

LEA Name : Charleroi SD
Address : 125 Fecsen Drive
Charleroi , PA 15022

County : Washington
AUN Number : 101631803
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2016

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

10/31/2016

Date



Board Secretary Signature

10/31/2016

Date

Crystal Zahand

Contact Person

(724)483-3509

Ext :1216

Contact Person Telephone Number

czahand@charleroisd.org

Contact Person E-mail Address

(724)483-3776

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2016

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

LEA Name : Charleroi SD
AUN Number : 101631803
County : Washington

Audit Certification Due:
12/31/2016

This certification is applicable to:

☒ Orig. Annual Financial Report submitted to
Comptroller Operations: 10/31/16
Date

☐ Annual Financial Report revisions submitted on: _____
Date

Auditing Firm:

Cypher + Cypher
210 W. Pike St.
Canonsburg, PA 15317

Auditor Contact Name: Cheryl Rockovich

Auditor Phone: 724.745.3543

Auditor E-mail: crockovich@cyphercpa.com

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 on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

[Signature]
Signature

Board Secretary

[Signature]
Signature

10/31/16
Date

10/31/2016
Date

Crystal Zahand

Contact Person

czahand@charleroisd.org

Contact Person E-mail Address

(724)483-3509

Contact Person Telephone Number

(724)483-3776

Contact Person Fax Number

Ext :1216

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30220	Revenue code 9920 has an amount entered as a Special Item. Provide a description of this Special Item. Rev detail, 9920, Fund 10: \$11,579.00	Audit Prior Period Adjustment for Title I & II funds received in excess of recorded revenue
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$47,711.32 2700-513, PY AFR Amount: \$38,634.66	Contracted Carriers increased - more special education placements

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)	Capital Reserve (690- 1850) (31)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	1,085,790				
0110 Investments	260,057				
0120 Taxes Receivable	339,669				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,957,163				
0143 Federal Revenue Receivable	63,137				
0145 Other Intergovernmental Revenue Receivable	15,778				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	160,696				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	128,384				
0190 Other Current Assets					
Total Assets	\$4,010,674				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$4,010,674				

Amounts Expressed in Whole Dollars	Capital Reserve (1431) Fund (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents					1,088,623
0110 Investments		2,833			260,057
0120 Taxes Receivable					339,669
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					1,957,163
0145 Other Intergovernmental Revenue Receivable					63,137
0146 Due from Primary Government					15,778
0147 Due from Component Unit					
0150 Other Receivables					160,696
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					128,384
0190 Other Current Assets					
Total Assets	\$2,833	\$2,833			\$4,013,507
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$2,833	\$2,833			\$4,013,507

Amounts Expressed in Whole Dollars

	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690) 1850 (31)
--	----------------------	------------------------------	------------------------------	-----------------------------	---------------------------------------

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	21,135				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	705,222				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,291,677				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	173,227				

Total Liabilities

\$3,191,261

0950 Deferred Inflows of Resources

136,770

Fund Balances

0810 Nonspendable Fund Balance	128,384
0820 Restrictied Fund Balance	
0830 Committed Fund Balance	16,338
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	537,921

Total Fund Balances

\$682,643

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

\$4,010,674

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					21,135
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					705,222
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					2,291,677
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					173,227
Total Liabilities					\$3,191,261
0950 Deferred Inflows of Resources					136,770
Fund Balances					
0810 Nonspendable Fund Balance					128,384
0820 Restricted Fund Balance					
0830 Committed Fund Balance		2,833			19,171
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					537,921
Total Fund Balances		\$2,833			\$685,476
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$2,833			\$4,013,507

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690- 1850) (31)
Revenues					
6000 Revenue from Local Sources	8,511,877				
7000 Revenue from State Sources	13,348,070				
8000 Revenue from Federal Sources	732,301				
Total Revenues	\$22,592,248				
Expenditures					
1000 Instruction	12,662,769				
2000 Support Services	6,253,187				
3000 Operation of Non-Instructional Services	447,807				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	696,986				
5130 Refund of Prior Year Revenues / Receipts	(298)				
5140 Short-Term Borrowing – Interest and Costs	90,551				
Total Expenditures	\$20,151,002				
Excess (Deficiency) Of Revenues Over Expenditures	\$2,441,246				
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	2,179,125				
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$2,179,125)				

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Revenues					
6000 Revenue from Local Sources		5			8,511,882
7000 Revenue from State Sources					13,348,070
8000 Revenue from Federal Sources					732,301
Total Revenues		\$5			\$22,592,253
Expenditures					
1000 Instruction					12,662,769
2000 Support Services					6,253,187
3000 Operation of Non-Instructional Services					447,807
4000 Facilities Acquisition, Construction and Improvement Services					696,986
5110 Debt Service					(298)
5130 Refund of Prior Year Revenues / Receipts					90,551
5140 Short-Term Borrowing – Interest and Costs					\$20,151,002
Total Expenditures					\$2,441,251
Excess (Deficiency) Of Revenues Over Expenditures		\$5			
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					2,179,125
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					(\$2,179,125)

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
------------------------------------	----------------------	------------------------------	------------------------------	-----------------------------	--

Special And Extraordinary Items

9920 Special Items – Gains
 9930 Extraordinary Items – Gains
 5520 Special Items – Losses
 5530 Extraordinary Items – Losses

11,579

Net Change In Fund Balances

\$273,700

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year

408,943

Fund Balance - End Of Year

\$682,643

	Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Special And Extraordinary Items						
9920 Special Items – Gains						11,579
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances			\$5			\$273,705
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year			2,828			411,771
Fund Balance - End Of Year			\$2,833			\$685,476

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	47,734			47,734	
0110 Investments	204			204	
0130 Due From Other Funds	21,135			21,135	
0141 Due From Other Governments	57,168			57,168	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable	58,918			58,918	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	7,247			7,247	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$192,406			\$192,406	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	36,267			36,267	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$36,267			\$36,267	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$228,673			\$228,673	

Amounts Expressed in Whole Dollars				
	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL
				Internal Service (50)
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	11,240			11,240
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	7,247			7,247
0490 Other Current Liabilities				
Total Current Liabilities	\$18,487			\$18,487
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 Long-Term Liabilities				
Total Noncurrent Liabilities	\$18,487			\$18,487
Total Liabilities				
Net Position				
0950 Deferred Inflows of Resources	36,267			36,267
0791 Invested in Capital Assets, Net of Related Debt				
0008 Restricted Net Position (0792 - 0798)				
0799 Unrestricted Net Position	173,919			173,919
Total Net Position	\$210,186			\$210,186
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$228,673			\$228,673

	Amounts Expressed in Whole Dollars				
	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	292,062			292,062	
0071 Charges for Services					
0072 Other Operating Revenue	135			135	
Total Operating Revenues	\$292,197			\$292,197	
Operating Expenses					
100 Personnel Services – Salaries	218,050			218,050	
200 Personnel Services – Employee Benefits	107,196			107,196	
300 Purchased Professional and Technical Services	3,575			3,575	
400 Purchased Property Services	8,270			8,270	
500 Other Purchased Services	391,215			391,215	
600 Supplies	34,951			34,951	
740 Depreciation	4,912			4,912	
810 Dues and Fees					
890 Miscellaneous Expenditures	21			21	
Total Operating Expenses	\$768,190			\$768,190	
Operating Income (Loss)	(\$475,993)			(\$475,993)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	23,754			23,754	
8000 Revenue from Federal Sources	491,091			491,091	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$514,845			\$514,845	
Income (Loss) Before Contributions And Transfers	\$38,852			\$38,852	

Amounts Expressed in Whole Dollars					
Contributions, Transfers, and Special and Extraordinary Items					
5200	Interfund Transfers – Out				
5300	Transfers Out to Component Units/Primary Governments				
5520	Special Items – Losses				
5530	Extraordinary Items – Losses				
9300	Interfund Transfers - IN				
9500	Capital Contributions				
9700	Transfers IN From Component Units/Primary Governments				
9920	Special Items – Gains				
9930	Extraordinary Items – Gains				
Change in Net Position					
0002 Net Position - Beginning of Fiscal Year					
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year					
		\$38,852	\$38,852		
		171,334	171,334		
		\$210,186	\$210,186		

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users					
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	292,197			292,197	
0015 Cash Payments To Employees For Services	325,246			325,246	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	379,333			379,333	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$412,382)			(\$412,382)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	23,754			23,754	
0023 Receipts From Federal Sources -8000	411,025			411,025	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$434,779			\$434,779	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(8,410)			(8,410)	
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	(\$8,410)			(\$8,410)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities					

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	13,987			13,987	
0004 Cash and Cash Equivalents Beginning of Year	33,747			33,747	
Cash and Cash Equivalents at Year End	\$47,734			\$47,734	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(475,993)			(475,993)	
Adjustments					
0051 Depreciation and Net Amortization	4,912			4,912	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	33,526			33,526	
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)	3,042			3,042	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	15,264			15,264	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	9,909			9,909	
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/Mitholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(3,042)			(3,042)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$63,611			\$63,611	
Cash Provided By (Used for) Total	(\$412,382)			(\$412,382)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars	Private Purpose Trust	Investment Trust	Pension Trust	Activity
	(71)	(72)	(73)	(81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				45,289
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
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				\$45,289
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$45,289

Amounts Expressed in Whole Dollars	Other Agency (89)	Discrete Component Units (98)	Discrete Component Units (99)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				45,289
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
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				\$45,289
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$45,289

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:52 PM

Amounts Expressed in Whole Dollars		Private Purpose Trust	Investment Trust	Pension Trust	Activity
		(71)	(72)	(73)	(81)
Liabilities, Deferred Inflows Of Resources And Net Position					
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				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholding				
0480	Unearned Revenues				
0490	Other Current Liabilities				45,289
Total Liabilities					\$45,289
Net Position					
0950	Deferred Inflows of Resources				
0791	Invested in Capital Assets, Net of Related Debt				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$45,289

Amounts Expressed in Whole Dollars	Other Agency (89)	Discrete Component Units (98)	Discrete Component Units (99)	Total Fiduciary Funds
Liabilities, Deferred Inflows Of Resources And Net Position				
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				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				45,289
Total Liabilities				\$45,289
Net Position				
0950 Deferred Inflows of Resources				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				\$45,289
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$45,289

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	6,272,654.33			6,272,654.33
6112 Interim Real Estate Taxes	4,713.25			4,713.25
6113 Public Utility Realty Taxes	9,571.13			9,571.13
6114 Payments in Lieu of Current Taxes - State / Local	11,615.86			11,615.86
6120 Current Per Capita Taxes, Section 679	27,291.80			27,291.80
6143 Current Act 511 Local Services Taxes	20,397.89			20,397.89
6151 Current Act 511 Earned Income Taxes	991,567.54			991,567.54
6153 Current Act 511 Real Estate Transfer Taxes	89,637.55			89,637.55
6157 Current Act 511 Mercantile Taxes	53,498.23			53,498.23
6411 Delinquent Real Estate Taxes	633,695.74			633,695.74
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	9,326.21			9,326.21
6451 Delinquent Act 511 Earned Income Taxes	51,287.80			51,287.80
6457 Delinquent Act 511 Mercantile Taxes	2,764.56			2,764.56
6500 Earnings on Investments	12,126.17			
6700 Revenues from LEA Activities	88,460.10			
6832 Federal IDEA Revenue Received as Pass Through	186,931.00			
6910 Rentals	12,480.00			
6920 Contributions and Donations from Private Sources	1,990.13			
6944 Receipts from Other LEAs in Pennsylvania - Education	5,149.73			
6970 Services Provided Other Funds	16.00			
6991 Refunds of a Prior Year Expenditure	26,702.34			
TOTAL Revenue from Local Sources	\$8,511,877.36			\$8,178,021.89

