

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

County : Clarion
AUN Number : 106169003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2016

Pennsylvania Department of Education

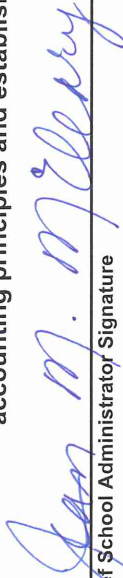
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

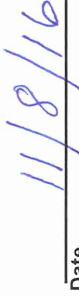
CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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



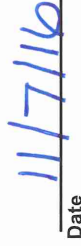
Chief School Administrator Signature



Board Secretary Signature



Date



Date

John Stevens

Contact Person

stevensje@unionsd.net

Contact Person E-mail Address

(814)473-6311

Ext :0

Contact Person Telephone Number

(814)473-8201

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2016**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2016

This certification is applicable to:

- Orig. Annual Financial Report submitted to Comptroller Operations:** _____
Date
- Annual Financial Report revisions submitted on:** _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

John Stevens

Contact Person

stevensje@unionsd.net

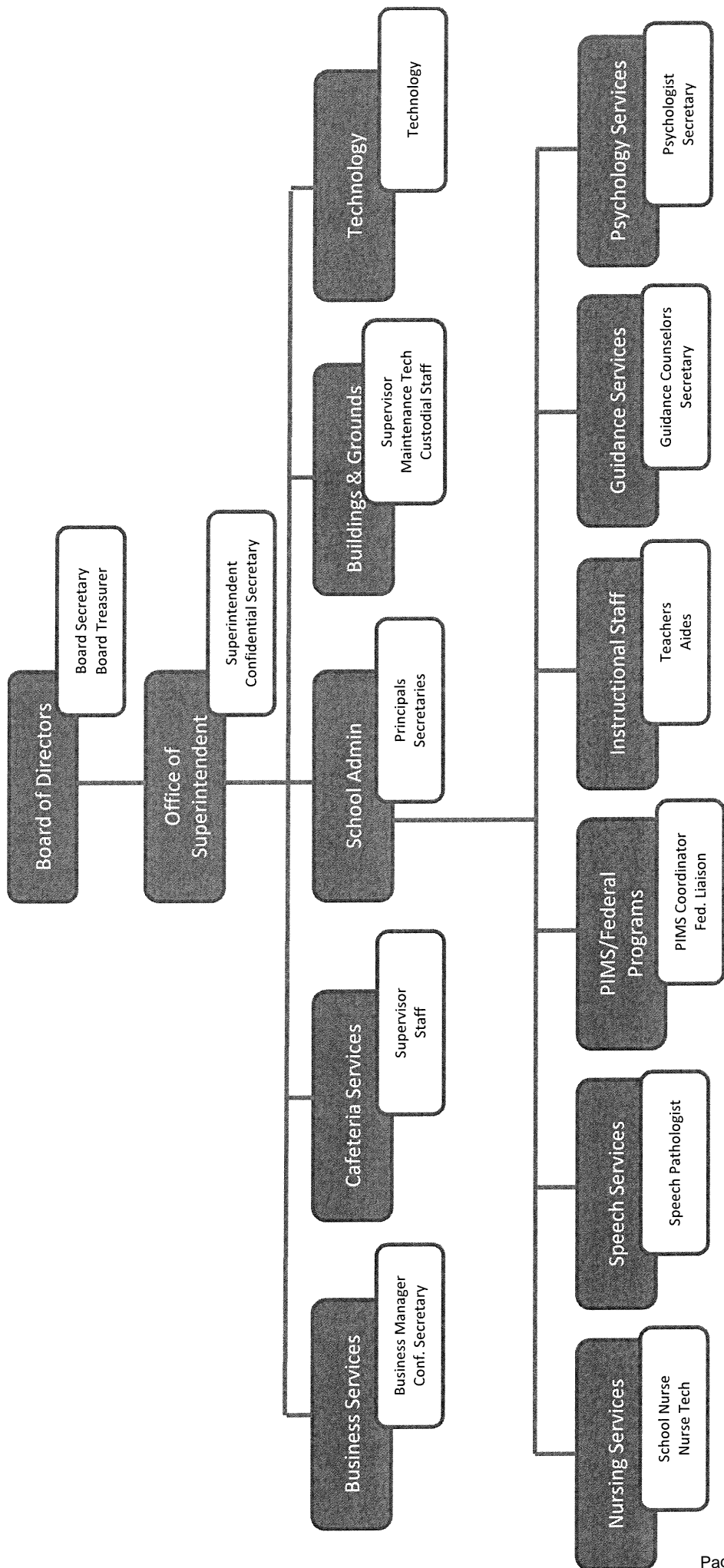
Contact Person E-mail Address

(814)473-6311 Ext :0

Contact Person Telephone Number

(814)473-8201

Contact Person Fax Number



UNION SCHOOL DISTRICT ORGANIZATIONAL CHART

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16115	REP - Fund 51: Function 9920 has an amount entered as a Special Item. Provide a description of this Special Item. REP 9920, Fund 51: \$227,366.00	There was an extensive amount of debt accumulated over a significant period of time in fund 51 owed to fund 10. The Board of Education resolved to forgive this debt in fund 51 owed to fund 10.
30680	Revenue Detail: Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$44,773.90 6153, Prior AFR Rev Detail: \$18,789.83	There was an increase in property transfers during fiscal year 2015-2016, which resulted in the larger variance from the prior year.
41050	There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other". Expenditure 5110-990, Fund 10: \$39,908.78	Note Counsel Fees, Financial Advisor Fees, Solicitor Fees, Bank Counsel Fees, and Paying Agent Fees.
41550	Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits. Function 2350, Object 100: \$0.00 Function 2350, Object 200: \$18,209.00	Based on contractual agreement.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$537,827.00 2700-513, PY AFR Amount: \$475,912.00	There was an increase in individualized transportation based on individualized education plan. This resulted in a large increase from the previous year.
50420	SESS - 2150 Speech Pathology and Audiology Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2150: \$65,064.00 Prior Year SESS Schedule 2150: \$0.00	Union School District hired a speech pathologist which resulted in the increase of costs in function 2150.

