

LEA Name : Upper Merion Area SD
Address : 435 Crossfield Rd
King of Prussia , PA 19406

County : Montgomery
AUN Number : 123468402
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2021

Pennsylvania Department of Education
&
Office of Comptroller Operations

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

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

Chief School Administrator Signature

Date

Board Secretary Signature

Date

Michael P Keeley

Contact Person

mkeeley@umasd.org

Contact Person E-mail Address

(610)205-6417 Ext :

Contact Person Telephone Number

(610)205-6433

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2021**
(Pursuant to PA School Code Section 218(b))

LEA Name : Upper Merion Area SD
AUN Number : 123468402
County : Montgomery

Audit Certification Due: 12/31/2021

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

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Michael P Keeley

Contact Person

mkeeley@umasd.org

Contact Person E-mail Address

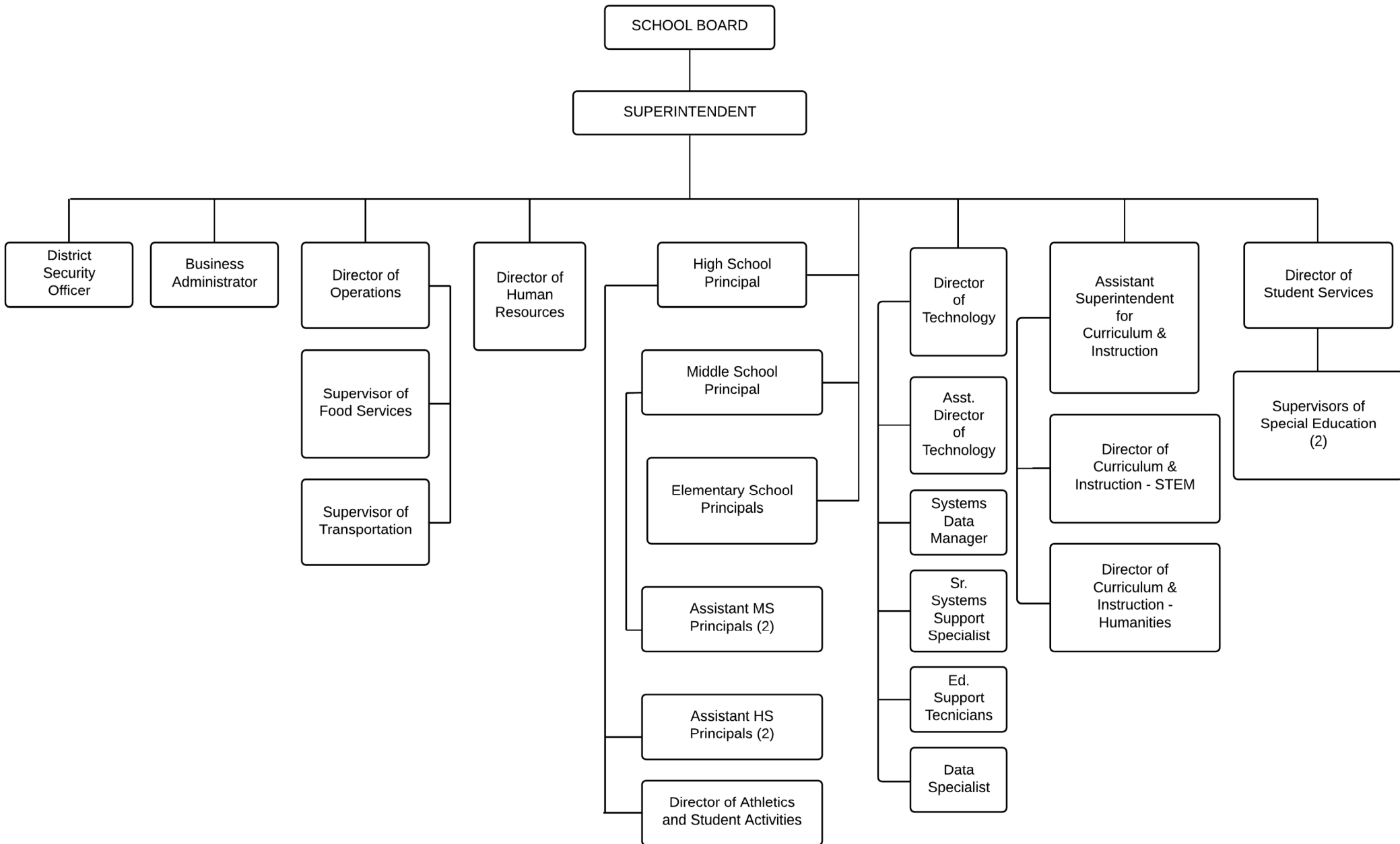
(610)205-6417 Ext :

Contact Person Telephone Number

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UPPER MERION AREA SCHOOL DISTRICT ORGANIZATIONAL CHART





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	March 1, 2010

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

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

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

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

Guidelines

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

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

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

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

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

4. Classroom furniture.

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

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

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

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

Val Number

Description

Justification

50074 SOIN: Interest paid during the fiscal reported on the SOIN for General Obligation Bonds, Authority Building Obligations and Other Long Term Debt is not comparable with amounts reported in Governmental Fund Expenditure Function 5000, Object 830. Please correct or provide a justification.

SOIN: Interest Paid During Fiscal Year: \$4,083,762.79
 Expenditure Detail: Function 5000, Object 830: \$25,892,762.79

The District had derivative instruments in conjunction with a construction project. The District terminated the instruments making payments of \$21,809,000 which is appropriately recorded as interest in Function 5000, but does not show up on the SOIN.

50118 SOIN: Reductions/Retirements have been reported for General Obligation Bonds, Authority Building Obligations and Other Long Term Debt however, comparable entries have not been reported in Governmental Fund Expenditure Functions 5110 & 5120, Objects 910 and 920. Please correct or provide a justification.

SOIN: GOB, ABO, and Other Long Term Debt Retirements/Repayments: \$4,532,570.00
 Governmental Funds Expenditure Detail: Function 5110/5120, Object 910/920: \$4,042,777.07

Reconciliation is below: SOIN retirements/ repayments: GO Bonds - \$3,475,000 Bond Premiums and Discounts - \$1,057,570 Total - \$4,532,570 Governmental Funds Expenditure Detail GO Bonds - \$3,475,000 Lease Principal - \$567,777.07 Total - \$4,042,777.07

50160 SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.

Series of 2021A & 2021B were both issued in March 2021. The first payment on these bonds was due in July 2021. There were no principal or interest payments in 2020-2021.

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	44,877,822				
0110 Investments	1,254,377				
0120 Taxes Receivable	1,878,806				
0130 Due From Other Funds	485,000				
0141 Due From Other Governments					
0142 State Revenue Receivable	3,804,954				
0143 Federal Revenue Receivable	1,211,613				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	68,626				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$53,581,198				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$53,581,198				

Amounts Expressed in Whole Dollars

Capital Reserve (690.1850) Capital Reserve (1431)(32) Other Capital Projects Fund (39) Debt Service (40) Permanent (90)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents		3,899,339	106,422,710		
0110 Investments		5,001,288			
0120 Taxes Receivable					
0130 Due From Other Funds		13,000,000			
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$21,900,627	\$106,422,710		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$21,900,627	\$106,422,710		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	155,199,871
0110 Investments	6,255,665
0120 Taxes Receivable	1,878,806
0130 Due From Other Funds	13,485,000
0141 Due From Other Governments	
0142 State Revenue Receivable	3,804,954
0143 Federal Revenue Receivable	1,211,613
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	68,626
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$181,904,535
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$181,904,535

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	13,200,000				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,881,447				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	4,436,955				
0462 Payroll Deductions and Withholding	7,151,490				
0480 Unearned Revenues	3,176				
0490 Other Current Liabilities	7,725,573				
Total Liabilities	\$34,398,641				
0950 Deferred Inflows of Resources	733,964				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	9,800,000				
0850 Unassigned Fund Balance	8,648,593				
Total Fund Balances	\$18,448,593				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$53,581,198				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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		41,755	3,057,264		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities		\$41,755	\$3,057,264		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		21,858,872	103,365,446		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$21,858,872	\$103,365,446		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$21,900,627	\$106,422,710		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	13,200,000
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	4,980,466
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	4,436,955
0462 Payroll Deductions and Withholding	7,151,490
0480 Unearned Revenues	3,176
0490 Other Current Liabilities	7,725,573

Total Liabilities \$37,497,660

0950 Deferred Inflows of Resources	733,964
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Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	125,224,318
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,800,000
0850 Unassigned Fund Balance	8,648,593

Total Fund Balances \$143,672,911

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$181,904,535

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	101,407,324				
7000 Revenue from State Sources	16,223,095				
8000 Revenue from Federal Sources	2,066,076				
Total Revenues	\$119,696,495				
Expenditures					
1000 Instruction	64,135,774				
2000 Support Services	33,088,433				
3000 Operation of Non-Instructional Services	1,892,845				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	8,126,540				
5130 Refund of Prior Year Revenues / Receipts	189,491				
Total Expenditures	\$107,433,083				
Excess (Deficiency) Of Revenues Over Expenditures	\$12,263,412				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	17,170				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	601,519				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	13,200,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$12,581,311)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		34,506	19,298		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$34,506	\$19,298		
Expenditures					
1000 Instruction					
2000 Support Services		1,990,293	4,005,269		
3000 Operation of Non-Instructional Services		15,616			
4000 Facilities Acquisition, Construction and Improvement Services		199,770	30,644,166		
5110 Debt Service		15,000,000	6,809,000		
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$17,205,679	\$41,458,435		
Excess (Deficiency) Of Revenues Over Expenditures		(\$17,171,173)	(\$41,439,137)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			123,360,000		
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums			13,617,209		
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		13,000,000			
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$13,000,000	\$136,977,209		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	101,461,128
7000 Revenue from State Sources	16,223,095
8000 Revenue from Federal Sources	2,066,076
Total Revenues	\$119,750,299
Expenditures	
1000 Instruction	64,135,774
2000 Support Services	39,083,995
3000 Operation of Non-Instructional Services	1,908,461
4000 Facilities Acquisition, Construction and Improvement Services	30,843,936
5110 Debt Service	29,935,540
5130 Refund of Prior Year Revenues / Receipts	189,491
Total Expenditures	\$166,097,197
Excess (Deficiency) Of Revenues Over Expenditures	(\$46,346,898)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	123,360,000
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	13,617,209
9200 Proceeds from Extended-Term Financing	
9300 Interfund Transfers - IN	13,000,000
9400 Sale of or Compensation for Loss of Fixed Assets	17,170
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	601,519
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	13,200,000
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$137,395,898

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$317,899)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	18,766,495				
Fund Balance - End Of Year	\$18,448,596				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		(\$4,171,173)	\$95,538,072		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		26,030,044	7,827,373		
Fund Balance - End Of Year		\$21,858,871	\$103,365,445		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$91,049,000
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	52,623,912
Fund Balance - End Of Year	\$143,672,912

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	13,585			13,585	
0110 Investments					
0130 Due From Other Funds	200,000			200,000	
0141 Due From Other Governments	283,384			283,384	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	78,782			78,782	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$575,751			\$575,751	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	56,883			56,883	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$56,883			\$56,883	
0910 Deferred Outflows of Resources	456,000			456,000	
Total Assets And Deferred Outflows Of Resources	\$1,088,634			\$1,088,634	

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	485,000			485,000	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	37,942			37,942	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	47,002			47,002	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	90,433			90,433	
0490 Other Current Liabilities					
Total Current Liabilities	\$660,377			\$660,377	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	43,520			43,520	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	121,071			121,071	
0570 Net Pension Liability	2,209,000			2,209,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$2,373,591			\$2,373,591	
Total Liabilities	\$3,033,968			\$3,033,968	
0950 Deferred Inflows of Resources	119,000			119,000	
Net Position					
0791 Net Investment in Capital Assets	56,883			56,883	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(2,121,217)			(2,121,217)	
Total Net Position	(\$2,064,334)			(\$2,064,334)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,088,634			\$1,088,634	

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	31,940			31,940	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$31,940			\$31,940	
Operating Expenses					
100 Personnel Services – Salaries	638,246			638,246	
200 Personnel Services – Employee Benefits	445,794			445,794	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	23,467			23,467	
500 Other Purchased Services	964			964	
600 Supplies	577,886			577,886	
740 Depreciation	9,601			9,601	
810 Dues and Fees	1,777			1,777	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,697,735			\$1,697,735	
Operating Income (Loss)	(\$1,665,795)			(\$1,665,795)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	80			80	
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	165,715			165,715	
8000 Revenue from Federal Sources	996,249			996,249	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,162,044			\$1,162,044	
Income (Loss) Before Contributions And Transfers	(\$503,751)			(\$503,751)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	200,000			200,000	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$303,751)			(\$303,751)	
0002 Net Position - Beginning of Fiscal Year	(1,760,582)			(1,760,582)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$2,064,333)			(\$2,064,333)	

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	45,785			45,785	
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	851,717			851,717	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	567,641			567,641	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,373,573)			(\$1,373,573)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	151,130			151,130	
0023 Receipts From Federal Sources -8000	926,351			926,351	
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	200,000			200,000	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,277,481			\$1,277,481	
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	80			80	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$80	\$80
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(96,012)			(96,012)	
0004 Cash and Cash Equivalents Beginning of Year	109,597			109,597	
Cash and Cash Equivalents at Year End	\$13,585			\$13,585	

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

0005 Operating Income (Loss) per REP	(1,665,795)			(1,665,795)	
Adjustments					
0051 Depreciation and Net Amortization	9,601			9,601	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	178,742			178,742	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	5,809			5,809	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	36,454			36,454	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	34,859			34,859	
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)	13,845			13,845	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	12,913			12,913	
0067 Deferred Inflows (0950)					
Total Adjustments	\$292,223			\$292,223	
Cash Provided By (Used for) Total	(\$1,373,572)			(\$1,373,572)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Donated Foods	130,864
Total	\$130,864

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	135,465			755,364
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

Total Assets	\$135,465			\$755,364
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$135,465			\$755,364
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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			890,829
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			

Total Assets **\$890,829**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$890,829**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 135,465 755,364
- 0799 Unrestricted Net Position

Total Net Position **\$135,465** **\$755,364**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$135,465** **\$755,364**

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			890,829
0799 Unrestricted Net Position			
Total Net Position			\$890,829
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$890,829

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions	8,709			515,185		
0095 Net Investment Earnings	87			423		
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	19,370					
0094 Other Deductions				341,647		
Change In Net Position	(\$10,574)			\$173,961		
0006 Net Position – Beginning of Fiscal Year	146,039			581,403		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$135,465			\$755,364		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	523,894
0095 Net Investment Earnings	510
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	19,370
0094 Other Deductions	341,647
Change in Net Position	\$163,387
0006 Net Position – Beginning of Fiscal Year	727,442
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$890,829

