

Audit Certification
Annual Financial Report:

For Fiscal Year Ending 6/30/2017
(Pursuant to PA School Code Section 218(b))

Audit Certification Due:
12/31/2017

LEA Name : Mifflinburg Area SD
AUN Number : 116605003
County : Union

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/29/17

Date

Auditing Firm: **ZELENKOF-SKE AXELROD, LLC**
830 Sir Thomas Court, Suite 100
Harrisburg, PA 17109

Auditor Contact Name: **Kayla DeMar, CPA**
Auditor Phone: **717-561-9200 Ext. 5012**
Auditor E-mail: **KDeMar@zallc.org**

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]

Date 11/29/17

Board Secretary
Signature [Signature]

Date 11-29-17

Thomas Caruso
Contact Person
tcaruso@mifflinburg.org
Contact Person E-mail Address

(570)966-8200 Ext: 8207
Contact Person Telephone Number
(570)966-8210
Contact Person Fax Number

Audit Certification
Annual Financial Report:

For Fiscal Year Ending 6/30/2017
(Pursuant to PA School Code Section 218(b))

Audit Certification Due:
12/31/2017

LEA Name : Mifflinburg Area SD
AUN Number : 116605003
County : Union

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/29/17

Date

Auditing Firm:
ZELENKOF-SKE AXELROD, LLC
830 S. THOMAS COURT, SUITE 100
HARRISBURG, PA 17109

Auditor Contact Name: Kayla DeMar, CPA
Auditor Phone: 717-561-9200 Ext. 5012
Auditor E-mail: KDeMar@zallc.org

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]

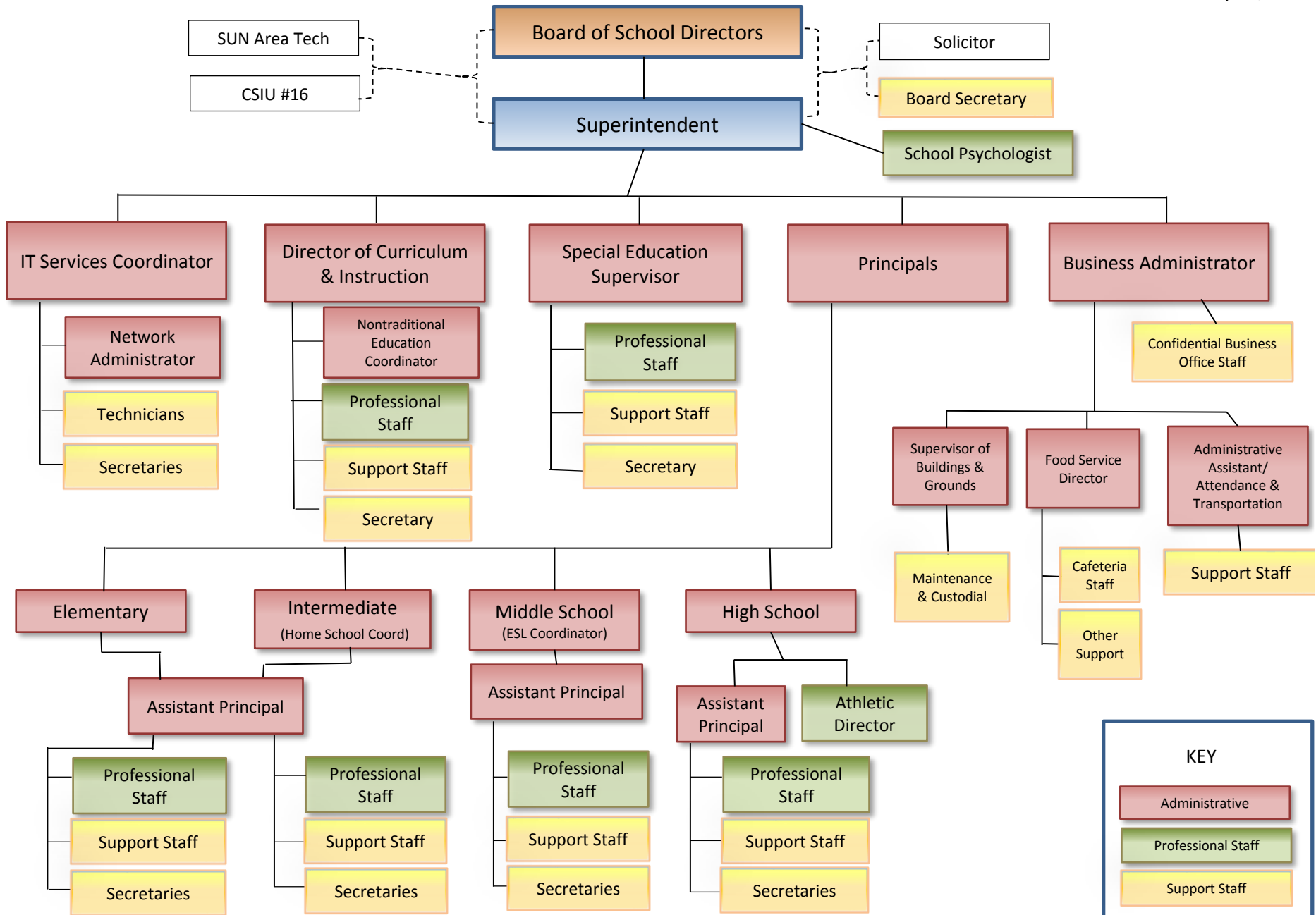
Date 11/29/17

Board Secretary
Signature [Signature]

Date 11-29-17

Thomas Caruso
Contact Person
tcaruso@mifflinburg.org
Contact Person E-mail Address

(570)966-8200 Ext: 8207
Contact Person Telephone Number
(570)966-8210
Contact Person Fax Number



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16230	<p>REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REP Fund 51 – Net Position - Beginning of Fiscal Year: \$201,658.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$203,357.00</p>	<p>Capital assets went from \$114,894 to \$113,195 and the loss on disposal of \$1,505 was recorded. In addition, depreciation changed slightly (\$193) to account for the disposed assets.</p>
30720	<p>A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the General Fund. NOTE: IDEA pass thru, Medical Access, and QSCB/QZAB funded expenditures should be reported as federal expenditures. Correct data or enter a justification.</p> <p>General Fund Federal Revenues: \$1,109,939.80 General Fund Federal Expenditures: \$1,607,190.65</p>	<p>The variance is understood and expected. For internal reporting purposes, we assign the appropriate "funding source" code to account codes. As an example, 411 Title 1 and 520 IDEA. Thus, to make sure we can account for expending our allocations.</p>
41050	<p>There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other".</p> <p>Expenditure 5110-990, Fund 10: \$2,000.00</p>	<p>Paying agent costs</p>
41660	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$15,947.17</p>	<p>These costs were associated with tuition reimbursement for staff development for Non-Instructional, Non-Certified Staff</p>
50450	<p>SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2350: \$2,627.08 Prior Year SESS Schedule 2350: \$1,874.18</p>	<p>Overall, the districts legal and accounting services were less than the previous year. In relation, legal expenses specifically attributed to Special Education were significant less than the previous year.</p>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	8,288,973				
0110 Investments	448,710				
0120 Taxes Receivable	386,244				
0130 Due From Other Funds	31,249				
0141 Due From Other Governments	1,100,891				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	11,408				
0170 Inventories	40,000				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$10,307,475				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$10,307,475				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	575,339				8,864,312
0110 Investments	400,000				848,710
0120 Taxes Receivable					386,244
0130 Due From Other Funds					31,249
0141 Due From Other Governments					1,100,891
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					11,408
0170 Inventories					40,000
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$975,339				\$11,282,814
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$975,339				\$11,282,814

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	361,998				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,565,902				
0462 Payroll Deductions and Withholding	71,067				
0480 Unearned Revenues	8,631				
0490 Other Current Liabilities					
Total Liabilities	\$3,007,598				
0950 Deferred Inflows of Resources	386,244				
Fund Balances					
0810 Nonspendable Fund Balance	40,000				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	4,050,000				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	2,823,633				
Total Fund Balances	\$6,913,633				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$10,307,475				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental</u>
<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>	<u>Funds</u>
	<u>(39)</u>			

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities				
0400	Due to Other Funds			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Unit			
0420	Accounts Payable			361,998
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			2,565,902
0462	Payroll Deductions and Withholding			71,067
0480	Unearned Revenues			8,631
0490	Other Current Liabilities			
Total Liabilities				\$3,007,598
0950	Deferred Inflows of Resources			386,244
Fund Balances				
0810	Nonspendable Fund Balance			40,000
0820	Restricted Fund Balance			
0830	Committed Fund Balance			4,050,000
0840	Assigned Fund Balance	975,339		975,339
0850	Unassigned Fund Balance			2,823,633
Total Fund Balances		\$975,339		\$7,888,972
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$975,339		\$11,282,814

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	15,331,656				
7000 Revenue from State Sources	14,186,758				
8000 Revenue from Federal Sources	773,001				
Total Revenues	\$30,291,415				
Expenditures					
1000 Instruction	17,474,179				
2000 Support Services	9,221,550				
3000 Operation of Non-Instructional Services	556,454				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,533,314				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$28,785,497				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,505,918				
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	21,077				
9400 Sale of or Compensation for Loss of Fixed Assets	1,600				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	11,213				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	500,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$466,110)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	2,478				15,334,134
7000 Revenue from State Sources					14,186,758
8000 Revenue from Federal Sources					773,001
Total Revenues	\$2,478				\$30,293,893
Expenditures					
1000 Instruction					17,474,179
2000 Support Services	26,943				9,248,493
3000 Operation of Non-Instructional Services					556,454
4000 Facilities Acquisition, Construction and Improvement Services	224,970				224,970
5110 Debt Service					1,533,314
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$251,913				\$29,037,410
Excess (Deficiency) Of Revenues Over Expenditures	(\$249,435)				\$1,256,483
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	500,000				521,077
9400 Sale of or Compensation for Loss of Fixed Assets					1,600
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					11,213
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					500,000
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$500,000				\$33,890

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$1,039,808				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,873,824				
Fund Balance - End Of Year	\$6,913,632				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$250,565				\$1,290,373
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	724,774				6,598,598
Fund Balance - End Of Year	\$975,339				\$7,888,971

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	74,504			74,504	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	38,131			38,131	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$112,635			\$112,635	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets	92,414			92,414	
Total Noncurrent Assets	\$92,414			\$92,414	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$205,049			\$205,049	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	31,249			31,249	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	19,652			19,652	
0490 Other Current Liabilities					
Total Current Liabilities	\$50,901			\$50,901	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$50,901			\$50,901	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	92,414			92,414	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	61,734			61,734	
Total Net Position	\$154,148			\$154,148	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$205,049			\$205,049	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	381,235			381,235	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$381,235			\$381,235	
Operating Expenses					
100 Personnel Services – Salaries	362,190			362,190	
200 Personnel Services – Employee Benefits	171,151			171,151	
300 Purchased Professional and Technical Services	208			208	
400 Purchased Property Services	2,645			2,645	
500 Other Purchased Services	2,726			2,726	
600 Supplies	472,742			472,742	
740 Depreciation	20,781			20,781	
810 Dues and Fees	998			998	
890 Miscellaneous Expenditures	154			154	
Total Operating Expenses	\$1,033,595			\$1,033,595	
Operating Income (Loss)	(\$652,360)			(\$652,360)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	47			47	
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	99,854			99,854	
8000 Revenue from Federal Sources	526,026			526,026	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$625,927			\$625,927	
Income (Loss) Before Contributions And Transfers	(\$26,433)			(\$26,433)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out	21,077			21,077	
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	(\$47,510)			(\$47,510)	
0002 Net Position - Beginning of Fiscal Year	201,658			201,658	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$154,148			\$154,148	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	383,623			383,623	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	492,424			492,424	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	484,694			484,694	
0018 Cash Payments For Other Operating Expenses	1,148			1,148	
Net Cash Provided By (Used For) Operating Activities	(\$594,643)			(\$594,643)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	99,854			99,854	
0023 Receipts From Federal Sources -8000	526,026			526,026	
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	(21,077)			(21,077)	
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	\$604,803			\$604,803	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	47			47	
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	\$47			\$47	