**Revenue Reported
In Current Year**

<u>Revenue from State Sources</u>	
7110 Basic Education Funding	7,582,278.03
7240 Driver Education - Student	30.00
7271 Special Education funds for School-Aged Pupils	1,101,790.70
7311 Pupil Transportation Subsidy	470,143.23
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,886.43
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,040,757.04
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,606.21
7340 State Property Tax Reduction Allocation	643,858.65
7505 Ready to Learn Block Grant	269,593.00
7810 State Share of Social Security and Medicare Taxes	479,374.18
7820 State Share of Retirement Contributions	1,714,752.62
TOTAL Revenue from State Sources	\$13,348,070.09

**Revenue Reported
In Current Year****Revenue from Federal Sources**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	491,785.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,002.00
8519 NCLB, Title VI - Flexibility and Accountability	21,045.47
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	107,690.24
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,778.00
TOTAL Revenue from Federal Sources	\$732,300.71

	Revenue Reported In Current Year
<u>Other Financing Sources</u>	
9920 Special Items - Gains	11,579.00
TOTAL Other Financing Sources	\$11,579.00
TOTAL FROM ALL SOURCES	\$22,603,827.16
	\$8,178,021.99

Revenue from Local Sources	8,511,877.36
Revenue from State Sources	13,348,070.09
Revenue from Federal Sources	732,300.71
Other Financing Sources	11,579.00
TOTAL FROM ALL SOURCES	\$22,603,827.16

LEA : 101631803 Charterol SD

Printed 11/1/2016 12:24:54 PM

Page - 1 of 24

General Fund (10)	Total
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	6,124,271.91
Total Personnel Services – Salaries	\$6,124,271.91
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,378,334.07
220 Social Security Contributions	458,082.84
230 PSERS Retirement Contributions	1,523,982.23
250 Unemployment Compensation	247.77
260 Workers' Compensation	35,711.34
280 Other Post-Employment Benefits (OPEB)	300,456.99
Total Personnel Services – Employee Benefits	\$3,696,815.24
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,124,611.83
324 Professional Educational Services – Employee Training and Development Services	3,764.90
Total Purchased Professional and Technical Services	\$1,128,376.73
400 Purchased Property Services	
410 Cleaning Services	700.00
430 Repairs and Maintenance Services	8,408.42
440 Rentals	90,021.75
Total Purchased Property Services	\$99,130.17
500 Other Purchased Services	
550 Printing and Binding	32,047.36
561 Tuition To Other School Districts Within the State	400.00
562 Tuition To Pennsylvania Charter Schools	598,593.58
564 Tuition To Career and Technology Centers	517,177.12
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	111,876.73
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	135,865.24
569 Tuition – Other	41,129.52
580 Travel	3,506.57
Total Other Purchased Services	\$1,440,596.12
600 Supplies	
610 General Supplies	92,377.54
630 Food	720.79
640 Books and Periodicals	65,749.02
Total Supplies	\$158,847.35
800 Other Objects	
810 Dues and Fees	264.00
890 Miscellaneous Expenditures	14,467.84
Total Other Objects	\$14,731.84
Total 1000 Instruction	\$12,662,769.36

General Fund (10)

1100 Regular Programs – Elementary / Secondary

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	Elementary	Secondary	Federal	Total
	2,278,154.78	2,402,830.21	383,864.46	5,064,849.45
Total Personnel Services – Salaries	\$2,278,154.78	\$2,402,830.21	\$383,864.46	\$5,064,849.45

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

280 Other Post-Employment Benefits (OPEB)

	576,570.60	555,229.17	95,922.59	1,227,722.36
	176,824.21	180,952.64	20,159.70	377,936.55
	597,301.19	597,415.10	69,852.31	1,264,568.60
	9.85	237.92		247.77
	11,787.52	11,952.10	2,472.91	26,212.53
	150,000.00	150,456.99		300,456.99
Total Personnel Services – Employee Benefits	\$1,512,493.37	\$1,496,243.92	\$188,407.51	\$3,197,144.80

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

324 Professional Educational Services – Employee Training and Development Services

	495.00	63,246.76		63,246.76
Total Purchased Professional and Technical Services	\$495.00	\$63,246.76		\$63,246.76

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

440 Rentals

	6,576.72	700.00		700.00
	50,178.18	1,831.70		8,408.42
		39,843.57		90,021.75
Total Purchased Property Services	\$56,754.90	\$42,375.27		\$99,130.17

500 Other Purchased Services

550 Printing and Binding

562 Tuition To Pennsylvania Charter Schools

580 Travel

	15,202.73	16,844.63		32,047.36
	119,732.05	197,780.55		317,512.60
	401.62	2,339.60	64.89	2,806.11
Total Other Purchased Services	\$135,335.40	\$216,964.78	\$64.89	\$352,366.07

600 Supplies

610 General Supplies

640 Books and Periodicals

	33,644.94	48,231.81	4,710.04	86,586.79
	36,644.43	16,154.98		52,799.41
Total Supplies	\$70,289.37	\$64,386.79	\$4,710.04	\$139,386.20

800 Other Objects

810 Dues and Fees

890 Miscellaneous Expenditures

	132.00	132.00		264.00
		13,723.84		13,723.84
Total Other Objects	\$132.00	\$13,855.84		\$13,987.84

Total 1100 Regular Programs – Elementary / Secondary

	\$4,053,655.82	\$4,302,472.57	\$577,046.90	\$8,933,175.29
--	----------------	----------------	--------------	----------------

General Fund (10)

1110 Regular Programs

100 Personnel Services - Salaries

100 Personnel Services - Salaries

	Elementary	Secondary	Federal	Total
	2,278,154.78	2,402,830.21	8,603.33	4,689,588.32
Total Personnel Services - Salaries	\$2,278,154.78	\$2,402,830.21	\$8,603.33	\$4,689,588.32

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

280 Other Post-Employment Benefits (OPEB)

	576,570.60	555,229.17		1,131,799.77
	176,824.21	180,952.64	5.94	357,782.79
	597,301.19	597,415.10	2,000.61	1,196,716.90
	9.85	237.92		247.77
	11,787.52	11,952.10	57.06	23,796.68
	150,000.00	150,456.99		300,456.99
Total Personnel Services - Employee Benefits	\$1,512,493.37	\$1,496,243.92	\$2,063.61	\$3,010,800.90

300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius

324 Professional Educational Services - Employee Training and Development Services

	495.00	63,246.76		63,246.76
		2,569.00		3,064.00
Total Purchased Professional and Technical Services	\$495.00	\$65,815.76		\$66,310.76

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

440 Rentals

	6,576.72	700.00		700.00
	50,178.18	1,831.70		8,408.42
		39,843.57		90,021.75
Total Purchased Property Services	\$56,754.90	\$42,375.27		\$99,130.17

500 Other Purchased Services

550 Printing and Binding

562 Tuition To Pennsylvania Charter Schools

580 Travel

	15,202.73	16,844.63		32,047.36
	119,732.05	197,780.55		317,512.60
	401.62	2,339.60	64.89	2,806.11
Total Other Purchased Services	\$135,336.40	\$216,964.78	\$64.89	\$352,366.07

600 Supplies

610 General Supplies

640 Books and Periodicals

	33,644.94	48,231.81	1,710.04	83,586.79
	36,644.43	16,154.98		52,799.41
Total Supplies	\$70,289.37	\$64,386.79	\$1,710.04	\$136,386.20

800 Other Objects

810 Dues and Fees

890 Miscellaneous Expenditures

	132.00	132.00		264.00
		13,723.84		13,723.84

Total Other Objects

	\$132.00	\$13,855.84		\$13,987.84
Total 1110 Regular Programs	\$4,053,655.82	\$4,302,472.57	\$12,441.87	\$8,368,570.26

General Fund (10)

1190 Federally-Funded Regular Programs

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1190 Federally-Funded Regular Programs

Elementary	Secondary	Federal	Total
		375,261.13	375,261.13
		\$375,261.13	\$375,261.13
		95,922.59	95,922.59
		20,153.76	20,153.76
		67,851.70	67,851.70
		2,415.85	2,415.85
		\$186,343.90	\$186,343.90
		3,000.00	3,000.00
		\$3,000.00	\$3,000.00
		\$564,605.03	\$564,605.03

General Fund (10)

1200 Special Programs – Elementary / Secondary

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

324 Professional Educational Services – Employee Training and Development Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

562 Tuition To Pennsylvania Charter Schools

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

568 Tuition To Private Residential Rehabilitative Institutions (PRR) [In-State] and Detention Centers

569 Tuition - Other

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

640 Books and Periodicals

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects**Total 1200 Special Programs – Elementary / Secondary**

Elementary	Secondary	Federal	Total
530,531.55	494,208.29	2,383.87	1,027,123.71
\$530,531.55	\$494,208.29	\$2,383.87	\$1,027,123.71
77,839.20	72,772.51		150,611.71
42,892.97	34,799.89		77,692.86
137,964.98	113,707.93		251,672.91
5,082.11	4,126.17		9,208.28
\$263,779.26	\$225,406.50		\$489,185.76
498,904.03	250,324.81	290,469.97	1,039,698.81
485.00	215.90		700.90
\$499,389.03	\$250,540.71	\$290,469.97	\$1,040,399.71
40,075.76	241,005.22		281,080.98
1,173.40	110,703.33		111,876.73
	97,636.64		97,636.64
600.00	40,529.52		41,129.52
	234.89		234.89
\$41,849.16	\$490,109.60		\$531,958.76
1,933.05	3,637.60		5,570.65
69.26	651.53		720.79
3,387.99	9,561.62		12,949.61
\$5,390.30	\$13,850.75		\$19,241.05
744.00			744.00
\$744.00			\$744.00
\$1,341,683.30	\$1,474,115.85	\$292,853.84	\$3,108,652.99

General Fund (10)

1210 Life Skills Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

Total 1210 Life Skills Support

	Elementary	Secondary	Federal	Total
	122,182.42	64,882.91		187,065.33
	\$122,182.42	\$64,882.91		\$187,065.33
	23,538.61	11,768.21		35,306.82
	9,223.18	4,898.29		14,121.47
	30,890.00	16,422.21		47,312.21
	1,095.17	581.44		1,676.61
	\$64,746.96	\$33,670.15		\$98,417.11
	27,659.56	61,695.01	290,469.97	379,824.54
	\$27,659.56	\$61,695.01	\$290,469.97	\$379,824.54
		10,622.40		10,622.40
		\$10,622.40		\$10,622.40
	677.62	99.66		777.28
		1,520.71		1,520.71
	\$677.62	\$1,620.37		\$2,297.99
	\$215,266.56	\$172,490.84	\$290,469.97	\$678,227.37

General Fund (10)

1220 Sensory Support

100 Personnel Services - Salaries

100 Personnel Services - Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
98,228.30	14,237.83	2,383.87	114,850.00
\$98,228.30	\$14,237.83	\$2,383.87	\$114,850.00

Total Personnel Services - Salaries200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

3,906.81	2,250.89		6,157.70
7,643.03	1,063.91		8,706.94
24,304.68	3,581.72		27,886.40
901.98	127.38		1,029.36
\$36,756.50	\$7,023.90		\$43,780.40

Total Personnel Services - Employee Benefits300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius

324 Professional Educational Services - Employee Training and Development Services

54,686.95	46,220.30		100,907.25
	85.00		85.00
\$54,686.95	\$46,305.30		\$100,992.25

Total Purchased Professional and Technical Services500 Other Purchased Services

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

	42,874.50		42,874.50
	\$42,874.50		\$42,874.50

Total Other Purchased Services600 Supplies

610 General Supplies

176.99	668.24		845.23
\$176.99	\$668.24		\$845.23

Total Supplies**Total 1220 Sensory Support**

\$189,848.74	\$111,109.77	\$2,383.87	\$303,342.38
---------------------	---------------------	-------------------	---------------------