	<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	89,279,298.44			89,279,298.44
6112 Interim Real Estate Taxes	4,276,856.42			4,276,856.42
6113 Public Utility Realty Taxes	86,117.03			86,117.03
6114 Payments in Lieu of Current Taxes - State / Local	117,239.30			117,239.30
6143 Current Act 511 Local Services Taxes	230,991.43			230,991.43
6153 Current Act 511 Real Estate Transfer Taxes	3,302,341.32			3,302,341.32
6154 Current Act 511 Amusement Taxes	212,427.07			212,427.07
6411 Delinquent Real Estate Taxes	888,550.39			888,550.39
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	3,908.80			3,908.80
6454 Delinquent Act 511 Amusement Taxes	6,961.49			6,961.49
6500 Earnings on Investments	235,340.84			
6832 Federal IDEA Revenue Received as Pass Through	720,848.91			
6837 Federal Cares Act Revenue Received as Pass Through	562,279.34			
6910 Rentals	197,522.26			
6942 Summer School Tuition	3,825.00			
6991 Refunds of a Prior Year Expenditure	841,162.43			
6992 Energy Efficiency Revenues and Incentives	130,994.15			
6999 Other Revenues Not Specified Above	310,659.84			
TOTAL Revenue from Local Sources	\$101,407,324.46			\$98,404,691.69

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	2,580,722.75		
7112 Basic Education Funding-Social Security	1,833,516.16		
7271 Special Education funds for School-Aged Pupils	1,457,247.93		
7311 Pupil Transportation Subsidy	475,446.61		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	219,065.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,943.41		
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,709.22		
7340 State Property Tax Reduction Allocation	611,419.88		
7361 School Safety and Security Grants	45,000.00		
7505 Ready to Learn Block Grant	137,324.00		
7820 State Share of Retirement Contributions	8,575,699.82		
TOTAL Revenue from State Sources	\$16,223,094.78		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	471,333.36		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,998.94		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,473.97		
8517 NCLB, Title IV - 21St Century Schools	29,428.00		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	323,430.02		
8742 Governor's Emergency Education Relief Fund (GEER)	41,235.00		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	567,973.00		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	226,300.00		
8749 Other CARES Act Funding	134,332.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	28,571.60		
TOTAL Revenue from Federal Sources	\$2,066,075.89		

**Revenue Reported
In Current Year**

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	17,169.75			
9990 Insurance Recoveries	601,518.90			
TOTAL Other Financing Sources	\$618,688.65			
TOTAL FROM ALL SOURCES	\$120,315,183.78			\$98,404,691.69

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	89,279,298.44					
6112 Interim Real Estate Taxes	4,276,856.42					
6113 Public Utility Realty Taxes	86,117.03					
6114 Payments in Lieu of Current Taxes - State / Local	117,239.30					
6143 Current Act 511 Local Services Taxes	230,991.43					
6153 Current Act 511 Real Estate Transfer Taxes	3,302,341.32					
6154 Current Act 511 Amusement Taxes	212,427.07					
6411 Delinquent Real Estate Taxes	888,550.39					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	3,908.80					
6454 Delinquent Act 511 Amusement Taxes	6,961.49					
6500 Earnings on Investments	235,340.84					
6832 Federal IDEA Revenue Received as Pass Through	720,848.91					
6837 Federal Cares Act Revenue Received as Pass Through	562,279.34					
6910 Rentals	197,522.26					
6942 Summer School Tuition	3,825.00					
6991 Refunds of a Prior Year Expenditure	841,162.43					
6992 Energy Efficiency Revenues and Incentives	130,994.15					
6999 Other Revenues Not Specified Above	310,659.84					
6000 Total Revenue from Local Sources	\$101,407,324.46					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	2,580,722.75					
7112 Basic Education Funding-Social Security	1,833,516.16					
7271 Special Education funds for School-Aged Pupils	1,457,247.93					
7311 Pupil Transportation Subsidy	475,446.61					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	219,065.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,943.41					
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,709.22					
7340 State Property Tax Reduction Allocation	611,419.88					
7361 School Safety and Security Grants	45,000.00					
7505 Ready to Learn Block Grant	137,324.00					
7820 State Share of Retirement Contributions	8,575,699.82					
7000 Total Revenue from State Sources	\$16,223,094.78					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	471,333.36					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					89,279,298.44
6112 Interim Real Estate Taxes					4,276,856.42
6113 Public Utility Realty Taxes					86,117.03
6114 Payments in Lieu of Current Taxes - State / Local					117,239.30
6143 Current Act 511 Local Services Taxes					230,991.43
6153 Current Act 511 Real Estate Transfer Taxes					3,302,341.32
6154 Current Act 511 Amusement Taxes					212,427.07
6411 Delinquent Real Estate Taxes					888,550.39
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					3,908.80
6454 Delinquent Act 511 Amusement Taxes					6,961.49
6500 Earnings on Investments	34,506.14	19,297.77			289,144.75
6832 Federal IDEA Revenue Received as Pass Through					720,848.91
6837 Federal Cares Act Revenue Received as Pass Through					562,279.34
6910 Rentals					197,522.26
6942 Summer School Tuition					3,825.00
6991 Refunds of a Prior Year Expenditure					841,162.43
6992 Energy Efficiency Revenues and Incentives					130,994.15
6999 Other Revenues Not Specified Above					310,659.84
6000 Total Revenue from Local Sources	\$34,506.14	\$19,297.77			\$101,461,128.37
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					2,580,722.75
7112 Basic Education Funding-Social Security					1,833,516.16
7271 Special Education funds for School-Aged Pupils					1,457,247.93
7311 Pupil Transportation Subsidy					475,446.61
7312 Nonpublic and Charter School Pupil Transportation Subsidy					219,065.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					200,943.41
7330 Health Services (Medical, Dental, Nurse, Act 25)					86,709.22
7340 State Property Tax Reduction Allocation					611,419.88
7361 School Safety and Security Grants					45,000.00
7505 Ready to Learn Block Grant					137,324.00
7820 State Share of Retirement Contributions					8,575,699.82
7000 Total Revenue from State Sources					\$16,223,094.78
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					471,333.36

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,998.94					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,473.97					
8517 NCLB, Title IV - 21st Century Schools	29,428.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	323,430.02					
8742 Governor's Emergency Education Relief Fund (GEER)	41,235.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	567,973.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	226,300.00					
8749 Other CARES Act Funding	134,332.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	28,571.60					
8000 Total Revenue from Federal Sources	\$2,066,075.89					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9130 Bond Premiums						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets		17,169.75				
9990 Insurance Recoveries		601,518.90				
9000 Total Other Financing Sources		\$618,688.65				
Total From All Sources		\$120,315,183.78				

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					99,998.94
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					43,473.97
8517 NCLB, Title IV - 21st Century Schools					29,428.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					323,430.02
8742 Governor's Emergency Education Relief Fund (GEER)					41,235.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					567,973.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					226,300.00
8749 Other CARES Act Funding					134,332.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					100,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					28,571.60
8000 Total Revenue from Federal Sources					\$2,066,075.89
9000 Other Financing Sources					
9110 Face Value of Bonds Issued		123,360,000.00			123,360,000.00
9130 Bond Premiums		13,617,209.40			13,617,209.40
9310 General Fund Transfers	13,000,000.00				13,000,000.00
9400 Sale of or Compensation for Loss of Fixed Assets					17,169.75
9990 Insurance Recoveries					601,518.90
9000 Total Other Financing Sources	\$13,000,000.00	\$136,977,209.40			\$150,595,898.05
Total From All Sources	\$13,034,506.14	\$136,996,507.17			\$270,346,197.09

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
Revenue from Local Sources	101,407,324.46					
Revenue from State Sources	16,223,094.78					
Revenue from Federal Sources	2,066,075.89					
Other Financing Sources	618,688.65					
Total From All Sources	\$120,315,183.78					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	34,506.14	19,297.77			101,461,128.37
Revenue from State Sources					16,223,094.78
Revenue from Federal Sources					2,066,075.89
Other Financing Sources	13,000,000.00	136,977,209.40			150,595,898.05
Total From All Sources	\$13,034,506.14	\$136,996,507.17			\$270,346,197.09

General Fund (10)

		<u>Total</u>
1000 Instruction		
100 Personnel Services – Salaries		
100 Personnel Services – Salaries		35,648,599.45
Total Personnel Services – Salaries		\$35,648,599.45
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider		336,848.82
220 Social Security Contributions		2,646,908.40
230 PSERS Retirement Contributions		12,230,050.90
250 Unemployment Compensation		33,672.44
260 Workers’ Compensation		119,456.98
270 Group Insurance – Self-Insurance		5,143,985.66
291 Other Retirement Plans		123,890.04
Total Personnel Services – Employee Benefits		\$20,634,813.24
300 Purchased Professional and Technical Services		
322 Professional Educational Services – Ius		798,391.99
323 Professional Educational Services – Other Educational Agencies		346,961.64
329 Professional Educational Services – Other		430,830.21
330 Other Professional Services		9,452.00
390 Other Purchased Professional and Technical Services		800.00
Total Purchased Professional and Technical Services		\$1,586,435.84
400 Purchased Property Services		
430 Repairs and Maintenance Services		4,216.90
Total Purchased Property Services		\$4,216.90
500 Other Purchased Services		
530 Communications		3,291.41
561 Tuition To Other School Districts Within the State		156,529.82
562 Tuition To Pennsylvania Charter Schools		1,815,400.84
564 Tuition To Career and Technology Centers		1,633,066.73
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		927,569.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		165,943.00
569 Tuition – Other		991,469.75
580 Travel		425.05
Total Other Purchased Services		\$5,693,696.17
600 Supplies		
610 General Supplies		430,593.27
640 Books and Periodicals		67,401.82
650 Supplies & Fees – Technology Related		13,621.95
Total Supplies		\$511,617.04
700 Property		
752 Capital Equipment – Original and Additional		53,903.09
762 Capitalized Equipment - Replacement		1,016.95
Total Property		\$54,920.04

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General Fund (10)

1000 Instruction	<u>Total</u>
800 <u>Other Objects</u>	
810 Dues and Fees	1,474.84
Total Other Objects	\$1,474.84
Total 1000 Instruction	\$64,135,773.52

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	15,341,529.09	10,703,606.49	657,928.75	26,703,064.33
Total Personnel Services – Salaries	\$15,341,529.09	\$10,703,606.49	\$657,928.75	\$26,703,064.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	140,321.57	97,962.54	(723.06)	237,561.05
220 Social Security Contributions	1,141,950.79	795,674.52	48,747.38	1,986,372.69
230 PSERS Retirement Contributions	5,276,649.72	3,645,852.36	230,547.36	9,153,049.44
250 Unemployment Compensation	23,877.58	9,794.86		33,672.44
260 Workers' Compensation	52,790.93	48,583.81		101,374.74
270 Group Insurance – Self-Insurance	2,077,491.21	1,387,895.86	103,744.33	3,569,131.40
291 Other Retirement Plans	32,703.46	86,310.80		119,014.26
Total Personnel Services – Employee Benefits	\$8,745,785.26	\$6,072,074.75	\$382,316.01	\$15,200,176.02
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	101,837.61	58,197.89		160,035.50
329 Professional Educational Services – Other	75.00	2,599.00		2,674.00
390 Other Purchased Professional and Technical Services		800.00		800.00
Total Purchased Professional and Technical Services	\$101,912.61	\$61,596.89		\$163,509.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,754.75	1,462.15		4,216.90
Total Purchased Property Services	\$2,754.75	\$1,462.15		\$4,216.90
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	664,600.24	890,685.61		1,555,285.85
569 Tuition – Other		707,656.53		707,656.53
580 Travel	83.44	123.24		206.68
Total Other Purchased Services	\$664,683.68	\$1,598,465.38		\$2,263,149.06
600 Supplies				
610 General Supplies	157,647.56	107,685.08	68,634.58	333,967.22
640 Books and Periodicals	51,554.14	15,468.18		67,022.32
650 Supplies & Fees – Technology Related	628.95			628.95
Total Supplies	\$209,830.65	\$123,153.26	\$68,634.58	\$401,618.49
700 Property				
752 Capital Equipment – Original and Additional	12,684.37	27,802.88		40,487.25
Total Property	\$12,684.37	\$27,802.88		\$40,487.25
800 Other Objects				
810 Dues and Fees	835.00	240.00		1,075.00
Total Other Objects	\$835.00	\$240.00		\$1,075.00
Total 1100 Regular Programs – Elementary / Secondary	\$25,080,015.41	\$18,588,401.80	\$1,108,879.34	\$44,777,296.55

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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	15,341,529.09	10,703,606.49	227,019.70	26,272,155.28
Total Personnel Services – Salaries	\$15,341,529.09	\$10,703,606.49	\$227,019.70	\$26,272,155.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	140,321.57	97,962.54		238,284.11
220 Social Security Contributions	1,141,950.79	795,674.52	17,074.70	1,954,700.01
230 PSERS Retirement Contributions	5,276,649.72	3,645,852.36	81,688.75	9,004,190.83
250 Unemployment Compensation	23,877.58	9,794.86		33,672.44
260 Workers' Compensation	52,790.93	48,583.81		101,374.74
270 Group Insurance – Self-Insurance	2,077,491.21	1,387,895.86	17,645.90	3,483,032.97
291 Other Retirement Plans	32,703.46	86,310.80		119,014.26
Total Personnel Services – Employee Benefits	\$8,745,785.26	\$6,072,074.75	\$116,409.35	\$14,934,269.36
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	101,837.61	58,197.89		160,035.50
329 Professional Educational Services – Other	75.00	2,599.00		2,674.00
390 Other Purchased Professional and Technical Services		800.00		800.00
Total Purchased Professional and Technical Services	\$101,912.61	\$61,596.89		\$163,509.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,754.75	1,462.15		4,216.90
Total Purchased Property Services	\$2,754.75	\$1,462.15		\$4,216.90
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	664,600.24	890,685.61		1,555,285.85
569 Tuition – Other		707,656.53		707,656.53
580 Travel	83.44	123.24		206.68
Total Other Purchased Services	\$664,683.68	\$1,598,465.38		\$2,263,149.06
600 Supplies				
610 General Supplies	157,647.56	107,685.08		265,332.64
640 Books and Periodicals	51,554.14	15,468.18		67,022.32
650 Supplies & Fees – Technology Related	628.95			628.95
Total Supplies	\$209,830.65	\$123,153.26		\$332,983.91
700 Property				
752 Capital Equipment – Original and Additional	12,684.37	27,802.88		40,487.25
Total Property	\$12,684.37	\$27,802.88		\$40,487.25
800 Other Objects				
810 Dues and Fees	835.00	240.00		1,075.00
Total Other Objects	\$835.00	\$240.00		\$1,075.00
Total 1110 Regular Programs	\$25,080,015.41	\$18,588,401.80	\$343,429.05	\$44,011,846.26

