,636.01

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

16,019.38

220 Social Security Contributions

2,656.49

230 PSERS Retirement Contributions

11,876.65

250 Unemployment Compensation

79.23

260 Workers' Compensation

153.66

Total Personnel Services – Employee Benefits

\$30,785.41

500 Other Purchased Services

580 Travel

2,153.88

Total Other Purchased Services

\$2,153.88

600 Supplies

610 General Supplies

74.22

Total Supplies

\$74.22

Total 2390 Other Administration Services

\$67,649.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				77,352.31
Total Personnel Services – Salaries				\$77,352.31
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				35,117.10
220 Social Security Contributions				5,917.47
230 PSERS Retirement Contributions				25,444.00
250 Unemployment Compensation				178.03
260 Workers' Compensation				357.81
Total Personnel Services – Employee Benefits				\$67,014.41
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,158.92
Total Purchased Professional and Technical Services				\$4,158.92
400 Purchased Property Services				
430 Repairs and Maintenance Services				263.00
Total Purchased Property Services				\$263.00
500 Other Purchased Services				
530 Communications				531.00
580 Travel				259.33
Total Other Purchased Services				\$790.33
600 Supplies				
610 General Supplies				3,990.74
Total Supplies				\$3,990.74
Total 2400 Support Services – Pupil Health				\$153,569.71

General Fund (10)