General Fund (10)				
1230 Emotional Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				
Total Personnel Services – Salaries	27,331.23	126,990.16		154,321.39
\$27,331.23	\$27,331.23	\$126,990.16		\$154,321.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	72.93	11,977.17		12,050.10
220 Social Security Contributions	2,090.96	9,614.68		11,705.64
230 PSERS Retirement Contributions	6,965.32	30,862.94		37,828.26
260 Workers' Compensation	245.43	1,138.40		1,383.83
Total Personnel Services – Employee Benefits	\$9,374.64	\$53,593.19		\$62,967.83
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	340,143.34	141,289.00		481,432.34
Total Purchased Professional and Technical Services	\$340,143.34	\$141,289.00		\$481,432.34
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		30,741.60		30,741.60
588 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		55,409.23		55,409.23
569 Tuition – Other		40,529.52		40,529.52
Total Other Purchased Services		\$126,680.35		\$126,680.35
600 Supplies				
610 General Supplies		284.67		284.67
Total Supplies		\$284.67		\$284.67
Total 1230 Emotional Support	\$376,849.21	\$448,837.37		\$825,686.58

General Fund (10)**1240 Academic Support****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
282,789.60	286,882.39		569,671.99
\$282,789.60	\$286,882.39		\$569,671.99

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

50,320.85	46,776.24		97,097.09
23,935.80	19,130.04		43,065.84
75,804.98	62,527.09		138,332.07
2,839.53	2,268.00		5,107.53
\$152,901.16	\$130,701.37		\$283,602.53

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

324 Professional Educational Services – Employee Training and Development Services

Total Purchased Professional and Technical Services

7,149.63	1,120.50		8,270.13
485.00	130.90		615.90
\$7,634.63	\$1,251.40		\$8,886.03

500 Other Purchased Services

562 Tuition To Pennsylvania Charter Schools

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

580 Travel

40,075.76	241,005.22		281,080.98
	31,605.01		31,605.01
	234.89		234.89
\$40,075.76	\$272,845.12		\$312,920.88

600 Supplies

610 General Supplies

630 Food

640 Books and Periodicals

919.98	2,585.03		3,505.01
69.26	651.53		720.79
3,387.99	8,040.91		11,428.90
\$4,377.23	\$11,277.47		\$15,654.70

800 Other Objects

890 Miscellaneous Expenditures

744.00			744.00
--------	--	--	--------

Total Other Objects

\$744.00			\$744.00
-----------------	--	--	-----------------

Total 1240 Academic Support

\$488,522.38	\$702,957.75		\$1,191,480.13
---------------------	---------------------	--	-----------------------

General Fund (10)

1241 Learning Support – Public

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	Elementary	Secondary	Federal	Total
	271,261.61	265,214.01		536,475.62
Total Personnel Services – Salaries	\$271,261.61	\$265,214.01		\$536,475.62

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

	47,531.94	42,744.20		90,276.14
	23,075.04	17,496.98		40,572.02
	72,903.28	57,071.89		129,975.17
	2,736.17	2,073.63		4,809.80
Total Personnel Services – Employee Benefits	\$146,246.43	\$119,386.70		\$265,633.13

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

324 Professional Educational Services – Employee Training and Development Services

	7,149.63	1,120.50		8,270.13
	485.00	85.00		570.00
Total Purchased Professional and Technical Services	\$7,634.63	\$1,205.50		\$8,840.13

500 Other Purchased Services

562 Tuition To Pennsylvania Charter Schools

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

580 Travel

	40,075.76	241,005.22		281,080.98
		31,605.01		31,605.01
		27.00		27.00
Total Other Purchased Services	\$40,075.76	\$272,637.23		\$312,712.99

600 Supplies

610 General Supplies

640 Books and Periodicals

	444.46	837.62		1,282.08
	3,301.67	5,530.77		8,832.44
Total Supplies	\$3,746.13	\$6,368.39		\$10,114.52

Total 1241 Learning Support – Public	\$468,964.56	\$664,811.83		\$1,133,776.39
---	---------------------	---------------------	--	-----------------------

General Fund (10)

1243 Gifted Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

	Elementary	Secondary	Federal	Total
Total Personnel Services – Salaries	11,527.99	21,668.38		33,196.37
	\$11,527.99	\$21,668.38		\$33,196.37

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits	2,788.91	4,032.04		6,820.95
	860.76	1,633.06		2,493.82
	2,901.70	5,455.20		8,356.90
	103.36	194.37		297.73
	\$6,654.73	\$11,314.67		\$17,969.40

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services

Total Purchased Professional and Technical Services		45.90		45.90
		\$45.90		\$45.90

500 Other Purchased Services

580 Travel

Total Other Purchased Services		207.89		207.89
		\$207.89		\$207.89

600 Supplies

610 General Supplies

630 Food

640 Books and Periodicals

Total Supplies	475.52	1,747.41		2,222.93
	69.26	651.53		720.79
	86.32	2,510.14		2,596.46
	\$631.10	\$4,909.08		\$5,540.18

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects	744.00			744.00
	\$744.00			\$744.00

Total 1243 Gifted Support

	\$19,557.82	\$38,145.92		\$57,703.74
--	-------------	-------------	--	-------------

General Fund (10)			
1270 Multi-Handicapped Support			
300 Purchased Professional and Technical Services			
322 Professional Educational Services – lus	Elementary	Secondary	Total
	34,073.04		34,073.04
Total Purchased Professional and Technical Services	\$34,073.04		\$34,073.04
500 Other Purchased Services			
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	1,173.40		1,173.40
569 Tuition – Other	600.00		600.00
Total Other Purchased Services	\$1,773.40		\$1,773.40
600 Supplies			
610 General Supplies	158.46		158.46
Total Supplies	\$158.46		\$158.46
Total 1270 Multi-Handicapped Support	\$36,004.90		\$36,004.90

General Fund (10)			
1280 Early Intervention Support			
300 Purchased Professional and Technical Services			
322 Professional Educational Services – lus			
Total Purchased Professional and Technical Services	Elementary	Secondary	Federal
Total 1280 Early Intervention Support	Total		
	35,191.51		35,191.51
	\$35,191.51		\$35,191.51
	\$35,191.51		\$35,191.51

General Fund (10)			
1290 Special Programs - Other Support			
100 Personnel Services - Salaries			
100 Personnel Services - Salaries		1,215.00	1,215.00
Total Personnel Services - Salaries		\$1,215.00	\$1,215.00
200 Personnel Services - Employee Benefits			
220 Social Security Contributions		92.97	92.97
230 PSERS Retirement Contributions		313.97	313.97
260 Workers' Compensation		10.95	10.95
Total Personnel Services - Employee Benefits		\$417.89	\$417.89
500 Other Purchased Services			
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		37,087.23	37,087.23
Total Other Purchased Services		\$37,087.23	\$37,087.23
Total 1290 Special Programs - Other Support		\$38,720.12	\$38,720.12

General Fund (10)**1300 Vocational Education****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Elementary	Secondary	Federal	Total
	7,766.82		7,766.82
	\$7,766.82		\$7,766.82

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

	591.44		591.44
	2,006.96		2,006.96
	69.73		69.73
	\$2,668.13		\$2,668.13

Total Personnel Services – Employee Benefits**500 Other Purchased Services**

564 Tuition To Career and Technology Centers

	517,177.12		517,177.12
--	------------	--	------------

Total Other Purchased Services

	\$517,177.12		\$517,177.12
--	---------------------	--	---------------------

Total 1300 Vocational Education

	\$527,612.07		\$527,612.07
--	---------------------	--	---------------------

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:54 PM

Page - 16 of 24

General Fund (10)**1400 Other Instructional Programs – Elementary / Secondary**

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,076.63	7,455.30		24,531.93
Total Personnel Services – Salaries	\$17,076.63	\$7,455.30		\$24,531.93
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,270.76	591.23		1,861.99
230 PSERS Retirement Contributions	3,833.84	1,899.92		5,733.76
260 Workers' Compensation	150.89	69.91		220.80
Total Personnel Services – Employee Benefits	\$5,255.49	\$2,561.06		\$7,816.55
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		14,200.00		14,200.00
Total Purchased Professional and Technical Services		\$14,200.00		\$14,200.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		400.00		400.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		38,228.60		38,228.60
580 Travel		465.57		465.57
Total Other Purchased Services		\$39,094.17		\$39,094.17
600 Supplies				
610 General Supplies	220.10			220.10
Total Supplies	\$220.10			\$220.10
Total 1400 Other Instructional Programs – Elementary / Secondary	\$22,552.22	\$63,310.53		\$85,862.75

General Fund (10)			
1410 Drivers' Education			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
260 Workers' Compensation			
Total Personnel Services – Employee Benefits			
Total 1410 Drivers' Education			
	Elementary	Secondary	Federal
			Total
		2,640.00	2,640.00
		\$2,640.00	\$2,640.00
		200.89	200.89
		594.26	594.26
		23.76	23.76
		\$818.91	\$818.91
		\$3,458.91	\$3,458.91

General Fund (10)			
1420 Summer School			
600 Supplies			
610 General Supplies			
Total Supplies	220.10		220.10
Total 1420 Summer School	\$220.10		\$220.10
	\$220.10		\$220.10

General Fund (10)**1430 Homebound Instruction****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits**500 Other Purchased Services**

580 Travel

Total Other Purchased Services**Total 1430 Homebound Instruction**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,685.30		3,685.30
	\$3,685.30		\$3,685.30
	281.95		281.95
	933.41		933.41
	33.18		33.18
	\$1,248.54		\$1,248.54
	465.57		465.57
	\$465.57		\$465.57
	\$5,398.41		\$5,398.41

General Fund (10)				
1440 Alternative Regular Education Programs				
300	Purchased Professional and Technical Services			
322	Professional Educational Services – Ius			
	Total Purchased Professional and Technical Services			
500	Other Purchased Services			
561	Tuition To Other School Districts Within the State			
568	Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers			
	Total Other Purchased Services			
	Total 1440 Alternative Regular Education Programs			
		Elementary	Secondary	Federal
				Total
			14,200.00	14,200.00
			\$14,200.00	\$14,200.00
			400.00	400.00
			38,228.60	38,228.60
			\$38,628.60	\$38,628.60
			\$52,828.60	\$52,828.60

General Fund (10)				
1441 Adjudicated / Court-Placed Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius				
		14,200.00		14,200.00
Total Purchased Professional and Technical Services		\$14,200.00		\$14,200.00
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		38,228.60		38,228.60
Total Other Purchased Services		\$38,228.60		\$38,228.60
Total 1441 Adjudicated / Court-Placed Programs		\$52,428.60		\$52,428.60

General Fund (10)			
1442 Alternative Education Programs			
500 Other Purchased Services			
561 Tuition To Other School Districts Within the State	Elementary	Secondary	Federal
			Total
Total Other Purchased Services		400.00	400.00
Total 1442 Alternative Education Programs		\$400.00	\$400.00
		\$400.00	\$400.00

General Fund (10)

1450 Instructional Programs Outside the Established School Day

100 <u>Personnel Services – Salaries</u>			
100 Personnel Services – Salaries	17,076.63	1,130.00	18,206.63
Total Personnel Services – Salaries	\$17,076.63	\$1,130.00	\$18,206.63
200 <u>Personnel Services – Employee Benefits</u>			
220 Social Security Contributions	1,270.76	108.39	1,379.15
230 PSERS Retirement Contributions	3,833.84	372.25	4,206.09
260 Workers' Compensation	150.89	12.97	163.86
Total Personnel Services – Employee Benefits	\$5,255.49	\$493.61	\$5,749.10
Total 1450 Instructional Programs Outside the Established School Day	\$22,332.12	\$1,623.61	\$23,955.73