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			430,909.05	430,909.05
Total Personnel Services – Salaries			\$430,909.05	\$430,909.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			(723.06)	(723.06)
220 Social Security Contributions			31,672.68	31,672.68
230 PSERS Retirement Contributions			148,858.61	148,858.61
270 Group Insurance – Self-Insurance			86,098.43	86,098.43
Total Personnel Services – Employee Benefits			\$265,906.66	\$265,906.66
600 Supplies				
610 General Supplies			68,634.58	68,634.58
Total Supplies			\$68,634.58	\$68,634.58
Total 1190 Federally-Funded Regular Programs			\$765,450.29	\$765,450.29

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,618,202.05	3,597,458.48	80,795.27	8,296,455.80
Total Personnel Services – Salaries	\$4,618,202.05	\$3,597,458.48	\$80,795.27	\$8,296,455.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	59,331.75	38,511.86		97,843.61
220 Social Security Contributions	342,625.28	265,781.39	3,581.88	611,988.55
230 PSERS Retirement Contributions	1,599,148.56	1,237,608.46	16,322.61	2,853,079.63
260 Workers' Compensation	11,245.91	6,836.33		18,082.24
270 Group Insurance – Self-Insurance	828,401.64	673,297.17	6,192.13	1,507,890.94
291 Other Retirement Plans	3,353.87	1,521.91		4,875.78
Total Personnel Services – Employee Benefits	\$2,844,107.01	\$2,223,557.12	\$26,096.62	\$5,093,760.75
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	385,196.00	385,195.99	28,000.00	798,391.99
323 Professional Educational Services – Other Educational Agencies	10,383.05	176,543.09		186,926.14
329 Professional Educational Services – Other	173,501.40	172,118.40	70,558.00	416,177.80
330 Other Professional Services	1,337.50	3,125.50	4,989.00	9,452.00
Total Purchased Professional and Technical Services	\$570,417.95	\$736,982.98	\$103,547.00	\$1,410,947.93
500 Other Purchased Services				
530 Communications	1,525.18	1,766.23		3,291.41
562 Tuition To Pennsylvania Charter Schools	92,257.72	167,857.27		260,114.99
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	227,457.47	285,031.96	415,080.14	927,569.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	55,573.65		110,369.35	165,943.00
569 Tuition – Other		283,813.22		283,813.22
580 Travel	91.84	126.53		218.37
Total Other Purchased Services	\$376,905.86	\$738,595.21	\$525,449.49	\$1,640,950.56
600 Supplies				
610 General Supplies	37,886.39	11,808.64	41,818.52	91,513.55
640 Books and Periodicals		379.50		379.50
Total Supplies	\$37,886.39	\$12,188.14	\$41,818.52	\$91,893.05
700 Property				
752 Capital Equipment – Original and Additional	2,501.32	2,501.31	8,413.21	13,415.84
762 Capitalized Equipment - Replacement			1,016.95	1,016.95
Total Property	\$2,501.32	\$2,501.31	\$9,430.16	\$14,432.79
800 Other Objects				
810 Dues and Fees	399.84			399.84
Total Other Objects	\$399.84			\$399.84
Total 1200 Special Programs – Elementary / Secondary	\$8,450,420.42	\$7,311,283.24	\$787,137.06	\$16,548,840.72

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	420,685.16	123,900.52		544,585.68
Total Personnel Services – Salaries	\$420,685.16	\$123,900.52		\$544,585.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	411.76	122.97		534.73
220 Social Security Contributions	31,639.37	9,245.98		40,885.35
230 PSERS Retirement Contributions	144,141.25	41,722.70		185,863.95
260 Workers' Compensation	1,517.00	485.45		2,002.45
270 Group Insurance – Self-Insurance	25,527.26	21,557.62		47,084.88
Total Personnel Services – Employee Benefits	\$203,236.64	\$73,134.72		\$276,371.36
600 Supplies				
610 General Supplies	3,534.93	33.98		3,568.91
Total Supplies	\$3,534.93	\$33.98		\$3,568.91
Total 1220 Sensory Support	\$627,456.73	\$197,069.22		\$824,525.95

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	877,792.09	1,533,257.58		2,411,049.67
Total Personnel Services – Salaries	\$877,792.09	\$1,533,257.58		\$2,411,049.67
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(4,301.32)	727.71		(3,573.61)
220 Social Security Contributions	62,359.22	114,277.23		176,636.45
230 PSERS Retirement Contributions	302,459.39	528,485.36		830,944.75
260 Workers' Compensation	364.10	1,092.26		1,456.36
270 Group Insurance – Self-Insurance	317,074.27	251,346.28		568,420.55
291 Other Retirement Plans	1,831.95			1,831.95
Total Personnel Services – Employee Benefits	\$679,787.61	\$895,928.84		\$1,575,716.45
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies		174,103.80		174,103.80
Total Purchased Professional and Technical Services		\$174,103.80		\$174,103.80
600 Supplies				
610 General Supplies	9,767.89	5,658.27		15,426.16
Total Supplies	\$9,767.89	\$5,658.27		\$15,426.16
Total 1230 Emotional Support	\$1,567,347.59	\$2,608,948.49		\$4,176,296.08

General Fund (10)

1240 Academic Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	2,762,313.07	1,883,542.08		4,645,855.15
Total Personnel Services – Salaries	\$2,762,313.07	\$1,883,542.08		\$4,645,855.15

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	1,739.64	5,752.24		7,491.88
220 Social Security Contributions	204,565.30	137,930.57		342,495.87
230 PSERS Retirement Contributions	951,180.16	650,032.19		1,601,212.35
260 Workers' Compensation	7,827.62	4,571.14		12,398.76
270 Group Insurance – Self-Insurance	403,898.46	398,750.16		802,648.62
Total Personnel Services – Employee Benefits	\$1,569,211.18	\$1,197,036.30		\$2,766,247.48

600 Supplies

610 General Supplies	19,763.79	5,414.80		25,178.59
Total Supplies	\$19,763.79	\$5,414.80		\$25,178.59

Total 1240 Academic Support	\$4,351,288.04	\$3,085,993.18		\$7,437,281.22
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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	2,309,442.43	1,351,306.10		3,660,748.53
Total Personnel Services – Salaries	\$2,309,442.43	\$1,351,306.10		\$3,660,748.53
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	265.51	6,243.10		6,508.61
220 Social Security Contributions	170,571.90	98,390.38		268,962.28
230 PSERS Retirement Contributions	795,947.47	466,357.62		1,262,305.09
260 Workers' Compensation	4,995.90	3,842.99		8,838.89
270 Group Insurance – Self-Insurance	369,484.18	316,470.84		685,955.02
Total Personnel Services – Employee Benefits	\$1,341,264.96	\$891,304.93		\$2,232,569.89
600 Supplies				
610 General Supplies	19,763.79	5,414.80		25,178.59
Total Supplies	\$19,763.79	\$5,414.80		\$25,178.59
Total 1241 Learning Support – Public	\$3,670,471.18	\$2,248,025.83		\$5,918,497.01

General Fund (10)

1243 Gifted Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	452,870.64	532,235.98		985,106.62
Total Personnel Services – Salaries	\$452,870.64	\$532,235.98		\$985,106.62

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	1,474.13	(490.86)		983.27
220 Social Security Contributions	33,993.40	39,540.19		73,533.59
230 PSERS Retirement Contributions	155,232.69	183,674.57		338,907.26
260 Workers' Compensation	2,831.72	728.15		3,559.87
270 Group Insurance – Self-Insurance	34,414.28	82,279.32		116,693.60
Total Personnel Services – Employee Benefits	\$227,946.22	\$305,731.37		\$533,677.59
Total 1243 Gifted Support	\$680,816.86	\$837,967.35		\$1,518,784.21

General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	129,220.35			129,220.35
Total Personnel Services – Salaries	\$129,220.35			\$129,220.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(741.95)			(741.95)
220 Social Security Contributions	9,600.13			9,600.13
230 PSERS Retirement Contributions	43,496.41			43,496.41
270 Group Insurance – Self-Insurance	20,628.98			20,628.98
291 Other Retirement Plans	1,521.92	1,521.91		3,043.83
Total Personnel Services – Employee Benefits	\$74,505.49	\$1,521.91		\$76,027.40
800 Other Objects				
810 Dues and Fees	289.99			289.99
Total Other Objects	\$289.99			\$289.99
Total 1260 Physical Support	\$204,015.83	\$1,521.91		\$205,537.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	428,191.38	56,758.30	80,795.27	565,744.95
Total Personnel Services – Salaries	\$428,191.38	\$56,758.30	\$80,795.27	\$565,744.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	62,223.62	31,908.94		94,132.56
220 Social Security Contributions	34,461.26	4,327.61	3,581.88	42,370.75
230 PSERS Retirement Contributions	157,871.35	17,368.21	16,322.61	191,562.17
260 Workers' Compensation	1,537.19	687.48		2,224.67
270 Group Insurance – Self-Insurance	61,272.67	1,643.11	6,192.13	69,107.91
Total Personnel Services – Employee Benefits	\$317,366.09	\$55,935.35	\$26,096.62	\$399,398.06
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	385,196.00	385,195.99	28,000.00	798,391.99
323 Professional Educational Services – Other Educational Agencies	10,383.05	2,439.29		12,822.34
329 Professional Educational Services – Other	173,501.40	172,118.40	70,558.00	416,177.80
330 Other Professional Services	1,337.50	3,125.50	4,989.00	9,452.00
Total Purchased Professional and Technical Services	\$570,417.95	\$562,879.18	\$103,547.00	\$1,236,844.13
500 Other Purchased Services				
530 Communications	1,525.18	1,766.23		3,291.41
562 Tuition To Pennsylvania Charter Schools	92,257.72	167,857.27		260,114.99
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	227,457.47	285,031.96	415,080.14	927,569.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	55,573.65		110,369.35	165,943.00
569 Tuition – Other		283,813.22		283,813.22
580 Travel	91.84	126.53		218.37
Total Other Purchased Services	\$376,905.86	\$738,595.21	\$525,449.49	\$1,640,950.56
600 Supplies				
610 General Supplies	4,819.78	701.59	41,818.52	47,339.89
640 Books and Periodicals		379.50		379.50
Total Supplies	\$4,819.78	\$1,081.09	\$41,818.52	\$47,719.39
700 Property				
752 Capital Equipment – Original and Additional	2,501.32	2,501.31	8,413.21	13,415.84
762 Capitalized Equipment - Replacement			1,016.95	1,016.95
Total Property	\$2,501.32	\$2,501.31	\$9,430.16	\$14,432.79
800 Other Objects				
810 Dues and Fees	109.85			109.85
Total Other Objects	\$109.85			\$109.85
Total 1290 Special Programs - Other Support	\$1,700,312.23	\$1,417,750.44	\$787,137.06	\$3,905,199.73

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		607,041.49		607,041.49
Total Personnel Services – Salaries		\$607,041.49		\$607,041.49

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		1,444.16		1,444.16
220 Social Security Contributions		45,378.41		45,378.41
230 PSERS Retirement Contributions		209,490.31		209,490.31
270 Group Insurance – Self-Insurance		66,963.32		66,963.32
Total Personnel Services – Employee Benefits		\$323,276.20		\$323,276.20

500 Other Purchased Services

564 Tuition To Career and Technology Centers		1,633,066.73		1,633,066.73
Total Other Purchased Services		\$1,633,066.73		\$1,633,066.73

600 Supplies

610 General Supplies		5,112.50		5,112.50
Total Supplies		\$5,112.50		\$5,112.50

Total 1300 Vocational Education

		\$2,568,496.92		\$2,568,496.92
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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	4,044.47	4,044.47	33,948.89	42,037.83
Total Personnel Services – Salaries	\$4,044.47	\$4,044.47	\$33,948.89	\$42,037.83
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	301.37	301.37	2,566.01	3,168.75
230 PSERS Retirement Contributions	1,394.88	1,394.88	11,641.76	14,431.52
Total Personnel Services – Employee Benefits	\$1,696.25	\$1,696.25	\$14,207.77	\$17,600.27
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	78,264.91	78,264.91		156,529.82
Total Other Purchased Services	\$78,264.91	\$78,264.91		\$156,529.82
Total 1400 Other Instructional Programs – Elementary / Secondary	\$84,005.63	\$84,005.63	\$48,156.66	\$216,167.92

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	4,044.47	4,044.47	33,948.89	42,037.83
Total Personnel Services – Salaries	\$4,044.47	\$4,044.47	\$33,948.89	\$42,037.83

200 Personnel Services – Employee Benefits

220 Social Security Contributions	301.37	301.37	2,566.01	3,168.75
230 PSERS Retirement Contributions	1,394.88	1,394.88	11,641.76	14,431.52

Total Personnel Services – Employee Benefits	\$1,696.25	\$1,696.25	\$14,207.77	\$17,600.27
Total 1420 Summer School	\$5,740.72	\$5,740.72	\$48,156.66	\$59,638.10

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General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

78,264.91

78,264.91

156,529.82

\$78,264.91

\$78,264.91

\$156,529.82

\$78,264.91

\$78,264.91

\$156,529.82

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General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

Elementary

Secondary

Federal

Total

78,264.91

78,264.91

156,529.82

\$78,264.91

\$78,264.91

\$156,529.82

\$78,264.91

\$78,264.91

\$156,529.82

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

11,978.41

11,978.41

Total Purchased Professional and Technical Services

\$11,978.41

\$11,978.41

600 Supplies

650 Supplies & Fees – Technology Related

12,993.00

12,993.00

Total Supplies

\$12,993.00

\$12,993.00

Total 1500 Nonpublic School Programs

\$24,971.41

\$24,971.41

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 13,505,111.94

Total Personnel Services – Salaries \$13,505,111.94

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 101,571.33

220 Social Security Contributions 978,751.26

230 PSERS Retirement Contributions 4,579,467.44

240 Tuition Reimbursement 164,308.99

250 Unemployment Compensation (1,234.48)

260 Workers' Compensation 297,017.37

270 Group Insurance – Self-Insurance 2,131,093.97

291 Other Retirement Plans 150,725.34

Total Personnel Services – Employee Benefits \$8,401,701.22

300 Purchased Professional and Technical Services

310 Official / Administrative Services 1,837.00

322 Professional Educational Services – Ius 180.00

329 Professional Educational Services – Other 53,103.09

330 Other Professional Services 1,247,279.76

340 Technical Services 441,604.30

360 Employee Training and Development Services 27,296.95

390 Other Purchased Professional and Technical Services 112,037.59

Total Purchased Professional and Technical Services \$1,883,338.69

400 Purchased Property Services

410 Cleaning Services 49,580.90

420 Utility Services 209,966.82

430 Repairs and Maintenance Services 228,843.76

440 Rentals 160,412.30

490 Other Purchased Property Services 37,760.77

Total Purchased Property Services \$686,564.55

500 Other Purchased Services

513 Contracted Carriers 3,083,087.61

516 Student Transportation Services From the IU 498,032.70

520 Insurance – General 138,797.00

523 General Property and Liability Insurance 313,194.00

529 Other Insurance 55,418.00

530 Communications 172,731.94

549 Other Advertising/Public Relations 7,486.01

580 Travel 8,248.39

595 IU Payments By Withholding 70,760.34

599 Other Miscellaneous Purchased Services 22,959.24

Total Other Purchased Services \$4,370,715.23

600 Supplies

610 General Supplies 1,499,530.43

620 Energy 616,117.07

LEA : 123468402 Upper Merion Area SD

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General Fund (10)