2440 Nursing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

77,352.31

Total Personnel Services – Salaries

\$77,352.31

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

35,117.10

220 Social Security Contributions

5,917.47

230 PSERS Retirement Contributions

25,444.00

250 Unemployment Compensation

178.03

260 Workers' Compensation

357.81

Total Personnel Services – Employee Benefits

\$67,014.41

300 Purchased Professional and Technical Services

330 Other Professional Services

4,158.92

Total Purchased Professional and Technical Services

\$4,158.92

400 Purchased Property Services

430 Repairs and Maintenance Services

263.00

Total Purchased Property Services

\$263.00

500 Other Purchased Services

530 Communications

531.00

580 Travel

259.33

Total Other Purchased Services

\$790.33

600 Supplies

610 General Supplies

3,990.74

Total Supplies

\$3,990.74

Total 2440 Nursing Services

\$153,569.71

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 54,831.78

Total Personnel Services – Salaries \$54,831.78

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 49,249.32

220 Social Security Contributions 4,198.52

230 PSERS Retirement Contributions 18,801.86

250 Unemployment Compensation 120.56

260 Workers' Compensation 243.66

Total Personnel Services – Employee Benefits \$72,613.92

300 Purchased Professional and Technical Services

330 Other Professional Services 2,284.70

Total Purchased Professional and Technical Services \$2,284.70

400 Purchased Property Services

430 Repairs and Maintenance Services 9,672.06

Total Purchased Property Services \$9,672.06

500 Other Purchased Services

530 Communications 2,000.00

550 Printing and Binding 2,235.40

580 Travel 824.61

Total Other Purchased Services \$5,060.01

600 Supplies

610 General Supplies 1,367.80

Total Supplies \$1,367.80

700 Property

766 Capitalized Technology Equipment – Replacement 5,776.00

Total Property \$5,776.00

800 Other Objects

810 Dues and Fees 989.25

Total Other Objects \$989.25

Total 2500 Support Services – Business \$152,595.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2510 Fiscal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				54,831.78
Total Personnel Services – Salaries				\$54,831.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				49,249.32
220 Social Security Contributions				4,198.52
230 PSERS Retirement Contributions				18,801.86
250 Unemployment Compensation				120.56
260 Workers' Compensation				243.66
Total Personnel Services – Employee Benefits				\$72,613.92
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,284.70
Total Purchased Professional and Technical Services				\$2,284.70
400 Purchased Property Services				
430 Repairs and Maintenance Services				9,672.06
Total Purchased Property Services				\$9,672.06
500 Other Purchased Services				
530 Communications				2,000.00
550 Printing and Binding				2,235.40
580 Travel				824.61
Total Other Purchased Services				\$5,060.01
600 Supplies				
610 General Supplies				1,367.80
Total Supplies				\$1,367.80
700 Property				
766 Capitalized Technology Equipment – Replacement				5,776.00
Total Property				\$5,776.00
800 Other Objects				
810 Dues and Fees				989.25
Total Other Objects				\$989.25
Total 2510 Fiscal Services				\$152,595.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				54,831.78
Total Personnel Services – Salaries				\$54,831.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				49,249.32
220 Social Security Contributions				4,198.52
230 PSERS Retirement Contributions				18,801.86
250 Unemployment Compensation				120.56
260 Workers' Compensation				243.66
Total Personnel Services – Employee Benefits				\$72,613.92
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,284.70
Total Purchased Professional and Technical Services				\$2,284.70
400 Purchased Property Services				
430 Repairs and Maintenance Services				9,672.06
Total Purchased Property Services				\$9,672.06
500 Other Purchased Services				
530 Communications				2,000.00
550 Printing and Binding				2,235.40
580 Travel				824.61
Total Other Purchased Services				\$5,060.01
600 Supplies				
610 General Supplies				1,367.80
Total Supplies				\$1,367.80
700 Property				
766 Capitalized Technology Equipment– Replacement				5,776.00
Total Property				\$5,776.00
800 Other Objects				
810 Dues and Fees				989.25
Total Other Objects				\$989.25
Total 2511 Supervision of Fiscal Services - Head of Component				\$152,595.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				529,523.73
Total Personnel Services – Salaries				\$529,523.73
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				168,338.85
220 Social Security Contributions				40,515.74
230 PSERS Retirement Contributions				177,132.57
250 Unemployment Compensation				2,388.15
260 Workers' Compensation				1,670.01
Total Personnel Services – Employee Benefits				\$390,045.32
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,570.00
340 Technical Services				28,445.23
Total Purchased Professional and Technical Services				\$31,015.23
400 Purchased Property Services				
410 Cleaning Services				11,729.40
420 Utility Services				11,938.22
430 Repairs and Maintenance Services				28,257.81
Total Purchased Property Services				\$51,925.43
500 Other Purchased Services				
521 Fire Insurance				34,947.00
522 Automotive Liability Insurance				6,477.00
523 General Property and Liability Insurance				6,233.00
530 Communications				25,913.89
580 Travel				179.80
Total Other Purchased Services				\$73,750.69
600 Supplies				
610 General Supplies	30,388.07	34,162.20		64,550.27
620 Energy				202,664.28
650 Supplies & Fees – Technology Related				677.50
Total Supplies	\$30,388.07	\$34,162.20		\$267,892.05
700 Property				
762 Capitalized Equipment - Replacement				38,754.14
Total Property				\$38,754.14
800 Other Objects				
810 Dues and Fees				1,485.00
Total Other Objects				\$1,485.00
Total 2600 Operation and Maintenance of Plant Services	\$30,388.07	\$34,162.20		\$1,384,391.59