General Fund (10)			
1500 Nonpublic School Programs			
300 Purchased Professional and Technical Services	Elementary	Secondary	Federal
322 Professional Educational Services – Ius			
Total Purchased Professional and Technical Services			
Total 1500 Nonpublic School Programs			
			Total
			7,466.26
			\$7,466.26
			\$7,466.26

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 1 of 46

General Fund (10)		
2000 Support Services		
100 Personnel Services – Salaries		
100 Personnel Services – Salaries	2,901,565.61	
Total Personnel Services – Salaries	\$2,901,565.61	
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider	634,004.83	
220 Social Security Contributions	221,177.80	
230 PSERS Retirement Contributions	712,295.28	
250 Unemployment Compensation	5,260.43	
260 Workers' Compensation	25,312.94	
Total Personnel Services – Employee Benefits	\$1,598,051.28	
300 Purchased Professional and Technical Services		
310 Official / Administrative Services	136,929.29	
322 Professional Educational Services – Ius	243,152.16	
324 Professional Educational Services – Employee Training and Development Services	11,601.20	
329 Professional Educational Services – Other	2,332.00	
330 Other Professional Services	24,481.04	
340 Technical Services	17,580.00	
350 Security / Safety Services	51,184.77	
Total Purchased Professional and Technical Services	\$487,260.46	
400 Purchased Property Services		
410 Cleaning Services	23,740.05	
420 Utility Services	30,900.84	
430 Repairs and Maintenance Services	112,356.73	
440 Rentals	17,168.46	
460 Extermination Services	5,612.51	
Total Purchased Property Services	\$189,778.59	
500 Other Purchased Services		
513 Contracted Carriers	47,711.32	
516 Student Transportation Services From the IU	46,141.13	
520 Insurance – General	18,882.17	
522 Automotive Liability Insurance	19,821.00	
523 General Property and Liability Insurance	69,195.00	
530 Communications	32,894.82	
549 Other Advertising/Public Relations	1,544.24	
550 Printing and Binding	8,823.59	
580 Travel	14,370.48	
595 IU Payments By Withholding	10,880.98	
Total Other Purchased Services	\$270,264.73	
600 Supplies		
610 General Supplies	250,224.61	
620 Energy	357,347.95	
630 Food	8,852.88	
640 Books and Periodicals	3,987.99	
650 Supplies & Fees – Technology Related	42,719.37	

General Fund (10)	
2000 Support Services	
Total Supplies	Total
700 <u>Property</u>	\$663,132.80
760 Equipment – Replacement	123,679.49
Total Property	\$123,679.49
800 <u>Other Objects</u>	
810 Dues and Fees	19,454.48
Total Other Objects	\$19,454.48
Total 2000 Support Services	\$6,253,187.44

General Fund (10)**2100 Support Services – Students****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	130,517.33	254,603.96	20,176.00	410,297.29
Total Personnel Services – Salaries	\$130,517.33	\$254,603.96	\$20,176.00	\$410,297.29

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

	21,919.07	48,983.27	168.99	71,071.33
	9,910.18	19,274.19	1,543.38	31,107.80
	32,858.95	62,386.67	5,075.68	101,613.20
	1,175.87	2,278.37	180.95	3,679.18
Total Personnel Services – Employee Benefits	\$65,864.07	\$132,922.50	\$6,969.00	\$207,471.51

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

324 Professional Educational Services – Employee Training and Development Services

329 Professional Educational Services – Other

	88,384.88	53,116.78		188,501.66
	50.00	410.00		460.00
		2,332.00		2,332.00
Total Purchased Professional and Technical Services	\$88,434.88	\$55,858.78		\$191,293.66

400 Purchased Property Services

440 Rentals

		425.00		425.00
Total Purchased Property Services		\$425.00		\$425.00

500 Other Purchased Services

550 Printing and Binding

580 Travel

	8.00	282.56		282.56
		1,145.51		1,153.51
Total Other Purchased Services	\$8.00	\$1,428.07		\$1,436.07

600 Supplies

610 General Supplies

630 Food

640 Books and Periodicals

	326.30	1,235.28		1,561.58
	65.60	890.93		890.93
		95.75		161.35
Total Supplies	\$391.90	\$2,221.96		\$2,613.86

800 Other Objects

810 Dues and Fees

	110.00	209.00		319.00
Total Other Objects	\$110.00	\$209.00		\$319.00

Total 2100 Support Services – Students

	\$285,326.18	\$447,669.27	\$27,145.00	\$813,856.39
--	---------------------	---------------------	--------------------	---------------------

General Fund (10)			
2110 Supervision of Student Services			
300	Purchased Professional and Technical Services		
329	Professional Educational Services – Other		
Total Purchased Professional and Technical Services			
Total 2110 Supervision of Student Services			
	Elementary	Secondary	Federal
			Total
		2,332.00	2,332.00
		\$2,332.00	\$2,332.00
		\$2,332.00	\$2,332.00

General Fund (10)				
2111 Supervision of Student Services – Head of Component				
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				
Total Purchased Professional and Technical Services				
Total 2111 Supervision of Student Services – Head of Component				
	Elementary	Secondary	Federal	Total
		2,332.00		2,332.00
		\$2,332.00		\$2,332.00
		\$2,332.00		\$2,332.00

General Fund (10)				
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	Elementary	Secondary	Federal	Total
	130,517.33	254,603.96	20,176.00	405,297.29
Total Personnel Services – Salaries	\$130,517.33	\$254,603.96	\$20,176.00	\$405,297.29
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	21,919.07	48,983.27	168.99	71,071.33
220 Social Security Contributions	9,910.18	19,274.19	1,543.38	30,727.75
230 PSERS Retirement Contributions	32,858.95	62,386.67	5,075.68	100,321.30
260 Workers' Compensation	1,175.87	2,278.37	180.95	3,635.19
Total Personnel Services – Employee Benefits	\$65,864.07	\$132,922.50	\$6,969.00	\$205,755.57
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	50.00	410.00		460.00
Total Purchased Professional and Technical Services	\$50.00	\$410.00		\$460.00
400 Purchased Property Services				
440 Rentals		425.00		425.00
Total Purchased Property Services		\$425.00		\$425.00
500 Other Purchased Services				
550 Printing and Binding		282.56		282.56
580 Travel	8.00	1,145.51		1,153.51
Total Other Purchased Services	\$8.00	\$1,428.07		\$1,436.07
600 Supplies				
610 General Supplies	326.30	1,235.28		1,561.58
630 Food		890.93		890.93
640 Books and Periodicals	65.60	95.75		161.35
Total Supplies	\$391.90	\$2,221.96		\$2,613.86
800 Other Objects				
810 Dues and Fees	110.00	209.00		319.00
Total Other Objects	\$110.00	\$209.00		\$319.00
Total 2120 Guidance Services	\$196,941.30	\$392,220.49	\$27,145.00	\$616,306.79

General Fund (10)

2140 Psychological Services

300 Purchased Professional and Technical Services

322 Professional Educational Services - lus

Total Purchased Professional and Technical Services

Total 2140 Psychological Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
17,500.00	19,262.50		36,762.50
\$17,500.00	\$19,262.50		\$36,762.50
\$17,500.00	\$19,262.50		\$36,762.50

General Fund (10)			
2160 Social Work Services			
300 Purchased Professional and Technical Services			
322 Professional Educational Services – lus			
Total Purchased Professional and Technical Services			
Total 2160 Social Work Services			
	Elementary	Secondary	Federal
			Total
			47,000.00
			\$47,000.00
			\$47,000.00

General Fund (10)			
2170 Student Accounting Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
260 Workers' Compensation			
Total Personnel Services – Employee Benefits			
Total 2170 Student Accounting Services			
	Elementary	Secondary	Federal
			Total
			5,000.00
			\$5,000.00
			380.05
			1,291.90
			43.99
			\$1,715.94
			\$6,715.94

General Fund (10)	Elementary	Secondary	Federal	Total
2190 Other Student Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	70,884.88	33,854.28		104,739.16
Total Purchased Professional and Technical Services	\$70,884.88	\$33,854.28		\$104,739.16
Total 2190 Other Student Services	\$70,884.88	\$33,854.28		\$104,739.16

General Fund (10)**2200 Support Services – Instructional Staff****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Elementary	Secondary	Federal	Total
131,476.81	116,957.41	1,372.80	249,807.02
\$131,476.81	\$116,957.41	\$1,372.80	\$249,807.02

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – lus

324 Professional Educational Services – Employee Training and Development Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

550 Printing and Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

630 Food

640 Books and Periodicals

Total Supplies**800 Other Objects**

810 Dues and Fees

Total Other Objects**Total 2200 Support Services – Instructional Staff**

255.00	525.00	224.00	224.00
\$255.00	\$525.00	\$224.00	\$1,004.00
200.86	218.19		218.19
\$200.86	\$218.19		\$419.05
954.44	124.80		1,079.24
94.98			94.98
928.25	2,779.39		3,707.64
\$1,977.67	\$2,904.19		\$4,881.86
1,509.00			1,509.00
\$1,509.00			\$1,509.00
\$221,781.03	\$174,633.98	\$1,596.80	\$398,011.81

General Fund (10)				
2250 School Library Services				
100 Personnel Services -- Salaries				
100 Personnel Services -- Salaries	Elementary	Secondary	Federal	Total
	64,520.18	46,397.82		110,918.00
Total Personnel Services -- Salaries	\$64,520.18	\$46,397.82		\$110,918.00
200 Personnel Services -- Employee Benefits				
210 Group Insurance -- Contracted Provider	18,447.16	689.27		19,136.43
220 Social Security Contributions	4,844.65	3,549.58		8,394.23
230 PSERS Retirement Contributions	16,231.41	10,464.78		26,696.19
260 Workers' Compensation	578.03	416.08		994.11
Total Personnel Services -- Employee Benefits	\$40,101.25	\$15,119.71		\$55,220.96
500 Other Purchased Services				
550 Printing and Binding		218.19		218.19
Total Other Purchased Services		\$218.19		\$218.19
600 Supplies				
610 General Supplies	162.68	124.80		287.48
640 Books and Periodicals	928.25	2,779.39		3,707.64
Total Supplies	\$1,090.93	\$2,904.19		\$3,995.12
Total 2250 School Library Services	\$105,712.36	\$64,639.91		\$170,352.27

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<u>100 Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	60,483.70	61,686.50	1,372.80	123,543.00
Total Personnel Services – Salaries	\$60,483.70	\$61,686.50	\$1,372.80	\$123,543.00
<u>200 Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	19,031.08	18,701.91		37,732.99
220 Social Security Contributions	5,512.40	3,787.12		9,299.52
230 PSERS Retirement Contributions	18,917.74	13,005.84		31,923.58
260 Workers' Compensation	633.73	450.83		1,084.56
Total Personnel Services – Employee Benefits	\$44,094.95	\$35,945.70		\$80,040.65
<u>300 Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	255.00	525.00		780.00
Total Purchased Professional and Technical Services	\$255.00	\$525.00		\$780.00
<u>500 Other Purchased Services</u>				
580 Travel	200.86			200.86
Total Other Purchased Services	\$200.86			\$200.86
<u>600 Supplies</u>				
610 General Supplies	791.76			791.76
630 Food	94.98			94.98
Total Supplies	\$886.74			\$886.74
<u>800 Other Objects</u>				
810 Dues and Fees	1,509.00			1,509.00
Total Other Objects	\$1,509.00			\$1,509.00
Total 2260 Instruction and Curriculum Development Services	\$107,430.25	\$98,157.20	\$1,372.80	\$206,960.25