2000 Support Services

Total

600 Supplies

630 Food	1,578.21
640 Books and Periodicals	364,822.48
650 Supplies & Fees – Technology Related	1,067,561.38

Total Supplies	\$3,549,609.57
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700 Property

752 Capital Equipment – Original and Additional	98,610.77
758 Capitalized Technology Software - Original	4,763.99
762 Capitalized Equipment - Replacement	139,764.22
766 Capitalized Technology Equipment – Replacement	171,688.77

Total Property	\$414,827.75
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800 Other Objects

810 Dues and Fees	69,946.65
820 Claims and Judgments Against the LEA	206,617.00

Total Other Objects	\$276,563.65
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Total 2000 Support Services	\$33,088,432.60
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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	1,741,739.88	839,175.01		3,267,161.39
Total Personnel Services – Salaries	\$1,741,739.88	\$839,175.01		\$3,267,161.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,605.41	4,719.70		13,972.37
220 Social Security Contributions	128,172.33	61,111.68		239,020.61
230 PSERS Retirement Contributions	586,583.48	288,545.21		1,103,989.23
260 Workers' Compensation	3,660.94	4,166.68		7,827.62
270 Group Insurance – Self-Insurance	202,952.61	105,582.62		458,706.62
291 Other Retirement Plans	29,480.21	29,480.21		59,680.42
Total Personnel Services – Employee Benefits	\$957,454.98	\$493,606.10		\$1,883,196.87
500 Other Purchased Services				
580 Travel				1,496.00
Total Other Purchased Services				\$1,496.00
600 Supplies				
610 General Supplies	1,722.76	18,600.86	1,169.94	21,673.56
Total Supplies	\$1,722.76	\$18,600.86	\$1,169.94	\$21,673.56
Total 2100 Support Services – Students	\$2,700,917.62	\$1,351,381.97	\$1,169.94	\$5,173,527.82

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2110 Supervision of Student Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	212,677.92	212,677.91		425,355.83
Total Personnel Services – Salaries	\$212,677.92	\$212,677.91		\$425,355.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(239.40)	(239.40)		(478.80)
220 Social Security Contributions	14,624.43	14,624.42		29,248.85
230 PSERS Retirement Contributions	72,417.89	72,417.87		144,835.76
270 Group Insurance – Self-Insurance	21,305.67	21,305.67		42,611.34
291 Other Retirement Plans	2,250.00	2,250.00		4,500.00
Total Personnel Services – Employee Benefits	\$110,358.59	\$110,358.56		\$220,717.15
Total 2110 Supervision of Student Services	\$323,036.51	\$323,036.47		\$646,072.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	83,592.04	83,592.04		167,184.08
Total Personnel Services – Salaries	\$83,592.04	\$83,592.04		\$167,184.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(53.64)	(53.64)		(107.28)
220 Social Security Contributions	5,355.95	5,355.94		10,711.89
230 PSERS Retirement Contributions	28,305.42	28,305.41		56,610.83
291 Other Retirement Plans	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$34,357.73	\$34,357.71		\$68,715.44
Total 2111 Supervision of Student Services – Head of Component	\$117,949.77	\$117,949.75		\$235,899.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2119 Supervision of Student Services – All Other Supervision				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	129,085.88	129,085.87		258,171.75
Total Personnel Services – Salaries	\$129,085.88	\$129,085.87		\$258,171.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	(185.76)	(185.76)		(371.52)
220 Social Security Contributions	9,268.48	9,268.48		18,536.96
230 PSERS Retirement Contributions	44,112.47	44,112.46		88,224.93
270 Group Insurance – Self-Insurance	21,305.67	21,305.67		42,611.34
291 Other Retirement Plans	1,500.00	1,500.00		3,000.00
Total Personnel Services – Employee Benefits	\$76,000.86	\$76,000.85		\$152,001.71
Total 2119 Supervision of Student Services – All Other Supervision	\$205,086.74	\$205,086.72		\$410,173.46

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,066,983.72	570,124.77		1,637,108.49
Total Personnel Services – Salaries	\$1,066,983.72	\$570,124.77		\$1,637,108.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,573.49	4,508.50		7,081.99
220 Social Security Contributions	79,099.72	42,249.57		121,349.29
230 PSERS Retirement Contributions	368,195.02	196,676.36		564,871.38
260 Workers' Compensation	3,660.94	4,166.68		7,827.62
270 Group Insurance – Self-Insurance	130,626.18	80,435.23		211,061.41
291 Other Retirement Plans	27,230.21	27,230.21		54,460.42
Total Personnel Services – Employee Benefits	\$611,385.56	\$355,266.55		\$966,652.11
600 Supplies				
610 General Supplies	119.62	13,616.31	1,169.94	14,905.87
Total Supplies	\$119.62	\$13,616.31	\$1,169.94	\$14,905.87
Total 2120 Guidance Services	\$1,678,488.90	\$939,007.63	\$1,169.94	\$2,618,666.47

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

598,961.50

Total Personnel Services – Salaries

\$598,961.50

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,832.97

220 Social Security Contributions

43,093.55

230 PSERS Retirement Contributions

198,738.54

270 Group Insurance – Self-Insurance

150,171.39

291 Other Retirement Plans

720.00

Total Personnel Services – Employee Benefits

\$394,556.45

500 Other Purchased Services

580 Travel

1,496.00

Total Other Purchased Services

\$1,496.00

600 Supplies

610 General Supplies

180.00

Total Supplies

\$180.00

Total 2130 Attendance Services

\$995,193.95

General Fund (10)

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	397,026.92	56,372.33		453,399.25
Total Personnel Services – Salaries	\$397,026.92	\$56,372.33		\$453,399.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,271.32	450.60		4,721.92
220 Social Security Contributions	29,471.79	4,237.69		33,709.48
230 PSERS Retirement Contributions	136,957.80	19,450.98		156,408.78
270 Group Insurance – Self-Insurance	51,020.76	3,841.72		54,862.48
Total Personnel Services – Employee Benefits	\$221,721.67	\$27,980.99		\$249,702.66
600 Supplies				
610 General Supplies	1,603.14	4,984.55		6,587.69
Total Supplies	\$1,603.14	\$4,984.55		\$6,587.69
Total 2140 Psychological Services	\$620,351.73	\$89,337.87		\$709,689.60

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

87,285.00

Total Personnel Services – Salaries

\$87,285.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

814.29

220 Social Security Contributions

6,643.05

230 PSERS Retirement Contributions

30,122.00

Total Personnel Services – Employee Benefits

\$37,579.34

Total 2160 Social Work Services

\$124,864.34

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2190 Other Student Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,051.32			65,051.32
Total Personnel Services – Salaries	\$65,051.32			\$65,051.32
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	4,976.39			4,976.39
230 PSERS Retirement Contributions	9,012.77			9,012.77
Total Personnel Services – Employee Benefits	\$13,989.16			\$13,989.16
Total 2190 Other Student Services	\$79,040.48			\$79,040.48

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	767,519.75	594,792.06		1,362,311.81
Total Personnel Services – Salaries	\$767,519.75	\$594,792.06		\$1,362,311.81
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,025.79	10,290.88		13,316.67
220 Social Security Contributions	55,236.21	41,460.51		96,696.72
230 PSERS Retirement Contributions	263,440.78	203,832.45		467,273.23
240 Tuition Reimbursement	106,777.85	48,031.14		154,808.99
260 Workers' Compensation	3,832.94	2,376.64		6,209.58
270 Group Insurance – Self-Insurance	89,409.00	104,221.06		193,630.06
291 Other Retirement Plans	9,162.00	2,250.00		11,412.00
Total Personnel Services – Employee Benefits	\$530,884.57	\$412,462.68		\$943,347.25
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	90.00	90.00		180.00
329 Professional Educational Services – Other	12,351.88	21,289.99		33,641.87
330 Other Professional Services	7,103.78	7,103.77		14,207.55
360 Employee Training and Development Services	4,207.50	6,836.45	7,485.00	18,528.95
390 Other Purchased Professional and Technical Services	6,196.63	6,196.63		12,393.26
Total Purchased Professional and Technical Services	\$29,949.79	\$41,516.84	\$7,485.00	\$78,951.63
500 Other Purchased Services				
530 Communications	1,117.98	1,117.98		2,235.96
580 Travel	1,125.00	1,125.00		2,250.00
Total Other Purchased Services	\$2,242.98	\$2,242.98		\$4,485.96
600 Supplies				
610 General Supplies	125,565.29	127,679.25	89,322.45	342,566.99
630 Food	896.14			896.14
640 Books and Periodicals	185,231.30	163,255.81	8,009.95	356,497.06
650 Supplies & Fees – Technology Related	152,008.39	171,084.63	149,887.00	472,980.02
Total Supplies	\$463,701.12	\$462,019.69	\$247,219.40	\$1,172,940.21
700 Property				
752 Capital Equipment – Original and Additional	36,441.73	36,441.73		72,883.46
762 Capitalized Equipment - Replacement	11,583.60	18,365.40	108,628.35	138,577.35
Total Property	\$48,025.33	\$54,807.13	\$108,628.35	\$211,460.81
800 Other Objects				
810 Dues and Fees	7,084.37	7,192.45		14,276.82
Total Other Objects	\$7,084.37	\$7,192.45		\$14,276.82
Total 2200 Support Services – Instructional Staff	\$1,849,407.91	\$1,575,033.83	\$363,332.75	\$3,787,774.49

General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 Supplies				
610 General Supplies	10.60	10.59		21.19
650 Supplies & Fees – Technology Related	27,053.18	27,053.17	13,640.00	67,746.35
Total Supplies	\$27,063.78	\$27,063.76	\$13,640.00	\$67,767.54
700 Property				
752 Capital Equipment – Original and Additional	36,441.73	36,441.73		72,883.46
762 Capitalized Equipment - Replacement	11,583.60	11,583.60		23,167.20
Total Property	\$48,025.33	\$48,025.33		\$96,050.66
Total 2220 Technology Support Services	\$75,089.11	\$75,089.09	\$13,640.00	\$163,818.20

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2230 Educational Television Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		98,175.86		98,175.86
Total Personnel Services – Salaries		\$98,175.86		\$98,175.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,334.90		5,334.90
220 Social Security Contributions		7,253.30		7,253.30
230 PSERS Retirement Contributions		33,880.55		33,880.55
270 Group Insurance – Self-Insurance		19,513.68		19,513.68
Total Personnel Services – Employee Benefits		\$65,982.43		\$65,982.43
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		11,100.00		11,100.00
Total Purchased Professional and Technical Services		\$11,100.00		\$11,100.00
600 Supplies				
610 General Supplies		1,293.81		1,293.81
Total Supplies		\$1,293.81		\$1,293.81
700 Property				
762 Capitalized Equipment - Replacement		6,781.80		6,781.80
Total Property		\$6,781.80		\$6,781.80
800 Other Objects				
810 Dues and Fees		1,188.09		1,188.09
Total Other Objects		\$1,188.09		\$1,188.09
Total 2230 Educational Television Services		\$184,521.99		\$184,521.99

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	476,689.92	205,915.00		682,604.92
Total Personnel Services – Salaries	\$476,689.92	\$205,915.00		\$682,604.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	261.76	2,191.96		2,453.72
220 Social Security Contributions	35,425.34	14,405.70		49,831.04
230 PSERS Retirement Contributions	164,505.75	71,061.27		235,567.02
260 Workers' Compensation	2,912.61	1,456.32		4,368.93
270 Group Insurance – Self-Insurance	45,299.72	40,598.10		85,897.82
291 Other Retirement Plans	6,912.00			6,912.00
Total Personnel Services – Employee Benefits	\$255,317.18	\$129,713.35		\$385,030.53
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	3,089.88	928.00		4,017.88
Total Purchased Professional and Technical Services	\$3,089.88	\$928.00		\$4,017.88
600 Supplies				
610 General Supplies	1,291.34	2,111.51		3,402.85
640 Books and Periodicals	31,900.53	9,925.07		41,825.60
650 Supplies & Fees – Technology Related	48,212.12	67,288.38		115,500.50
Total Supplies	\$81,403.99	\$79,324.96		\$160,728.95
Total 2250 School Library Services	\$816,500.97	\$415,881.31		\$1,232,382.28