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

87,439.23

Total Personnel Services – Salaries

\$87,439.23

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

49,663.11

220 Social Security Contributions

6,695.88

230 PSERS Retirement Contributions

29,983.05

250 Unemployment Compensation

201.40

260 Workers' Compensation

439.00

Total Personnel Services – Employee Benefits

\$86,982.44

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$174,421.67

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

44,671.23

Total Personnel Services – Salaries

\$44,671.23

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

26,101.86

220 Social Security Contributions

3,424.13

230 PSERS Retirement Contributions

15,317.85

250 Unemployment Compensation

100.62

260 Workers' Compensation

219.50

Total Personnel Services – Employee Benefits

\$45,163.96

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

\$89,835.19

General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

42,768.00

Total Personnel Services – Salaries

\$42,768.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

23,561.25

220 Social Security Contributions

3,271.75

230 PSERS Retirement Contributions

14,665.20

250 Unemployment Compensation

100.78

260 Workers' Compensation

219.50

Total Personnel Services – Employee Benefits

\$41,818.48

Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

\$84,586.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				343,632.21
Total Personnel Services – Salaries				\$343,632.21
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				118,154.88
220 Social Security Contributions				26,288.22
230 PSERS Retirement Contributions				116,245.83
250 Unemployment Compensation				1,976.95
260 Workers' Compensation				877.61
Total Personnel Services – Employee Benefits				\$263,543.49
300 Purchased Professional and Technical Services				
340 Technical Services				28,445.23
Total Purchased Professional and Technical Services				\$28,445.23
400 Purchased Property Services				
410 Cleaning Services				11,729.40
420 Utility Services				11,938.22
430 Repairs and Maintenance Services				28,257.81
Total Purchased Property Services				\$51,925.43
500 Other Purchased Services				
521 Fire Insurance				34,947.00
522 Automotive Liability Insurance				6,477.00
523 General Property and Liability Insurance				6,233.00
530 Communications				25,913.89
Total Other Purchased Services				\$73,570.89
600 Supplies				
610 General Supplies	30,339.58	34,113.70		64,453.28
620 Energy				202,664.28
Total Supplies	\$30,339.58	\$34,113.70		\$267,117.56
700 Property				
762 Capitalized Equipment - Replacement				38,754.14
Total Property				\$38,754.14
Total 2620 Operation of Buildings Services	\$30,339.58	\$34,113.70		\$1,066,988.95

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				98,452.29
Total Personnel Services – Salaries				\$98,452.29
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				520.86
220 Social Security Contributions				7,531.64
230 PSERS Retirement Contributions				30,903.69
250 Unemployment Compensation				209.80
260 Workers' Compensation				353.40
Total Personnel Services – Employee Benefits				\$39,519.39
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,570.00
Total Purchased Professional and Technical Services				\$2,570.00
500 Other Purchased Services				
580 Travel				179.80
Total Other Purchased Services				\$179.80
600 Supplies				
610 General Supplies	48.49	48.50		96.99
650 Supplies & Fees – Technology Related				677.50
Total Supplies	\$48.49	\$48.50		\$774.49
800 Other Objects				
810 Dues and Fees				1,485.00
Total Other Objects				\$1,485.00
Total 2660 Safety and Security Services	\$48.49	\$48.50		\$142,980.97

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				5,959.71
Total Personnel Services – Salaries				\$5,959.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,585.37
220 Social Security Contributions				455.78
230 PSERS Retirement Contributions				2,043.60
250 Unemployment Compensation				11.08
260 Workers' Compensation				21.96
Total Personnel Services – Employee Benefits				\$5,117.79
500 Other Purchased Services				
513 Contracted Carriers				575,145.50
519 Student Transportation Services From Other Sources				1,720.73
Total Other Purchased Services				\$576,866.23
600 Supplies				
610 General Supplies				9.82
650 Supplies & Fees – Technology Related				6,745.00
Total Supplies				\$6,754.82
Total 2700 Student Transportation Services				\$594,698.55