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	147,386
0110 Investments	8,710,925
0120 Taxes Receivable	204,872
0130 Due From Other Funds	49,818
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	32,000
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$9,145,001
---------------------	--------------------

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$9,145,001
--	--------------------

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		3,397			150,783
0110 Investments					8,710,925
0120 Taxes Receivable					204,872
0130 Due From Other Funds					49,818
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					32,000
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$3,397			\$9,148,398
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$3,397			\$9,148,398

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	4,450
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	
0490 Other Current Liabilities	1,226,232

Total Liabilities **\$1,230,682**

0950 Deferred Inflows of Resources	204,872
------------------------------------	---------

Fund Balances

0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	3,277,447

Total Fund Balances **\$7,709,447**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$9,145,001**

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
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					4,450
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					1,226,232
Total Liabilities					\$1,230,682
0950 Deferred Inflows of Resources					204,872
Fund Balances					
0810 Nonspendable Fund Balance					32,000
0820 Restricted Fund Balance					
0830 Committed Fund Balance		3,397			3,397
0840 Assigned Fund Balance					4,400,000
0850 Unassigned Fund Balance					3,277,447
Total Fund Balances		\$3,397			\$7,712,844
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$3,397			\$9,148,398

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	2,664,992				
7000 Revenue from State Sources	7,776,085				
8000 Revenue from Federal Sources	278,788				
Total Revenues	\$10,719,865				
Expenditures					
1000 Instruction	5,933,511				
2000 Support Services	3,561,851				
3000 Operation of Non-Instructional Services	262,120				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	410,866				
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$10,168,348				
Excess (Deficiency) Of Revenues Over Expenditures	\$551,517				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	2,688,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	2,605,000				
5150 Bond Discounts					
5200 Interfund Transfers – Out	496,084				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$413,084)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		1			2,664,993
7000 Revenue from State Sources					7,776,085
8000 Revenue from Federal Sources					278,788
Total Revenues		\$1			\$10,719,866
Expenditures					
1000 Instruction					5,933,511
2000 Support Services		7,837			3,569,688
3000 Operation of Non-Instructional Services					262,120
4000 Facilities Acquisition, Construction and Improvement Services		387,386			387,386
5110 Debt Service					410,866
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures		\$395,223			\$10,563,571
Excess (Deficiency) Of Revenues Over Expenditures		(\$395,222)			\$156,295
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					2,688,000
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		395,409			395,409
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					2,605,000
5150 Bond Discounts					
5200 Interfund Transfers – Out					496,084
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$395,409			(\$17,675)

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> (690. <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$138,433				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	7,571,014				
Fund Balance - End Of Year	\$7,709,447				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$187			\$138,620
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		3,210			7,574,224
Fund Balance - End Of Year		\$3,397			\$7,712,844

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	73,449			73,449	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	13,288			13,288	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$86,737			\$86,737	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	30,210			30,210	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$30,210			\$30,210	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$116,947			\$116,947	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	78,139			78,139	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$78,139			\$78,139	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$78,139			\$78,139	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt	30,208			30,208	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	8,600			8,600	
Total Net Position	\$38,808			\$38,808	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$116,947			\$116,947	

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	111,834			111,834	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$111,834			\$111,834	
Operating Expenses					
100 Personnel Services – Salaries	367,253			367,253	
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	173,006			173,006	
740 Depreciation	9,568			9,568	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$549,827			\$549,827	
Operating Income (Loss)	(\$437,993)			(\$437,993)	
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	15,896			15,896	
8000 Revenue from Federal Sources	232,540			232,540	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$248,516			\$248,516	
Income (Loss) Before Contributions And Transfers	(\$189,477)			(\$189,477)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	100,675			100,675	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains	227,366			227,366	
9930 Extraordinary Items – Gains					
Change In Net Position	\$138,564			\$138,564	
0002 Net Position - Beginning of Fiscal Year	(99,756)			(99,756)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$38,808			\$38,808	

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	111,834			111,834	
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	367,253			367,253	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	174,647			174,647	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$430,066)			(\$430,066)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	15,896			15,896	
0023 Receipts From Federal Sources -8000	232,540			232,540	
0024 Notes and Loans Received (Repaid)	(123,540)			(123,540)	
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit	100,675			100,675	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)	227,366			227,366	
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$452,937			\$452,937	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(1,819)			(1,819)	
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	(\$1,819)			(\$1,819)	
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					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$80			\$80	

	<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	21,132			21,132	
0004 Cash and Cash Equivalents Beginning of Year	52,317			52,317	
Cash and Cash Equivalents at Year End	\$73,449			\$73,449	

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

0005 Operating Income (Loss) per REP	(437,993)			(437,993)	
Adjustments					
0051 Depreciation and Net Amortization	9,568			9,568	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(1,641)			(1,641)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$7,927			\$7,927	
Cash Provided By (Used for) Total	(\$430,066)			(\$430,066)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:27 AM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Assets And Deferred Outflows Of Resources

	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets				
0100 Cash and Cash Equivalents	52,428			
0110 Investments	144,997			
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$197,425			
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$197,425			

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:27 AM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				52,428
0110 Investments				144,997
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$197,425
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$197,425

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:27 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities		56,062		
Total Liabilities		\$56,062		
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)		141,363		
0799 Unrestricted Net Position				
Total Net Position		\$141,363		
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$197,425		

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:27 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				56,062
Total Liabilities				\$56,062
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				141,363
0799 Unrestricted Net Position				
Total Net Position				\$141,363
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$197,425

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	3,062					3,062
0092 Other Additions	4,793					4,793
Deductions						
0093 Scholarships Awarded	7,362					7,362
0094 Other Deductions	2,698					2,698
Change In Net Position	(\$2,205)					(\$2,205)
0006 Net Position – Beginning of Fiscal Year	143,568					143,568
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$141,363					\$141,363