General Fund (10)	Elementary	Secondary	Federal	Total
2280 Nonpublic Support Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			224.00	224.00
Total Purchased Professional and Technical Services			\$224.00	\$224.00
Total 2280 Nonpublic Support Services			\$224.00	\$224.00

General Fund (10)

2290 Other Instructional Staff Services

100 Personnel Services - Salaries
 100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

220 Social Security Contributions
 230 PSERS Retirement Contributions
 260 Workers' Compensation

Total Personnel Services - Employee Benefits

Total 2290 Other Instructional Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	6,472.93	8,873.09		15,346.02
	\$6,472.93	\$8,873.09		\$15,346.02
	486.72	666.07		1,152.79
	1,621.99	2,219.11		3,841.10
	56.78	78.60		135.38
	\$2,165.49	\$2,963.78		\$5,129.27
	\$8,638.42	\$11,836.87		\$20,475.29

General Fund (10)				
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
260 Workers' Compensation				
Total Personnel Services – Employee Benefits				
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				
322 Professional Educational Services – lus				
324 Professional Educational Services – Employee Training and Development Services				
330 Other Professional Services				
Total Purchased Professional and Technical Services				
400 Purchased Property Services				
430 Repairs and Maintenance Services				
440 Rentals				
Total Purchased Property Services				
500 Other Purchased Services				
520 Insurance – General				
549 Other Advertising/Public Relations				
550 Printing and Binding				
580 Travel				
Total Other Purchased Services				
600 Supplies				
610 General Supplies				
630 Food				
640 Books and Periodicals				
Total Supplies				
800 Other Objects				
810 Dues and Fees				
Total Other Objects				
Total 2300 Support Services – Administration				
Elementary	Secondary	Federal	Total	
255,052.20	311,208.73		836,384.50	
\$255,052.20	\$311,208.73		\$836,384.50	
82,349.07	41,608.33		167,707.76	
19,289.42	23,677.74		64,718.11	
65,646.65	77,450.70		197,904.31	
2,244.36	2,738.48		6,946.71	
\$169,529.50	\$145,475.25		\$437,276.89	
		2,000.00	59,302.72	
105.00	653.00		400.00	
\$105.00	\$653.00	\$2,000.00	\$76,018.68	
			495.50	
			185.00	
	\$680.50		\$5,511.69	
			18,882.17	
			1,544.24	
	2,703.15		8,322.84	
209.20	1,549.60		6,083.81	
\$209.20	\$4,252.75		\$34,833.06	
1,257.10	2,940.01		12,215.24	
1,335.07	2,728.32		7,211.97	
			119.00	
\$2,592.17	\$5,668.33		\$19,546.21	
1,496.28	2,074.93		14,008.25	
\$1,496.28	\$2,074.93		\$14,008.25	
\$428,984.35	\$470,013.49	\$2,000.00	\$1,423,579.28	

General Fund (10)

2310 Board Services

100 Personnel Services – Salaries
100 Personnel Services – Salaries

Elementary	Secondary	Federal	Total
			32,848.00
			\$32,848.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider
220 Social Security Contributions
230 PSERS Retirement Contributions
260 Workers' Compensation

			6,562.18
			2,481.20
			8,384.65
			288.48
			\$17,716.51

300 Purchased Professional and Technical Services

310 Official / Administrative Services
324 Professional Educational Services – Employee Training and Development Services

			19,150.00
			1,243.20
			\$20,393.20

500 Other Purchased Services

520 Insurance – General
549 Other Advertising/Public Relations
580 Travel

			13,362.00
			1,544.24
			2,556.97
			\$17,463.21

600 Supplies

610 General Supplies
630 Food

			1,635.62
			448.41
			\$2,084.03

800 Other Objects

810 Dues and Fees

			8,478.04
--	--	--	----------

Total Other Objects

			\$8,478.04
--	--	--	-------------------

Total 2310 Board Services

			\$98,982.99
--	--	--	--------------------

LEA : 101631803 Charlarol SD

Printed 11/1/2016 12:24:56 PM

Page - 18 of 46

General Fund (10)			
	Elementary	Secondary	Federal
			Total
2330 Tax Assessment and Collection Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			65,460.57
Total Personnel Services – Salaries			\$65,460.57
200 Personnel Services – Employee Benefits			
220 Social Security Contributions			5,007.77
Total Personnel Services – Employee Benefits			\$5,007.77
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			5,435.22
330 Other Professional Services			8,105.76
Total Purchased Professional and Technical Services			\$13,540.98
500 Other Purchased Services			
520 Insurance – General			5,520.17
550 Printing and Binding			800.94
580 Travel			472.95
Total Other Purchased Services			\$6,794.06
600 Supplies			
610 General Supplies			1,817.92
Total Supplies			\$1,817.92
Total 2330 Tax Assessment and Collection Services			\$92,621.30

General Fund (10)			
2350 Legal and Accounting Services			
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			
Total Purchased Professional and Technical Services			
Total 2350 Legal and Accounting Services			

Elementary

Secondary

Federal

Total

21,717.50

\$21,717.50

\$21,717.50

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 20 of 46

General Fund (10)**2360 Office of the Superintendent / Executive Director Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

	Elementary	Secondary	Federal	Total
--	------------	-----------	---------	-------

Total Personnel Services – Salaries

				171,815.00
				\$171,815.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

				37,188.18
				14,261.98
				46,422.31
				1,675.39

Total Personnel Services – Employee Benefits

				\$99,547.86
--	--	--	--	--------------------

300 Purchased Professional and Technical Services

310 Official / Administrative Services

322 Professional Educational Services – Ius

324 Professional Educational Services – Employee Training and Development Services

			2,000.00	13,000.00
				400.00
				6,209.00

Total Purchased Professional and Technical Services

			\$2,000.00	\$19,609.00
--	--	--	-------------------	--------------------

400 Purchased Property Services

440 Rentals

				4,831.19
--	--	--	--	----------

Total Purchased Property Services

				\$4,831.19
--	--	--	--	-------------------

500 Other Purchased Services

550 Printing and Binding

580 Travel

				4,818.75
				1,295.09

Total Other Purchased Services

				\$6,113.84
--	--	--	--	-------------------

600 Supplies

610 General Supplies

630 Food

640 Books and Periodicals

				4,564.59
				2,700.17
				119.00

Total Supplies

				\$7,383.76
--	--	--	--	-------------------

800 Other Objects

810 Dues and Fees

				1,959.00
--	--	--	--	----------

Total Other Objects

				\$1,959.00
--	--	--	--	-------------------

Total 2360 Office of the Superintendent / Executive Director Services

			\$2,000.00	\$311,259.65
--	--	--	-------------------	---------------------

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

430 Repairs and Maintenance Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

550 Printing and Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2380 Office of the Principal Services

	Elementary	Secondary	Federal	Total
	255,052.20	311,208.73		566,260.93
	\$255,052.20	\$311,208.73		\$566,260.93
	82,349.07	41,608.33		123,957.40
	19,289.42	23,677.74		42,967.16
	65,646.65	77,450.70		143,097.35
	2,244.36	2,738.48		4,982.84
	\$169,529.50	\$145,475.25		\$315,004.75
	105.00	653.00		758.00
	\$105.00	\$653.00		\$758.00
		495.50		495.50
		185.00		185.00
		\$680.50		\$680.50
	209.20	2,703.15		2,703.15
	\$209.20	1,549.60		1,758.80
		\$4,252.75		\$4,461.95
	1,257.10	2,940.01		4,197.11
	1,335.07	2,728.32		4,063.39
	\$2,592.17	\$5,668.33		\$8,260.50
	1,496.28	2,074.93		3,571.21
	\$1,496.28	\$2,074.93		\$3,571.21
	\$428,984.35	\$470,013.49		\$898,997.84

General Fund (10)			
	Elementary	Secondary	Total
2400 Support Services – Pupil Health			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			141,248.62
Total Personnel Services – Salaries			\$141,248.62
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			33,294.52
220 Social Security Contributions			10,619.36
230 PSERS Retirement Contributions			35,734.05
260 Workers' Compensation			1,265.82
Total Personnel Services – Employee Benefits			\$80,913.75
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			312.74
322 Professional Educational Services – Ins			54,026.50
330 Other Professional Services			16,000.00
Total Purchased Professional and Technical Services			\$70,339.24
400 Purchased Property Services			
410 Cleaning Services			2,644.44
Total Purchased Property Services			\$2,644.44
600 Supplies			
610 General Supplies			3,551.87
Total Supplies			\$3,551.87
Total 2400 Support Services – Pupil Health			\$298,697.92

General Fund (10)	Elementary	Secondary	Federal	Total
2420 Medical Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus				54,026.50
330 Other Professional Services				16,000.00
Total Purchased Professional and Technical Services				\$70,026.50
Total 2420 Medical Services				\$70,026.50

General Fund (10)				
2440 Nursing Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
Total Personnel Services - Salaries				141,248.62
200 Personnel Services - Employee Benefits				\$141,248.62
210 Group Insurance - Contracted Provider				33,294.52
220 Social Security Contributions				10,619.36
230 PSERS Retirement Contributions				35,734.05
260 Workers' Compensation				1,265.82
Total Personnel Services - Employee Benefits				\$80,913.75
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				312.74
Total Purchased Professional and Technical Services				\$312.74
400 Purchased Property Services				
410 Cleaning Services				2,644.44
Total Purchased Property Services				\$2,644.44
600 Supplies				
610 General Supplies				3,551.87
Total Supplies				\$3,551.87
Total 2440 Nursing Services				\$228,671.42

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 25 of 46

General Fund (10)**2500 Support Services – Business****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			118,861.76
			\$118,861.76

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

37,693.72			
8,886.03			
30,453.55			
119.52			
1,043.78			
\$78,196.60			

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

310 Official / Administrative Services

324 Professional Educational Services – Employee Training and Development Services

26,611.48			
540.00			
\$27,151.48			

Total Purchased Professional and Technical Services**400 Purchased Property Services**

440 Rentals

9,805.52			
\$9,805.52			

Total Purchased Property Services**500 Other Purchased Services**

580 Travel

1,495.22			
\$1,495.22			

Total Other Purchased Services**600 Supplies**

610 General Supplies

630 Food

20,957.85			
330.46			

Total Supplies

\$21,288.31			
--------------------	--	--	--

800 Other Objects

810 Dues and Fees

2,878.23			
----------	--	--	--

Total Other Objects

\$2,878.23			
-------------------	--	--	--

Total 2500 Support Services – Business

\$259,677.12			
---------------------	--	--	--

General Fund (10)			
2510 Fiscal Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			118,861.76
200 Personnel Services – Employee Benefits			\$118,861.76
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			37,693.72
230 PSERS Retirement Contributions			8,886.03
250 Unemployment Compensation			30,453.55
260 Workers' Compensation			119.52
			1,043.78
Total Personnel Services – Employee Benefits			\$78,196.60
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			
324 Professional Educational Services – Employee Training and Development Services			26,611.48
			540.00
Total Purchased Professional and Technical Services			\$27,151.48
400 Purchased Property Services			
440 Rentals			9,805.52
Total Purchased Property Services			\$9,805.52
500 Other Purchased Services			
580 Travel			1,495.22
Total Other Purchased Services			\$1,495.22
600 Supplies			
610 General Supplies			20,957.85
630 Food			330.46
Total Supplies			\$21,288.31
800 Other Objects			
810 Dues and Fees			2,878.23
Total Other Objects			\$2,878.23
Total 2510 Fiscal Services			\$259,677.12