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	286,523.97	286,523.96		573,047.93
Total Personnel Services – Salaries	\$286,523.97	\$286,523.96		\$573,047.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,764.03	2,764.02		5,528.05
220 Social Security Contributions	19,487.88	19,487.88		38,975.76
230 PSERS Retirement Contributions	97,449.09	97,449.08		194,898.17
260 Workers' Compensation	920.33	920.32		1,840.65
270 Group Insurance – Self-Insurance	44,109.28	44,109.28		88,218.56
291 Other Retirement Plans	2,250.00	2,250.00		4,500.00
Total Personnel Services – Employee Benefits	\$166,980.61	\$166,980.58		\$333,961.19
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	9,262.00	9,261.99		18,523.99
330 Other Professional Services	7,103.78	7,103.77		14,207.55
390 Other Purchased Professional and Technical Services	6,196.63	6,196.63		12,393.26
Total Purchased Professional and Technical Services	\$22,562.41	\$22,562.39		\$45,124.80
500 Other Purchased Services				
530 Communications	1,117.98	1,117.98		2,235.96
580 Travel	1,125.00	1,125.00		2,250.00
Total Other Purchased Services	\$2,242.98	\$2,242.98		\$4,485.96
600 Supplies				
610 General Supplies	124,157.75	124,157.75	89,242.27	337,557.77
630 Food	896.14			896.14
640 Books and Periodicals	147,509.12	147,509.10	8,009.95	303,028.17
650 Supplies & Fees – Technology Related	76,743.09	76,743.08	136,247.00	289,733.17
Total Supplies	\$349,306.10	\$348,409.93	\$233,499.22	\$931,215.25
700 Property				
762 Capitalized Equipment - Replacement			108,628.35	108,628.35
Total Property			\$108,628.35	\$108,628.35
800 Other Objects				
810 Dues and Fees	1,080.00			1,080.00
Total Other Objects	\$1,080.00			\$1,080.00
Total 2260 Instruction and Curriculum Development Services	\$828,696.07	\$826,719.84	\$342,127.57	\$1,997,543.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,177.25	4,177.24		8,354.49
Total Personnel Services – Salaries	\$4,177.25	\$4,177.24		\$8,354.49
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	313.64	313.63		627.27
230 PSERS Retirement Contributions	1,441.56	1,441.55		2,883.11
240 Tuition Reimbursement	106,777.85	48,031.14		154,808.99
Total Personnel Services – Employee Benefits	\$108,533.05	\$49,786.32		\$158,319.37
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	90.00	90.00		180.00
360 Employee Training and Development Services	4,207.50	6,836.45	7,485.00	18,528.95
Total Purchased Professional and Technical Services	\$4,297.50	\$6,926.45	\$7,485.00	\$18,708.95
600 Supplies				
610 General Supplies	105.60	105.59	80.18	291.37
640 Books and Periodicals	5,821.65	5,821.64		11,643.29
Total Supplies	\$5,927.25	\$5,927.23	\$80.18	\$11,934.66
800 Other Objects				
810 Dues and Fees	6,004.37	6,004.36		12,008.73
Total Other Objects	\$6,004.37	\$6,004.36		\$12,008.73
Total 2270 Instructional Staff Professional Development Services	\$128,939.42	\$72,821.60	\$7,565.18	\$209,326.20

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2290 Other Instructional Staff Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	128.61			128.61
Total Personnel Services – Salaries	\$128.61			\$128.61
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9.35			9.35
230 PSERS Retirement Contributions	44.38			44.38
Total Personnel Services – Employee Benefits	\$53.73			\$53.73
Total 2290 Other Instructional Staff Services	\$182.34			\$182.34

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,298,195.39	708,743.75		2,682,930.61
Total Personnel Services – Salaries	\$1,298,195.39	\$708,743.75		\$2,682,930.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,189.10	9,631.45		22,022.69
220 Social Security Contributions	96,516.90	49,349.21		190,351.57
230 PSERS Retirement Contributions	443,302.05	240,586.34		888,988.61
260 Workers' Compensation	8,009.62	3,418.30		11,630.21
270 Group Insurance – Self-Insurance	172,686.93	136,377.26		380,828.56
291 Other Retirement Plans	17,500.00	4,500.00		30,500.00
Total Personnel Services – Employee Benefits	\$744,204.60	\$443,862.56		\$1,524,321.64
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				1,837.00
329 Professional Educational Services – Other				12,604.57
330 Other Professional Services				1,227,745.71
340 Technical Services				36,252.23
390 Other Purchased Professional and Technical Services	2,622.12	2,622.12		74,644.37
Total Purchased Professional and Technical Services	\$2,622.12	\$2,622.12		\$1,353,083.88
400 Purchased Property Services				
440 Rentals	65,764.08	49,325.40		115,089.48
Total Purchased Property Services	\$65,764.08	\$49,325.40		\$115,089.48
500 Other Purchased Services				
520 Insurance – General				138,797.00
530 Communications	928.64	928.64		1,857.28
549 Other Advertising/Public Relations				4,423.78
580 Travel				(147.29)
599 Other Miscellaneous Purchased Services		15,713.50		15,713.50
Total Other Purchased Services	\$928.64	\$16,642.14		\$160,644.27
600 Supplies				
610 General Supplies		49.99		23,029.40
630 Food				225.96
640 Books and Periodicals	735.26	360.12		1,694.38
Total Supplies	\$735.26	\$410.11		\$24,949.74
700 Property				
762 Capitalized Equipment - Replacement		247.46		247.46
Total Property		\$247.46		\$247.46
800 Other Objects				
810 Dues and Fees	1,011.00	3,185.00		26,405.00
820 Claims and Judgments Against the LEA				206,617.00
Total Other Objects	\$1,011.00	\$3,185.00		\$233,022.00
Total 2300 Support Services – Administration	\$2,113,461.09	\$1,225,038.54		\$6,094,289.08

General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			5,335.65
Total Personnel Services – Salaries				\$5,335.65
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			385.30
	230 PSERS Retirement Contributions			1,841.30
Total Personnel Services – Employee Benefits				\$2,226.60
300	<u>Purchased Professional and Technical Services</u>			
	310 Official / Administrative Services			1,837.00
	329 Professional Educational Services – Other			12,604.57
	330 Other Professional Services			26,266.00
	390 Other Purchased Professional and Technical Services			780.00
Total Purchased Professional and Technical Services				\$41,487.57
500	<u>Other Purchased Services</u>			
	520 Insurance – General			138,797.00
	549 Other Advertising/Public Relations			1,587.58
Total Other Purchased Services				\$140,384.58
600	<u>Supplies</u>			
	610 General Supplies			1,294.02
	640 Books and Periodicals			599.00
Total Supplies				\$1,893.02
800	<u>Other Objects</u>			
	810 Dues and Fees			16,900.00
	820 Claims and Judgments Against the LEA			206,617.00
Total Other Objects				\$223,517.00
Total 2310 Board Services				\$414,844.42

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				78,239.80
Total Personnel Services – Salaries				\$78,239.80
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				5,496.00
Total Personnel Services – Employee Benefits				\$5,496.00
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				68,620.13
Total Purchased Professional and Technical Services				\$68,620.13
600 Supplies				
610 General Supplies				16,875.06
Total Supplies				\$16,875.06
Total 2330 Tax Assessment and Collection Services				\$169,230.99

General Fund (10)

2340 Staff Relations and Negotiations Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

255,589.75

Total Personnel Services – Salaries

\$255,589.75

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

3,564.10

220 Social Security Contributions

18,765.86

230 PSERS Retirement Contributions

87,060.60

270 Group Insurance – Self-Insurance

48,836.90

291 Other Retirement Plans

1,500.00

Total Personnel Services – Employee Benefits

\$159,727.46

300 Purchased Professional and Technical Services

340 Technical Services

33,259.66

Total Purchased Professional and Technical Services

\$33,259.66

500 Other Purchased Services

549 Other Advertising/Public Relations

2,836.20

580 Travel

(275.00)

Total Other Purchased Services

\$2,561.20

600 Supplies

610 General Supplies

168.26

Total Supplies

\$168.26

800 Other Objects

810 Dues and Fees

2,645.00

Total Other Objects

\$2,645.00

Total 2340 Staff Relations and Negotiations Services

\$453,951.33

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General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,201,479.71

Total Purchased Professional and Technical Services

\$1,201,479.71

Total 2350 Legal and Accounting Services

\$1,201,479.71

General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

69,175.53

Total Personnel Services – Salaries

\$69,175.53

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(5.95)

220 Social Security Contributions

4,705.14

230 PSERS Retirement Contributions

23,872.40

260 Workers' Compensation

202.29

270 Group Insurance – Self-Insurance

20,266.36

Total Personnel Services – Employee Benefits

\$49,040.24

300 Purchased Professional and Technical Services

340 Technical Services

2,992.57

Total Purchased Professional and Technical Services

\$2,992.57

600 Supplies

610 General Supplies

76.58

Total Supplies

\$76.58

800 Other Objects

810 Dues and Fees

50.00

Total Other Objects

\$50.00

Total 2370 Community Relations Services

\$121,334.92

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	1,298,195.39	708,743.75		2,006,939.14
Total Personnel Services – Salaries	\$1,298,195.39	\$708,743.75		\$2,006,939.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,189.10	9,631.45		15,820.55
220 Social Security Contributions	96,516.90	49,349.21		145,866.11
230 PSERS Retirement Contributions	443,302.05	240,586.34		683,888.39
260 Workers' Compensation	8,009.62	3,418.30		11,427.92
270 Group Insurance – Self-Insurance	172,686.93	136,377.26		309,064.19
291 Other Retirement Plans	17,500.00	4,500.00		22,000.00
Total Personnel Services – Employee Benefits	\$744,204.60	\$443,862.56		\$1,188,067.16
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	2,622.12	2,622.12		5,244.24
Total Purchased Professional and Technical Services	\$2,622.12	\$2,622.12		\$5,244.24
400 Purchased Property Services				
440 Rentals	65,764.08	49,325.40		115,089.48
Total Purchased Property Services	\$65,764.08	\$49,325.40		\$115,089.48
500 Other Purchased Services				
599 Other Miscellaneous Purchased Services		15,713.50		15,713.50
Total Other Purchased Services		\$15,713.50		\$15,713.50
600 Supplies				
610 General Supplies		49.99		49.99
640 Books and Periodicals	735.26	360.12		1,095.38
Total Supplies	\$735.26	\$410.11		\$1,145.37
700 Property				
762 Capitalized Equipment - Replacement		247.46		247.46
Total Property		\$247.46		\$247.46
800 Other Objects				
810 Dues and Fees	1,011.00	3,185.00		4,196.00
Total Other Objects	\$1,011.00	\$3,185.00		\$4,196.00
Total 2380 Office of the Principal Services	\$2,112,532.45	\$1,224,109.90		\$3,336,642.35

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				863,130.13
Total Personnel Services – Salaries				\$863,130.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				7,890.55
220 Social Security Contributions				64,286.09
230 PSERS Retirement Contributions				297,847.06
270 Group Insurance – Self-Insurance				121,745.56
291 Other Retirement Plans				13,601.85
Total Personnel Services – Employee Benefits				\$505,371.11
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				2,060.46
330 Other Professional Services				5,326.50
Total Purchased Professional and Technical Services				\$7,386.96
500 Other Purchased Services				
580 Travel				100.27
Total Other Purchased Services				\$100.27
600 Supplies				
610 General Supplies			10,504.80	27,767.67
630 Food				186.11
640 Books and Periodicals				763.04
Total Supplies			\$10,504.80	\$28,716.82
700 Property				
762 Capitalized Equipment - Replacement				939.41
Total Property				\$939.41
800 Other Objects				
810 Dues and Fees				287.76
Total Other Objects				\$287.76
Total 2400 Support Services – Pupil Health			\$10,504.80	\$1,405,932.46

General Fund (10)

2420 Medical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				795,064.13
Total Personnel Services – Salaries				\$795,064.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				7,766.55
220 Social Security Contributions				59,079.07
230 PSERS Retirement Contributions				274,369.97
270 Group Insurance – Self-Insurance				121,745.56
291 Other Retirement Plans				13,601.85
Total Personnel Services – Employee Benefits				\$476,563.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,326.50
Total Purchased Professional and Technical Services				\$5,326.50
600 Supplies				
610 General Supplies			10,222.85	17,156.83
Total Supplies			\$10,222.85	\$17,156.83
700 Property				
762 Capitalized Equipment - Replacement				939.41
Total Property				\$939.41
Total 2420 Medical Services			\$10,222.85	\$1,295,049.87

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

18,686.00

Total Personnel Services – Salaries

\$18,686.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

124.00

220 Social Security Contributions

1,429.49

230 PSERS Retirement Contributions

6,448.54

Total Personnel Services – Employee Benefits

\$8,002.03

600 Supplies

610 General Supplies

131.95

1,166.00

Total Supplies

\$131.95

\$1,166.00

Total 2430 Dental Services

\$131.95

\$27,854.03

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General Fund (10)

2450 Nonpublic Health Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			150.00	179.88
Total Supplies			\$150.00	\$179.88
Total 2450 Nonpublic Health Services			\$150.00	\$179.88

General Fund (10)

2490 Other Health Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries
 100 Personnel Services – Salaries 49,380.00

Total Personnel Services – Salaries \$49,380.00

200 Personnel Services – Employee Benefits
 220 Social Security Contributions 3,777.53
 230 PSERS Retirement Contributions 17,028.55

Total Personnel Services – Employee Benefits \$20,806.08

300 Purchased Professional and Technical Services
 329 Professional Educational Services – Other 2,060.46

Total Purchased Professional and Technical Services \$2,060.46

500 Other Purchased Services
 580 Travel 100.27

Total Other Purchased Services \$100.27

600 Supplies
 610 General Supplies 9,264.96
 630 Food 186.11
 640 Books and Periodicals 763.04

Total Supplies \$10,214.11

800 Other Objects
 810 Dues and Fees 287.76

Total Other Objects \$287.76

Total 2490 Other Health Services \$82,848.68

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				511,689.69
Total Personnel Services – Salaries				\$511,689.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				5,128.13
220 Social Security Contributions				34,803.84
230 PSERS Retirement Contributions				175,386.77
250 Unemployment Compensation				1,124.10
260 Workers' Compensation				2,447.46
270 Group Insurance – Self-Insurance				136,162.60
291 Other Retirement Plans				1,500.00
Total Personnel Services – Employee Benefits				\$356,552.90
300 Purchased Professional and Technical Services				
340 Technical Services				37,956.00
390 Other Purchased Professional and Technical Services				24,999.96
Total Purchased Professional and Technical Services				\$62,955.96
400 Purchased Property Services				
440 Rentals				16,215.96
Total Purchased Property Services				\$16,215.96
500 Other Purchased Services				
530 Communications				30,964.57
549 Other Advertising/Public Relations				3,062.23
580 Travel				81.20
Total Other Purchased Services				\$34,108.00
600 Supplies				
610 General Supplies				4,650.56
640 Books and Periodicals				408.00
Total Supplies				\$5,058.56
800 Other Objects				
810 Dues and Fees				23,994.35
Total Other Objects				\$23,994.35
Total 2500 Support Services – Business				\$1,010,575.42