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	1,435,436.78			1,435,436.78
6113 Public Utility Realty Taxes	2,566.61			2,566.61
6114 Payments in Lieu of Current Taxes - State / Local	5,139.07			5,139.07
6120 Current Per Capita Taxes, Section 679	9,148.70			9,148.70
6141 Current Act 511 Per Capita Taxes	9,148.70			9,148.70
6143 Current Act 511 Local Services Taxes	7,697.62			7,697.62
6151 Current Act 511 Earned Income Taxes	319,975.40			319,975.40
6152 Current Act 511 Occupation Taxes	84,178.95			84,178.95
6153 Current Act 511 Real Estate Transfer Taxes	44,773.90			44,773.90
6411 Delinquent Real Estate Taxes	220,490.13			220,490.13
6500 Earnings on Investments	189,293.66			
6700 Revenues from LEA Activities	20,433.48			
6821 State Revenue Received from Other Pennsylvania Public LEAs	78,137.89			
6832 Federal IDEA Revenue Received as Pass Through	87,265.00			
6910 Rentals	8,489.24			
6920 Contributions and Donations from Private Sources	9,992.67			
6941 Regular Day School Tuition	33,724.05			
6992 Energy Efficiency Revenues and Incentives	6,625.85			
6999 Other Revenues Not Specified Above	92,474.65			
TOTAL Revenue from Local Sources	\$2,664,992.35			\$2,138,555.86

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	5,524,853.35		
7240 Driver Education - Student	1,575.00		
7271 Special Education funds for School-Aged Pupils	555,229.48		
7311 Pupil Transportation Subsidy	349,340.00		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	385.00		
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,296.43		
7340 State Property Tax Reduction Allocation	140,819.81		
7360 Safe Schools	24,122.00		
7505 Ready to Learn Block Grant	136,775.00		
7810 State Share of Social Security and Medicare Taxes	227,856.46		
7820 State Share of Retirement Contributions	803,832.31		
TOTAL Revenue from State Sources	\$7,776,084.84		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	173,491.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,769.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,983.33		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	544.97		
TOTAL Revenue from Federal Sources	\$278,788.30		

	<u>Revenue Reported In Current Year</u>	
<u>Other Financing Sources</u>		
9120 Proceeds from Refunding of Bonds	2,688,000.00	
TOTAL Other Financing Sources	\$2,688,000.00	
TOTAL FROM ALL SOURCES	\$13,407,865.49	\$2,138,555.86

Revenue from Local Sources	2,664,992.35
Revenue from State Sources	7,776,084.84
Revenue from Federal Sources	278,788.30
Other Financing Sources	2,688,000.00
TOTAL FROM ALL SOURCES	\$13,407,865.49

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,056,131.00
Total Personnel Services – Salaries	\$3,056,131.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	743,101.00
220 Social Security Contributions	228,272.00
230 PSERS Retirement Contributions	760,455.00
240 Tuition Reimbursement	6,075.00
250 Unemployment Compensation	7,222.00
260 Workers' Compensation	24,726.00
Total Personnel Services – Employee Benefits	\$1,769,851.00
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	124,735.00
330 Other Professional Services	29,495.00
340 Technical Services	2,885.00
Total Purchased Professional and Technical Services	\$157,115.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	12,120.00
Total Purchased Property Services	\$12,120.00
500 Other Purchased Services	
510 Student Transportation Services	2,384.00
530 Communications	1,849.00
550 Printing and Binding	1,402.00
561 Tuition To Other School Districts Within the State	16,862.00
562 Tuition To Pennsylvania Charter Schools	329,881.00
564 Tuition To Career and Technology Centers	289,452.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	24,071.00
569 Tuition – Other	47,285.00
580 Travel	10,171.00
Total Other Purchased Services	\$723,357.00
600 Supplies	
610 General Supplies	105,556.00
640 Books and Periodicals	25,258.00
Total Supplies	\$130,814.00
700 Property	
750 Equipment – Original and Additional	50,310.00
760 Equipment – Replacement	33,667.00
Total Property	\$83,977.00
800 Other Objects	
810 Dues and Fees	146.00
Total Other Objects	\$146.00
Total 1000 Instruction	\$5,933,511.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,272,839.00	1,204,047.00	131,553.00	2,608,439.00
Total Personnel Services – Salaries	\$1,272,839.00	\$1,204,047.00	\$131,553.00	\$2,608,439.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	315,755.00	302,824.00	33,818.00	652,397.00
220 Social Security Contributions	95,312.00	89,039.00	10,062.00	194,413.00
230 PSERS Retirement Contributions	319,326.00	295,064.00	33,868.00	648,258.00
240 Tuition Reimbursement	4,800.00	1,275.00		6,075.00
250 Unemployment Compensation	3,647.00	2,261.00	252.00	6,160.00
260 Workers' Compensation	10,777.00	9,516.00	990.00	21,283.00
Total Personnel Services – Employee Benefits	\$749,617.00	\$699,979.00	\$78,990.00	\$1,528,586.00
300 Purchased Professional and Technical Services				
340 Technical Services		2,885.00		2,885.00
Total Purchased Professional and Technical Services		\$2,885.00		\$2,885.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,593.00	4,527.00		12,120.00
Total Purchased Property Services	\$7,593.00	\$4,527.00		\$12,120.00
500 Other Purchased Services				
510 Student Transportation Services	1,034.00	108.00		1,142.00
530 Communications	967.00	438.00		1,405.00
550 Printing and Binding	1,402.00			1,402.00
561 Tuition To Other School Districts Within the State	1,693.00	15,169.00		16,862.00
562 Tuition To Pennsylvania Charter Schools	126,524.00	203,357.00		329,881.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,070.00		4,070.00
569 Tuition – Other		11,430.00		11,430.00
580 Travel	1,606.00	2,332.00	5,337.00	9,275.00
Total Other Purchased Services	\$133,226.00	\$236,904.00	\$5,337.00	\$375,467.00
600 Supplies				
610 General Supplies	48,400.00	43,693.00	1,598.00	93,691.00
640 Books and Periodicals	16,595.00	7,475.00		24,070.00
Total Supplies	\$64,995.00	\$51,168.00	\$1,598.00	\$117,761.00
700 Property				
750 Equipment – Original and Additional	21,752.00	22,966.00	2,957.00	47,675.00
760 Equipment – Replacement	14,315.00	17,619.00		31,934.00
Total Property	\$36,067.00	\$40,585.00	\$2,957.00	\$79,609.00
800 Other Objects				
810 Dues and Fees		146.00		146.00
Total Other Objects		\$146.00		\$146.00
Total 1100 Regular Programs – Elementary / Secondary	\$2,264,337.00	\$2,240,241.00	\$220,435.00	\$4,725,013.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,272,839.00	1,204,047.00		2,476,886.00
Total Personnel Services – Salaries	\$1,272,839.00	\$1,204,047.00		\$2,476,886.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	315,755.00	302,824.00		618,579.00
220 Social Security Contributions	95,312.00	89,039.00		184,351.00
230 PSERS Retirement Contributions	319,326.00	295,064.00		614,390.00
240 Tuition Reimbursement	4,800.00	1,275.00		6,075.00
250 Unemployment Compensation	3,647.00	2,261.00		5,908.00
260 Workers' Compensation	10,777.00	9,516.00		20,293.00
Total Personnel Services – Employee Benefits	\$749,617.00	\$699,979.00		\$1,449,596.00
300 Purchased Professional and Technical Services				
340 Technical Services		2,885.00		2,885.00
Total Purchased Professional and Technical Services		\$2,885.00		\$2,885.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,593.00	4,527.00		12,120.00
Total Purchased Property Services	\$7,593.00	\$4,527.00		\$12,120.00
500 Other Purchased Services				
510 Student Transportation Services	1,034.00	108.00		1,142.00
530 Communications	967.00	438.00		1,405.00
550 Printing and Binding	1,402.00			1,402.00
561 Tuition To Other School Districts Within the State	1,693.00	15,169.00		16,862.00
562 Tuition To Pennsylvania Charter Schools	126,524.00	203,357.00		329,881.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,070.00		4,070.00
569 Tuition – Other		11,430.00		11,430.00
580 Travel	1,606.00	2,332.00		3,938.00
Total Other Purchased Services	\$133,226.00	\$236,904.00		\$370,130.00
600 Supplies				
610 General Supplies	48,400.00	43,693.00		92,093.00
640 Books and Periodicals	16,595.00	7,475.00		24,070.00
Total Supplies	\$64,995.00	\$51,168.00		\$116,163.00
700 Property				
750 Equipment – Original and Additional	21,752.00	22,966.00		44,718.00
760 Equipment – Replacement	14,315.00	17,619.00		31,934.00
Total Property	\$36,067.00	\$40,585.00		\$76,652.00
800 Other Objects				
810 Dues and Fees		146.00		146.00
Total Other Objects		\$146.00		\$146.00
Total 1110 Regular Programs	\$2,264,337.00	\$2,240,241.00		\$4,504,578.00