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	10,207			10,207	
0004 Cash and Cash Equivalents Beginning of Year	64,297			64,297	
Cash and Cash Equivalents at Year End	\$74,504			\$74,504	

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

0005 Operating Income (Loss) per REP	(652,360)			(652,360)	
Adjustments					
0051 Depreciation and Net Amortization	20,781			20,781	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	31,249			31,249	
0056 (Inc) Dec in Inventories (0170)	(6,369)			(6,369)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	9,668			9,668	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	2,388			2,388	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$57,717			\$57,717	
Cash Provided By (Used for) Total	(\$594,643)			(\$594,643)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:32 AM

Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	181,226			197,656
0110 Investments	114,359			
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	\$295,585			\$197,656
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$295,585			\$197,656

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:32 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				378,882
0110 Investments				114,359
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				\$493,241
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$493,241

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:32 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (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				197,656
Total Liabilities				\$197,656
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	295,585			
0799 Unrestricted Net Position				
Total Net Position	\$295,585			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$295,585			\$197,656

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:32 AM

Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

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			197,656

Total Liabilities			\$197,656
--------------------------	--	--	------------------

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			295,585
0799 Unrestricted Net Position			

Total Net Position			\$295,585
---------------------------	--	--	------------------

Total Liabilities, Deferred Inflows Of Resources And Net Position			\$493,241
--	--	--	------------------

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	26,792					26,792
0092 Other Additions	9,031					9,031
Deductions						
0093 Scholarships Awarded	29,699					29,699
0094 Other Deductions	1,245					1,245
Change In Net Position	\$4,879					\$4,879
0006 Net Position – Beginning of Fiscal Year	290,706					290,706
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$295,585					\$295,585

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	9,345,639.87			9,345,639.87
6113 Public Utility Realty Taxes	15,338.61			15,338.61
6114 Payments in Lieu of Current Taxes - State / Local	69,441.03			69,441.03
6120 Current Per Capita Taxes, Section 679	33,592.00			33,592.00
6141 Current Act 511 Per Capita Taxes	63,342.70			63,342.70
6151 Current Act 511 Earned Income Taxes	4,516,897.89			4,516,897.89
6153 Current Act 511 Real Estate Transfer Taxes	218,279.01			218,279.01
6411 Delinquent Real Estate Taxes	416,894.37			416,894.37
6420 Delinquent Per Capita Taxes, Section 679	17,472.65			17,472.65
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	211.20			211.20
6500 Earnings on Investments	74,177.26			
6700 Revenues from LEA Activities	78,442.58			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	2,463.69			
6832 Federal IDEA Revenue Received as Pass Through	334,475.04			
6910 Rentals	34,112.53			
6920 Contributions and Donations from Private Sources	8,111.48			
6942 Summer School Tuition	12,914.83			
6991 Refunds of a Prior Year Expenditure	55,003.66			
6992 Energy Efficiency Revenues and Incentives	1,029.76			
6999 Other Revenues Not Specified Above	33,815.92			
TOTAL Revenue from Local Sources	\$15,331,656.08			\$14,697,109.33

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	7,848,580.86		
7160 Tuition for Orphans Subsidy	77,546.42		
7220 Vocational Education	42,033.61		
7271 Special Education funds for School-Aged Pupils	1,362,638.61		
7311 Pupil Transportation Subsidy	876,302.72		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,945.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	601,258.97		
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,778.90		
7340 State Property Tax Reduction Allocation	568,338.35		
7505 Ready to Learn Block Grant	354,755.00		
7509 Supplemental Equipment Grants	5,823.42		
7810 State Share of Social Security and Medicare Taxes	466,571.23		
7820 State Share of Retirement Contributions	1,894,009.83		
7910 Educational Technology	28,175.36		
TOTAL Revenue from State Sources	\$14,186,758.28		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	601,110.45			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,919.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	24,942.08			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,029.54			
TOTAL Revenue from Federal Sources	\$773,001.07			

**Revenue Reported
In Current Year**

Other Financing Sources

9350 Enterprise Fund Transfers	21,077.00			
9400 Sale of or Compensation for Loss of Fixed Assets	1,600.00			
9990 Insurance Recoveries	11,213.32			
TOTAL Other Financing Sources	\$33,890.32			
TOTAL FROM ALL SOURCES	\$30,325,305.75			\$14,697,109.33

Revenue from Local Sources	15,331,656.08
Revenue from State Sources	14,186,758.28
Revenue from Federal Sources	773,001.07
Other Financing Sources	33,890.32
TOTAL FROM ALL SOURCES	\$30,325,305.75

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	8,656,664.92
Total Personnel Services – Salaries	\$8,656,664.92
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,853,928.85
220 Social Security Contributions	656,632.65
230 PSERS Retirement Contributions	2,559,546.13
250 Unemployment Compensation	9,744.06
260 Workers’ Compensation	34,296.61
280 Other Post-Employment Benefits (OPEB)	139,333.32
291 Other Retirement Plans	135,020.59
Total Personnel Services – Employee Benefits	\$5,388,502.21
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	535,480.00
324 Professional Educational Services – Employee Training and Development Services	10,794.00
329 Professional Educational Services – Other	90,415.51
330 Other Professional Services	30.34
390 Other Purchased Professional and Technical Services	7,913.49
Total Purchased Professional and Technical Services	\$644,633.34
400 Purchased Property Services	
430 Repairs and Maintenance Services	6,854.58
Total Purchased Property Services	\$6,854.58
500 Other Purchased Services	
510 Student Transportation Services	23,125.28
561 Tuition To Other School Districts Within the State	73,836.51
562 Tuition To Pennsylvania Charter Schools	637,452.00
563 Tuition To Nonpublic Schools	65,942.63
564 Tuition To Career and Technology Centers	1,120,753.56
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	119,175.00
580 Travel	10,864.02
Total Other Purchased Services	\$2,051,149.00
600 Supplies	
610 General Supplies	343,751.04
630 Food	7,032.09
640 Books and Periodicals	260,382.14
650 Supplies & Fees – Technology Related	91,247.83
Total Supplies	\$702,413.10
700 Property	
752 Capital Equipment – Original and Additional	11,500.00
762 Capitalized Equipment - Replacement	7,304.00
Total Property	\$18,804.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:39 AM

General Fund (10)

1000 Instruction	<u>Total</u>
800 <u>Other Objects</u>	
810 Dues and Fees	2,523.57
890 Miscellaneous Expenditures	2,634.04
Total Other Objects	\$5,157.61
Total 1000 Instruction	\$17,474,178.76

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,448,948.02	2,979,560.69	473,825.67	6,902,334.38
Total Personnel Services – Salaries	\$3,448,948.02	\$2,979,560.69	\$473,825.67	\$6,902,334.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	779,846.25	654,609.40	134,962.46	1,569,418.11
220 Social Security Contributions	261,785.55	226,093.11	35,850.91	523,729.57
230 PSERS Retirement Contributions	1,020,622.49	878,189.98	142,169.64	2,040,982.11
250 Unemployment Compensation	2,752.41	2,784.81	1,119.39	6,656.61
260 Workers' Compensation	13,706.96	11,799.91	1,858.35	27,365.22
280 Other Post-Employment Benefits (OPEB)	71,059.99	68,273.33		139,333.32
291 Other Retirement Plans	68,860.50	66,160.09		135,020.59
Total Personnel Services – Employee Benefits	\$2,218,634.15	\$1,907,910.63	\$315,960.75	\$4,442,505.53
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	59,066.84	56,750.50		115,817.34
324 Professional Educational Services – Employee Training and Development Services	1,871.68	2,812.32	5,000.00	9,684.00
329 Professional Educational Services – Other	1,818.94	1,747.61		3,566.55
330 Other Professional Services	30.34			30.34
390 Other Purchased Professional and Technical Services	7,913.49			7,913.49
Total Purchased Professional and Technical Services	\$70,701.29	\$61,310.43	\$5,000.00	\$137,011.72
400 Purchased Property Services				
430 Repairs and Maintenance Services	3,123.93	3,560.89		6,684.82
Total Purchased Property Services	\$3,123.93	\$3,560.89		\$6,684.82
500 Other Purchased Services				
510 Student Transportation Services	9,040.06	7,435.75		16,475.81
561 Tuition To Other School Districts Within the State	4,484.99	65,394.83		69,879.82
562 Tuition To Pennsylvania Charter Schools	180,266.00	348,821.00		529,087.00
580 Travel	1,702.29	7,843.72		9,546.01
Total Other Purchased Services	\$195,493.34	\$429,495.30		\$624,988.64
600 Supplies				
610 General Supplies	125,327.06	139,398.32	27,994.28	292,719.66
630 Food	4,881.50	2,150.59		7,032.09
640 Books and Periodicals	221,153.85	38,864.90		260,018.75
650 Supplies & Fees – Technology Related	34,912.32	46,020.56	4,553.95	85,486.83
Total Supplies	\$386,274.73	\$226,434.37	\$32,548.23	\$645,257.33
700 Property				
762 Capitalized Equipment - Replacement	2,432.23	4,871.77		7,304.00
Total Property	\$2,432.23	\$4,871.77		\$7,304.00
800 Other Objects				
810 Dues and Fees	874.70	1,648.87		2,523.57
Total Other Objects	\$874.70	\$1,648.87		\$2,523.57
Total 1100 Regular Programs – Elementary / Secondary	\$6,326,482.39	\$5,614,792.95	\$827,334.65	\$12,768,609.99

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,448,948.02	2,979,560.69	158,675.47	6,587,184.18
Total Personnel Services – Salaries	\$3,448,948.02	\$2,979,560.69	\$158,675.47	\$6,587,184.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	779,846.25	654,609.40	15,395.70	1,449,851.35
220 Social Security Contributions	261,785.55	226,093.11	12,113.30	499,991.96
230 PSERS Retirement Contributions	1,020,622.49	878,189.98	47,650.08	1,946,462.55
250 Unemployment Compensation	2,752.41	2,784.81	605.50	6,142.72
260 Workers' Compensation	13,706.96	11,799.91	610.77	26,117.64
280 Other Post-Employment Benefits (OPEB)	71,059.99	68,273.33		139,333.32
291 Other Retirement Plans	68,860.50	66,160.09		135,020.59
Total Personnel Services – Employee Benefits	\$2,218,634.15	\$1,907,910.63	\$76,375.35	\$4,202,920.13
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	59,066.84	56,750.50		115,817.34
324 Professional Educational Services – Employee Training and Development Services	1,871.68	2,812.32		4,684.00
329 Professional Educational Services – Other	1,818.94	1,747.61		3,566.55
330 Other Professional Services	30.34			30.34
390 Other Purchased Professional and Technical Services	7,913.49			7,913.49
Total Purchased Professional and Technical Services	\$70,701.29	\$61,310.43		\$132,011.72
400 Purchased Property Services				
430 Repairs and Maintenance Services	3,123.93	3,560.89		6,684.82
Total Purchased Property Services	\$3,123.93	\$3,560.89		\$6,684.82
500 Other Purchased Services				
510 Student Transportation Services	9,040.06	7,435.75		16,475.81
561 Tuition To Other School Districts Within the State	4,484.99	65,394.83		69,879.82
562 Tuition To Pennsylvania Charter Schools	180,266.00	348,821.00		529,087.00
580 Travel	1,702.29	7,843.72		9,546.01
Total Other Purchased Services	\$195,493.34	\$429,495.30		\$624,988.64
600 Supplies				
610 General Supplies	125,327.06	139,398.32		264,725.38
630 Food	4,881.50	2,150.59		7,032.09
640 Books and Periodicals	221,153.85	38,864.90		260,018.75
650 Supplies & Fees – Technology Related	34,912.32	46,020.56		80,932.88
Total Supplies	\$386,274.73	\$226,434.37		\$612,709.10
700 Property				
762 Capitalized Equipment - Replacement	2,432.23	4,871.77		7,304.00
Total Property	\$2,432.23	\$4,871.77		\$7,304.00
800 Other Objects				
810 Dues and Fees	874.70	1,648.87		2,523.57
Total Other Objects	\$874.70	\$1,648.87		\$2,523.57
Total 1110 Regular Programs	\$6,326,482.39	\$5,614,792.95	\$235,050.82	\$12,176,326.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			315,150.20	315,150.20
Total Personnel Services – Salaries			\$315,150.20	\$315,150.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			119,566.76	119,566.76
220 Social Security Contributions			23,737.61	23,737.61
230 PSERS Retirement Contributions			94,519.56	94,519.56
250 Unemployment Compensation			513.89	513.89
260 Workers' Compensation			1,247.58	1,247.58
Total Personnel Services – Employee Benefits			\$239,585.40	\$239,585.40
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services			5,000.00	5,000.00
Total Purchased Professional and Technical Services			\$5,000.00	\$5,000.00
600 Supplies				
610 General Supplies			27,994.28	27,994.28
650 Supplies & Fees – Technology Related			4,553.95	4,553.95
Total Supplies			\$32,548.23	\$32,548.23
Total 1190 Federally-Funded Regular Programs			\$592,283.83	\$592,283.83