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 400,793.38

Total Personnel Services – Salaries \$400,793.38

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 6,523.17

220 Social Security Contributions 26,703.12

230 PSERS Retirement Contributions 137,133.26

250 Unemployment Compensation 1,124.10

260 Workers' Compensation 2,447.46

270 Group Insurance – Self-Insurance 106,863.01

291 Other Retirement Plans 1,500.00

Total Personnel Services – Employee Benefits \$282,294.12

300 Purchased Professional and Technical Services

340 Technical Services 37,956.00

390 Other Purchased Professional and Technical Services 24,999.96

Total Purchased Professional and Technical Services \$62,955.96

400 Purchased Property Services

440 Rentals 16,215.96

Total Purchased Property Services \$16,215.96

500 Other Purchased Services

530 Communications 30,964.57

549 Other Advertising/Public Relations 3,062.23

580 Travel 81.20

Total Other Purchased Services \$34,108.00

600 Supplies

610 General Supplies 4,650.56

640 Books and Periodicals 408.00

Total Supplies \$5,058.56

800 Other Objects

810 Dues and Fees 23,994.35

Total Other Objects \$23,994.35

Total 2510 Fiscal Services \$825,420.33

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

182,027.85

Total Personnel Services – Salaries

\$182,027.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,505.08

220 Social Security Contributions

11,273.06

230 PSERS Retirement Contributions

61,637.08

270 Group Insurance – Self-Insurance

20,471.45

291 Other Retirement Plans

1,500.00

Total Personnel Services – Employee Benefits

\$96,386.67

800 Other Objects

810 Dues and Fees

206.00

Total Other Objects

\$206.00

Total 2511 Supervision of Fiscal Services - Head of Component

\$278,620.52

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

59,340.64

Total Personnel Services – Salaries

\$59,340.64

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

635.73

220 Social Security Contributions

4,223.66

230 PSERS Retirement Contributions

20,478.57

270 Group Insurance – Self-Insurance

19,441.15

Total Personnel Services – Employee Benefits

\$44,779.11

600 Supplies

610 General Supplies

350.34

Total Supplies

\$350.34

Total 2514 Payroll Services

\$104,470.09

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2515 Financial Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				159,424.89
Total Personnel Services – Salaries				\$159,424.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				4,382.36
220 Social Security Contributions				11,206.40
230 PSERS Retirement Contributions				55,017.61
250 Unemployment Compensation				1,124.10
260 Workers' Compensation				2,447.46
270 Group Insurance – Self-Insurance				66,950.41
Total Personnel Services – Employee Benefits				\$141,128.34
300 Purchased Professional and Technical Services				
340 Technical Services				37,956.00
390 Other Purchased Professional and Technical Services				24,999.96
Total Purchased Professional and Technical Services				\$62,955.96
400 Purchased Property Services				
440 Rentals				16,215.96
Total Purchased Property Services				\$16,215.96
500 Other Purchased Services				
530 Communications				30,964.57
549 Other Advertising/Public Relations				3,062.23
580 Travel				81.20
Total Other Purchased Services				\$34,108.00
600 Supplies				
610 General Supplies				4,300.22
640 Books and Periodicals				408.00
Total Supplies				\$4,708.22
800 Other Objects				
810 Dues and Fees				23,788.35
Total Other Objects				\$23,788.35
Total 2515 Financial Accounting Services				\$442,329.72

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

43,282.00

Total Personnel Services – Salaries

\$43,282.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(501.76)

220 Social Security Contributions

3,181.48

230 PSERS Retirement Contributions

14,936.66

270 Group Insurance – Self-Insurance

9,187.89

Total Personnel Services – Employee Benefits

\$26,804.27

Total 2520 Purchasing Services

\$70,086.27

General Fund (10)

2530 Warehousing and Distributing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

67,614.31

Total Personnel Services – Salaries

\$67,614.31

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(893.28)

220 Social Security Contributions

4,919.24

230 PSERS Retirement Contributions

23,316.85

270 Group Insurance – Self-Insurance

20,111.70

Total Personnel Services – Employee Benefits

\$47,454.51

Total 2530 Warehousing and Distributing Services

\$115,068.82

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				3,958,229.77
Total Personnel Services – Salaries				\$3,958,229.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				33,297.23
220 Social Security Contributions				291,487.55
230 PSERS Retirement Contributions				1,353,247.33
260 Workers' Compensation				268,214.82
270 Group Insurance – Self-Insurance				673,174.85
291 Other Retirement Plans				1,500.00
Total Personnel Services – Employee Benefits				\$2,620,921.78
300 Purchased Professional and Technical Services				
340 Technical Services				10,518.84
Total Purchased Professional and Technical Services				\$10,518.84
400 Purchased Property Services				
410 Cleaning Services				49,580.90
420 Utility Services				209,966.82
430 Repairs and Maintenance Services				228,643.76
440 Rentals				26,299.22
490 Other Purchased Property Services				37,760.77
Total Purchased Property Services				\$552,251.47
500 Other Purchased Services				
523 General Property and Liability Insurance				313,194.00
529 Other Insurance				55,418.00
530 Communications				134,073.56
580 Travel				3,555.75
599 Other Miscellaneous Purchased Services				7,245.74
Total Other Purchased Services				\$513,487.05
600 Supplies				
610 General Supplies	411,746.65	411,746.58	254,777.95	1,078,271.18
620 Energy				539,256.85
650 Supplies & Fees – Technology Related				5,290.00
Total Supplies	\$411,746.65	\$411,746.58	\$254,777.95	\$1,622,818.03
800 Other Objects				
810 Dues and Fees				1,129.47
Total Other Objects				\$1,129.47
Total 2600 Operation and Maintenance of Plant Services	\$411,746.65	\$411,746.58	\$254,777.95	\$9,279,356.41

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				372,650.25
Total Personnel Services – Salaries				\$372,650.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,867.76
220 Social Security Contributions				27,433.47
230 PSERS Retirement Contributions				127,653.91
260 Workers' Compensation				1,031.57
270 Group Insurance – Self-Insurance				51,576.60
291 Other Retirement Plans				1,500.00
Total Personnel Services – Employee Benefits				\$212,063.31
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,285.74
Total Purchased Property Services				\$5,285.74
500 Other Purchased Services				
580 Travel				3,555.75
Total Other Purchased Services				\$3,555.75
600 Supplies				
610 General Supplies	5,995.00	5,995.00		11,990.00
650 Supplies & Fees – Technology Related				5,290.00
Total Supplies	\$5,995.00	\$5,995.00		\$17,280.00
800 Other Objects				
810 Dues and Fees				1,129.47
Total Other Objects				\$1,129.47
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$5,995.00	\$5,995.00		\$611,964.52

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

214,477.38

Total Personnel Services – Salaries

\$214,477.38

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,789.52

220 Social Security Contributions

15,882.75

230 PSERS Retirement Contributions

73,068.54

260 Workers' Compensation

1,031.57

270 Group Insurance – Self-Insurance

27,044.14

291 Other Retirement Plans

1,500.00

Total Personnel Services – Employee Benefits

\$120,316.52

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

\$334,793.90

General Fund (10)

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				158,172.87
Total Personnel Services – Salaries				\$158,172.87
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,078.24
220 Social Security Contributions				11,550.72
230 PSERS Retirement Contributions				54,585.37
270 Group Insurance – Self-Insurance				24,532.46
Total Personnel Services – Employee Benefits				\$91,746.79
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,285.74
Total Purchased Property Services				\$5,285.74
500 Other Purchased Services				
580 Travel				3,555.75
Total Other Purchased Services				\$3,555.75
600 Supplies				
610 General Supplies	5,995.00	5,995.00		11,990.00
650 Supplies & Fees – Technology Related				5,290.00
Total Supplies	\$5,995.00	\$5,995.00		\$17,280.00
800 Other Objects				
810 Dues and Fees				1,129.47
Total Other Objects				\$1,129.47
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	\$5,995.00	\$5,995.00		\$277,170.62

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,842,149.66
Total Personnel Services – Salaries				\$2,842,149.66
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,089.77
220 Social Security Contributions				209,407.54
230 PSERS Retirement Contributions				969,669.07
260 Workers' Compensation				263,744.78
270 Group Insurance – Self-Insurance				525,516.18
Total Personnel Services – Employee Benefits				\$1,991,427.34
300 Purchased Professional and Technical Services				
340 Technical Services				10,518.84
Total Purchased Professional and Technical Services				\$10,518.84
400 Purchased Property Services				
410 Cleaning Services				49,580.90
420 Utility Services				209,966.82
430 Repairs and Maintenance Services				162,565.08
440 Rentals				26,299.22
490 Other Purchased Property Services				36,275.77
Total Purchased Property Services				\$484,687.79
500 Other Purchased Services				
523 General Property and Liability Insurance				313,194.00
529 Other Insurance				55,418.00
530 Communications				122,495.89
599 Other Miscellaneous Purchased Services				7,245.74
Total Other Purchased Services				\$498,353.63
600 Supplies				
610 General Supplies	350,676.39	350,676.33	254,777.95	956,130.67
620 Energy				539,256.85
Total Supplies	\$350,676.39	\$350,676.33	\$254,777.95	\$1,495,387.52
Total 2620 Operation of Buildings Services	\$350,676.39	\$350,676.33	\$254,777.95	\$7,322,524.78

General Fund (10)

2630 Care and Upkeep of Grounds Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

377,988.72

Total Personnel Services – Salaries

\$377,988.72

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,800.77

220 Social Security Contributions

28,435.09

230 PSERS Retirement Contributions

130,349.59

260 Workers' Compensation

3,438.47

270 Group Insurance – Self-Insurance

36,115.20

Total Personnel Services – Employee Benefits

\$201,139.12

400 Purchased Property Services

490 Other Purchased Property Services

1,485.00

Total Purchased Property Services

\$1,485.00

600 Supplies

610 General Supplies

34,135.64

34,135.63

68,271.27

Total Supplies

\$34,135.64

\$34,135.63

\$68,271.27

Total 2630 Care and Upkeep of Grounds Services

\$34,135.64

\$34,135.63

\$648,884.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				365,441.14
Total Personnel Services – Salaries				\$365,441.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				4,538.93
220 Social Security Contributions				26,211.45
230 PSERS Retirement Contributions				125,574.76
270 Group Insurance – Self-Insurance				59,966.87
Total Personnel Services – Employee Benefits				\$216,292.01
400 Purchased Property Services				
430 Repairs and Maintenance Services				60,792.94
Total Purchased Property Services				\$60,792.94
500 Other Purchased Services				
530 Communications				11,577.67
Total Other Purchased Services				\$11,577.67
600 Supplies				
610 General Supplies	20,939.62	20,939.62		41,879.24
Total Supplies	\$20,939.62	\$20,939.62		\$41,879.24
Total 2660 Safety and Security Services	\$20,939.62	\$20,939.62		\$695,983.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				148,097.14
Total Personnel Services – Salaries				\$148,097.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,244.12
220 Social Security Contributions				11,188.32
230 PSERS Retirement Contributions				48,966.46
250 Unemployment Compensation				(2,358.58)
270 Group Insurance – Self-Insurance				12,724.34
291 Other Retirement Plans				29,531.07
Total Personnel Services – Employee Benefits				\$101,295.73
300 Purchased Professional and Technical Services				
340 Technical Services				32,711.00
Total Purchased Professional and Technical Services				\$32,711.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				200.00
440 Rentals				2,807.64
Total Purchased Property Services				\$3,007.64
500 Other Purchased Services				
513 Contracted Carriers			37,608.67	3,083,087.61
516 Student Transportation Services From the IU				498,032.70
530 Communications				1,274.41
Total Other Purchased Services			\$37,608.67	\$3,582,394.72
600 Supplies				
610 General Supplies				1,337.07
620 Energy				76,860.22
Total Supplies				\$78,197.29
Total 2700 Student Transportation Services			\$37,608.67	\$3,945,703.52

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

52,113.81

Total Personnel Services – Salaries

\$52,113.81

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,439.62

220 Social Security Contributions

3,956.63

230 PSERS Retirement Contributions

15,862.79

270 Group Insurance – Self-Insurance

3,683.04

291 Other Retirement Plans

25,504.01

Total Personnel Services – Employee Benefits

\$50,446.09

300 Purchased Professional and Technical Services

340 Technical Services

32,711.00

Total Purchased Professional and Technical Services

\$32,711.00

500 Other Purchased Services

530 Communications

1,274.41

Total Other Purchased Services

\$1,274.41

Total 2710 Supervision of Student Transportation Services

\$136,545.31

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

52,113.81

Total Personnel Services – Salaries

\$52,113.81

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,439.62

220 Social Security Contributions

3,956.63

230 PSERS Retirement Contributions

15,862.79

270 Group Insurance – Self-Insurance

3,683.04

291 Other Retirement Plans

25,504.01

Total Personnel Services – Employee Benefits

\$50,446.09

300 Purchased Professional and Technical Services

340 Technical Services

32,711.00

Total Purchased Professional and Technical Services

\$32,711.00

500 Other Purchased Services

530 Communications

1,274.41

Total Other Purchased Services

\$1,274.41

Total 2711 Supervision of Student Transportation Services – Head of Component

\$136,545.31

General Fund (10)

2720 Vehicle Operation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			16,583.81
Total Personnel Services – Salaries				\$16,583.81
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			269.04
	220 Social Security Contributions			1,268.68
	230 PSERS Retirement Contributions			5,723.09
	250 Unemployment Compensation			(2,358.58)
	291 Other Retirement Plans			4,027.06
Total Personnel Services – Employee Benefits				\$8,929.29
400	<u>Purchased Property Services</u>			
	440 Rentals			2,807.64
Total Purchased Property Services				\$2,807.64
500	<u>Other Purchased Services</u>			
	513 Contracted Carriers		37,608.67	2,429,355.20
	516 Student Transportation Services From the IU			498,032.70
Total Other Purchased Services			\$37,608.67	\$2,927,387.90
600	<u>Supplies</u>			
	610 General Supplies			209.45
	620 Energy			76,860.22
Total Supplies				\$77,069.67
Total 2720 Vehicle Operation Services			\$37,608.67	\$3,032,778.31

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

79,399.52

Total Personnel Services – Salaries

\$79,399.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(464.54)

220 Social Security Contributions

5,963.01

230 PSERS Retirement Contributions

27,380.58

270 Group Insurance – Self-Insurance

9,041.30

Total Personnel Services – Employee Benefits

\$41,920.35

400 Purchased Property Services

430 Repairs and Maintenance Services

200.00

Total Purchased Property Services

\$200.00

600 Supplies

610 General Supplies

1,127.62

Total Supplies

\$1,127.62

Total 2740 Vehicle Servicing and Maintenance Services

\$122,647.49

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General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

653,732.41

Total Other Purchased Services

\$653,732.41

Total 2750 Nonpublic Transportation

\$653,732.41

General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			711,561.40
Total Personnel Services – Salaries				\$711,561.40
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			4,699.57
	220 Social Security Contributions			50,916.56
	230 PSERS Retirement Contributions			243,768.75
	240 Tuition Reimbursement			9,500.00
	260 Workers' Compensation			687.68
	270 Group Insurance – Self-Insurance			154,121.38
	291 Other Retirement Plans			3,000.00
Total Personnel Services – Employee Benefits				\$466,693.94
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			4,796.19
	340 Technical Services			324,166.23
	360 Employee Training and Development Services			8,768.00
Total Purchased Professional and Technical Services				\$337,730.42
500	<u>Other Purchased Services</u>			
	530 Communications			2,326.16
	580 Travel			912.46
Total Other Purchased Services				\$3,238.62
600	<u>Supplies</u>			
	610 General Supplies			234.00
	630 Food			270.00
	640 Books and Periodicals			5,460.00
	650 Supplies & Fees – Technology Related		477,904.07	589,291.36
Total Supplies				\$477,904.07
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional			25,727.31
	758 Capitalized Technology Software - Original			4,763.99
	766 Capitalized Technology Equipment – Replacement		134,332.00	171,688.77
Total Property				\$134,332.00
800	<u>Other Objects</u>			
	810 Dues and Fees			3,853.25
Total Other Objects				\$3,853.25
Total 2800 Support Services – Central			\$612,236.07	\$2,320,513.06