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			131,553.00	131,553.00
Total Personnel Services – Salaries			\$131,553.00	\$131,553.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			33,818.00	33,818.00
220 Social Security Contributions			10,062.00	10,062.00
230 PSERS Retirement Contributions			33,868.00	33,868.00
250 Unemployment Compensation			252.00	252.00
260 Workers' Compensation			990.00	990.00
Total Personnel Services – Employee Benefits			\$78,990.00	\$78,990.00
500 Other Purchased Services				
580 Travel			5,337.00	5,337.00
Total Other Purchased Services			\$5,337.00	\$5,337.00
600 Supplies				
610 General Supplies			1,598.00	1,598.00
Total Supplies			\$1,598.00	\$1,598.00
700 Property				
750 Equipment – Original and Additional			2,957.00	2,957.00
Total Property			\$2,957.00	\$2,957.00
Total 1190 Federally-Funded Regular Programs			\$220,435.00	\$220,435.00

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	167,658.00	217,328.00	2,012.00	386,998.00
Total Personnel Services – Salaries	\$167,658.00	\$217,328.00	\$2,012.00	\$386,998.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,069.00	60,962.00		81,031.00
220 Social Security Contributions	12,821.00	16,400.00		29,221.00
230 PSERS Retirement Contributions	41,134.00	55,397.00		96,531.00
250 Unemployment Compensation	164.00	652.00		816.00
260 Workers' Compensation	1,929.00	1,049.00		2,978.00
Total Personnel Services – Employee Benefits	\$76,117.00	\$134,460.00		\$210,577.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	39,482.00		85,253.00	124,735.00
330 Other Professional Services			29,495.00	29,495.00
Total Purchased Professional and Technical Services	\$39,482.00		\$114,748.00	\$154,230.00
500 Other Purchased Services				
510 Student Transportation Services	735.00	507.00		1,242.00
530 Communications	222.00	222.00		444.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	20,001.00			20,001.00
569 Tuition – Other	35,855.00			35,855.00
580 Travel	80.00	594.00	222.00	896.00
Total Other Purchased Services	\$56,893.00	\$1,323.00	\$222.00	\$58,438.00
600 Supplies				
610 General Supplies	3,566.00	1,987.00	1,980.00	7,533.00
640 Books and Periodicals	1,188.00			1,188.00
Total Supplies	\$4,754.00	\$1,987.00	\$1,980.00	\$8,721.00
700 Property				
750 Equipment – Original and Additional	387.00		2,248.00	2,635.00
Total Property	\$387.00		\$2,248.00	\$2,635.00
Total 1200 Special Programs – Elementary / Secondary	\$345,291.00	\$355,098.00	\$121,210.00	\$821,599.00

General Fund (10)

1210 Life Skills Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		96,921.00		96,921.00
Total Personnel Services – Salaries		\$96,921.00		\$96,921.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		17,731.00		17,731.00
220 Social Security Contributions		7,243.00		7,243.00
230 PSERS Retirement Contributions		24,464.00		24,464.00
250 Unemployment Compensation		535.00		535.00
260 Workers' Compensation		872.00		872.00
Total Personnel Services – Employee Benefits		\$50,845.00		\$50,845.00
500 Other Purchased Services				
510 Student Transportation Services		90.00		90.00
580 Travel		229.00	156.00	385.00
Total Other Purchased Services		\$319.00	\$156.00	\$475.00
600 Supplies				
610 General Supplies		1,987.00	1,385.00	3,372.00
Total Supplies		\$1,987.00	\$1,385.00	\$3,372.00
Total 1210 Life Skills Support		\$150,072.00	\$1,541.00	\$151,613.00

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:30 AM

General Fund (10)