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	732,469.33	528,654.62	334,302.54	1,595,426.49
Total Personnel Services – Salaries	\$732,469.33	\$528,654.62	\$334,302.54	\$1,595,426.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	99,195.43	117,633.31	47,433.00	264,261.74
220 Social Security Contributions	55,549.24	40,014.52	25,472.82	121,036.58
230 PSERS Retirement Contributions	219,892.05	158,630.29	93,447.17	471,969.51
250 Unemployment Compensation	803.86	498.57	1,608.87	2,911.30
260 Workers' Compensation	2,908.24	2,099.30	1,303.95	6,311.49
Total Personnel Services – Employee Benefits	\$378,348.82	\$318,875.99	\$169,265.81	\$866,490.62
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	214,027.96	205,634.70		419,662.66
324 Professional Educational Services – Employee Training and Development Services	497.48	107.52		605.00
329 Professional Educational Services – Other	44,292.97	42,555.99		86,848.96
Total Purchased Professional and Technical Services	\$258,818.41	\$248,298.21		\$507,116.62
500 Other Purchased Services				
510 Student Transportation Services	3,269.79	3,141.56		6,411.35
561 Tuition To Other School Districts Within the State	2,017.91	1,938.78		3,956.69
562 Tuition To Pennsylvania Charter Schools	37,928.00	70,437.00		108,365.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	55,939.16	63,235.84		119,175.00
580 Travel	352.78	347.30		700.08
Total Other Purchased Services	\$99,507.64	\$139,100.48		\$238,608.12
600 Supplies				
610 General Supplies	11,490.32	16,165.55		27,655.87
640 Books and Periodicals	185.33	178.06		363.39
650 Supplies & Fees – Technology Related	2,363.65	3,397.35		5,761.00
Total Supplies	\$14,039.30	\$19,740.96		\$33,780.26
800 Other Objects				
890 Miscellaneous Expenditures	1,139.36	1,094.68		2,234.04
Total Other Objects	\$1,139.36	\$1,094.68		\$2,234.04
Total 1200 Special Programs – Elementary / Secondary	\$1,484,322.86	\$1,255,764.94	\$503,568.35	\$3,243,656.15

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	120,121.25	73,430.75	95,723.52	289,275.52
Total Personnel Services – Salaries	\$120,121.25	\$73,430.75	\$95,723.52	\$289,275.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(957.88)	18,594.68	28,578.00	46,214.80
220 Social Security Contributions	9,127.87	5,559.94	7,261.23	21,949.04
230 PSERS Retirement Contributions	36,072.30	22,051.28	25,900.18	84,023.76
250 Unemployment Compensation	103.74	61.86	433.19	598.79
260 Workers' Compensation	477.14	291.87	373.51	1,142.52
Total Personnel Services – Employee Benefits	\$44,823.17	\$46,559.63	\$62,546.11	\$153,928.91
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	80,496.06	77,339.36		157,835.42
324 Professional Educational Services – Employee Training and Development Services	165.00			165.00
Total Purchased Professional and Technical Services	\$80,661.06	\$77,339.36		\$158,000.42
500 Other Purchased Services				
510 Student Transportation Services	3,269.79	3,141.56		6,411.35
580 Travel	65.34	70.62		135.96
Total Other Purchased Services	\$3,335.13	\$3,212.18		\$6,547.31
600 Supplies				
610 General Supplies	2,960.34	7,618.71		10,579.05
650 Supplies & Fees – Technology Related	1,884.65	3,397.35		5,282.00
Total Supplies	\$4,844.99	\$11,016.06		\$15,861.05
Total 1210 Life Skills Support	\$253,785.60	\$211,557.98	\$158,269.63	\$623,613.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	113,370.91	37,869.59		151,240.50
Total Personnel Services – Salaries	\$113,370.91	\$37,869.59		\$151,240.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	33,224.57	12,876.43		46,101.00
220 Social Security Contributions	8,568.23	2,894.69		11,462.92
230 PSERS Retirement Contributions	34,045.29	11,372.29		45,417.58
250 Unemployment Compensation	103.80	27.91		131.71
260 Workers' Compensation	450.39	150.48		600.87
Total Personnel Services – Employee Benefits	\$76,392.28	\$27,321.80		\$103,714.08
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	246.66	23.34		270.00
Total Purchased Professional and Technical Services	\$246.66	\$23.34		\$270.00
500 Other Purchased Services				
580 Travel	5.46	5.24		10.70
Total Other Purchased Services	\$5.46	\$5.24		\$10.70
600 Supplies				
610 General Supplies	1,425.90	1,369.99		2,795.89
Total Supplies	\$1,425.90	\$1,369.99		\$2,795.89
Total 1220 Sensory Support	\$191,441.21	\$66,589.96		\$258,031.17

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	98,423.90	40,750.00	70,463.57	209,637.47
Total Personnel Services – Salaries	\$98,423.90	\$40,750.00	\$70,463.57	\$209,637.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	41,448.11	5,249.89		46,698.00
220 Social Security Contributions	7,385.47	3,116.14	5,390.57	15,892.18
230 PSERS Retirement Contributions	29,556.69	12,237.21	21,160.23	62,954.13
250 Unemployment Compensation	145.77	119.31	399.22	664.30
260 Workers' Compensation	390.78	162.03	274.80	827.61
Total Personnel Services – Employee Benefits	\$78,926.82	\$20,884.58	\$27,224.82	\$127,036.22
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	89,018.73	85,527.79		174,546.52
324 Professional Educational Services – Employee Training and Development Services	68.85	66.15		135.00
Total Purchased Professional and Technical Services	\$89,087.58	\$85,593.94		\$174,681.52
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	2,017.91	1,938.78		3,956.69
Total Other Purchased Services	\$2,017.91	\$1,938.78		\$3,956.69
600 Supplies				
610 General Supplies	2,604.98	99.99		2,704.97
Total Supplies	\$2,604.98	\$99.99		\$2,704.97
Total 1230 Emotional Support	\$271,061.19	\$149,267.29	\$97,688.39	\$518,016.87

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	313,657.86	276,324.58	113,497.64	703,480.08
Total Personnel Services – Salaries	\$313,657.86	\$276,324.58	\$113,497.64	\$703,480.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,698.53	61,806.67		79,505.20
220 Social Security Contributions	23,887.58	20,775.83	8,681.98	53,345.39
230 PSERS Retirement Contributions	94,123.22	82,855.51	29,985.07	206,963.80
250 Unemployment Compensation	407.46	238.26	595.71	1,241.43
260 Workers' Compensation	1,244.56	1,096.40	442.63	2,783.59
Total Personnel Services – Employee Benefits	\$137,361.35	\$166,772.67	\$39,705.39	\$343,839.41
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	261.64	251.37		513.01
324 Professional Educational Services – Employee Training and Development Services	16.97	18.03		35.00
Total Purchased Professional and Technical Services	\$278.61	\$269.40		\$548.01
500 Other Purchased Services				
580 Travel	210.03	165.39		375.42
Total Other Purchased Services	\$210.03	\$165.39		\$375.42
600 Supplies				
610 General Supplies	1,925.07	2,484.46		4,409.53
640 Books and Periodicals	185.33	178.06		363.39
Total Supplies	\$2,110.40	\$2,662.52		\$4,772.92
Total 1240 Academic Support	\$453,618.25	\$446,194.56	\$153,203.03	\$1,053,015.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	282,245.01	211,548.35	113,497.64	607,291.00
Total Personnel Services – Salaries	\$282,245.01	\$211,548.35	\$113,497.64	\$607,291.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	15,833.53	52,600.47		68,434.00
220 Social Security Contributions	21,484.46	15,914.98	8,681.98	46,081.42
230 PSERS Retirement Contributions	84,690.02	63,403.28	29,985.07	178,078.37
250 Unemployment Compensation	330.02	177.03	595.71	1,102.76
260 Workers' Compensation	1,119.76	839.17	442.63	2,401.56
Total Personnel Services – Employee Benefits	\$123,457.79	\$132,934.93	\$39,705.39	\$296,098.11
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	261.64	251.37		513.01
324 Professional Educational Services – Employee Training and Development Services	1.67	3.33		5.00
Total Purchased Professional and Technical Services	\$263.31	\$254.70		\$518.01
500 Other Purchased Services				
580 Travel	147.73	105.53		253.26
Total Other Purchased Services	\$147.73	\$105.53		\$253.26
600 Supplies				
610 General Supplies	817.24	1,378.55		2,195.79
Total Supplies	\$817.24	\$1,378.55		\$2,195.79
Total 1241 Learning Support – Public	\$406,931.08	\$346,222.06	\$153,203.03	\$906,356.17

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:39 AM

Page - 12 of 22

General Fund (10)**1243 Gifted Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	31,412.85	64,776.23		96,189.08
Total Personnel Services – Salaries	\$31,412.85	\$64,776.23		\$96,189.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,865.00	9,206.20		11,071.20
220 Social Security Contributions	2,403.12	4,860.85		7,263.97
230 PSERS Retirement Contributions	9,433.20	19,452.23		28,885.43
250 Unemployment Compensation	77.44	61.23		138.67
260 Workers' Compensation	124.80	257.23		382.03
Total Personnel Services – Employee Benefits	\$13,903.56	\$33,837.74		\$47,741.30
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	15.30	14.70		30.00
Total Purchased Professional and Technical Services	\$15.30	\$14.70		\$30.00
500 Other Purchased Services				
580 Travel	62.30	59.86		122.16
Total Other Purchased Services	\$62.30	\$59.86		\$122.16
600 Supplies				
610 General Supplies	1,107.83	1,105.91		2,213.74
640 Books and Periodicals	185.33	178.06		363.39
Total Supplies	\$1,293.16	\$1,283.97		\$2,577.13
Total 1243 Gifted Support	\$46,687.17	\$99,972.50		\$146,659.67

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

Total Supplies

Total 1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	44,292.97	42,555.99		86,848.96
	\$44,292.97	\$42,555.99		\$86,848.96
	581.37	558.58		1,139.95
	\$581.37	\$558.58		\$1,139.95
	\$44,874.34	\$43,114.57		\$87,988.91

General Fund (10)