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,959.71

Total Personnel Services – Salaries

\$5,959.71

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,585.37

220 Social Security Contributions

455.78

230 PSERS Retirement Contributions

2,043.60

250 Unemployment Compensation

11.08

260 Workers' Compensation

21.96

Total Personnel Services – Employee Benefits

\$5,117.79

Total 2710 Supervision of Student Transportation Services

\$11,077.50

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,959.71

Total Personnel Services – Salaries

\$5,959.71

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,585.37

220 Social Security Contributions

455.78

230 PSERS Retirement Contributions

2,043.60

250 Unemployment Compensation

11.08

260 Workers' Compensation

21.96

Total Personnel Services – Employee Benefits

\$5,117.79

Total 2711 Supervision of Student Transportation Services – Head of Component

\$11,077.50

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

503,862.96

519 Student Transportation Services From Other Sources

1,720.73

Total Other Purchased Services

\$505,583.69

600 Supplies

610 General Supplies

9.82

650 Supplies & Fees – Technology Related

6,745.00

Total Supplies

\$6,754.82

Total 2720 Vehicle Operation Services

\$512,338.51

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

71,282.54

Total Other Purchased Services

\$71,282.54

Total 2750 Nonpublic Transportation

\$71,282.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			5,999.99	118,285.88
Total Personnel Services – Salaries			\$5,999.99	\$118,285.88
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				51,752.04
220 Social Security Contributions			459.08	9,060.01
230 PSERS Retirement Contributions			2,057.34	40,560.12
240 Tuition Reimbursement				5,148.00
250 Unemployment Compensation			0.89	264.57
260 Workers' Compensation				550.94
Total Personnel Services – Employee Benefits			\$2,517.31	\$107,335.68
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				3,823.73
Total Purchased Professional and Technical Services				\$3,823.73
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,119.20
Total Purchased Property Services				\$1,119.20
500 Other Purchased Services				
580 Travel				2,608.45
Total Other Purchased Services				\$2,608.45
600 Supplies				
650 Supplies & Fees – Technology Related				16,601.17
Total Supplies				\$16,601.17
700 Property				
766 Capitalized Technology Equipment– Replacement				34,212.00
Total Property				\$34,212.00
Total 2800 Support Services – Central			\$8,517.30	\$283,986.11

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

5,148.00

Total Personnel Services – Employee Benefits

\$5,148.00

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

3,823.73

Total Purchased Professional and Technical Services

\$3,823.73

500 Other Purchased Services

580 Travel

1,882.14

Total Other Purchased Services

\$1,882.14

Total 2830 Staff Services

\$10,853.87

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2834 Staff Development Services – Non-Instructional, Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				1,548.00
Total Personnel Services – Employee Benefits				\$1,548.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				3,478.73
Total Purchased Professional and Technical Services				\$3,478.73
500 Other Purchased Services				
580 Travel				1,470.17
Total Other Purchased Services				\$1,470.17
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$6,496.90

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				3,600.00
Total Personnel Services – Employee Benefits				\$3,600.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				345.00
Total Purchased Professional and Technical Services				\$345.00
500 Other Purchased Services				
580 Travel				411.97
Total Other Purchased Services				\$411.97
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$4,356.97

General Fund (10)

2840 Data Processing Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

112,285.89

Total Personnel Services – Salaries

\$112,285.89

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

51,752.04

220 Social Security Contributions

8,600.93

230 PSERS Retirement Contributions

38,502.78

250 Unemployment Compensation

253.28

260 Workers' Compensation

507.07

Total Personnel Services – Employee Benefits

\$99,616.10

400 Purchased Property Services

430 Repairs and Maintenance Services

1,119.20

Total Purchased Property Services

\$1,119.20

500 Other Purchased Services

580 Travel

726.31

Total Other Purchased Services

\$726.31

600 Supplies

650 Supplies & Fees – Technology Related

16,601.17

Total Supplies

\$16,601.17

700 Property

766 Capitalized Technology Equipment – Replacement

34,212.00

Total Property

\$34,212.00

Total 2840 Data Processing Services

\$264,560.67

General Fund (10)

2850 State and Federal Agency Liaison Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,999.99

5,999.99

Total Personnel Services – Salaries

\$5,999.99

\$5,999.99

200 Personnel Services – Employee Benefits

220 Social Security Contributions

459.08

459.08

230 PSERS Retirement Contributions

2,057.34

2,057.34

250 Unemployment Compensation

0.89

11.29

260 Workers' Compensation

43.87

Total Personnel Services – Employee Benefits

\$2,517.31

\$2,571.58

Total 2850 State and Federal Agency Liaison Services

\$8,517.30

\$8,571.57

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

4,724.85

Total Other Purchased Services

\$4,724.85

Total 2900 Other Support Services

\$4,724.85

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

4,724.85

Total Other Purchased Services

\$4,724.85

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$4,724.85

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 78,944.00

Total Personnel Services – Salaries \$78,944.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 5,905.48