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

100 Personnel Services - Salaries

100 Personnel Services - Salaries

	Elementary	Secondary	Federal	Total
--	------------	-----------	---------	-------

				118,861.76
--	--	--	--	------------

				\$118,861.76
--	--	--	--	--------------

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

				37,693.72
--	--	--	--	-----------

				8,886.03
--	--	--	--	----------

				30,453.55
--	--	--	--	-----------

				119.52
--	--	--	--	--------

				1,043.78
--	--	--	--	----------

				\$78,196.60
--	--	--	--	-------------

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

310 Official / Administrative Services

324 Professional Educational Services - Employee Training and Development Services

				26,611.48
--	--	--	--	-----------

				540.00
--	--	--	--	--------

				\$27,151.48
--	--	--	--	-------------

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

				9,805.52
--	--	--	--	----------

				\$9,805.52
--	--	--	--	------------

Total Purchased Property Services

500 Other Purchased Services

580 Travel

				1,495.22
--	--	--	--	----------

				\$1,495.22
--	--	--	--	------------

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

				20,957.85
--	--	--	--	-----------

				330.46
--	--	--	--	--------

				\$21,288.31
--	--	--	--	-------------

Total Supplies

800 Other Objects

810 Dues and Fees

				2,878.23
--	--	--	--	----------

				\$2,878.23
--	--	--	--	------------

Total Other Objects

Total 2511 Supervision of Fiscal Services - Head of Component

				\$259,677.12
--	--	--	--	--------------

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 28 of 46

General Fund (10)				
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				
Total Personnel Services – Salaries				615,287.70
200 Personnel Services – Employee Benefits				\$615,287.70
210 Group Insurance – Contracted Provider				128,101.36
220 Social Security Contributions				46,775.04
230 PSERS Retirement Contributions				155,911.70
250 Unemployment Compensation				5,000.07
260 Workers' Compensation				5,458.04
Total Personnel Services – Employee Benefits				\$341,246.21
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				50,302.35
324 Professional Educational Services – Employee Training and Development Services				447.00
350 Security / Safety Services				51,184.77
Total Purchased Professional and Technical Services				\$101,934.12
400 Purchased Property Services				
410 Cleaning Services				20,071.69
420 Utility Services				30,900.84
430 Repairs and Maintenance Services				77,375.33
440 Rentals				1,109.25
460 Extermination Services				5,612.51
Total Purchased Property Services				\$135,069.62
500 Other Purchased Services				
523 General Property and Liability Insurance				69,195.00
530 Communications				(1,305.18)
580 Travel				56.16
Total Other Purchased Services				\$67,945.98
600 Supplies				
610 General Supplies	42,957.11	37,673.10		80,630.21
620 Energy				263,120.87
630 Food				131.00
Total Supplies	\$42,957.11	\$37,673.10		\$343,882.08
800 Other Objects				
810 Dues and Fees				125.00
Total Other Objects	\$42,957.11	\$37,673.10		\$125.00
Total 2600 Operation and Maintenance of Plant Services				\$1,605,490.71

General Fund (10)			
2610 Supervision of Operation and Maintenance of Plant Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			15,000.00
Total Personnel Services – Salaries			\$15,000.00
200 Personnel Services – Employee Benefits			
220 Social Security Contributions			714.74
230 PSERS Retirement Contributions			2,439.29
260 Workers' Compensation			84.90
Total Personnel Services – Employee Benefits			\$3,238.93
500 Other Purchased Services			
580 Travel			56.16
Total Other Purchased Services			\$56.16
600 Supplies			
630 Food			131.00
Total Supplies			\$131.00
Total 2610 Supervision of Operation and Maintenance of Plant Services			\$18,426.09

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 30 of 46

General Fund (10)**2611 Supervision of Operation and Maintenance of Plant Services -- Head of Component**

100 Personnel Services -- Salaries				
100 Personnel Services -- Salaries				15,000.00
Total Personnel Services -- Salaries				\$15,000.00
200 Personnel Services -- Employee Benefits				
220 Social Security Contributions				714.74
230 PSERS Retirement Contributions				2,439.29
260 Workers' Compensation				84.90
Total Personnel Services -- Employee Benefits				\$3,238.93
500 Other Purchased Services				
580 Travel				56.16
Total Other Purchased Services				\$56.16
600 Supplies				
630 Food				131.00
Total Supplies				\$131.00
Total 2611 Supervision of Operation and Maintenance of Plant Services -- Head of Component				\$18,426.09

LEA : 101631803 Charleroi SD

Printed 11/11/2016 12:24:56 PM

Page - 31 of 46

General Fund (10)			
	Elementary	Secondary	Federal
2620 Operation of Buildings Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
250 Unemployment Compensation			
260 Workers' Compensation			
Total Personnel Services – Employee Benefits			
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			
Total Purchased Professional and Technical Services			
400 Purchased Property Services			
410 Cleaning Services			
420 Utility Services			
430 Repairs and Maintenance Services			
440 Rentals			
460 Extermination Services			
Total Purchased Property Services			
500 Other Purchased Services			
523 General Property and Liability Insurance			
530 Communications			
Total Other Purchased Services			
600 Supplies			
610 General Supplies			
620 Energy			
Total Supplies			
800 Other Objects			
810 Dues and Fees			
Total Other Objects			
Total 2620 Operation of Buildings Services			

General Fund (10)			
2630 Care and Upkeep of Grounds Services			
400 Purchased Property Services			
460 Extermination Services			
Total Purchased Property Services			
Total 2630 Care and Upkeep of Grounds Services			
	Elementary	Secondary	Federal
			Total
			1,914.00
			\$1,914.00
			\$1,914.00

General Fund (10)				
2640 Care and Upkeep of Equipment Services				
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				
Total Purchased Professional and Technical Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				
Total Purchased Property Services				
Total 2640 Care and Upkeep of Equipment Services				

Elementary	Secondary	Federal	Total
			9,330.01
			\$9,330.01
			4,644.33
			\$4,644.33
			\$13,974.34

General Fund (10)			
2660 Safety and Security Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			87,807.95
Total Personnel Services – Salaries			\$87,807.95
200 Personnel Services – Employee Benefits			
220 Social Security Contributions			6,712.89
230 PSERS Retirement Contributions			22,194.63
250 Unemployment Compensation			4,954.95
260 Workers' Compensation			787.64
Total Personnel Services – Employee Benefits			\$34,650.11
300 Purchased Professional and Technical Services			
324 Professional Educational Services – Employee Training and Development Services			447.00
350 Security / Safety Services			51,184.77
Total Purchased Professional and Technical Services			\$51,631.77
400 Purchased Property Services			
430 Repairs and Maintenance Services			6,789.61
Total Purchased Property Services			\$6,789.61
600 Supplies			
610 General Supplies		355.12	355.12
Total Supplies		\$355.12	\$355.12
Total 2660 Safety and Security Services		\$355.12	\$181,234.56

General Fund (10)

2700 Student Transportation Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

522 Automotive Liability Insurance

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

630 Food

Total Supplies

700 Property

760 Equipment - Replacement

Total Property

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2700 Student Transportation Services

	Elementary	Secondary	Federal	Total
			1,959.54	403,041.72
			\$1,959.54	\$403,041.72
200 Personnel Services - Employee Benefits				98,051.80
210 Group Insurance - Contracted Provider			149.95	30,626.67
220 Social Security Contributions			474.73	95,694.90
230 PSERS Retirement Contributions				140.84
250 Unemployment Compensation			17.63	3,591.06
260 Workers' Compensation				
Total Personnel Services - Employee Benefits			\$642.31	\$228,105.27
300 Purchased Professional and Technical Services				375.28
330 Other Professional Services				\$375.28
Total Purchased Professional and Technical Services				
400 Purchased Property Services				1,023.92
410 Cleaning Services				5,316.73
430 Repairs and Maintenance Services				812.50
440 Rentals				\$7,153.15
Total Purchased Property Services				
500 Other Purchased Services				
513 Contracted Carriers			1,000.00	47,711.32
516 Student Transportation Services From the IU				46,141.13
522 Automotive Liability Insurance				19,821.00
580 Travel				4,458.74
Total Other Purchased Services			\$1,000.00	\$118,132.19
600 Supplies				
610 General Supplies				46,869.99
620 Energy				94,227.08
630 Food				193.54
Total Supplies				\$141,290.61
700 Property				
760 Equipment - Replacement				111,337.09
Total Property				\$111,337.09
800 Other Objects				
810 Dues and Fees				615.00
Total Other Objects			\$3,601.85	\$615.00
Total 2700 Student Transportation Services			\$3,601.85	\$1,010,050.31

General Fund (10)			
2710 Supervision of Student Transportation Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			100,509.00
Total Personnel Services – Salaries			\$100,509.00
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			14,899.95
220 Social Security Contributions			4,126.33
230 PSERS Retirement Contributions			13,814.66
260 Workers Compensation			490.22
Total Personnel Services – Employee Benefits			\$33,331.16
400 Purchased Property Services			
410 Cleaning Services			1,023.92
Total Purchased Property Services			\$1,023.92
600 Supplies			
630 Food			193.54
Total Supplies			\$193.54
800 Other Objects			
810 Dues and Fees			180.00
Total Other Objects			\$180.00
Total 2710 Supervision of Student Transportation Services			\$135,237.62

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				100,509.00
Total Personnel Services – Salaries				\$100,509.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				14,899.95
220 Social Security Contributions				4,126.33
230 PSERS Retirement Contributions				13,814.66
260 Workers' Compensation				490.22
Total Personnel Services – Employee Benefits				\$33,331.16
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,023.92
Total Purchased Property Services				\$1,023.92
600 <u>Supplies</u>				
630 Food				193.54
Total Supplies				\$193.54
800 <u>Other Objects</u>				
810 Dues and Fees				180.00
Total Other Objects				\$180.00
Total 2711 Supervision of Student Transportation Services – Head of Component				\$135,237.62

General Fund (10)			
	Elementary	Secondary	Federal
2720 Vehicle Operation Services			Total
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 <u>Personnel Services – Employee Benefits</u>			
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
250 Unemployment Compensation			
260 Workers' Compensation			
Total Personnel Services – Employee Benefits			
300 <u>Purchased Professional and Technical Services</u>			
330 Other Professional Services			
Total Purchased Professional and Technical Services			
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance Services			
Total Purchased Property Services			
500 <u>Other Purchased Services</u>			
513 Contracted Carriers			
516 Student Transportation Services From the IU			
522 Automotive Liability Insurance			
580 Travel			
Total Other Purchased Services			
600 <u>Supplies</u>			
610 General Supplies			
620 Energy			
Total Supplies			
800 <u>Other Objects</u>			
810 Dues and Fees			
Total Other Objects			
Total 2720 Vehicle Operation Services			

General Fund (10)			
2740 Vehicle Servicing and Maintenance Services			
400 Purchased Property Services			
430 Repairs and Maintenance Services			2,574.20
440 Rentals			812.50
Total Purchased Property Services			\$3,386.70
500 Other Purchased Services			
580 Travel			2,000.00
Total Other Purchased Services			\$2,000.00
600 Supplies			
610 General Supplies			45,176.19
620 Energy			20,000.00
Total Supplies			\$65,176.19
700 Property			
760 Equipment – Replacement			111,337.09
Total Property			\$111,337.09
800 Other Objects			
810 Dues and Fees			175.00
Total Other Objects			\$175.00
Total 2740 Vehicle Servicing and Maintenance Services			\$182,074.98

General Fund (10)			
2750 Nonpublic Transportation			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			2,045.31
200 Personnel Services – Employee Benefits			\$2,045.31
220 Social Security Contributions			155.99
230 PSERS Retirement Contributions			528.59
260 Workers' Compensation			18.18
Total Personnel Services – Employee Benefits			\$702.76
600 Supplies			
610 General Supplies			1,683.80
Total Supplies			\$1,683.80
Total 2750 Nonpublic Transportation			\$4,431.87