1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	86,895.41	100,279.70	54,617.81	241,792.92
Total Personnel Services – Salaries	\$86,895.41	\$100,279.70	\$54,617.81	\$241,792.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,782.10	19,105.64	18,855.00	45,742.74
220 Social Security Contributions	6,580.09	7,667.92	4,139.04	18,387.05
230 PSERS Retirement Contributions	26,094.55	30,114.00	16,401.69	72,610.24
250 Unemployment Compensation	43.09	51.23	180.75	275.07
260 Workers' Compensation	345.37	398.52	213.01	956.90
Total Personnel Services – Employee Benefits	\$40,845.20	\$57,337.31	\$39,789.49	\$137,972.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	39,637.70	38,083.29		77,720.99
Total Purchased Professional and Technical Services	\$39,637.70	\$38,083.29		\$77,720.99
500 Other Purchased Services				
580 Travel	71.95	106.05		178.00
Total Other Purchased Services	\$71.95	\$106.05		\$178.00
600 Supplies				
610 General Supplies	1,992.66	4,033.82		6,026.48
650 Supplies & Fees – Technology Related	479.00			479.00
Total Supplies	\$2,471.66	\$4,033.82		\$6,505.48
Total 1270 Multi-Handicapped Support	\$169,921.92	\$199,840.17	\$94,407.30	\$464,169.39

General Fund (10)

1290 Special Programs - Other Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

Elementary

Secondary

Federal

Total

4,613.83

4,432.89

9,046.72

Total Purchased Professional and Technical Services

\$4,613.83

\$4,432.89

\$9,046.72

500 Other Purchased Services

562 Tuition To Pennsylvania Charter Schools

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

37,928.00

70,437.00

108,365.00

55,939.16

63,235.84

119,175.00

Total Other Purchased Services

\$93,867.16

\$133,672.84

\$227,540.00

800 Other Objects

890 Miscellaneous Expenditures

1,139.36

1,094.68

2,234.04

Total Other Objects

\$1,139.36

\$1,094.68

\$2,234.04

Total 1290 Special Programs - Other Support

\$99,620.35

\$139,200.41

\$238,820.76

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		126,726.71		126,726.71
Total Personnel Services – Salaries		\$126,726.71		\$126,726.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		20,249.00		20,249.00
220 Social Security Contributions		9,411.54		9,411.54
230 PSERS Retirement Contributions		38,026.04		38,026.04
250 Unemployment Compensation		110.17		110.17
260 Workers' Compensation		494.37		494.37
Total Personnel Services – Employee Benefits		\$68,291.12		\$68,291.12
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services		505.00		505.00
Total Purchased Professional and Technical Services		\$505.00		\$505.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		169.76		169.76
Total Purchased Property Services		\$169.76		\$169.76
500 Other Purchased Services				
510 Student Transportation Services		238.12		238.12
564 Tuition To Career and Technology Centers		1,120,753.56		1,120,753.56
580 Travel		129.06		129.06
Total Other Purchased Services		\$1,121,120.74		\$1,121,120.74
600 Supplies				
610 General Supplies		23,375.51		23,375.51
Total Supplies		\$23,375.51		\$23,375.51
700 Property				
752 Capital Equipment – Original and Additional		11,500.00		11,500.00
Total Property		\$11,500.00		\$11,500.00
Total 1300 Vocational Education		\$1,351,688.84		\$1,351,688.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	11,764.57	15,279.61	1,958.36	29,002.54
Total Personnel Services – Salaries	\$11,764.57	\$15,279.61	\$1,958.36	\$29,002.54
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	899.12	1,163.34	149.80	2,212.26
230 PSERS Retirement Contributions	3,520.98	4,391.82	588.10	8,500.90
250 Unemployment Compensation	17.13	20.16	10.09	47.38
260 Workers' Compensation	45.94	59.58	7.62	113.14
Total Personnel Services – Employee Benefits	\$4,483.17	\$5,634.90	\$755.61	\$10,873.68
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	6,508.13	59,434.50		65,942.63
580 Travel	98.05	390.82		488.87
Total Other Purchased Services	\$6,606.18	\$59,825.32		\$66,431.50
800 Other Objects				
890 Miscellaneous Expenditures	204.00	196.00		400.00
Total Other Objects	\$204.00	\$196.00		\$400.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$23,057.92	\$80,935.83	\$2,713.97	\$106,707.72

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	9,953.83	8,021.17	1,958.36	19,933.36
Total Personnel Services – Salaries	\$9,953.83	\$8,021.17	\$1,958.36	\$19,933.36
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	761.32	613.28	149.80	1,524.40
230 PSERS Retirement Contributions	2,977.19	2,212.06	588.10	5,777.35
250 Unemployment Compensation	10.45	8.27	10.09	28.81
260 Workers' Compensation	38.86	31.27	7.62	77.75
Total Personnel Services – Employee Benefits	\$3,787.82	\$2,864.88	\$755.61	\$7,408.31
Total 1420 Summer School	\$13,741.65	\$10,886.05	\$2,713.97	\$27,341.67

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,810.74	7,258.44		9,069.18
Total Personnel Services – Salaries	\$1,810.74	\$7,258.44		\$9,069.18
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	137.80	550.06		687.86
230 PSERS Retirement Contributions	543.79	2,179.76		2,723.55
250 Unemployment Compensation	6.68	11.89		18.57
260 Workers' Compensation	7.08	28.31		35.39
Total Personnel Services – Employee Benefits	\$695.35	\$2,770.02		\$3,465.37
500 Other Purchased Services				
580 Travel	98.05	390.82		488.87
Total Other Purchased Services	\$98.05	\$390.82		\$488.87
Total 1430 Homebound Instruction	\$2,604.14	\$10,419.28		\$13,023.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	6,508.13	59,434.50		65,942.63
Total Other Purchased Services	\$6,508.13	\$59,434.50		\$65,942.63
800 Other Objects				
890 Miscellaneous Expenditures	204.00	196.00		400.00
Total Other Objects	\$204.00	\$196.00		\$400.00
Total 1440 Alternative Regular Education Programs	\$6,712.13	\$59,630.50		\$66,342.63

General Fund (10)

1442 Alternative Education Programs

500 Other Purchased Services

563 Tuition To Nonpublic Schools

Total Other Purchased Services

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 1442 Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
563 Tuition To Nonpublic Schools	6,508.13	59,434.50		65,942.63
Total Other Purchased Services	\$6,508.13	\$59,434.50		\$65,942.63
890 Miscellaneous Expenditures	204.00	196.00		400.00
Total Other Objects	\$204.00	\$196.00		\$400.00
Total 1442 Alternative Education Programs	\$6,712.13	\$59,630.50		\$66,342.63

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				3,174.80
Total Personnel Services – Salaries				\$3,174.80
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				242.70
230 PSERS Retirement Contributions				67.57
250 Unemployment Compensation				18.60
260 Workers' Compensation				12.39
Total Personnel Services – Employee Benefits				\$341.26
Total 1600 Adult Education Programs				\$3,516.06

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 3,033,620.52

Total Personnel Services – Salaries

\$3,033,620.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,000,325.99

220 Social Security Contributions 228,002.33

230 PSERS Retirement Contributions 905,758.38

240 Tuition Reimbursement 78,278.22

250 Unemployment Compensation 4,142.43

260 Workers' Compensation 11,851.63

291 Other Retirement Plans 60,231.00

299 All Other Employee Benefits 800.00

Total Personnel Services – Employee Benefits

\$2,289,389.98

300 Purchased Professional and Technical Services

310 Official / Administrative Services (700.00)

322 Professional Educational Services – Ius 80,470.90

324 Professional Educational Services – Employee Training and Development Services 34,847.09

329 Professional Educational Services – Other 1,760.00

330 Other Professional Services 90,171.00

340 Technical Services 27,400.00

350 Security / Safety Services 46,131.76

Total Purchased Professional and Technical Services

\$280,080.75

400 Purchased Property Services

410 Cleaning Services 14,268.00

420 Utility Services 79,631.26

430 Repairs and Maintenance Services 68,549.48

440 Rentals 45,166.10

460 Extermination Services 14,474.20

490 Other Purchased Property Services 57,236.71

Total Purchased Property Services

\$279,325.75

500 Other Purchased Services

513 Contracted Carriers 1,476,449.14

516 Student Transportation Services From the IU 52,699.86

520 Insurance – General 12,239.00

522 Automotive Liability Insurance 5,842.00

523 General Property and Liability Insurance 103,794.00

529 Other Insurance 600.00

530 Communications 68,939.52

549 Other Advertising/Public Relations 28,415.02

550 Printing and Binding 23,669.60

580 Travel 16,786.69

591 Services Purchased Locally 3,763.83

599 Other Miscellaneous Purchased Services 200.00

Total Other Purchased Services

\$1,793,398.66

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:42 AM

General Fund (10)

2000 Support Services

Total

600 Supplies

610 General Supplies	696,740.80
620 Energy	554,700.46
640 Books and Periodicals	33,231.89
650 Supplies & Fees – Technology Related	117,892.93

Total Supplies	\$1,402,566.08
-----------------------	-----------------------

700 Property

752 Capital Equipment – Original and Additional	5,172.32
756 Capitalized Technology Hardware and Equipment – Original	102,946.79

Total Property	\$108,119.11
-----------------------	---------------------

800 Other Objects

810 Dues and Fees	33,890.67
890 Miscellaneous Expenditures	1,158.71

Total Other Objects	\$35,049.38
----------------------------	--------------------

Total 2000 Support Services	\$9,221,550.23
------------------------------------	-----------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	157,899.35	186,177.63	6,872.00	480,271.41
Total Personnel Services – Salaries	\$157,899.35	\$186,177.63	\$6,872.00	\$480,271.41
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	39,196.83	43,290.77		114,771.61
220 Social Security Contributions	11,910.96	13,954.61		36,129.52
230 PSERS Retirement Contributions	47,417.03	55,908.97		144,225.15
250 Unemployment Compensation	128.98	244.71		480.98
260 Workers' Compensation	615.91	726.02		1,879.87
291 Other Retirement Plans				800.00
Total Personnel Services – Employee Benefits	\$99,269.71	\$114,125.08		\$298,287.13
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	40,209.93	38,633.07		80,470.90
324 Professional Educational Services – Employee Training and Development Services	870.81	1,021.19		3,094.00
330 Other Professional Services	20,612.16	19,803.84		40,416.00
340 Technical Services	12,036.00	11,564.00		23,600.00
Total Purchased Professional and Technical Services	\$73,728.90	\$71,022.10		\$147,580.90
500 Other Purchased Services				
530 Communications				600.00
580 Travel	293.18	476.00		1,785.45
Total Other Purchased Services	\$293.18	\$476.00		\$2,385.45
600 Supplies				
610 General Supplies	18,495.01	15,997.85	100.00	34,948.84
Total Supplies	\$18,495.01	\$15,997.85	\$100.00	\$34,948.84
800 Other Objects				
810 Dues and Fees				135.00
Total Other Objects				\$135.00
Total 2100 Support Services – Students	\$349,686.15	\$387,798.66	\$6,972.00	\$963,608.73

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	131,664.52	160,971.62		292,636.14
Total Personnel Services – Salaries	\$131,664.52	\$160,971.62		\$292,636.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	35,460.57	39,701.03		75,161.60
220 Social Security Contributions	9,915.01	12,036.94		21,951.95
230 PSERS Retirement Contributions	39,538.77	48,339.66		87,878.43
250 Unemployment Compensation	98.29	215.22		313.51
260 Workers' Compensation	513.54	627.66		1,141.20
Total Personnel Services – Employee Benefits	\$85,526.18	\$100,920.51		\$186,446.69
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	442.92	610.08		1,053.00
330 Other Professional Services	20,612.16	19,803.84		40,416.00
340 Technical Services	12,036.00	11,564.00		23,600.00
Total Purchased Professional and Technical Services	\$33,091.08	\$31,977.92		\$65,069.00
500 Other Purchased Services				
580 Travel	13.55	207.33		220.88
Total Other Purchased Services	\$13.55	\$207.33		\$220.88
600 Supplies				
610 General Supplies	12,208.26	9,957.64	100.00	22,265.90
Total Supplies	\$12,208.26	\$9,957.64	\$100.00	\$22,265.90
Total 2120 Guidance Services	\$262,503.59	\$304,035.02	\$100.00	\$566,638.61

General Fund (10)