230 PSERS Retirement Contributions 22,956.48

250 Unemployment Compensation 116.73

Total Personnel Services – Employee Benefits \$28,978.69

300 Purchased Professional and Technical Services

330 Other Professional Services 56,718.54

Total Purchased Professional and Technical Services \$56,718.54

400 Purchased Property Services

430 Repairs and Maintenance Services 1,487.48

Total Purchased Property Services \$1,487.48

500 Other Purchased Services

510 Student Transportation Services 23,404.55

520 Insurance – General 5,740.00

580 Travel 1,110.89

Total Other Purchased Services \$30,255.44

600 Supplies

610 General Supplies 14,222.33

620 Energy 1,046.49

650 Supplies & Fees – Technology Related 3,355.00

Total Supplies \$18,623.82

700 Property

762 Capitalized Equipment - Replacement 9,655.75

Total Property \$9,655.75

800 Other Objects

810 Dues and Fees 4,607.58

860 Grants To Municipal and Community Service Organizations 450.00

Total Other Objects \$5,057.58

Total 3000 Operation of Non-Instructional Services \$229,721.30

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			70,294.00
	Total Personnel Services – Salaries			\$70,294.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			5,243.65
	230 PSERS Retirement Contributions			22,956.48
	250 Unemployment Compensation			89.68
	Total Personnel Services – Employee Benefits			\$28,289.81
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			56,718.54
	Total Purchased Professional and Technical Services			\$56,718.54
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			1,487.48
	Total Purchased Property Services			\$1,487.48
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			23,404.55
	520 Insurance – General			5,740.00
	580 Travel			1,110.89
	Total Other Purchased Services			\$30,255.44
600	<u>Supplies</u>			
	610 General Supplies			10,353.21
	620 Energy			1,046.49
	650 Supplies & Fees – Technology Related			3,355.00
	Total Supplies			\$14,754.70
700	<u>Property</u>			
	762 Capitalized Equipment - Replacement			9,655.75
	Total Property			\$9,655.75
800	<u>Other Objects</u>			
	810 Dues and Fees			4,607.58
	Total Other Objects			\$4,607.58
	Total 3200 Student Activities			\$216,063.30

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3300 Community Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				8,650.00
Total Personnel Services – Salaries				\$8,650.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				661.83
250 Unemployment Compensation				27.05
Total Personnel Services – Employee Benefits				\$688.88
600 Supplies				
610 General Supplies			3,869.12	3,869.12
Total Supplies			\$3,869.12	\$3,869.12
800 Other Objects				
860 Grants To Municipal and Community Service Organizations				450.00
Total Other Objects				\$450.00
Total 3300 Community Services			\$3,869.12	\$13,658.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 30,131.84

Total Other Objects \$30,131.84

900 Other Uses of Funds

910 Redemption of Principal 315,070.00

939 Other Fund Transfers 100,000.00

Total Other Uses of Funds \$415,070.00

Total 5000 Other Expenditures and Financing Uses \$445,201.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				30,131.84
Total Other Objects				\$30,131.84
900 Other Uses of Funds				
910 Redemption of Principal				315,070.00
Total Other Uses of Funds				\$315,070.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$345,201.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				30,131.84
Total Other Objects				\$30,131.84
900 Other Uses of Funds				
910 Redemption of Principal				315,070.00
Total Other Uses of Funds				\$315,070.00
Total 5110 Debt Service				\$345,201.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				100,000.00
Total Other Uses of Funds				\$100,000.00
Total 5200 Interfund Transfers – Out				\$100,000.00

General Fund (10)

5250 Enterprise Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

100,000.00

Total Other Uses of Funds

\$100,000.00

Total 5250 Enterprise Fund Transfers

\$100,000.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

5,280.00

Total Purchased Property Services

\$5,280.00

700 Property

752 Capital Equipment – Original and Additional

11,282.48

Total Property

\$11,282.48

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$16,562.48

Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

5,280.00

Total Purchased Property Services

\$5,280.00

700 Property

752 Capital Equipment – Original and Additional

11,282.48

Total Property

\$11,282.48

Total 4100 Site Acquisition Services – Original and Additional

\$16,562.48

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	5,013,715.48				
1200 Special Programs - Elementary / Secondary	1,303,989.79				
1300 Vocational Education	343,293.69				
1400 Other Instructional Programs - Elementary / Secondary	6,126.19				
Total Instruction	\$6,667,125.15				
2000 Support Services					
2100 Support Services - Students	536,604.46				
2200 Support Services - Instructional Staff	103,838.74				
2300 Support Services - Administration	950,450.11				
2400 Support Services - Pupil Health	153,569.71				
2500 Support Services - Business	152,595.52				
2600 Operation and Maintenance of Plant Services	1,384,391.59				
2700 Student Transportation Services	594,698.55				
2800 Support Services - Central	283,986.11				
2900 Other Support Services	4,724.85				
Total Support Services	\$4,164,859.64				
3000 Operation of Non-Instructional Services					
3200 Student Activities	216,063.30				
3300 Community Services	13,658.00				
Total Operation of Non-Instructional Services	\$229,721.30				
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	345,201.84				
5200 Interfund Transfers - Out	100,000.00				
Total Other Expenditures and Financing Uses	\$445,201.84				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,506,907.93				