1220 Sensory Support

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 1220 Sensory Support

Elementary

Secondary

Federal

Total

29,495.00

29,495.00

\$29,495.00

\$29,495.00

\$29,495.00

\$29,495.00

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	167,658.00	120,407.00	2,012.00	290,077.00
Total Personnel Services – Salaries	\$167,658.00	\$120,407.00	\$2,012.00	\$290,077.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,069.00	43,231.00		63,300.00
220 Social Security Contributions	12,821.00	9,157.00		21,978.00
230 PSERS Retirement Contributions	41,134.00	30,933.00		72,067.00
250 Unemployment Compensation	164.00	117.00		281.00
260 Workers' Compensation	1,929.00	177.00		2,106.00
Total Personnel Services – Employee Benefits	\$76,117.00	\$83,615.00		\$159,732.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	39,482.00		85,253.00	124,735.00
Total Purchased Professional and Technical Services	\$39,482.00		\$85,253.00	\$124,735.00
500 Other Purchased Services				
510 Student Transportation Services	735.00	417.00		1,152.00
530 Communications	222.00	222.00		444.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	20,001.00			20,001.00
569 Tuition – Other	35,855.00			35,855.00
580 Travel	80.00	365.00	66.00	511.00
Total Other Purchased Services	\$56,893.00	\$1,004.00	\$66.00	\$57,963.00
600 Supplies				
610 General Supplies	3,566.00		595.00	4,161.00
640 Books and Periodicals	1,188.00			1,188.00
Total Supplies	\$4,754.00		\$595.00	\$5,349.00
700 Property				
750 Equipment – Original and Additional	387.00		2,248.00	2,635.00
Total Property	\$387.00		\$2,248.00	\$2,635.00
Total 1240 Academic Support	\$345,291.00	\$205,026.00	\$90,174.00	\$640,491.00

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	165,127.00	116,036.00	2,012.00	283,175.00
Total Personnel Services – Salaries	\$165,127.00	\$116,036.00	\$2,012.00	\$283,175.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,017.00	41,481.00		61,498.00
220 Social Security Contributions	12,627.00	8,823.00		21,450.00
230 PSERS Retirement Contributions	40,480.00	29,804.00		70,284.00
250 Unemployment Compensation	156.00	35.00		191.00
260 Workers' Compensation	1,844.00	144.00		1,988.00
Total Personnel Services – Employee Benefits	\$75,124.00	\$80,287.00		\$155,411.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	39,482.00		85,253.00	124,735.00
Total Purchased Professional and Technical Services	\$39,482.00		\$85,253.00	\$124,735.00
500 Other Purchased Services				
510 Student Transportation Services		62.00		62.00
530 Communications	222.00	222.00		444.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	20,001.00			20,001.00
569 Tuition – Other	35,855.00			35,855.00
580 Travel		165.00	66.00	231.00
Total Other Purchased Services	\$56,078.00	\$449.00	\$66.00	\$56,593.00
600 Supplies				
610 General Supplies	3,501.00		595.00	4,096.00
640 Books and Periodicals	1,188.00			1,188.00
Total Supplies	\$4,689.00		\$595.00	\$5,284.00
700 Property				
750 Equipment – Original and Additional	387.00		2,248.00	2,635.00
Total Property	\$387.00		\$2,248.00	\$2,635.00
Total 1241 Learning Support – Public	\$340,887.00	\$196,772.00	\$90,174.00	\$627,833.00

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,531.00	4,371.00		6,902.00
Total Personnel Services – Salaries	\$2,531.00	\$4,371.00		\$6,902.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	52.00	1,750.00		1,802.00
220 Social Security Contributions	194.00	334.00		528.00
230 PSERS Retirement Contributions	654.00	1,129.00		1,783.00
250 Unemployment Compensation	8.00	82.00		90.00
260 Workers' Compensation	85.00	33.00		118.00
Total Personnel Services – Employee Benefits	\$993.00	\$3,328.00		\$4,321.00
500 Other Purchased Services				
510 Student Transportation Services	735.00	355.00		1,090.00
580 Travel	80.00	200.00		280.00
Total Other Purchased Services	\$815.00	\$555.00		\$1,370.00
600 Supplies				
610 General Supplies	65.00			65.00
Total Supplies	\$65.00			\$65.00
Total 1243 Gifted Support	\$4,404.00	\$8,254.00		\$12,658.00

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		50,050.00		50,050.00
Total Personnel Services – Salaries		\$50,050.00		\$50,050.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		9,673.00		9,673.00
220 Social Security Contributions		3,824.00		3,824.00
230 PSERS Retirement Contributions		12,916.00		12,916.00
250 Unemployment Compensation		15.00		15.00
260 Workers' Compensation		366.00		366.00
Total Personnel Services – Employee Benefits		\$26,794.00		\$26,794.00
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		289,452.00		289,452.00
Total Other Purchased Services		\$289,452.00		\$289,452.00
700 Property				
760 Equipment – Replacement		1,733.00		1,733.00
Total Property		\$1,733.00		\$1,733.00
Total 1300 Vocational Education		\$368,029.00		\$368,029.00

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	6,050.00	4,594.00		10,644.00
Total Personnel Services – Salaries	\$6,050.00	\$4,594.00		\$10,644.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	463.00	351.00		814.00
230 PSERS Retirement Contributions	1,563.00	1,187.00		2,750.00
250 Unemployment Compensation	110.00	121.00		231.00
260 Workers' Compensation	59.00	40.00		99.00
Total Personnel Services – Employee Benefits	\$2,195.00	\$1,699.00		\$3,894.00
600 Supplies				
610 General Supplies	4,332.00			4,332.00
Total Supplies	\$4,332.00			\$4,332.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$12,577.00	\$6,293.00		\$18,870.00

General Fund (10)

1410 Drivers' Education

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

Total 1410 Drivers' Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		3,600.00		3,600.00
		\$3,600.00		\$3,600.00
		275.00		275.00
		930.00		930.00
		13.00		13.00
		40.00		40.00
		\$1,258.00		\$1,258.00
		\$4,858.00		\$4,858.00

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	6,050.00			6,050.00
Total Personnel Services – Salaries	\$6,050.00			\$6,050.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	463.00			463.00
230 PSERS Retirement Contributions	1,563.00			1,563.00
250 Unemployment Compensation	109.00			109.00
260 Workers' Compensation	59.00			59.00
Total Personnel Services – Employee Benefits	\$2,194.00			\$2,194.00
Total 1420 Summer School	\$8,244.00			\$8,244.00

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

Total Personnel Services – Employee Benefits

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		994.00		994.00
		\$994.00		\$994.00
		76.00		76.00
		257.00		257.00
	1.00	108.00		109.00
	\$1.00	\$441.00		\$442.00
	\$1.00	\$1,435.00		\$1,436.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
600 <u>Supplies</u>				
610 General Supplies	4,332.00			4,332.00
Total Supplies	\$4,332.00			\$4,332.00
Total 1490 Additional Other Instructional Programs	\$4,332.00			\$4,332.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,494,472.00