2130 Attendance Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			39,823.68
Total Personnel Services – Salaries				\$39,823.68
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			5,026.01
	220 Social Security Contributions			3,001.21
	230 PSERS Retirement Contributions			11,959.04
	250 Unemployment Compensation			17.29
	260 Workers' Compensation			155.25
	291 Other Retirement Plans			800.00
Total Personnel Services – Employee Benefits				\$20,958.80
300	<u>Purchased Professional and Technical Services</u>			
	324 Professional Educational Services – Employee Training and Development Services			295.00
Total Purchased Professional and Technical Services				\$295.00
500	<u>Other Purchased Services</u>			
	530 Communications			600.00
	580 Travel			795.22
Total Other Purchased Services				\$1,395.22
800	<u>Other Objects</u>			
	810 Dues and Fees			135.00
Total Other Objects				\$135.00
Total 2130 Attendance Services				\$62,607.70

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	26,234.83	25,206.01		51,440.84
Total Personnel Services – Salaries	\$26,234.83	\$25,206.01		\$51,440.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,736.26	3,589.74		7,326.00
220 Social Security Contributions	1,995.95	1,917.67		3,913.62
230 PSERS Retirement Contributions	7,878.26	7,569.31		15,447.57
250 Unemployment Compensation	30.69	29.49		60.18
260 Workers' Compensation	102.37	98.36		200.73
Total Personnel Services – Employee Benefits	\$13,743.53	\$13,204.57		\$26,948.10
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	427.89	411.11		839.00
Total Purchased Professional and Technical Services	\$427.89	\$411.11		\$839.00
500 Other Purchased Services				
580 Travel	279.63	268.67		548.30
Total Other Purchased Services	\$279.63	\$268.67		\$548.30
600 Supplies				
610 General Supplies	6,286.75	6,040.21		12,326.96
Total Supplies	\$6,286.75	\$6,040.21		\$12,326.96
Total 2140 Psychological Services	\$46,972.63	\$45,130.57		\$92,103.20

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology and Audiology Services				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	40,209.93	38,633.07		78,843.00
Total Purchased Professional and Technical Services	\$40,209.93	\$38,633.07		\$78,843.00
Total 2150 Speech Pathology and Audiology Services	\$40,209.93	\$38,633.07		\$78,843.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			6,872.00	96,370.75
Total Personnel Services – Salaries			\$6,872.00	\$96,370.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				27,258.00
220 Social Security Contributions				7,262.74
230 PSERS Retirement Contributions				28,940.11
250 Unemployment Compensation				90.00
260 Workers' Compensation				382.69
Total Personnel Services – Employee Benefits				\$63,933.54
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus				1,627.90
324 Professional Educational Services – Employee Training and Development Services				907.00
Total Purchased Professional and Technical Services				\$2,534.90
500 Other Purchased Services				
580 Travel				221.05
Total Other Purchased Services				\$221.05
600 Supplies				
610 General Supplies				355.98
Total Supplies				\$355.98
Total 2160 Social Work Services			\$6,872.00	\$163,416.22

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:42 AM

Page - 9 of 45

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	290,474.69	269,708.34	124,026.29	684,209.32
Total Personnel Services – Salaries	\$290,474.69	\$269,708.34	\$124,026.29	\$684,209.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65,724.45	62,094.80	21,857.00	149,676.25
220 Social Security Contributions	21,921.89	20,358.82	9,432.10	51,712.81
230 PSERS Retirement Contributions	87,229.45	80,993.28	37,071.25	205,293.98
240 Tuition Reimbursement	18,108.61	44,222.44		62,331.05
250 Unemployment Compensation	267.94	254.17	357.91	880.02
260 Workers' Compensation	1,135.76	1,053.93	483.69	2,673.38
291 Other Retirement Plans	23,331.80	22,448.20		45,780.00
Total Personnel Services – Employee Benefits	\$217,719.90	\$231,425.64	\$69,201.95	\$518,347.49
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	478.89	460.11	27,765.00	28,704.00
329 Professional Educational Services – Other	642.60	617.40		1,260.00
340 Technical Services	1,938.00	1,862.00		3,800.00
Total Purchased Professional and Technical Services	\$3,059.49	\$2,939.51	\$27,765.00	\$33,764.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,776.17	1,706.51		3,482.68
440 Rentals	853.83	820.34		1,674.17
Total Purchased Property Services	\$2,630.00	\$2,526.85		\$5,156.85
500 Other Purchased Services				
530 Communications	1,249.50	1,200.50		2,450.00
580 Travel	1,423.76	1,392.04	1,042.86	3,858.66
Total Other Purchased Services	\$2,673.26	\$2,592.54	\$1,042.86	\$6,308.66
600 Supplies				
610 General Supplies	199,370.83	191,504.11	2,566.55	393,441.49
640 Books and Periodicals	17,140.41	14,461.21		31,601.62
650 Supplies & Fees – Technology Related	58,246.96	55,895.97		114,142.93
Total Supplies	\$274,758.20	\$261,861.29	\$2,566.55	\$539,186.04
700 Property				
756 Capitalized Technology Hardware and Equipment – Original		102,946.79		102,946.79
Total Property		\$102,946.79		\$102,946.79
800 Other Objects				
810 Dues and Fees	96.39	92.61		189.00
Total Other Objects	\$96.39	\$92.61		\$189.00
Total 2200 Support Services – Instructional Staff	\$791,411.93	\$874,093.57	\$224,602.65	\$1,890,108.15

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2210 Supervision of Educational Media Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	61,978.49	59,547.96		121,526.45
Total Personnel Services – Salaries	\$61,978.49	\$59,547.96		\$121,526.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,650.01	11,193.14		22,843.15
220 Social Security Contributions	4,722.54	4,537.34		9,259.88
230 PSERS Retirement Contributions	18,612.23	17,882.33		36,494.56
250 Unemployment Compensation	74.19	71.29		145.48
260 Workers' Compensation	241.73	232.26		473.99
291 Other Retirement Plans	21,664.80	20,815.20		42,480.00
Total Personnel Services – Employee Benefits	\$56,965.50	\$54,731.56		\$111,697.06
500 Other Purchased Services				
580 Travel	73.03	70.16		143.19
Total Other Purchased Services	\$73.03	\$70.16		\$143.19
600 Supplies				
610 General Supplies	104.55	100.45		205.00
Total Supplies	\$104.55	\$100.45		\$205.00
Total 2210 Supervision of Educational Media Services	\$119,121.57	\$114,450.13		\$233,571.70

General Fund (10)

2211 Supervision of Educational Media Services – Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	61,978.49	59,547.96		121,526.45
Total Personnel Services – Salaries	\$61,978.49	\$59,547.96		\$121,526.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,650.01	11,193.14		22,843.15
220 Social Security Contributions	4,722.54	4,537.34		9,259.88
230 PSERS Retirement Contributions	18,612.23	17,882.33		36,494.56
250 Unemployment Compensation	74.19	71.29		145.48
260 Workers' Compensation	241.73	232.26		473.99
291 Other Retirement Plans	21,664.80	20,815.20		42,480.00
Total Personnel Services – Employee Benefits	\$56,965.50	\$54,731.56		\$111,697.06
500 Other Purchased Services				
580 Travel	73.03	70.16		143.19
Total Other Purchased Services	\$73.03	\$70.16		\$143.19
600 Supplies				
610 General Supplies	104.55	100.45		205.00
Total Supplies	\$104.55	\$100.45		\$205.00
Total 2211 Supervision of Educational Media Services – Head of Component	\$119,121.57	\$114,450.13		\$233,571.70

General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	71,677.00	68,866.15		140,543.15
Total Personnel Services – Salaries	\$71,677.00	\$68,866.15		\$140,543.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,955.85	20,134.05		41,089.90
220 Social Security Contributions	5,353.22	5,143.28		10,496.50
230 PSERS Retirement Contributions	21,524.57	20,680.47		42,205.04
250 Unemployment Compensation	69.15	66.43		135.58
260 Workers' Compensation	279.53	268.57		548.10
291 Other Retirement Plans	867.00	833.00		1,700.00
Total Personnel Services – Employee Benefits	\$49,049.32	\$47,125.80		\$96,175.12
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	204.00	196.00		400.00
340 Technical Services	1,938.00	1,862.00		3,800.00
Total Purchased Professional and Technical Services	\$2,142.00	\$2,058.00		\$4,200.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,029.22	988.86		2,018.08
Total Purchased Property Services	\$1,029.22	\$988.86		\$2,018.08
500 Other Purchased Services				
530 Communications	637.50	612.50		1,250.00
580 Travel	542.82	521.53		1,064.35
Total Other Purchased Services	\$1,180.32	\$1,134.03		\$2,314.35
600 Supplies				
610 General Supplies	190,465.75	182,996.52		373,462.27
650 Supplies & Fees – Technology Related	49,339.36	47,404.49		96,743.85
Total Supplies	\$239,805.11	\$230,401.01		\$470,206.12
700 Property				
756 Capitalized Technology Hardware and Equipment – Original		102,946.79		102,946.79
Total Property		\$102,946.79		\$102,946.79
Total 2220 Technology Support Services	\$364,882.97	\$453,520.64		\$818,403.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	38,072.12	27,203.88	70,332.54	135,608.54
Total Personnel Services – Salaries	\$38,072.12	\$27,203.88	\$70,332.54	\$135,608.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,034.92	2,824.48	21,857.00	28,716.40
220 Social Security Contributions	2,856.11	2,040.74	5,344.77	10,241.62
230 PSERS Retirement Contributions	11,432.90	8,169.16	21,120.88	40,722.94
250 Unemployment Compensation	10.97	7.27	357.29	375.53
260 Workers' Compensation	151.46	108.22	274.27	533.95
Total Personnel Services – Employee Benefits	\$18,486.36	\$13,149.87	\$48,954.21	\$80,590.44
500 Other Purchased Services				
580 Travel	23.16	46.39		69.55
Total Other Purchased Services	\$23.16	\$46.39		\$69.55
600 Supplies				
610 General Supplies	3,445.03	3,261.66		6,706.69
640 Books and Periodicals	17,140.41	14,461.21		31,601.62
650 Supplies & Fees – Technology Related	2,881.95	2,702.13		5,584.08
Total Supplies	\$23,467.39	\$20,425.00		\$43,892.39
Total 2250 School Library Services	\$80,049.03	\$60,825.14	\$119,286.75	\$260,160.92

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	118,747.08	114,090.35	8,293.75	241,131.18
Total Personnel Services – Salaries	\$118,747.08	\$114,090.35	\$8,293.75	\$241,131.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	29,083.67	27,943.13		57,026.80
220 Social Security Contributions	8,990.02	8,637.46	629.03	18,256.51
230 PSERS Retirement Contributions	35,659.75	34,261.32	2,316.75	72,237.82
250 Unemployment Compensation	113.63	109.18	0.62	223.43
260 Workers' Compensation	463.04	444.88	32.36	940.28
291 Other Retirement Plans	800.00	800.00		1,600.00
Total Personnel Services – Employee Benefits	\$75,110.11	\$72,195.97	\$2,978.76	\$150,284.84
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	274.89	264.11		539.00
Total Purchased Professional and Technical Services	\$274.89	\$264.11		\$539.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	746.95	717.65		1,464.60
440 Rentals	853.83	820.34		1,674.17
Total Purchased Property Services	\$1,600.78	\$1,537.99		\$3,138.77
500 Other Purchased Services				
530 Communications	612.00	588.00		1,200.00
580 Travel	764.73	734.73		1,499.46
Total Other Purchased Services	\$1,376.73	\$1,322.73		\$2,699.46
600 Supplies				
610 General Supplies	5,355.50	5,145.48		10,500.98
650 Supplies & Fees – Technology Related	6,025.65	5,789.35		11,815.00
Total Supplies	\$11,381.15	\$10,934.83		\$22,315.98
800 Other Objects				
810 Dues and Fees	96.39	92.61		189.00
Total Other Objects	\$96.39	\$92.61		\$189.00
Total 2260 Instruction and Curriculum Development Services	\$208,587.13	\$200,438.59	\$11,272.51	\$420,298.23