	<u>Capital Reserve (690. 1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional			16,562.48		
Total Facilities Acquisition, Construction and Improvement Services			\$16,562.48		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$16,562.48		

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,013,715.48
1200 Special Programs - Elementary / Secondary	1,303,989.79
1300 Vocational Education	343,293.69
1400 Other Instructional Programs - Elementary / Secondary	6,126.19
Total Instruction	\$6,667,125.15
2000 Support Services	
2100 Support Services - Students	536,604.46
2200 Support Services - Instructional Staff	103,838.74
2300 Support Services - Administration	950,450.11
2400 Support Services - Pupil Health	153,569.71
2500 Support Services - Business	152,595.52
2600 Operation and Maintenance of Plant Services	1,384,391.59
2700 Student Transportation Services	594,698.55
2800 Support Services - Central	283,986.11
2900 Other Support Services	4,724.85
Total Support Services	\$4,164,859.64
3000 Operation of Non-Instructional Services	
3200 Student Activities	216,063.30
3300 Community Services	13,658.00
Total Operation of Non-Instructional Services	\$229,721.30
4000 Facilities Acquisition, Construction and Improvement Services	
4100 Site Acquisition Services - Original and Additional	16,562.48
Total Facilities Acquisition, Construction and Improvement Services	\$16,562.48
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	345,201.84
5200 Interfund Transfers - Out	100,000.00
Total Other Expenditures and Financing Uses	\$445,201.84
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,523,470.41

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	4,899,850.17
Total Federally Funded salaries subject to PSERS withholding	123,674.76
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	179,502.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$179,502.00 <hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,171,167.00	246,076.89	1,417,243.89
	212 Dental Insurance	52,159.42	11,059.08	63,218.50
	215 Eye Care Insurance	10,766.95	3,005.26	13,772.21
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,234,093.37	\$260,141.23	\$1,494,234.60
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	63,942.06	24,743.71	88,685.77
	212 Dental Insurance	2,009.57	774.84	2,784.41
	215 Eye Care Insurance	758.78	124.80	883.58
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$66,710.41	\$25,643.35	\$92,353.76
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,300,803.78	\$285,784.58	\$1,586,588.36

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	49,064.55	183,992.06	233,056.61	53,472.18	190,310.45	243,782.63
2140 Psychological Services	78,300.66	24,795.21	103,095.87	124,648.63	6,560.45	131,209.08
2150 Speech Pathology and Audiology Services	71,102.36		71,102.36	88,875.13		88,875.13
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	2,682.99	16,481.22	19,164.21	2,784.74	9,873.19	12,657.93
2420 Medical Services						
2440 Nursing Services	33,183.72	124,438.96	157,622.68	33,684.55	119,885.16	153,569.71
2700 Student Transportation Services	89,647.60	522,033.36	611,680.96	95,231.35	499,467.20	594,698.55
Total	\$323,981.88	\$871,740.81	\$1,195,722.69	\$398,696.58	\$826,096.45	\$1,224,793.03

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		1,883,950.00			3,431,985.00	68,775.00	17,042,000.00	22,426,710.00
2. Additional Debt Incurred During Year					1,001,598.00	2,800.00		1,004,398.00
3. Retirements and Repayments		315,070.00					387,000.00	702,070.00
4. Debt at End of Fiscal Year		1,568,880.00			4,433,583.00	71,575.00	16,655,000.00	22,729,038.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		1,568,880.00			4,433,583.00	71,575.00	16,655,000.00	22,729,038.00
7. Current Portion P&I - Due within 1 year		341,544.30						341,544.30
8. Interest Paid during current fiscal year		30,132.00						30,132.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