General Fund (10)	Elementary	Secondary	Federal	Total
2800 Support Services – Central				
100 Personnel Services – Salaries				126,637.00
Total Personnel Services – Salaries				\$126,637.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				41,214.92
220 Social Security Contributions				9,598.25
230 PSERS Retirement Contributions				32,522.70
260 Workers' Compensation				1,114.30
Total Personnel Services – Employee Benefits				\$84,450.17
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				1,164.00
340 Technical Services				17,580.00
Total Purchased Professional and Technical Services				\$18,744.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				29,169.17
Total Purchased Property Services				\$29,169.17
500 Other Purchased Services				
530 Communications				34,200.00
580 Travel				922.18
Total Other Purchased Services				\$35,122.18
600 Supplies				
610 General Supplies				82,450.22
650 Supplies & Fees – Technology Related				42,719.37
Total Supplies				\$125,169.59
700 Property				
760 Equipment – Replacement				12,342.40
Total Property				\$12,342.40
Total 2800 Support Services – Central				\$431,634.51

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:24:56 PM

Page - 42 of 46

General Fund (10)			
2820 Information Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			126,637.00
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			37,192.22
220 Social Security Contributions			9,598.25
230 PSERS Retirement Contributions			32,522.70
260 Workers' Compensation			1,114.30
Total Personnel Services – Employee Benefits			\$80,427.47
300 Purchased Professional and Technical Services			
324 Professional Educational Services – Employee Training and Development Services			1,164.00
340 Technical Services			17,580.00
Total Purchased Professional and Technical Services			\$18,744.00
400 Purchased Property Services			
430 Repairs and Maintenance Services			29,169.17
Total Purchased Property Services			\$29,169.17
500 Other Purchased Services			
530 Communications			34,200.00
580 Travel			922.18
Total Other Purchased Services			\$35,122.18
600 Supplies			
610 General Supplies			82,450.22
650 Supplies & Fees – Technology Related			42,719.37
Total Supplies			\$125,169.59
700 Property			
760 Equipment – Replacement			12,342.40
Total Property			\$12,342.40
Total 2820 Information Services			\$427,611.81

General Fund (10)

2821 Supervision of Information Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services

340 Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

430 Repairs and Maintenance Services

Total Purchased Property Services

500 Other Purchased Services

530 Communications

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

650 Supplies & Fees – Technology Related

Total Supplies

700 Property

760 Equipment – Replacement

Total Property**Total 2821 Supervision of Information Services**

	Elementary	Secondary	Federal	Total
				126,637.00
				\$126,637.00
				37,192.22
				9,598.25
				32,522.70
				1,114.30
				\$80,427.47
				1,164.00
				17,580.00
				\$18,744.00
				29,169.17
				\$29,169.17
				34,200.00
				922.18
				\$35,122.18
				82,450.22
				42,719.37
				\$125,169.59
				12,342.40
				\$12,342.40
				\$427,611.61

General Fund (10)			
2850 State and Federal Agency Liaison Services			
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			
Total Personnel Services – Employee Benefits			
Total 2850 State and Federal Agency Liaison Services			
	Elementary	Secondary	Federal
			Total
			4,022.70
			\$4,022.70
			\$4,022.70

General Fund (10)				
2900 Other Support Services				
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				
Total Purchased Professional and Technical Services				
500 Other Purchased Services				
595 IU Payments By Withholding				
Total Other Purchased Services				
600 Supplies				
610 General Supplies				
Total Supplies				
Total 2900 Other Support Services				
	Elementary	Secondary	Federal	Total
			400.00	400.00
			\$400.00	\$400.00
			10,880.98	10,880.98
			\$10,880.98	\$10,880.98
			908.41	908.41
			\$908.41	\$908.41
			\$12,189.39	\$12,189.39

General Fund (10)**2910 Support Services Not Listed Elsewhere In the 2000 Series****300 Purchased Professional and Technical Services****310 Official / Administrative Services****Total Purchased Professional and Technical Services****500 Other Purchased Services****595 IU Payments By Withholding****Total Other Purchased Services****600 Supplies****610 General Supplies****Total Supplies****Total 2910 Support Services Not Listed Elsewhere In the 2000 Series**

Elementary	Secondary	Federal	Total
		400.00	400.00
		\$400.00	\$400.00
	10,880.98		10,880.98
	\$10,880.98		\$10,880.98
		908.41	908.41
		\$908.41	\$908.41
	\$12,189.39		\$12,189.39

General Fund (10)	
3000 Operation of Non-Instructional Services	
100 <u>Personnel Services - Salaries</u>	
100 Personnel Services - Salaries	212,606.25
Total Personnel Services - Salaries	\$212,606.25
200 <u>Personnel Services - Employee Benefits</u>	
210 Group Insurance - Contracted Provider	2,824.66
220 Social Security Contributions	16,265.79
230 PSERS Retirement Contributions	43,804.50
260 Workers' Compensation	1,915.78
Total Personnel Services - Employee Benefits	\$64,810.73
300 <u>Purchased Professional and Technical Services</u>	
310 Official / Administrative Services	53,445.00
322 Professional Educational Services - lus	574.00
350 Security / Safety Services	4,360.11
Total Purchased Professional and Technical Services	\$58,379.11
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	276.41
440 Rentals	5,250.00
Total Purchased Property Services	\$5,526.41
500 <u>Other Purchased Services</u>	
580 Travel	5,493.56
Total Other Purchased Services	\$5,493.56
600 <u>Supplies</u>	
610 General Supplies	38,821.26
620 Energy	21,608.03
630 Food	122.31
Total Supplies	\$60,551.60
800 <u>Other Objects</u>	
810 Dues and Fees	5,472.00
860 Grants To Municipal and Community Service Organizations	3,000.00
890 Miscellaneous Expenditures	31,967.26
Total Other Objects	\$40,439.26
Total 3000 Operation of Non-Instructional Services	\$447,806.92

General Fund (10)			
3200 Student Activities			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
260 Workers Compensation			
Total Personnel Services – Employee Benefits			
300 Purchased Professional and Technical Services			
310 Official / Administrative Services			
350 Security / Safety Services			
Total Purchased Professional and Technical Services			
400 Purchased Property Services			
430 Repairs and Maintenance Services			
440 Rentals			
Total Purchased Property Services			
500 Other Purchased Services			
580 Travel			
Total Other Purchased Services			
600 Supplies			
610 General Supplies			
620 Energy			
630 Food			
Total Supplies			
800 Other Objects			
810 Dues and Fees			
890 Miscellaneous Expenditures			
Total Other Objects			
Total 3200 Student Activities			

General Fund (10)**3300 Community Services****300 Purchased Professional and Technical Services**

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services**600 Supplies**

610 General Supplies

Total Supplies**800 Other Objects**

860 Grants To Municipal and Community Service Organizations

Total Other Objects**Total 3300 Community Services**

	Elementary	Secondary	Federal	Total
			574.00	574.00
			\$574.00	\$574.00
			6,336.67	6,336.67
			\$6,336.67	\$6,336.67
				3,000.00
				\$3,000.00
			\$6,910.67	\$9,910.67

General Fund (10)		Total
5000 Other Expenditures and Financing Uses		
800 <u>Other Objects</u>		
830 Interest	833,182.00	
880 Refunds of Prior Years' Receipts	(298.00)	
Total Other Objects	\$832,884.00	
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal	2,133,480.00	
Total Other Uses of Funds	\$2,133,480.00	
Total 5000 Other Expenditures and Financing Uses	\$2,966,364.00	

General Fund (10)			
5100 Debt Service / Other Expenditures and Financing Uses			
800 <u>Other Objects</u>			
830 Interest			833,182.00
880 Refunds of Prior Years' Receipts			(298.00)
Total Other Objects			\$832,884.00
900 <u>Other Uses of Funds</u>			
910 Redemption of Principal			2,133,480.00
Total Other Uses of Funds			\$2,133,480.00
Total 5100 Debt Service / Other Expenditures and Financing Uses			\$2,966,364.00

General Fund (10)			
5110 Debt Service			
800 Other Objects			
830 Interest			
Total Other Objects			
900 <u>Other Uses of Funds</u>			
910 Redemption of Principal			
Total Other Uses of Funds			
Total 5110 Debt Service			
	Elementary	Secondary	Federal
			Total
			588,506.20
			\$588,506.20
			108,480.00
			\$108,480.00
			\$696,986.20

General Fund (10)				
5120 Debt Service - Refunded Bonds				
800 Other Objects				
830 Interest				
Total Other Objects				154,125.00
900 Other Uses of Funds				
910 Redemption of Principal				
Total Other Uses of Funds				2,025,000.00
Total 5120 Debt Service - Refunded Bonds				\$2,025,000.00
				\$2,179,125.00

General Fund (10)		Elementary	Secondary	Federal	Total
5130 Refund of Prior Year Revenues / Receipts					
800 Other Objects					
880 Refunds of Prior Years' Receipts					(298.00)
Total Other Objects					(\$298.00)
Total 5130 Refund of Prior Year Revenues / Receipts					(\$298.00)

General Fund (10)

5140 Short-Term Borrowing – Interest and Costs

800 Other Objects

830 Interest

Total Other Objects

Total 5140 Short-Term Borrowing – Interest and Costs

	Elementary	Secondary	Federal	Total
				90,550.80
				\$90,550.80
				\$90,550.80

	<u>General Fund(10)</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>
--	-------------------------	---------------------------------	--------------------------------------	--------------------------------	--

1000 Instruction

1100 Regular Programs - Elementary / Secondary	8,933,175.29				
1200 Special Programs - Elementary / Secondary	3,108,652.99				
1300 Vocational Education	527,612.07				
1400 Other Instructional Programs - Elementary / Secondary	85,862.75				
1500 Nonpublic School Programs	7,466.26				

Total Instruction

	\$12,662,769.36				
--	------------------------	--	--	--	--

2000 Support Services

2100 Support Services - Students	813,856.39				
2200 Support Services - Instructional Staff	398,011.81				
2300 Support Services - Administration	1,423,579.28				
2400 Support Services - Pupil Health	298,697.92				
2500 Support Services - Business	259,677.12				
2600 Operation and Maintenance of Plant Services	1,605,490.71				
2700 Student Transportation Services	1,010,050.31				
2800 Support Services - Central	431,634.51				
2900 Other Support Services	12,189.39				

Total Support Services

	\$6,253,187.44				
--	-----------------------	--	--	--	--

3000 Operation of Non-Instructional Services

3200 Student Activities	437,896.25				
3300 Community Services	9,910.67				

Total Operation of Non-Instructional Services

	\$447,806.92				
--	---------------------	--	--	--	--

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses	2,966,364.00				
---	--------------	--	--	--	--

Total Other Expenditures and Financing Uses

	\$2,966,364.00				
--	-----------------------	--	--	--	--

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES

	\$22,330,127.72				
--	------------------------	--	--	--	--

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:25:02 PM

Page - 2 of 2

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					8,933,175.29
1200 Special Programs - Elementary / Secondary					3,108,852.99
1300 Vocational Education					527,612.07
1400 Other Instructional Programs - Elementary / Secondary					85,862.75
1500 Nonpublic School Programs					7,466.26
Total Instruction					\$12,662,769.36
2000 Support Services					
2100 Support Services - Students					813,856.39
2200 Support Services - Instructional Staff					398,011.81
2300 Support Services - Administration					1,423,579.28
2400 Support Services - Pupil Health					298,697.92
2500 Support Services - Business					259,677.12
2600 Operation and Maintenance of Plant Services					1,605,490.71
2700 Student Transportation Services					1,010,050.31
2800 Support Services - Central					431,634.51
2900 Other Support Services					12,189.39
Total Support Services					\$6,253,187.44
3000 Operation of Non-Instructional Services					
3200 Student Activities					437,896.25
3300 Community Services					9,910.67
Total Operation of Non-Instructional Services					\$447,806.92
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					2,966,364.00
Total Other Expenditures and Financing Uses					\$2,966,364.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					\$22,330,127.72