General Fund (10)

2270 Instructional Staff Professional Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			45,400.00	45,400.00
Total Personnel Services – Salaries			\$45,400.00	\$45,400.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			3,458.30	3,458.30
230 PSERS Retirement Contributions			13,633.62	13,633.62
240 Tuition Reimbursement	18,108.61	44,222.44		62,331.05
260 Workers' Compensation			177.06	177.06
Total Personnel Services – Employee Benefits	\$18,108.61	\$44,222.44	\$17,268.98	\$79,600.03
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services			27,765.00	27,765.00
329 Professional Educational Services – Other	642.60	617.40		1,260.00
Total Purchased Professional and Technical Services	\$642.60	\$617.40	\$27,765.00	\$29,025.00
500 Other Purchased Services				
580 Travel	20.02	19.23	1,042.86	1,082.11
Total Other Purchased Services	\$20.02	\$19.23	\$1,042.86	\$1,082.11
600 Supplies				
610 General Supplies			2,566.55	2,566.55
Total Supplies			\$2,566.55	\$2,566.55
Total 2270 Instructional Staff Professional Development Services	\$18,771.23	\$44,859.07	\$94,043.39	\$157,673.69

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	303,890.18	353,663.51		884,372.29
Total Personnel Services – Salaries	\$303,890.18	\$353,663.51		\$884,372.29
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	96,695.48	133,949.23		287,265.26
220 Social Security Contributions	22,865.65	26,259.26		65,727.87
230 PSERS Retirement Contributions	91,258.07	106,204.80		264,045.62
250 Unemployment Compensation	369.59	435.45		916.08
260 Workers' Compensation	1,185.28	1,379.23		3,440.55
291 Other Retirement Plans	1,600.00	3,200.00		11,351.00
Total Personnel Services – Employee Benefits	\$213,974.07	\$271,427.97		\$632,746.38
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				(700.00)
324 Professional Educational Services – Employee Training and Development Services	799.33	306.67		1,390.99
329 Professional Educational Services – Other				500.00
330 Other Professional Services				30,805.32
Total Purchased Professional and Technical Services	\$799.33	\$306.67		\$31,996.31
400 Purchased Property Services				
430 Repairs and Maintenance Services	12,713.54	9,345.56		22,059.10
440 Rentals	17,638.16	18,042.69		35,680.85
Total Purchased Property Services	\$30,351.70	\$27,388.25		\$57,739.95
500 Other Purchased Services				
520 Insurance – General				12,239.00
530 Communications	1,372.30	2,277.70		4,250.00
549 Other Advertising/Public Relations				28,415.02
550 Printing and Binding				23,669.60
580 Travel	615.14	1,519.02		8,150.31
599 Other Miscellaneous Purchased Services				200.00
Total Other Purchased Services	\$1,987.44	\$3,796.72		\$76,923.93
600 Supplies				
610 General Supplies	17,592.71	26,716.59		73,244.29
640 Books and Periodicals				1,630.27
Total Supplies	\$17,592.71	\$26,716.59		\$74,874.56
800 Other Objects				
810 Dues and Fees	59.00	218.00		29,311.75
Total Other Objects	\$59.00	\$218.00		\$29,311.75
Total 2300 Support Services – Administration	\$568,654.43	\$683,517.71		\$1,787,965.17

General Fund (10)

2310 Board Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				3,103.44
Total Personnel Services – Salaries				\$3,103.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,185.70
220 Social Security Contributions				234.24
230 PSERS Retirement Contributions				931.98
250 Unemployment Compensation				5.01
260 Workers' Compensation				12.15
Total Personnel Services – Employee Benefits				\$3,369.08
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				(700.00)
330 Other Professional Services				15,000.00
Total Purchased Professional and Technical Services				\$14,300.00
500 Other Purchased Services				
520 Insurance – General				12,239.00
549 Other Advertising/Public Relations				28,415.02
Total Other Purchased Services				\$40,654.02
600 Supplies				
610 General Supplies				1,603.75
640 Books and Periodicals				277.48
Total Supplies				\$1,881.23
800 Other Objects				
810 Dues and Fees				515.00
Total Other Objects				\$515.00
Total 2310 Board Services				\$63,822.77

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,338.50
Total Personnel Services – Salaries				\$2,338.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				178.89
Total Personnel Services – Employee Benefits				\$178.89
300 Purchased Professional and Technical Services				
330 Other Professional Services				132.50
Total Purchased Professional and Technical Services				\$132.50
500 Other Purchased Services				
550 Printing and Binding				21,609.60
Total Other Purchased Services				\$21,609.60
600 Supplies				
610 General Supplies				118.72
Total Supplies				\$118.72
Total 2330 Tax Assessment and Collection Services				\$24,378.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				15,672.82
Total Purchased Professional and Technical Services				\$15,672.82
500 <u>Other Purchased Services</u>				
580 Travel				4,124.28
Total Other Purchased Services				\$4,124.28
Total 2350 Legal and Accounting Services				\$19,797.10

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:42 AM

General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

550 Printing and Binding

2,060.00

Total Other Purchased Services

\$2,060.00

Total 2370 Community Relations Services

\$2,060.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	303,890.18	353,663.51		657,553.69
Total Personnel Services – Salaries	\$303,890.18	\$353,663.51		\$657,553.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	96,695.48	133,949.23		230,644.71
220 Social Security Contributions	22,865.65	26,259.26		49,124.91
230 PSERS Retirement Contributions	91,258.07	106,204.80		197,462.87
250 Unemployment Compensation	369.59	435.45		805.04
260 Workers' Compensation	1,185.28	1,379.23		2,564.51
291 Other Retirement Plans	1,600.00	3,200.00		4,800.00
Total Personnel Services – Employee Benefits	\$213,974.07	\$271,427.97		\$485,402.04
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	799.33	306.67		1,106.00
Total Purchased Professional and Technical Services	\$799.33	\$306.67		\$1,106.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	12,713.54	9,345.56		22,059.10
440 Rentals	17,638.16	18,042.69		35,680.85
Total Purchased Property Services	\$30,351.70	\$27,388.25		\$57,739.95
500 Other Purchased Services				
530 Communications	1,066.30	1,983.70		3,050.00
580 Travel	615.14	1,519.02		2,134.16
Total Other Purchased Services	\$1,681.44	\$3,502.72		\$5,184.16
600 Supplies				
610 General Supplies	17,592.71	26,716.59		44,309.30
Total Supplies	\$17,592.71	\$26,716.59		\$44,309.30
800 Other Objects				
810 Dues and Fees	59.00	218.00		277.00
Total Other Objects	\$59.00	\$218.00		\$277.00
Total 2380 Office of the Principal Services	\$568,348.43	\$683,223.71		\$1,251,572.14

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

65,965.44

Total Personnel Services – Salaries

\$65,965.44

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

15,584.65

220 Social Security Contributions

4,917.48

230 PSERS Retirement Contributions

19,708.94

250 Unemployment Compensation

41.13

260 Workers' Compensation

257.30

291 Other Retirement Plans

800.00

Total Personnel Services – Employee Benefits

\$41,309.50

500 Other Purchased Services

530 Communications

600.00

599 Other Miscellaneous Purchased Services

200.00

Total Other Purchased Services

\$800.00

600 Supplies

610 General Supplies

20,628.80

Total Supplies

\$20,628.80

Total 2390 Other Administration Services

\$128,703.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				133,867.67
Total Personnel Services – Salaries				\$133,867.67
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				36,235.80
220 Social Security Contributions				10,169.61
230 PSERS Retirement Contributions				40,200.39
250 Unemployment Compensation				265.50
260 Workers' Compensation				527.49
Total Personnel Services – Employee Benefits				\$87,398.79
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				510.00
330 Other Professional Services				10,689.68
Total Purchased Professional and Technical Services				\$11,199.68
500 Other Purchased Services				
580 Travel				100.58
Total Other Purchased Services				\$100.58
600 Supplies				
610 General Supplies				3,547.29
Total Supplies				\$3,547.29
Total 2400 Support Services – Pupil Health				\$236,114.01

General Fund (10)

2440 Nursing Services

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

100 Personnel Services – Salaries

100 Personnel Services – Salaries				133,867.67
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries				\$133,867.67
--	--	--	--	---------------------

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				36,235.80
---	--	--	--	-----------

220 Social Security Contributions				10,169.61
-----------------------------------	--	--	--	-----------

230 PSERS Retirement Contributions				40,200.39
------------------------------------	--	--	--	-----------

250 Unemployment Compensation				265.50
-------------------------------	--	--	--	--------

260 Workers' Compensation				527.49
---------------------------	--	--	--	--------

Total Personnel Services – Employee Benefits				\$87,398.79
---	--	--	--	--------------------

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services				510.00
--	--	--	--	--------

330 Other Professional Services				10,689.68
---------------------------------	--	--	--	-----------

Total Purchased Professional and Technical Services				\$11,199.68
--	--	--	--	--------------------

500 Other Purchased Services

580 Travel				100.58
------------	--	--	--	--------

Total Other Purchased Services				\$100.58
---------------------------------------	--	--	--	-----------------

600 Supplies

610 General Supplies				3,547.29
----------------------	--	--	--	----------

Total Supplies				\$3,547.29
-----------------------	--	--	--	-------------------

Total 2440 Nursing Services				\$236,114.01
------------------------------------	--	--	--	---------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				173,853.50
Total Personnel Services – Salaries				\$173,853.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				81,749.38
220 Social Security Contributions				13,029.56
230 PSERS Retirement Contributions				51,596.04
250 Unemployment Compensation				185.80
260 Workers' Compensation				678.34
291 Other Retirement Plans				1,500.00
299 All Other Employee Benefits				800.00
Total Personnel Services – Employee Benefits				\$149,539.12
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				839.05
330 Other Professional Services				8,260.00
Total Purchased Professional and Technical Services				\$9,099.05
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,843.88
440 Rentals				7,811.08
Total Purchased Property Services				\$9,654.96
500 Other Purchased Services				
530 Communications				1,150.00
580 Travel				1,091.63
591 Services Purchased Locally				3,763.83
Total Other Purchased Services				\$6,005.46
600 Supplies				
610 General Supplies				12,933.67
Total Supplies				\$12,933.67
800 Other Objects				
810 Dues and Fees				3,759.92
890 Miscellaneous Expenditures				1,138.71
Total Other Objects				\$4,898.63
Total 2500 Support Services – Business				\$365,984.39

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 173,853.50

Total Personnel Services – Salaries \$173,853.50

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 81,749.38

220 Social Security Contributions 13,029.56

230 PSERS Retirement Contributions 51,596.04

250 Unemployment Compensation 185.80

260 Workers' Compensation 678.34

291 Other Retirement Plans 1,500.00

299 All Other Employee Benefits 800.00

Total Personnel Services – Employee Benefits \$149,539.12

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services 839.05

330 Other Professional Services 2,060.00

Total Purchased Professional and Technical Services \$2,899.05

400 Purchased Property Services

430 Repairs and Maintenance Services 1,843.88

440 Rentals 7,811.08

Total Purchased Property Services \$9,654.96

500 Other Purchased Services

530 Communications 1,150.00

580 Travel 1,091.63

591 Services Purchased Locally 3,763.83

Total Other Purchased Services \$6,005.46

600 Supplies

610 General Supplies 12,933.67

Total Supplies \$12,933.67

800 Other Objects

810 Dues and Fees 3,759.92

890 Miscellaneous Expenditures 1,138.71

Total Other Objects \$4,898.63

Total 2510 Fiscal Services \$359,784.39

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary Secondary Federal Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				99,906.56
Total Personnel Services – Salaries				\$99,906.56
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				21,981.38
220 Social Security Contributions				7,609.59
230 PSERS Retirement Contributions				29,389.75
250 Unemployment Compensation				28.43
260 Workers' Compensation				389.73
291 Other Retirement Plans				1,500.00
299 All Other Employee Benefits				800.00
Total Personnel Services – Employee Benefits				\$61,698.88
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				634.05
Total Purchased Professional and Technical Services				\$634.05
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,843.88
440 Rentals				7,811.08
Total Purchased Property Services				\$9,654.96
500 Other Purchased Services				
530 Communications				1,150.00
580 Travel				926.93
591 Services Purchased Locally				3,763.83
Total Other Purchased Services				\$5,840.76
600 Supplies				
610 General Supplies				12,493.03
Total Supplies				\$12,493.03
800 Other Objects				
810 Dues and Fees				3,694.92
890 Miscellaneous Expenditures				1,138.71
Total Other Objects				\$4,833.63
Total 2511 Supervision of Fiscal Services - Head of Component				\$195,061.87