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

9,500.00

Total Personnel Services – Employee Benefits

\$9,500.00

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

8,768.00

Total Purchased Professional and Technical Services

\$8,768.00

Total 2830 Staff Services

\$18,268.00

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

9,500.00

Total Personnel Services – Employee Benefits

\$9,500.00

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

6,948.00

Total Purchased Professional and Technical Services

\$6,948.00

Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only

\$16,448.00

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General Fund (10)

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

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

1,820.00

Total Purchased Professional and Technical Services

\$1,820.00

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

\$1,820.00

General Fund (10)

2840 Data Processing Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 711,561.40

Total Personnel Services – Salaries \$711,561.40

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 4,699.57

220 Social Security Contributions 50,916.56

230 PSERS Retirement Contributions 243,768.75

260 Workers' Compensation 687.68

270 Group Insurance – Self-Insurance 154,121.38

291 Other Retirement Plans 3,000.00

Total Personnel Services – Employee Benefits \$457,193.94

300 Purchased Professional and Technical Services

340 Technical Services 324,166.23

Total Purchased Professional and Technical Services \$324,166.23

500 Other Purchased Services

530 Communications 2,326.16

580 Travel 912.46

Total Other Purchased Services \$3,238.62

600 Supplies

630 Food 270.00

640 Books and Periodicals 5,460.00

650 Supplies & Fees – Technology Related 477,904.07 589,291.36

Total Supplies \$477,904.07 \$595,021.36

700 Property

752 Capital Equipment – Original and Additional 15,732.50

758 Capitalized Technology Software - Original 4,763.99

766 Capitalized Technology Equipment – Replacement 134,332.00 171,688.77

Total Property \$134,332.00 \$192,185.26

800 Other Objects

810 Dues and Fees 3,853.25

Total Other Objects \$3,853.25

Total 2840 Data Processing Services \$612,236.07 \$2,287,220.06

General Fund (10)

2860 Management Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

4,796.19

Total Purchased Professional and Technical Services

\$4,796.19

600 Supplies

610 General Supplies

234.00

Total Supplies

\$234.00

700 Property

752 Capital Equipment – Original and Additional

9,994.81

Total Property

\$9,994.81

Total 2860 Management Services

\$15,025.00

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

70,760.34

Total Other Purchased Services

\$70,760.34

Total 2900 Other Support Services

\$70,760.34

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

70,760.34

Total Other Purchased Services

\$70,760.34

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$70,760.34

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,095,726.30

Total Personnel Services – Salaries \$1,095,726.30

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 2,547.92

220 Social Security Contributions 82,976.27

230 PSERS Retirement Contributions 364,049.56

270 Group Insurance – Self-Insurance 46,090.86

291 Other Retirement Plans 1,500.00

Total Personnel Services – Employee Benefits \$497,164.61

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 300.00

330 Other Professional Services 1,050.00

Total Purchased Professional and Technical Services \$1,350.00

400 Purchased Property Services

410 Cleaning Services 17,576.94

430 Repairs and Maintenance Services 8,720.89

Total Purchased Property Services \$26,297.83

500 Other Purchased Services

530 Communications 704.76

580 Travel 2,804.37

591 Services Purchased Locally 52,409.82

Total Other Purchased Services \$55,918.95

600 Supplies

610 General Supplies 130,500.47

640 Books and Periodicals 92.03

Total Supplies \$130,592.50

700 Property

752 Capital Equipment – Original and Additional 15,473.49

762 Capitalized Equipment - Replacement 5,833.99

Total Property \$21,307.48

800 Other Objects

810 Dues and Fees 10,494.21

890 Miscellaneous Expenditures 53,993.44

Total Other Objects \$64,487.65

Total 3000 Operation of Non-Instructional Services \$1,892,845.32

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			1,095,726.30
Total Personnel Services – Salaries				\$1,095,726.30
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			2,547.92
	220 Social Security Contributions			82,976.27
	230 PSERS Retirement Contributions			364,049.56
	270 Group Insurance – Self-Insurance			46,090.86
	291 Other Retirement Plans			1,500.00
Total Personnel Services – Employee Benefits				\$497,164.61
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			300.00
	330 Other Professional Services			1,050.00
Total Purchased Professional and Technical Services				\$1,350.00
400	<u>Purchased Property Services</u>			
	410 Cleaning Services			17,576.94
	430 Repairs and Maintenance Services			8,720.89
Total Purchased Property Services				\$26,297.83
500	<u>Other Purchased Services</u>			
	530 Communications			513.00
	580 Travel			2,804.37
Total Other Purchased Services				\$3,317.37
600	<u>Supplies</u>			
	610 General Supplies			130,500.47
	640 Books and Periodicals			92.03
Total Supplies				\$130,592.50
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional			15,473.49
	762 Capitalized Equipment - Replacement			5,833.99
Total Property				\$21,307.48
800	<u>Other Objects</u>			
	810 Dues and Fees			10,494.21
	890 Miscellaneous Expenditures			53,993.44
Total Other Objects				\$64,487.65
Total 3200 Student Activities				\$1,840,243.74

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General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

191.76

591 Services Purchased Locally

52,409.82

Total Other Purchased Services

\$52,601.58

Total 3300 Community Services

\$52,601.58

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General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	4,083,762.79
880 Refunds of Prior Years' Receipts	189,491.47

Total Other Objects	\$4,273,254.26
----------------------------	-----------------------

900 Other Uses of Funds

910 Redemption of Principal	4,042,777.07
932 Capital Reserve Fund Transfers Applicable To Fund 32	13,000,000.00
939 Other Fund Transfers	200,000.00

Total Other Uses of Funds	\$17,242,777.07
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Total 5000 Other Expenditures and Financing Uses	\$21,516,031.33
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				4,083,762.79
880 Refunds of Prior Years' Receipts				189,491.47
Total Other Objects				\$4,273,254.26
900 Other Uses of Funds				
910 Redemption of Principal				4,042,777.07
Total Other Uses of Funds				\$4,042,777.07
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$8,316,031.33

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				4,083,762.79
Total Other Objects				\$4,083,762.79
900 Other Uses of Funds				
910 Redemption of Principal				4,042,777.07
Total Other Uses of Funds				\$4,042,777.07
Total 5110 Debt Service				\$8,126,539.86

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

189,491.47

Total Other Objects

\$189,491.47

Total 5130 Refund of Prior Year Revenues / Receipts

\$189,491.47

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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

13,000,000.00

939 Other Fund Transfers

200,000.00

Total Other Uses of Funds

\$13,200,000.00

Total 5200 Interfund Transfers – Out

\$13,200,000.00

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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

13,000,000.00

Total Other Uses of Funds

\$13,000,000.00

Total 5230 Capital Projects Fund Transfers

\$13,000,000.00

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5250 Enterprise Fund Transfers				
900 Other Uses of Funds				
939 Other Fund Transfers				200,000.00
Total Other Uses of Funds				\$200,000.00
Total 5250 Enterprise Fund Transfers				\$200,000.00

Capital Reserve Fund - § 1431 (32)

2000 Support Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 137,469.31

Total Purchased Professional and Technical Services \$137,469.31

400 Purchased Property Services

430 Repairs and Maintenance Services 675,874.93

Total Purchased Property Services \$675,874.93

600 Supplies

610 General Supplies 41,755.06

Total Supplies \$41,755.06

700 Property

752 Capital Equipment – Original and Additional 122,399.62

762 Capitalized Equipment - Replacement 1,012,757.77

Total Property \$1,135,157.39

800 Other Objects

810 Dues and Fees 36.00

Total Other Objects \$36.00

Total 2000 Support Services \$1,990,292.69

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Capital Reserve Fund - § 1431 (32)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

36.00

Total Other Objects

\$36.00

Total 2500 Support Services – Business

\$36.00

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Capital Reserve Fund - § 1431 (32)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

36.00

Total Other Objects

\$36.00

Total 2510 Fiscal Services

\$36.00

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Capital Reserve Fund - § 1431 (32)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

36.00

Total Other Objects

\$36.00

Total 2515 Financial Accounting Services

\$36.00

Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				137,469.31
Total Purchased Professional and Technical Services				\$137,469.31
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				675,874.93
Total Purchased Property Services				\$675,874.93
600 <u>Supplies</u>				
610 General Supplies	41,755.06			41,755.06
Total Supplies	\$41,755.06			\$41,755.06
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				122,399.62
762 Capitalized Equipment - Replacement				1,012,757.77
Total Property				\$1,135,157.39
Total 2600 Operation and Maintenance of Plant Services	\$41,755.06			\$1,990,256.69

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Capital Reserve Fund - § 1431 (32)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

635,901.93

Total Purchased Property Services

\$635,901.93

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$635,901.93

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Capital Reserve Fund - § 1431 (32)

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

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

635,901.93

Total Purchased Property Services

\$635,901.93

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

\$635,901.93

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Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				137,469.31
Total Purchased Professional and Technical Services				\$137,469.31
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				19,700.00
Total Purchased Property Services				\$19,700.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				122,399.62
762 Capitalized Equipment - Replacement				1,012,757.77
Total Property				\$1,135,157.39
Total 2620 Operation of Buildings Services				\$1,292,326.70

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Capital Reserve Fund - § 1431 (32)

2630 Care and Upkeep of Grounds Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

20,273.00

Total Purchased Property Services

\$20,273.00

Total 2630 Care and Upkeep of Grounds Services

\$20,273.00

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Capital Reserve Fund - § 1431 (32)

2640 Care and Upkeep of Equipment Services

600 Supplies

610 General Supplies

Total Supplies

Total 2640 Care and Upkeep of Equipment Services

Elementary

Secondary

Federal

Total

41,755.06

41,755.06

\$41,755.06

\$41,755.06

\$41,755.06

\$41,755.06

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Capital Reserve Fund - § 1431 (32)

3000 Operation of Non-Instructional Services

Total

700 Property

752 Capital Equipment – Original and Additional

15,615.65

Total Property

\$15,615.65

Total 3000 Operation of Non-Instructional Services

\$15,615.65

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Capital Reserve Fund - § 1431 (32)

3200 Student Activities

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

15,615.65

Total Property

\$15,615.65

Total 3200 Student Activities

\$15,615.65

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Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 45,324.53

Total Purchased Professional and Technical Services \$45,324.53

600 Supplies

610 General Supplies 30,347.00

Total Supplies \$30,347.00

700 Property

752 Capital Equipment – Original and Additional 124,098.00

Total Property \$124,098.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$199,769.53

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Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

30,347.00

Total Supplies

\$30,347.00

Total 4200 Existing Site Improvement Services

\$30,347.00

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Capital Reserve Fund - § 1431 (32)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

45,324.53

Total Purchased Professional and Technical Services

\$45,324.53

Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

\$45,324.53

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Capital Reserve Fund - § 1431 (32)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

112,787.00

Total Property				\$112,787.00
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$112,787.00

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

11,311.00

Total Property

\$11,311.00

Total 4600 Existing Building Improvement Services

\$11,311.00

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Capital Reserve Fund - § 1431 (32)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest

15,000,000.00

Total Other Objects

\$15,000,000.00

Total 5000 Other Expenditures and Financing Uses

\$15,000,000.00

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Capital Reserve Fund - § 1431 (32)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

15,000,000.00

Total Other Objects

\$15,000,000.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$15,000,000.00

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Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest				15,000,000.00
Total Other Objects				\$15,000,000.00
Total 5110 Debt Service				\$15,000,000.00

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Other Capital Projects Fund (39)

2000 Support Services

Total

400 Purchased Property Services

420 Utility Services 23,735.00

Total Purchased Property Services \$23,735.00

500 Other Purchased Services

520 Insurance – General 2,585,614.00

Total Other Purchased Services \$2,585,614.00

600 Supplies

650 Supplies & Fees – Technology Related 8,341.00

Total Supplies \$8,341.00

800 Other Objects

810 Dues and Fees 1,387,579.34

Total Other Objects \$1,387,579.34

Total 2000 Support Services \$4,005,269.34

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Other Capital Projects Fund (39)

2200 Support Services – Instructional Staff

600 Supplies
650 Supplies & Fees – Technology Related

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	8,341.00		8,341.00
	\$8,341.00		\$8,341.00
	\$8,341.00		\$8,341.00

Total Supplies

Total 2200 Support Services – Instructional Staff

LEA : 123468402 Upper Merion Area SD

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Other Capital Projects Fund (39)

2220 Technology Support Services

600 Supplies

650 Supplies & Fees – Technology Related

Total Supplies

Total 2220 Technology Support Services

Elementary

Secondary

Federal

Total

8,341.00

8,341.00

\$8,341.00

\$8,341.00

\$8,341.00

\$8,341.00

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Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

2,585,614.00

Total Other Purchased Services

\$2,585,614.00

800 Other Objects

810 Dues and Fees

1,295,841.34

Total Other Objects

\$1,295,841.34

Total 2300 Support Services – Administration

\$3,881,455.34

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Other Capital Projects Fund (39)

2310 Board Services

500 Other Purchased Services

520 Insurance - General

Elementary

Secondary

Federal

Total

2,585,614.00

Total Other Purchased Services

\$2,585,614.00

Total 2310 Board Services

\$2,585,614.00

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Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

1,295,841.34

Total Other Objects

\$1,295,841.34

Total 2390 Other Administration Services

\$1,295,841.34

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Other Capital Projects Fund (39)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

91,738.00

Total Other Objects

\$91,738.00

Total 2500 Support Services – Business

\$91,738.00

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Other Capital Projects Fund (39)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

91,738.00

Total Other Objects

\$91,738.00

Total 2510 Fiscal Services

\$91,738.00

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Other Capital Projects Fund (39)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

91,738.00

Total Other Objects

\$91,738.00

Total 2515 Financial Accounting Services

\$91,738.00

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Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

420 Utility Services

23,735.00

Total Purchased Property Services

\$23,735.00

Total 2600 Operation and Maintenance of Plant Services

\$23,735.00

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Other Capital Projects Fund (39)