Total Personnel Services – Salaries \$1,494,472.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 450,748.00

220 Social Security Contributions 112,101.00

230 PSERS Retirement Contributions 369,472.00

250 Unemployment Compensation 2,954.00

260 Workers’ Compensation 11,960.00

Total Personnel Services – Employee Benefits \$947,235.00

300 Purchased Professional and Technical Services

330 Other Professional Services 61,880.00

Total Purchased Professional and Technical Services \$61,880.00

400 Purchased Property Services

410 Cleaning Services 7,803.00

420 Utility Services 90,454.00

430 Repairs and Maintenance Services 48,037.00

440 Rentals 1,008.00

Total Purchased Property Services \$147,302.00

500 Other Purchased Services

510 Student Transportation Services 320.00

513 Contracted Carriers 537,827.00

521 Fire Insurance 25,130.00

522 Automotive Liability Insurance 5,395.00

523 General Property and Liability Insurance 8,028.00

530 Communications 24,645.00

549 Other Advertising/Public Relations 2,719.00

550 Printing and Binding 1,606.00

580 Travel 18,729.00

595 IU Payments By Withholding 5,299.00

Total Other Purchased Services \$629,698.00

600 Supplies

610 General Supplies 118,511.00

620 Energy 110,961.00

640 Books and Periodicals 30,662.00

650 Supplies & Fees – Technology Related (1,495.00)

Total Supplies \$258,639.00

700 Property

750 Equipment – Original and Additional 6,244.00

760 Equipment – Replacement 8,651.00

Total Property \$14,895.00

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:32 AM

General Fund (10)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2000 Support Services

Total

7,730.00

\$7,730.00

\$3,561,851.00

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	125,755.00	134,255.00		260,010.00
Total Personnel Services – Salaries	\$125,755.00	\$134,255.00		\$260,010.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	36,072.00	19,640.00		55,712.00
220 Social Security Contributions	9,622.00	10,269.00		19,891.00
230 PSERS Retirement Contributions	32,495.00	33,528.00		66,023.00
250 Unemployment Compensation	243.00	187.00		430.00
260 Workers' Compensation	1,032.00	1,030.00		2,062.00
Total Personnel Services – Employee Benefits	\$79,464.00	\$64,654.00		\$144,118.00
300 Purchased Professional and Technical Services				
330 Other Professional Services		1,068.00		1,068.00
Total Purchased Professional and Technical Services		\$1,068.00		\$1,068.00
500 Other Purchased Services				
510 Student Transportation Services	109.00	211.00		320.00
530 Communications	503.00	1,058.00		1,561.00
580 Travel	550.00	1,414.00		1,964.00
Total Other Purchased Services	\$1,162.00	\$2,683.00		\$3,845.00
600 Supplies				
610 General Supplies	929.00	3,250.00	2,274.00	6,453.00
640 Books and Periodicals	24.00	24.00		48.00
Total Supplies	\$953.00	\$3,274.00	\$2,274.00	\$6,501.00
700 Property				
750 Equipment – Original and Additional			1,278.00	1,278.00
760 Equipment – Replacement	552.00	1,101.00		1,653.00
Total Property	\$552.00	\$1,101.00	\$1,278.00	\$2,931.00
Total 2100 Support Services – Students	\$207,886.00	\$207,035.00	\$3,552.00	\$418,473.00

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	58,557.00	67,058.00		125,615.00
Total Personnel Services – Salaries	\$58,557.00	\$67,058.00		\$125,615.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,731.00	1,302.00		19,033.00
220 Social Security Contributions	4,480.00	5,130.00		9,610.00
230 PSERS Retirement Contributions	15,131.00	16,165.00		31,296.00
250 Unemployment Compensation	133.00	78.00		211.00
260 Workers' Compensation	484.00	484.00		968.00
Total Personnel Services – Employee Benefits	\$37,959.00	\$23,159.00		\$61,118.00
300 Purchased Professional and Technical Services				
330 Other Professional Services		1,068.00		1,068.00
Total Purchased Professional and Technical Services		\$1,068.00		\$1,068.00
500 Other Purchased Services				
510 Student Transportation Services	109.00	211.00		320.00
530 Communications	196.00	751.00		947.00
580 Travel		866.00		866.00
Total Other Purchased Services	\$305.00	\$1,828.00		\$2,133.00
600 Supplies				
610 General Supplies	292.00	2,735.00		3,027.00
Total Supplies	\$292.00	\$2,735.00		\$3,027.00
700 Property				
760 Equipment – Replacement		551.00		551.00
Total Property		\$551.00		\$551.00
Total 2120 Guidance Services	\$97,113.00	\$96,399.00		\$193,512.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	36,383.00	36,382.00		72,765.00
Total Personnel Services – Salaries	\$36,383.00	\$36,382.00		\$72,765.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,186.00	3,185.00		6,371.00
220 Social Security Contributions	2,784.00	2,783.00		5,567.00
230 PSERS Retirement Contributions	9,401.00	9,401.00		18,802.00
250 Unemployment Compensation	58.00	57.00		115.00
260 Workers' Compensation	283.00	282.00		565.00
Total Personnel Services – Employee Benefits	\$15,712.00	\$15,708.00		\$31,420.00
500 Other Purchased Services				
580 Travel	519.00	518.00		1,037.00
Total Other Purchased Services	\$519.00	\$518.00		\$1,037.00
600 Supplies				
610 General Supplies	132.00	11.00		143.00
640 Books and Periodicals	24.00	24.00		48.00
Total Supplies	\$156.00	\$35.00		\$191.00
700 Property				
760 Equipment – Replacement	276.00	275.00		551.00
Total Property	\$276.00	\$275.00		\$551.00
Total 2140 Psychological Services	\$53,046.00	\$52,918.00		\$105,964.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology and Audiology Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,500.00	17,500.00		35,000.00
Total Personnel Services – Salaries	\$17,500.00	\$17,500.00		\$35,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,900.00	6,899.00		13,799.00
220 Social Security Contributions	1,339.00	1,338.00		2,677.00
230 PSERS Retirement Contributions	4,522.00	4,522.00		9,044.00
250 Unemployment Compensation	48.00	48.00		96.00
260 Workers' Compensation	161.00	161.00		322.00
Total Personnel Services – Employee Benefits	\$12,970.00	\$12,968.00		\$25,938.00
600 Supplies				
610 General Supplies	287.00	287.00	2,274.00	2,848.00
Total Supplies	\$287.00	\$287.00	\$2,274.00	\$2,848.00
700 Property				
750 Equipment – Original and Additional			1,278.00	1,278.00
Total Property			\$1,278.00	\$1,278.00
Total 2150 Speech Pathology and Audiology Services	\$30,757.00	\$30,755.00	\$3,552.00	\$65,064.00