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

50,989.44

Total Personnel Services – Salaries

\$50,989.44

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

38,331.00

220 Social Security Contributions

3,734.12

230 PSERS Retirement Contributions

15,312.29

250 Unemployment Compensation

104.24

260 Workers' Compensation

198.96

Total Personnel Services – Employee Benefits

\$57,680.61

600 Supplies

610 General Supplies

354.48

Total Supplies

\$354.48

Total 2513 Receiving and Disbursing Funds Services

\$109,024.53

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

22,957.50

Total Personnel Services – Salaries

\$22,957.50

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

21,437.00

220 Social Security Contributions

1,685.85

230 PSERS Retirement Contributions

6,894.00

250 Unemployment Compensation

53.13

260 Workers' Compensation

89.65

Total Personnel Services – Employee Benefits

\$30,159.63

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services

205.00

Total Purchased Professional and Technical Services

\$205.00

500 Other Purchased Services

580 Travel

164.70

Total Other Purchased Services

\$164.70

600 Supplies

610 General Supplies

86.16

Total Supplies

\$86.16

800 Other Objects

810 Dues and Fees

65.00

Total Other Objects

\$65.00

Total 2514 Payroll Services

\$53,637.99

General Fund (10)

2517 Property Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,060.00

Total Purchased Professional and Technical Services

\$2,060.00

Total 2517 Property Accounting Services

\$2,060.00

General Fund (10)

2590 Other Support Services – Business

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

6,200.00

Total Purchased Professional and Technical Services

\$6,200.00

Total 2590 Other Support Services – Business

\$6,200.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				607,030.00
Total Personnel Services – Salaries				\$607,030.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				323,870.40
220 Social Security Contributions				45,944.31
230 PSERS Retirement Contributions				181,105.38
250 Unemployment Compensation				1,290.15
260 Workers' Compensation				2,379.07
291 Other Retirement Plans				800.00
Total Personnel Services – Employee Benefits				\$555,389.31
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				309.05
350 Security / Safety Services				46,131.76
Total Purchased Professional and Technical Services				\$46,440.81
400 Purchased Property Services				
410 Cleaning Services				14,268.00
420 Utility Services				77,890.90
430 Repairs and Maintenance Services				39,847.16
460 Extermination Services				14,474.20
490 Other Purchased Property Services				57,236.71
Total Purchased Property Services				\$203,716.97
500 Other Purchased Services				
522 Automotive Liability Insurance				5,842.00
523 General Property and Liability Insurance				103,794.00
529 Other Insurance				600.00
530 Communications				60,489.52
580 Travel				1,800.06
Total Other Purchased Services				\$172,525.58
600 Supplies				
610 General Supplies	71,291.25	73,153.90		144,445.15
620 Energy				548,427.59
Total Supplies	\$71,291.25	\$73,153.90		\$692,872.74
700 Property				
752 Capital Equipment – Original and Additional				5,172.32
Total Property				\$5,172.32
800 Other Objects				
890 Miscellaneous Expenditures				20.00
Total Other Objects				\$20.00
Total 2600 Operation and Maintenance of Plant Services	\$71,291.25	\$73,153.90		\$2,283,167.73

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			61,657.74
Total Personnel Services – Salaries				\$61,657.74
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			19,610.90
	220 Social Security Contributions			4,716.63
	230 PSERS Retirement Contributions			18,515.79
	250 Unemployment Compensation			40.45
	260 Workers' Compensation			240.57
	291 Other Retirement Plans			800.00
Total Personnel Services – Employee Benefits				\$43,924.34
300	<u>Purchased Professional and Technical Services</u>			
	324 Professional Educational Services – Employee Training and Development Services			309.05
Total Purchased Professional and Technical Services				\$309.05
500	<u>Other Purchased Services</u>			
	580 Travel			1,800.06
Total Other Purchased Services				\$1,800.06
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$107,691.19

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

61,657.74

Total Personnel Services – Salaries

\$61,657.74

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

19,610.90

220 Social Security Contributions

4,716.63

230 PSERS Retirement Contributions

18,515.79

250 Unemployment Compensation

40.45

260 Workers' Compensation

240.57

291 Other Retirement Plans

800.00

Total Personnel Services – Employee Benefits

\$43,924.34

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services

309.05

Total Purchased Professional and Technical Services

\$309.05

500 Other Purchased Services

580 Travel

1,800.06

Total Other Purchased Services

\$1,800.06

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

\$107,691.19

General Fund (10)

2620 Operation of Buildings Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				545,372.26
Total Personnel Services – Salaries				\$545,372.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				304,259.50
220 Social Security Contributions				41,227.68
230 PSERS Retirement Contributions				162,589.59
250 Unemployment Compensation				1,249.70
260 Workers' Compensation				2,138.50
Total Personnel Services – Employee Benefits				\$511,464.97
300 Purchased Professional and Technical Services				
350 Security / Safety Services				46,131.76
Total Purchased Professional and Technical Services				\$46,131.76
400 Purchased Property Services				
410 Cleaning Services				14,268.00
420 Utility Services				77,890.90
430 Repairs and Maintenance Services				39,847.16
460 Extermination Services				14,474.20
490 Other Purchased Property Services				57,236.71
Total Purchased Property Services				\$203,716.97
500 Other Purchased Services				
522 Automotive Liability Insurance				5,842.00
523 General Property and Liability Insurance				103,794.00
529 Other Insurance				600.00
530 Communications				60,489.52
Total Other Purchased Services				\$170,725.52
600 Supplies				
610 General Supplies	71,291.25	73,153.90		144,445.15
620 Energy				548,427.59
Total Supplies	\$71,291.25	\$73,153.90		\$692,872.74
700 Property				
752 Capital Equipment – Original and Additional				5,172.32
Total Property				\$5,172.32
800 Other Objects				
890 Miscellaneous Expenditures				20.00
Total Other Objects				\$20.00
Total 2620 Operation of Buildings Services	\$71,291.25	\$73,153.90		\$2,175,476.54

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

42,262.74

Total Personnel Services – Salaries

\$42,262.74

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6,757.29

220 Social Security Contributions

3,175.30

230 PSERS Retirement Contributions

12,691.59

250 Unemployment Compensation

22.53

260 Workers' Compensation

164.70

Total Personnel Services – Employee Benefits

\$22,811.41

800 Other Objects

810 Dues and Fees

195.00

Total Other Objects

\$195.00

Total 2710 Supervision of Student Transportation Services

\$65,269.15

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

42,262.74

Total Personnel Services – Salaries

\$42,262.74

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6,757.29

220 Social Security Contributions

3,175.30

230 PSERS Retirement Contributions

12,691.59

250 Unemployment Compensation

22.53

260 Workers' Compensation

164.70

Total Personnel Services – Employee Benefits

\$22,811.41

800 Other Objects

810 Dues and Fees

195.00

Total Other Objects

\$195.00

Total 2711 Supervision of Student Transportation Services – Head of Component

\$65,269.15

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

420 Utility Services

1,740.36

430 Repairs and Maintenance Services

1,316.66

Total Purchased Property Services

\$3,057.02

500 Other Purchased Services

513 Contracted Carriers

1,332,832.11

516 Student Transportation Services From the IU

52,699.86

Total Other Purchased Services

\$1,385,531.97

600 Supplies

610 General Supplies

34,180.07

620 Energy

6,272.87

650 Supplies & Fees – Technology Related

3,750.00

Total Supplies

\$44,202.94

800 Other Objects

810 Dues and Fees

300.00

Total Other Objects

\$300.00

Total 2720 Vehicle Operation Services

\$1,433,091.93

General Fund (10)

2730 Monitoring 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

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

Total 2730 Monitoring Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			27,753.59	27,753.59
			\$27,753.59	\$27,753.59
			2,113.35	2,113.35
			6,600.23	6,600.23
			101.37	101.37
			108.23	108.23
			\$8,923.18	\$8,923.18
			\$36,676.77	\$36,676.77

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

143,617.03

Total Other Purchased Services

\$143,617.03

Total 2750 Nonpublic Transportation

\$143,617.03

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

15,947.17

Total Personnel Services – Employee Benefits

\$15,947.17

Total 2800 Support Services – Central

\$15,947.17

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:42 AM

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

15,947.17

Total Personnel Services – Employee Benefits

\$15,947.17

Total 2830 Staff Services

\$15,947.17

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

15,947.17

Total Personnel Services – Employee Benefits

\$15,947.17

Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

\$15,947.17

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	240,948.37
Total Personnel Services – Salaries	\$240,948.37
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	17,949.32
230 PSERS Retirement Contributions	40,014.49
250 Unemployment Compensation	880.26
260 Workers’ Compensation	917.27
Total Personnel Services – Employee Benefits	\$59,761.34
300 Purchased Professional and Technical Services	
324 Professional Educational Services – Employee Training and Development Services	250.00
330 Other Professional Services	40,268.00
390 Other Purchased Professional and Technical Services	47,074.90
Total Purchased Professional and Technical Services	\$87,592.90
400 Purchased Property Services	
430 Repairs and Maintenance Services	380.00
Total Purchased Property Services	\$380.00
500 Other Purchased Services	
510 Student Transportation Services	49,750.63
520 Insurance – General	10,369.00
530 Communications	259.35
580 Travel	6,082.59
Total Other Purchased Services	\$66,461.57
600 Supplies	
610 General Supplies	92,861.68
650 Supplies & Fees – Technology Related	795.00
Total Supplies	\$93,656.68
700 Property	
762 Capitalized Equipment - Replacement	3,420.00
Total Property	\$3,420.00
800 Other Objects	
810 Dues and Fees	2,845.00
890 Miscellaneous Expenditures	1,387.75
Total Other Objects	\$4,232.75
Total 3000 Operation of Non-Instructional Services	\$556,453.61

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 239,800.87

Total Personnel Services – Salaries \$239,800.87

200 Personnel Services – Employee Benefits

220 Social Security Contributions 17,862.46

230 PSERS Retirement Contributions 39,669.88

250 Unemployment Compensation 880.26

260 Workers' Compensation 912.76

Total Personnel Services – Employee Benefits \$59,325.36

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services 250.00

330 Other Professional Services 40,268.00

390 Other Purchased Professional and Technical Services 45,949.90

Total Purchased Professional and Technical Services \$86,467.90

400 Purchased Property Services

430 Repairs and Maintenance Services 380.00

Total Purchased Property Services \$380.00

500 Other Purchased Services

510 Student Transportation Services 49,750.63

520 Insurance – General 10,369.00

530 Communications 259.35

580 Travel 6,082.59

Total Other Purchased Services \$66,461.57

600 Supplies

610 General Supplies 90,247.90

650 Supplies & Fees – Technology Related 795.00

Total Supplies \$91,042.90

700 Property

762 Capitalized Equipment - Replacement 3,420.00

Total Property \$3,420.00

800 Other Objects

810 Dues and Fees 2,845.00

890 Miscellaneous Expenditures 1,387.75

Total Other Objects \$4,232.75

Total 3200 Student Activities \$551,131.35

General Fund (10)