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	9,326,478.00
Total Federally Funded salaries subject to PSERS withholding	404,757.00

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	491,785.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$491,785.00

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
1100	100	5,064,850.00	1200	210	150,612.00	2170	230	1,292.00
1100	210	1,227,722.00	1200	100	1,027,124.00	2170	260	44.00
1100	220	377,937.00	1440	580	465.00	2190	300	104,739.00
1100	230	1,264,569.00	1440	560	38,629.00	2200	100	239,807.00
1100	250	248.00	1440	300	14,200.00	2200	220	18,847.00
1100	260	26,213.00	1440	260	227.00	2200	230	62,461.00
1100	280	300,457.00	1440	230	5,899.00	2200	210	56,869.00
1100	300	66,311.00	1440	220	1,911.00	2200	260	2,214.00
1100	400	99,130.00	1440	100	24,532.00	2200	300	1,004.00
1100	550	32,045.00	2120	800	319.00	2200	550	218.00
1100	560	320,213.00	2120	640	161.00	2200	580	201.00
1100	580	2,806.00	2120	610	2,453.00	2200	610	1,079.00
1100	610	90,407.00	2120	580	1,154.00	2200	630	95.00
1100	640	52,799.00	2120	550	283.00	2200	640	3,708.00
1100	800	13,988.00	2120	400	425.00	2200	800	1,509.00
1200	800	742.00	2120	300	460.00	2310	800	8,478.00
1200	640	12,950.00	2120	260	3,635.00	2310	630	449.00
1200	630	721.00	2120	230	100,321.00	2310	610	1,636.00
1200	610	5,571.00	2120	210	71,071.00	2310	580	2,557.00
1200	580	235.00	2120	220	30,728.00	2310	540	1,544.00
1200	560	531,724.00	2120	100	405,297.00	2310	520	13,362.00
1200	300	1,040,400.00	2140	300	36,763.00	2310	300	20,393.00
1200	260	9,208.00	2160	300	47,000.00	2310	260	288.00
1200	230	251,673.00	2170	100	5,000.00	2310	210	6,562.00
1200	220	77,693.00	2170	220	380.00	2310	230	8,385.00

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
2310	220	2,481.00	2380	260	4,983.00	2600	300	101,934.00
2310	100	32,848.00	2380	300	758.00	2600	260	5,458.00
2330	610	1,818.00	2380	400	681.00	2600	250	5,000.00
2330	580	472.00	2380	550	2,703.00	2600	230	155,912.00
2330	550	801.00	2380	580	1,759.00	2600	210	128,101.00
2330	520	5,520.00	2380	610	8,262.00	2600	220	46,775.00
2330	300	13,541.00	2380	800	3,571.00	2600	100	615,287.00
2330	220	5,008.00	2500	100	118,862.00	2800	210	41,215.00
2330	100	65,461.00	2500	220	8,886.00	2800	100	126,637.00
2360	100	171,815.00	2500	210	37,694.00	2800	230	32,523.00
2360	220	14,262.00	2500	230	30,454.00	2800	220	9,598.00
2360	210	37,188.00	2500	250	120.00	2800	260	1,114.00
2360	230	46,422.00	2500	260	1,044.00	2800	400	29,169.00
2360	260	1,675.00	2500	300	27,151.00	2800	300	18,744.00
2360	300	21,609.00	2500	400	9,806.00	2800	530	34,200.00
2360	400	4,831.00	2500	580	1,495.00	2800	580	922.00
2360	550	4,819.00	2500	610	21,288.00	2800	610	82,450.00
2360	580	1,295.00	2500	800	2,877.00	2800	760	55,063.00
2360	610	7,266.00	2600	800	126.00	2900	800	10,881.00
2360	640	119.00	2600	640	131.00	2900	610	908.00
2360	800	1,959.00	2600	610	80,630.00	2900	300	400.00
2380	100	566,260.00	2600	620	263,121.00	3200	210	2,825.00
2380	220	42,967.00	2600	580	56.00	3200	100	212,606.00
2380	210	123,957.00	2600	523	67,890.00	3200	230	43,805.00
2380	230	143,097.00	2600	400	135,070.00	3200	220	16,266.00

Function	Object	Amount
3200	260	1,916.00
3200	400	5,526.00
3200	300	57,805.00
3200	580	5,494.00
3200	610	32,485.00
3200	620	21,608.00
3200	630	122.00
3200	800	37,439.00
3300	800	3,000.00
3300	610	6,337.00
3300	300	574.00

Note: Only reimbursable encumbrances will be included in your Actual Instructional Expense calculation

TOTAL ENCUMBRANCES: \$17,494,410.00

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	1,301,526.00	594,805.00	1,896,331.00
	212 Dental Insurance	47,053.00	25,526.00	72,579.00
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
50 Enterprise Fund	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,348,579.00	\$620,331.00	\$1,968,910.00
	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
60 Internal Service Fund	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			
	No Self Insurance data to report			
Total of All Funds	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	\$1,348,579.00	\$620,331.00	\$1,968,910.00

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	119,587.95	478,351.80	597,939.75	150,000.00	456,306.79	616,306.79
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	8,526.40	34,105.60	42,632.00	10,000.00	11,717.50	21,717.50
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	46,138.58	1,088,011.85	1,134,150.43	64,000.00	946,050.31	1,010,050.31
Total	\$174,252.93	\$1,600,469.25	\$1,774,722.18	\$224,000.00	\$1,424,074.60	\$1,648,074.60

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	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		21,584,404.00		98,350.00	2,742,605.00	224,239.00	28,260,000.00	52,909,598.00
2. Additional Debt Incurred During Year					248,468.00	18,982.00	3,805,000.00	4,072,450.00
3. Retirements and Repayments		2,133,480.00		3,004.00				2,136,484.00
4. Debt at End of Fiscal Year		19,450,924.00		95,346.00	2,991,073.00	243,221.00	32,065,000.00	54,845,564.00
5. Accreted Interest at End Of Fiscal Year		10,807,044.00						10,807,044.00
6. Total Debt and Accreted Interest		30,257,968.00		95,346.00	2,991,073.00	243,221.00	32,065,000.00	65,652,608.00
7. Current Portion P&I - Due within 1 year		2,913,330.07		95,346.00				3,008,676.07
8. Interest Paid during current fiscal year		786,774.77						786,774.77

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

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

LEA : 101631803 Charleroi SD

Printed 11/1/2016 12:25:11 PM

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	108,480.00		588,506.20	696,986.20	
5110	20 Special Revenue Funds					
5110	30 Capital Projects Funds					
5110	40 Debt Service Fund					
5110	90 Permanent Fund					
5120	10 General Fund	2,025,000.00		154,125.00	2,179,125.00	
5120	20 Special Revenue Funds					
5120	30 Capital Projects Funds					
5120	40 Debt Service Fund					
Total Debt Payments - Governmental Funds		\$2,133,480.00		\$742,631.20	\$2,876,111.20	

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

Bond Details
Governmental Funds

Debt Category	Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes – CAB	10/1999	95,000.00			95,000.00	5,700.00	5,700.00
General Obligation Bonds/Notes – CIB	09/2014	6,150,000.00		2,025,000.00	4,125,000.00	2,167,625.00	154,125.00
General Obligation Bonds/Notes – CIB	10/2009	13,940,000.00		5,000.00	13,935,000.00	606,807.00	597,077.75
Compensated Absences		224,239.00	18,982.00		243,221.00		
Net Pension Liability		28,260,000.00	3,805,000.00		32,065,000.00		
Other Post-Employment Benefits (OPEB)		2,742,605.00	248,468.00		2,991,073.00		
Extended Term Financing Agreements		98,350.00		3,004.00	95,346.00	95,346.00	
General Obligation Bonds/Notes – CIB	10/2012	1,399,404.00		103,480.00	1,295,924.00	133,198.07	29,872.02
Totals for Debt Entered:		\$52,909,598.00	\$4,072,450.00	\$2,136,484.00	\$54,845,564.00	\$3,008,676.07	\$786,774.77

Accreted Interest Detail
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Beginning Accreted Interest	Additions	Reductions	Ending Accreted Interest	Ending bond Principal	Ending Principal Plus Accreted Interest
General Obligation Bonds/Notes - CAB	10/1999	10,807,044.00			10,807,044.00	95,000.00	10,902,044.00
Totals for Debt Entered:		\$10,807,044.00			\$10,807,044.00	\$95,000.00	\$10,902,044.00

General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560
Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Section 1 Total	Amount		
	1,405,042.19		
	\$1,405,042.19		

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		97,637.19	97,637.19
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	317,512.60	281,080.98	598,593.58
8 Career and Technology Centers	517,177.00		517,177.00
9 Approved Private Schools		111,877.00	111,877.00
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	38,627.42		38,627.42
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		41,130.00	41,130.00
Section 2 Total	\$873,317.02	\$531,725.17	\$1,405,042.19

1. Student Transportation Services for Educational Field Trips 9,787.00

2. Student Transportation Services for Student Activities 25,750.00

3. Rental of Vehicles for Student Transportation Services

4. Capital Reserve Funds

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.

LEA : 101631803 Charlevoix SD

Printed 11/1/2016 12:25:13 PM

Page - 1 of 2

Food Service / Cafeteria Operations Fund (51)**3000 Operation of Non-Instructional Services****100 Personnel Services - Salaries**

100 Personnel Services - Salaries

Total Personnel Services - Salaries**200 Personnel Services - Employee Benefits**

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits**300 Purchased Professional and Technical Services**

300 Purchased Professional and Technical Services

Total Purchased Professional and Technical Services**400 Purchased Property Services**

410 Cleaning Services

430 Repairs and Maintenance Services

Total Purchased Property Services**500 Other Purchased Services**

570 Food Service Management

Total Other Purchased Services**600 Supplies**

610 General Supplies

630 Food

Total Supplies**700 Property**

740 Depreciation

Total Property**800 Other Objects**

800 Other Objects

Total Other Objects**Total 3000 Operation of Non-Instructional Services**Total

218,048.92

\$218,048.92

32,857.24

16,590.75

55,773.13

21.03

1,953.13

\$107,195.28

3,575.00

\$3,575.00

1,786.29

6,484.12

\$8,270.41

391,215.02

\$391,215.02

1,424.91

33,526.43

\$34,951.34

4,912.00

\$4,912.00

21.00

\$21.00**\$768,188.97**

Food Service / Cafeteria Operations Fund (51)

3100 Food Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

	Elementary	Secondary	Federal	Total
				218,048.92
				\$218,048.92

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

	32,857.24			
	16,590.75			
	55,773.13			
	21.03			
	1,953.13			
				\$107,195.28

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

300 Purchased Professional and Technical Services

				3,575.00
				\$3,575.00

Total Purchased Professional and Technical Services

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

				1,786.29
				6,484.12
				\$8,270.41

Total Purchased Property Services

500 Other Purchased Services

570 Food Service Management

				391,215.02
				\$391,215.02

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

				1,424.91
				33,526.43
				\$34,951.34

Total Supplies

700 Property

740 Depreciation

				4,912.00
				\$4,912.00

Total Property

800 Other Objects

800 Other Objects

				21.00
--	--	--	--	-------

Total Other Objects

Total 3100 Food Services

				\$21.00
				\$768,188.97

	<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	768,188.97				768,188.97
Total Operation of Non-Instructional Services	\$768,188.97				\$768,188.97
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$768,188.97				\$768,188.97