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	13,315.00	13,315.00		26,630.00
Total Personnel Services – Salaries	\$13,315.00	\$13,315.00		\$26,630.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,255.00	8,254.00		16,509.00
220 Social Security Contributions	1,019.00	1,018.00		2,037.00
230 PSERS Retirement Contributions	3,441.00	3,440.00		6,881.00
250 Unemployment Compensation	4.00	4.00		8.00
260 Workers' Compensation	104.00	103.00		207.00
Total Personnel Services – Employee Benefits	\$12,823.00	\$12,819.00		\$25,642.00
500 Other Purchased Services				
530 Communications	307.00	307.00		614.00
580 Travel	31.00	30.00		61.00
Total Other Purchased Services	\$338.00	\$337.00		\$675.00
600 Supplies				
610 General Supplies	218.00	217.00		435.00
Total Supplies	\$218.00	\$217.00		\$435.00
700 Property				
760 Equipment – Replacement	276.00	275.00		551.00
Total Property	\$276.00	\$275.00		\$551.00
Total 2190 Other Student Services	\$26,970.00	\$26,963.00		\$53,933.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	62,631.00	14,904.00		77,535.00
Total Personnel Services – Salaries	\$62,631.00	\$14,904.00		\$77,535.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,866.00			8,866.00
220 Social Security Contributions	4,769.00	1,116.00		5,885.00
230 PSERS Retirement Contributions	16,110.00	3,771.00		19,881.00
250 Unemployment Compensation	23.00	248.00		271.00
260 Workers' Compensation	488.00	370.00		858.00
Total Personnel Services – Employee Benefits	\$30,256.00	\$5,505.00		\$35,761.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		143.00		143.00
Total Purchased Property Services		\$143.00		\$143.00
500 Other Purchased Services				
580 Travel	889.00	797.00	2,907.00	4,593.00
Total Other Purchased Services	\$889.00	\$797.00	\$2,907.00	\$4,593.00
600 Supplies				
610 General Supplies	666.00	353.00	417.00	1,436.00
640 Books and Periodicals	6,113.00	4,517.00		10,630.00
Total Supplies	\$6,779.00	\$4,870.00	\$417.00	\$12,066.00
Total 2200 Support Services – Instructional Staff	\$100,555.00	\$26,219.00	\$3,324.00	\$130,098.00

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	62,631.00	14,904.00		77,535.00
Total Personnel Services – Salaries	\$62,631.00	\$14,904.00		\$77,535.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,866.00			8,866.00
220 Social Security Contributions	4,769.00	1,116.00		5,885.00
230 PSERS Retirement Contributions	16,110.00	3,771.00		19,881.00
250 Unemployment Compensation	23.00	248.00		271.00
260 Workers' Compensation	488.00	370.00		858.00
Total Personnel Services – Employee Benefits	\$30,256.00	\$5,505.00		\$35,761.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		143.00		143.00
Total Purchased Property Services		\$143.00		\$143.00
500 Other Purchased Services				
580 Travel	133.00			133.00
Total Other Purchased Services	\$133.00			\$133.00
600 Supplies				
610 General Supplies	562.00	249.00		811.00
640 Books and Periodicals	6,113.00	4,517.00		10,630.00
Total Supplies	\$6,675.00	\$4,766.00		\$11,441.00
Total 2250 School Library Services	\$99,695.00	\$25,318.00		\$125,013.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
500 <u>Other Purchased Services</u>				
580 Travel	756.00	797.00	2,907.00	4,460.00
Total Other Purchased Services	\$756.00	\$797.00	\$2,907.00	\$4,460.00
600 <u>Supplies</u>				
610 General Supplies	104.00	104.00	417.00	625.00
Total Supplies	\$104.00	\$104.00	\$417.00	\$625.00
Total 2270 Instructional Staff Professional Development Services	\$860.00	\$901.00	\$3,324.00	\$5,085.00

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	140,129.00	125,407.00		447,090.00
Total Personnel Services – Salaries	\$140,129.00	\$125,407.00		\$447,090.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	38,039.00	23,253.00		164,260.00
220 Social Security Contributions	10,538.00	9,427.00		33,825.00
230 PSERS Retirement Contributions	35,581.00	30,802.00		108,507.00
250 Unemployment Compensation	99.00	59.00		1,116.00
260 Workers' Compensation	1,098.00	957.00		3,374.00
Total Personnel Services – Employee Benefits	\$85,355.00	\$64,498.00		\$311,082.00
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,174.00	2,612.00		48,374.00
Total Purchased Professional and Technical Services	\$3,174.00	\$2,612.00		\$48,374.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,118.00	3,944.00		11,062.00
440 Rentals				1,008.00
Total Purchased Property Services	\$7,118.00	\$3,944.00		\$12,070.00
500 Other Purchased Services				
530 Communications	706.00	438.00		1,582.00
549 Other Advertising/Public Relations				2,719.00
550 Printing and Binding		655.00		740.00
580 Travel	1,884.00	1,455.00	250.00	9,208.00
Total Other Purchased Services	\$2,590.00	\$2,548.00	\$250.00	\$14,249.00
600 Supplies				
610 General Supplies	11,695.00	1,914.00		18,778.00
640 Books and Periodicals	4,150.00	6,913.00		11,063.00
Total Supplies	\$15,845.00	\$8,827.00		\$29,841.00
700 Property				
760 Equipment – Replacement	6,447.00	551.00		6,998.00
Total Property	\$6,447.00	\$551.00		\$6,998.00
800 Other Objects				
810 Dues and Fees	595.00	595.00		6,336.00
Total Other Objects	\$595.00	\$595.00		\$6,336.00
Total 2300 Support Services – Administration	\$261,253.00	\$208,982.00	\$250.00	\$876,040.00