3300 Community 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

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

Total Supplies

Total 3300 Community Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			1,147.50	1,147.50
			\$1,147.50	\$1,147.50
			86.86	86.86
			344.61	344.61
			4.51	4.51
			\$435.98	\$435.98
			1,125.00	1,125.00
			\$1,125.00	\$1,125.00
			2,613.78	2,613.78
			\$2,613.78	\$2,613.78
			\$5,322.26	\$5,322.26

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 796,313.78

Total Other Objects \$796,313.78

900 Other Uses of Funds

910 Redemption of Principal 735,000.00

932 Capital Reserve Fund Transfers Applicable To Fund 32 500,000.00

990 Miscellaneous Other Uses of Funds 2,000.00

Total Other Uses of Funds \$1,237,000.00

Total 5000 Other Expenditures and Financing Uses \$2,033,313.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				796,313.78
Total Other Objects				\$796,313.78
900 Other Uses of Funds				
910 Redemption of Principal				735,000.00
990 Miscellaneous Other Uses of Funds				2,000.00
Total Other Uses of Funds				\$737,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,533,313.78

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:49 AM

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

796,313.78

Total Other Objects

\$796,313.78

900 Other Uses of Funds

910 Redemption of Principal

735,000.00

990 Miscellaneous Other Uses of Funds

2,000.00

Total Other Uses of Funds

\$737,000.00

Total 5110 Debt Service

\$1,533,313.78

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:49 AM

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

500,000.00

Total Other Uses of Funds

\$500,000.00

Total 5200 Interfund Transfers – Out

\$500,000.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:49 AM

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

500,000.00

Total Other Uses of Funds

\$500,000.00

Total 5230 Capital Projects Fund Transfers

\$500,000.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:44 AM

Capital Reserve Fund - § 1431 (32)

2000 Support Services

700 Property

762 Capitalized Equipment - Replacement

Total

26,943.00

Total Property

\$26,943.00

Total 2000 Support Services

\$26,943.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:44 AM

Capital Reserve Fund - § 1431 (32)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

26,943.00

Total Property

\$26,943.00

Total 2700 Student Transportation Services

\$26,943.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:44 AM

Capital Reserve Fund - § 1431 (32)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

26,943.00

Total Property

\$26,943.00

Total 2720 Vehicle Operation Services

\$26,943.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:48 AM

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

224,970.17

Total Purchased Property Services

\$224,970.17

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$224,970.17

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:48 AM

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

224,970.17

Total Purchased Property Services

\$224,970.17

Total 4600 Existing Building Improvement Services

\$224,970.17

	<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	12,768,609.99				
1200 Special Programs - Elementary / Secondary	3,243,656.15				
1300 Vocational Education	1,351,688.84				
1400 Other Instructional Programs - Elementary / Secondary	106,707.72				
1600 Adult Education Programs	3,516.06				
Total Instruction	\$17,474,178.76				
2000 Support Services					
2100 Support Services - Students	963,608.73				
2200 Support Services - Instructional Staff	1,890,108.15				
2300 Support Services - Administration	1,787,965.17				
2400 Support Services - Pupil Health	236,114.01				
2500 Support Services - Business	365,984.39				
2600 Operation and Maintenance of Plant Services	2,283,167.73				
2700 Student Transportation Services	1,678,654.88				
2800 Support Services - Central	15,947.17				
Total Support Services	\$9,221,550.23				
3000 Operation of Non-Instructional Services					
3200 Student Activities	551,131.35				
3300 Community Services	5,322.26				
Total Operation of Non-Instructional Services	\$556,453.61				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,533,313.78				
5200 Interfund Transfers - Out	500,000.00				
Total Other Expenditures and Financing Uses	\$2,033,313.78				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,285,496.38				

	<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					12,768,609.99
1200 Special Programs - Elementary / Secondary					3,243,656.15
1300 Vocational Education					1,351,688.84
1400 Other Instructional Programs - Elementary / Secondary					106,707.72
1600 Adult Education Programs					3,516.06
Total Instruction					\$17,474,178.76
2000 Support Services					
2100 Support Services - Students					963,608.73
2200 Support Services - Instructional Staff					1,890,108.15
2300 Support Services - Administration					1,787,965.17
2400 Support Services - Pupil Health					236,114.01
2500 Support Services - Business					365,984.39
2600 Operation and Maintenance of Plant Services					2,283,167.73
2700 Student Transportation Services	26,943.00				1,705,597.88
2800 Support Services - Central					15,947.17
Total Support Services	\$26,943.00				\$9,248,493.23
3000 Operation of Non-Instructional Services					
3200 Student Activities					551,131.35
3300 Community Services					5,322.26
Total Operation of Non-Instructional Services					\$556,453.61
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services		224,970.17			224,970.17
Total Facilities Acquisition, Construction and Improvement Services		\$224,970.17			\$224,970.17
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					1,533,313.78
5200 Interfund Transfers - Out					500,000.00
Total Other Expenditures and Financing Uses					\$2,033,313.78
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$251,913.17				\$29,537,409.55

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	11,931,233.81
Total Federally Funded salaries subject to PSERS withholding	425,859.43
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	541,148.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$541,148.00 <hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	<hr/>

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:51:58 AM

Function	Object	Amount
1100	760	3,170.00

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

TOTAL ENCUMBRANCES:	\$3,170.00
----------------------------	-------------------

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	1,742,535.00	980,175.00	2,722,710.00
	212 Dental Insurance	87,260.00	42,979.00	130,239.00
	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		\$1,829,795.00	\$1,023,154.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		31,249.00	31,249.00
	212 Dental Insurance		1,320.00	1,320.00
	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			\$32,569.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,829,795.00	\$1,055,723.00	\$2,885,518.00

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:52:00 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	224,106.01	336,159.01	560,265.02	226,655.44	339,983.17	566,638.61
2140 Psychological Services	49,727.36	33,151.58	82,878.94	55,261.93	36,841.27	92,103.20
2150 Speech Pathology and Audiology Services	59,478.17		59,478.17	78,843.00		78,843.00
2160 Social Work Services	150,496.21	3,071.35	153,567.56	160,147.90	3,268.32	163,416.22
2260 Instruction and Curriculum Development Services	172,422.79		172,422.79	196,945.43		196,945.43
2350 Legal and Accounting Services	1,874.18	12,587.10	14,461.28	2,627.08	17,170.02	19,797.10
2420 Medical Services						
2440 Nursing Services	28,761.44	193,163.22	221,924.66	31,332.33	204,781.67	236,114.00
2700 Student Transportation Services	202,390.08	1,359,261.79	1,561,651.87	222,757.50	1,455,897.38	1,678,654.88
Total	\$889,256.24	\$1,937,394.05	\$2,826,650.29	\$974,570.61	\$2,057,941.83	\$3,032,512.44

LEA : 116605003 Mifflinburg Area SD

Printed 12/1/2017 10:52:01 AM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		25,540,000.00			187,070.00	335,419.50	38,941,000.00	65,003,489.50
2. Additional Debt Incurred During Year					385,597.00	120,701.50	6,304,000.00	6,810,298.50
3. Retirements and Repayments		735,000.00			347,990.00			1,082,990.00
4. Debt at End of Fiscal Year		24,805,000.00			224,677.00	456,121.00	45,245,000.00	70,730,798.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		24,805,000.00			224,677.00	456,121.00	45,245,000.00	70,730,798.00
7. Current Portion P&I - Due within 1 year		1,525,311.28						1,525,311.28
8. Interest Paid during current fiscal year		788,113.78						788,113.78

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

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

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	735,000.00		796,313.78	1,531,313.78	2,000.00
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$735,000.00		\$796,313.78	\$1,531,313.78	\$2,000.00
---	--	--	---------------------	--	---------------------	-----------------------	-------------------

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						
--	--	--	--	--	--	--

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
General Obligation Bonds/Notes – CIB	03/2015	9,995,000.00		25,000.00	9,970,000.00	402,206.26	272,406.26	
General Obligation Bonds/Notes – CIB	11/2014	9,990,000.00		35,000.00	9,955,000.00	412,231.26	382,546.26	
General Obligation Bonds/Notes – CIB	05/2012	5,120,000.00		410,000.00	4,710,000.00	535,773.76	120,773.76	
General Obligation Bonds/Notes – CIB	07/2010	435,000.00		265,000.00	170,000.00	175,100.00	12,387.50	
Compensated Absences		335,419.50	120,701.50		456,121.00			
Other Post-Employment Benefits (OPEB)		187,070.00	385,597.00	347,990.00	224,677.00			
Net Pension Liability		38,941,000.00	6,304,000.00		45,245,000.00			
Totals for Debt Entered:		\$65,003,489.50	\$6,810,298.50	\$1,082,990.00	\$70,730,798.00	\$1,525,311.28	\$788,113.78	

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,017,159.70
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$2,017,159.70
------------------------	-----------------------

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	69,880.00	3,956.00	73,836.00
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	529,087.00	108,365.00	637,452.00
8 Career and Technology Centers	1,120,753.00		1,120,753.00
9 Approved Private Schools	65,942.00		65,942.00
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		119,176.70	119,176.70
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total	\$1,785,662.00	\$231,497.70	\$2,017,159.70
------------------------	-----------------------	---------------------	-----------------------

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 362,190.00

Total Personnel Services – Salaries \$362,190.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 32,632.00

220 Social Security Contributions 27,622.28

230 PSERS Retirement Contributions 107,973.36

250 Unemployment Compensation 1,510.68

260 Workers' Compensation 1,412.23

Total Personnel Services – Employee Benefits \$171,150.55

300 Purchased Professional and Technical Services

324 Professional Educational Services – Employee Training and Development Services 80.00

340 Technical Services 128.00

Total Purchased Professional and Technical Services \$208.00

400 Purchased Property Services

430 Repairs and Maintenance Services 2,645.00

Total Purchased Property Services \$2,645.00

500 Other Purchased Services

580 Travel 2,726.00

Total Other Purchased Services \$2,726.00

600 Supplies

610 General Supplies 29,740.71

620 Energy 3,123.00

630 Food 437,387.74

650 Supplies & Fees – Technology Related 2,490.55

Total Supplies \$472,742.00

700 Property

740 Depreciation 20,781.00

Total Property \$20,781.00

800 Other Objects

810 Dues and Fees 998.00

890 Miscellaneous Expenditures 154.00

Total Other Objects \$1,152.00

Total 3000 Operation of Non-Instructional Services \$1,033,594.55

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			362,190.00	362,190.00
Total Personnel Services – Salaries			\$362,190.00	\$362,190.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			32,632.00	32,632.00
220 Social Security Contributions			27,622.28	27,622.28
230 PSERS Retirement Contributions			107,973.36	107,973.36
250 Unemployment Compensation			1,510.68	1,510.68
260 Workers' Compensation			1,412.23	1,412.23
Total Personnel Services – Employee Benefits			\$171,150.55	\$171,150.55
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services			80.00	80.00
340 Technical Services			128.00	128.00
Total Purchased Professional and Technical Services			\$208.00	\$208.00
400 Purchased Property Services				
430 Repairs and Maintenance Services			2,645.00	2,645.00
Total Purchased Property Services			\$2,645.00	\$2,645.00
500 Other Purchased Services				
580 Travel			2,726.00	2,726.00
Total Other Purchased Services			\$2,726.00	\$2,726.00
600 Supplies				
610 General Supplies			29,740.71	29,740.71
620 Energy			3,123.00	3,123.00
630 Food			437,387.74	437,387.74
650 Supplies & Fees – Technology Related			2,490.55	2,490.55
Total Supplies			\$472,742.00	\$472,742.00
700 Property				
740 Depreciation			20,781.00	20,781.00
Total Property			\$20,781.00	\$20,781.00
800 Other Objects				
810 Dues and Fees			998.00	998.00
890 Miscellaneous Expenditures			154.00	154.00
Total Other Objects			\$1,152.00	\$1,152.00
Total 3100 Food Services			\$1,033,594.55	\$1,033,594.55

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,033,594.55				1,033,594.55
Total Operation of Non-Instructional Services	\$1,033,594.55				\$1,033,594.55
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,033,594.55				\$1,033,594.55