2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

420 Utility Services

23,735.00

Total Purchased Property Services

\$23,735.00

Total 2620 Operation of Buildings Services

\$23,735.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 2,096,320.96

Total Purchased Professional and Technical Services \$2,096,320.96

400 Purchased Property Services

430 Repairs and Maintenance Services 6,399.50

450 Construction Services 28,540,882.68

Total Purchased Property Services \$28,547,282.18

700 Property

710 Land and Improvements 562.48

Total Property \$562.48

Total 4000 Facilities Acquisition, Construction and Improvement Services \$30,644,165.62

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Other Capital Projects Fund (39)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

700 Property

710 Land and Improvements

562.48

Total Property

\$562.48

Total 4200 Existing Site Improvement Services

\$562.48

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Other Capital Projects Fund (39)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,096,320.96

Total Purchased Professional and Technical Services

\$2,096,320.96

Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

\$2,096,320.96

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Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

28,540,882.68

Total Purchased Property Services

\$28,540,882.68

Total 4500 Building Acquisition and Construction Services – Original and Additional

\$28,540,882.68

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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

6,399.50

Total Purchased Property Services

\$6,399.50

Total 4600 Existing Building Improvement Services

\$6,399.50

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Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	6,809,000.00
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Total Other Objects	\$6,809,000.00
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Total 5000 Other Expenditures and Financing Uses	\$6,809,000.00
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Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

6,809,000.00

Total Other Objects

\$6,809,000.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$6,809,000.00

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Other Capital Projects Fund (39)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest				6,809,000.00
Total Other Objects				\$6,809,000.00
Total 5110 Debt Service				\$6,809,000.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	44,777,296.55				
1200 Special Programs - Elementary / Secondary	16,548,840.72				
1300 Vocational Education	2,568,496.92				
1400 Other Instructional Programs - Elementary / Secondary	216,167.92				
1500 Nonpublic School Programs	24,971.41				
Total Instruction	\$64,135,773.52				
2000 Support Services					
2100 Support Services - Students	5,173,527.82				
2200 Support Services - Instructional Staff	3,787,774.49				
2300 Support Services - Administration	6,094,289.08				
2400 Support Services - Pupil Health	1,405,932.46				
2500 Support Services - Business	1,010,575.42				
2600 Operation and Maintenance of Plant Services	9,279,356.41				
2700 Student Transportation Services	3,945,703.52				
2800 Support Services - Central	2,320,513.06				
2900 Other Support Services	70,760.34				
Total Support Services	\$33,088,432.60				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,840,243.74				
3300 Community Services	52,601.58				
Total Operation of Non-Instructional Services	\$1,892,845.32				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4500 Building Acquisition and Construction Services - Original and Additional					
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	8,316,031.33				
5200 Interfund Transfers - Out	13,200,000.00				
Total Other Expenditures and Financing Uses	\$21,516,031.33				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$120,633,082.77				

	<u>Capital Reserve (690. 1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff			8,341.00		
2300 Support Services - Administration			3,881,455.34		
2400 Support Services - Pupil Health					
2500 Support Services - Business		36.00	91,738.00		
2600 Operation and Maintenance of Plant Services		1,990,256.69	23,735.00		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services		\$1,990,292.69	\$4,005,269.34		
3000 Operation of Non-Instructional Services					
3200 Student Activities		15,615.65			
3300 Community Services					
Total Operation of Non-Instructional Services		\$15,615.65			
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		30,347.00	562.48		
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional		45,324.53	2,096,320.96		
4500 Building Acquisition and Construction Services - Original and Additional		112,787.00	28,540,882.68		
4600 Existing Building Improvement Services		11,311.00	6,399.50		
Total Facilities Acquisition, Construction and Improvement Services		\$199,769.53	\$30,644,165.62		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses		15,000,000.00	6,809,000.00		
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses		\$15,000,000.00	\$6,809,000.00		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$17,205,677.87	\$41,458,434.96		

Total

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,777,296.55
1200 Special Programs - Elementary / Secondary	16,548,840.72
1300 Vocational Education	2,568,496.92
1400 Other Instructional Programs - Elementary / Secondary	216,167.92
1500 Nonpublic School Programs	24,971.41
Total Instruction	\$64,135,773.52
2000 Support Services	
2100 Support Services - Students	5,173,527.82
2200 Support Services - Instructional Staff	3,796,115.49
2300 Support Services - Administration	9,975,744.42
2400 Support Services - Pupil Health	1,405,932.46
2500 Support Services - Business	1,102,349.42
2600 Operation and Maintenance of Plant Services	11,293,348.10
2700 Student Transportation Services	3,945,703.52
2800 Support Services - Central	2,320,513.06
2900 Other Support Services	70,760.34
Total Support Services	\$39,083,994.63
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,855,859.39
3300 Community Services	52,601.58
Total Operation of Non-Instructional Services	\$1,908,460.97
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	30,909.48
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	2,141,645.49
4500 Building Acquisition and Construction Services - Original and Additional	28,653,669.68
4600 Existing Building Improvement Services	17,710.50
Total Facilities Acquisition, Construction and Improvement Services	\$30,843,935.15
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	30,125,031.33
5200 Interfund Transfers - Out	13,200,000.00
Total Other Expenditures and Financing Uses	\$43,325,031.33
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$179,297,195.60

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	50,171,198.00
Total Federally Funded salaries subject to PSERS withholding	412,056.00
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	470,164.00
Expenditures Funded with Carry over Title I Funds	1,170.00
	<hr/>
Total Title I Expenditure Data	\$471,334.00
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	29,428.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	20,519,122.49
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	15,475,900.95
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	1,228,468.38
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	536,420.05
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	591,855.53

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	5,281,054.76	2,040,115.73	7,321,170.49
	272 Self-Insurance Dental Benefits	267,565.86	100,816.52	368,382.38
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$5,548,620.62	\$2,140,932.25	\$7,689,552.87
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	134,896.48	27,450.02	162,346.50
	272 Self-Insurance Dental Benefits	4,769.02	1,424.64	6,193.66
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$139,665.50	\$28,874.66	\$168,540.16
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		\$5,688,286.12	\$2,169,806.91	\$7,858,093.03

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	389,716.92	2,208,395.85	2,598,112.77	390,764.74	2,214,333.53	2,605,098.27
2140 Psychological Services	104,433.47	591,789.68	696,223.15	106,453.44	603,236.16	709,689.60
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	39,484.00	83,903.51	123,387.51	39,956.59	84,907.75	124,864.34
2260 Instruction and Curriculum Development Services	283,940.18	1,608,994.35	1,892,934.53	299,631.52	1,697,911.96	1,997,543.48
2350 Legal and Accounting Services	69,950.55	431,646.44	501,596.99	78,781.01	1,122,698.70	1,201,479.71
2420 Medical Services	170,511.51	966,231.91	1,136,743.42	194,257.48	1,100,792.39	1,295,049.87
2440 Nursing Services						
2700 Student Transportation Services	610,392.91	3,458,893.15	4,069,286.06	591,855.53	3,353,847.99	3,945,703.52
Total	\$1,668,429.54	\$9,349,854.89	\$11,018,284.43	\$1,701,700.31	\$10,177,728.48	\$11,879,428.79

(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		87,540,000.00		9,639,937.00	9,474,556.00	5,855,202.00	156,962,000.00	269,471,695.00
2. Additional Debt Incurred During Year		123,360,000.00		13,617,210.00		210,246.00	11,738,000.00	148,925,456.00
3. Retirements and Repayments		3,475,000.00		1,057,570.00	425,000.00			4,957,570.00
4. Debt at End of Fiscal Year		207,425,000.00		22,199,577.00	9,049,556.00	6,065,448.00	168,700,000.00	413,439,581.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		207,425,000.00		22,199,577.00	9,049,556.00	6,065,448.00	168,700,000.00	413,439,581.00
7. Current Portion P&I - Due within 1 year		3,670,000.00		1,057,570.00		606,545.00		5,334,115.00
8. Interest Paid during current fiscal year		4,083,762.79						4,083,762.79

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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					123,064.00	30,606.00	2,052,000.00	2,205,670.00
2. Additional Debt Incurred During Year						12,914.00	157,000.00	169,914.00
3. Retirements and Repayments					1,993.00			1,993.00
4. Debt at End of Fiscal Year					121,071.00	43,520.00	2,209,000.00	2,373,591.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					121,071.00	43,520.00	2,209,000.00	2,373,591.00
7. Current Portion P&I - Due within 1 year						4,352.00		4,352.00
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	4,042,777.07		4,083,762.79	8,126,539.86	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			21,809,000.00	21,809,000.00	
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			\$4,042,777.07		\$25,892,762.79	\$29,935,539.86	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

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

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	03/2021		94,595,000.00		94,595,000.00	5,000.00	
General Obligation Bonds/Notes – CIB	03/2021		6,605,000.00		6,605,000.00	115,000.00	
General Obligation Bonds/Notes – CIB	08/2020		22,160,000.00		22,160,000.00	5,000.00	413,809.03
General Obligation Bonds/Notes – CIB	03/2019	9,995,000.00		5,000.00	9,990,000.00	5,000.00	345,987.50
General Obligation Bonds/Notes – CIB	10/2017	28,905,000.00		5,000.00	28,900,000.00	5,000.00	1,395,440.00
General Obligation Bonds/Notes – CIB	10/2016	35,185,000.00		590,000.00	34,595,000.00	610,000.00	1,621,000.00
General Obligation Bonds/Notes – CIB	02/2014	4,225,000.00		1,380,000.00	2,845,000.00	1,405,000.00	99,788.76
General Obligation Bonds/Notes – CIB	05/2013	3,615,000.00		350,000.00	3,265,000.00	65,000.00	84,245.00
General Obligation Bonds/Notes – CIB	09/2012	5,615,000.00		1,145,000.00	4,470,000.00	1,455,000.00	123,492.50
Other Long Term Debt/Liabilities		9,639,937.00	13,617,210.00	1,057,570.00	22,199,577.00	1,057,570.00	
Compensated Absences		5,855,202.00	210,246.00		6,065,448.00	606,545.00	
Other Post-Employment Benefits (OPEB)		9,474,556.00		425,000.00	9,049,556.00		
Net Pension Liability		156,962,000.00	11,738,000.00		168,700,000.00		
Totals for Debt Entered:		\$269,471,695.00	\$148,925,456.00	\$4,957,570.00	\$413,439,581.00	\$5,334,115.00	\$4,083,762.79

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		30,606.00	12,914.00		43,520.00	4,352.00	
Other Post-Employment Benefits (OPEB)		123,064.00		1,993.00	121,071.00		
Net Pension Liability		2,052,000.00	157,000.00		2,209,000.00		
Totals for Debt Entered:		\$2,205,670.00	\$169,914.00	\$1,993.00	\$2,373,591.00	\$4,352.00	

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	5,689,979.71
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$5,689,979.71

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			
6 Brick and Mortar Charter Schools	137,371.86		137,371.86
7 Cyber Charter Schools	1,417,913.99	260,114.99	1,678,028.98
8 Career and Technology Centers	1,633,066.73		1,633,066.73
9 Approved Private Schools		927,569.57	927,569.57
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		165,943.00	165,943.00
12 Juvenile Detention Centers	156,529.82		156,529.82
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	707,656.53	283,813.22	991,469.75
Section 2 Total	\$4,052,538.93	\$1,637,440.78	\$5,689,979.71

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 638,245.05

Total Personnel Services – Salaries \$638,245.05

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 7,670.95

220 Social Security Contributions 46,107.17

230 PSERS Retirement Contributions 246,583.40

270 Group Insurance – Self-Insurance 134,896.48

280 Other Post-Employment Benefits (OPEB) (3,877.00)

299 All Other Employee Benefits 14,413.00

Total Personnel Services – Employee Benefits \$445,794.00

400 Purchased Property Services

430 Repairs and Maintenance Services 15,514.01

440 Rentals 7,953.73

Total Purchased Property Services \$23,467.74

500 Other Purchased Services

580 Travel 964.08

Total Other Purchased Services \$964.08

600 Supplies

610 General Supplies 56,361.88

630 Food 521,524.12

Total Supplies \$577,886.00

700 Property

740 Depreciation 9,601.00

Total Property \$9,601.00

800 Other Objects

810 Dues and Fees 1,776.95

Total Other Objects \$1,776.95

Total 3000 Operation of Non-Instructional Services \$1,697,734.82

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				638,245.05
Total Personnel Services – Salaries				\$638,245.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				7,670.95
220 Social Security Contributions				46,107.17
230 PSERS Retirement Contributions				246,583.40
270 Group Insurance – Self-Insurance				134,896.48
280 Other Post-Employment Benefits (OPEB)				(3,877.00)
299 All Other Employee Benefits				14,413.00
Total Personnel Services – Employee Benefits				\$445,794.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				15,514.01
440 Rentals				7,953.73
Total Purchased Property Services				\$23,467.74
500 Other Purchased Services				
580 Travel				964.08
Total Other Purchased Services				\$964.08
600 Supplies				
610 General Supplies				56,361.88
630 Food				521,524.12
Total Supplies				\$577,886.00
700 Property				
740 Depreciation				9,601.00
Total Property				\$9,601.00
800 Other Objects				
810 Dues and Fees				1,776.95
Total Other Objects				\$1,776.95
Total 3100 Food Services				\$1,697,734.82

	<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	1,697,734.82				1,697,734.82
Total Operation of Non-Instructional Services	\$1,697,734.82				\$1,697,734.82
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,697,734.82				\$1,697,734.82

LEA : 123468402 Upper Merion Area SD

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Bridgeport El Sch	6468	5,601,831.47	594,675.28	902,088.94	95,763.32	562,570.66	97,463.80	7,854,393.47	
	Caley El Sch	4832	6,093,942.18	817,024.79	981,335.82	131,569.29	29,507.86	124,524.27	8,177,904.21	
	Candlebrook El Sch	3389	5,732,067.48	703,618.80	923,061.45	113,306.99	195,349.78	105,715.67	7,773,120.17	
	Gulph EL Sch	8426	7,072,620.52	919,360.04	1,138,936.94	148,048.82	73,660.17	169,690.65	9,522,317.14	
	Roberts El Sch	3391	4,801,574.31	587,821.74	773,219.82	94,659.66	69,946.46	93,979.95	6,421,201.94	
	Upper Merion HS	3395	19,283,736.22	2,651,222.62	3,105,349.63	426,938.70	180,914.22	344,180.60	25,992,341.99	
	Upper Merion MS	3394	19,021,749.85	2,677,975.81	3,063,160.74	431,246.89	98,252.35	372,486.22	25,664,871.86	
Total			67,607,522.03	8,951,699.08	10,887,153.34	1,441,533.67	1,210,201.50	1,308,041.16	91,406,150.78	