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

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	315,070.00		30,131.84	345,201.84	
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					

Total Debt Payments - Governmental Funds			\$315,070.00		\$30,131.84	\$345,201.84	
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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				

Total Debt Payments - Proprietary Funds						
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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	06/2016	1,883,950.00		315,070.00	1,568,880.00	341,544.30	30,132.00
Compensated Absences		68,775.00	2,800.00		71,575.00		
Other Post-Employment Benefits (OPEB)		3,431,985.00	1,001,598.00		4,433,583.00		
Net Pension Liability		17,042,000.00		387,000.00	16,655,000.00		
Totals for Debt Entered:		\$22,426,710.00	\$1,004,398.00	\$702,070.00	\$22,729,038.00	\$341,544.30	\$30,132.00

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	814,768.29
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$814,768.29
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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	28,869.44	14,303.81	43,173.25
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	199,579.82	130,609.40	330,189.22
8 Career and Technology Centers	274,155.97		274,155.97
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	2,179.90	294.38	2,474.28
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	3,285.00	161,490.57	164,775.57
Section 2 Total	\$508,070.13	\$306,698.16	\$814,768.29

1 .	<u>Student Transportation Services for Educational Field Trips</u>	687.81
2 .	<u>Student Transportation Services for Student Activities</u>	934.99
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 184,788.00

Total Personnel Services – Salaries \$184,788.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 92,616.08

220 Social Security Contributions 3,676.21

230 PSERS Retirement Contributions 15,694.93

250 Unemployment Compensation 77.35

260 Workers' Compensation 73.90

Total Personnel Services – Employee Benefits \$112,138.47

400 Purchased Property Services

430 Repairs and Maintenance Services 1,882.13

Total Purchased Property Services \$1,882.13

500 Other Purchased Services

580 Travel 1,100.49

Total Other Purchased Services \$1,100.49

600 Supplies

610 General Supplies 11,718.03

630 Food 131,606.51

640 Books and Periodicals 249.00

Total Supplies \$143,573.54

700 Property

740 Depreciation 5,242.00

Total Property \$5,242.00

800 Other Objects

810 Dues and Fees 557.50

Total Other Objects \$557.50

Total 3000 Operation of Non-Instructional Services \$449,282.13

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			114,380.64	184,788.00
Total Personnel Services – Salaries			\$114,380.64	\$184,788.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			57,327.78	92,616.08
220 Social Security Contributions			2,275.51	3,676.21
230 PSERS Retirement Contributions			9,714.90	15,694.93
250 Unemployment Compensation			47.88	77.35
260 Workers' Compensation			45.74	73.90
Total Personnel Services – Employee Benefits			\$69,411.81	\$112,138.47
400 Purchased Property Services				
430 Repairs and Maintenance Services			1,165.01	1,882.13
Total Purchased Property Services			\$1,165.01	\$1,882.13
500 Other Purchased Services				
580 Travel			681.18	1,100.49
Total Other Purchased Services			\$681.18	\$1,100.49
600 Supplies				
610 General Supplies			7,253.26	11,718.03
630 Food			81,462.20	131,606.51
640 Books and Periodicals			154.13	249.00
Total Supplies			\$88,869.59	\$143,573.54
700 Property				
740 Depreciation				5,242.00
Total Property				\$5,242.00
800 Other Objects				
810 Dues and Fees			345.08	557.50
Total Other Objects			\$345.08	\$557.50
Total 3100 Food Services			\$274,853.31	\$449,282.13

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	449,282.13				449,282.13
Total Operation of Non-Instructional Services	\$449,282.13				\$449,282.13
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$449,282.13				\$449,282.13

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Rimersburg El Sch	5033	1,669,697.20	137,576.20	78,520.03	1,217.87	98,521.10	2,443.03	1,987,975.43	
	Sligo El Sch	5034	1,782,187.22	146,844.91	83,810.05	1,299.93	105,158.61	2,607.62	2,121,908.34	
	Union HS	1501	3,381,441.93	435,121.14			114,287.53	3,935.72	3,934,786.32	
Total			6,833,326.35	719,542.25	162,330.08	2,517.80	317,967.24	8,986.37	8,044,670.09	