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 875.00

Total Personnel Services – Salaries \$875.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 67.00

230 PSERS Retirement Contributions 226.00

250 Unemployment Compensation 245.00

260 Workers' Compensation 7.00

Total Personnel Services – Employee Benefits \$545.00

300 Purchased Professional and Technical Services

330 Other Professional Services 9,246.00

Total Purchased Professional and Technical Services \$9,246.00

500 Other Purchased Services

549 Other Advertising/Public Relations 2,719.00

580 Travel 127.00

Total Other Purchased Services \$2,846.00

600 Supplies

610 General Supplies 1,192.00

Total Supplies \$1,192.00

800 Other Objects

810 Dues and Fees 2,964.00

Total Other Objects \$2,964.00

Total 2310 Board Services \$17,668.00

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

3,625.00

Total Personnel Services – Salaries

\$3,625.00

200 Personnel Services – Employee Benefits

250 Unemployment Compensation

213.00

260 Workers' Compensation

30.00

Total Personnel Services – Employee Benefits

\$243.00

Total 2320 Board Treasurer Services

\$3,868.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				17,908.00
Total Personnel Services – Salaries				\$17,908.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,370.00
Total Personnel Services – Employee Benefits				\$1,370.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,617.00
Total Purchased Professional and Technical Services				\$16,617.00
600 Supplies				
610 General Supplies				2,130.00
Total Supplies				\$2,130.00
Total 2330 Tax Assessment and Collection Services				\$38,025.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				18,209.00
Total Personnel Services – Employee Benefits				\$18,209.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,725.00
Total Purchased Professional and Technical Services				\$16,725.00
600 Supplies				
610 General Supplies				807.00
Total Supplies				\$807.00
Total 2350 Legal and Accounting Services				\$35,741.00

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				136,337.00
Total Personnel Services – Salaries				\$136,337.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				65,712.00
220 Social Security Contributions				10,445.00
230 PSERS Retirement Contributions				35,229.00
250 Unemployment Compensation				51.00
260 Workers' Compensation				1,082.00
Total Personnel Services – Employee Benefits				\$112,519.00
400 Purchased Property Services				
440 Rentals				1,008.00
Total Purchased Property Services				\$1,008.00
500 Other Purchased Services				
550 Printing and Binding				85.00
580 Travel				2,661.00
Total Other Purchased Services				\$2,746.00
600 Supplies				
610 General Supplies				591.00
Total Supplies				\$591.00
800 Other Objects				
810 Dues and Fees				2,182.00
Total Other Objects				\$2,182.00
Total 2360 Office of the Superintendent / Executive Director Services				\$255,383.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	140,129.00	125,407.00		265,536.00
Total Personnel Services – Salaries	\$140,129.00	\$125,407.00		\$265,536.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	38,039.00	23,253.00		61,292.00
220 Social Security Contributions	10,538.00	9,427.00		19,965.00
230 PSERS Retirement Contributions	35,581.00	30,802.00		66,383.00
250 Unemployment Compensation	99.00	59.00		158.00
260 Workers' Compensation	1,098.00	957.00		2,055.00
Total Personnel Services – Employee Benefits	\$85,355.00	\$64,498.00		\$149,853.00
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,174.00	2,612.00		5,786.00
Total Purchased Professional and Technical Services	\$3,174.00	\$2,612.00		\$5,786.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,118.00	3,944.00		11,062.00
Total Purchased Property Services	\$7,118.00	\$3,944.00		\$11,062.00
500 Other Purchased Services				
530 Communications	706.00	438.00		1,144.00
550 Printing and Binding		655.00		655.00
580 Travel	1,884.00	1,455.00	250.00	3,589.00
Total Other Purchased Services	\$2,590.00	\$2,548.00	\$250.00	\$5,388.00
600 Supplies				
610 General Supplies	11,695.00	1,914.00		13,609.00
640 Books and Periodicals	4,150.00	6,913.00		11,063.00
Total Supplies	\$15,845.00	\$8,827.00		\$24,672.00
700 Property				
760 Equipment – Replacement	6,447.00	551.00		6,998.00
Total Property	\$6,447.00	\$551.00		\$6,998.00
800 Other Objects				
810 Dues and Fees	595.00	595.00		1,190.00
Total Other Objects	\$595.00	\$595.00		\$1,190.00
Total 2380 Office of the Principal Services	\$261,253.00	\$208,982.00	\$250.00	\$470,485.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				22,809.00
Total Personnel Services – Salaries				\$22,809.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,047.00
220 Social Security Contributions				1,978.00
230 PSERS Retirement Contributions				6,669.00
250 Unemployment Compensation				449.00
260 Workers' Compensation				200.00
Total Personnel Services – Employee Benefits				\$28,343.00
500 Other Purchased Services				
530 Communications				438.00
580 Travel				2,831.00
Total Other Purchased Services				\$3,269.00
600 Supplies				
610 General Supplies				449.00
Total Supplies				\$449.00
Total 2390 Other Administration Services				\$54,870.00

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				75,555.00
Total Personnel Services – Salaries				\$75,555.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				30,135.00
220 Social Security Contributions				5,780.00
230 PSERS Retirement Contributions				19,523.00
250 Unemployment Compensation				166.00
260 Workers' Compensation				532.00
Total Personnel Services – Employee Benefits				\$56,136.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,614.00
Total Purchased Professional and Technical Services				\$2,614.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				856.00
Total Purchased Property Services				\$856.00
500 Other Purchased Services				
580 Travel				488.00
Total Other Purchased Services				\$488.00
600 Supplies				
610 General Supplies				5,260.00
Total Supplies				\$5,260.00
Total 2400 Support Services – Pupil Health				\$140,909.00

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				75,555.00
Total Personnel Services – Salaries				\$75,555.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				30,135.00
220 Social Security Contributions				5,780.00
230 PSERS Retirement Contributions				19,523.00
250 Unemployment Compensation				166.00
260 Workers' Compensation				532.00
Total Personnel Services – Employee Benefits				\$56,136.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,614.00
Total Purchased Professional and Technical Services				\$2,614.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				856.00
Total Purchased Property Services				\$856.00
500 Other Purchased Services				
580 Travel				488.00
Total Other Purchased Services				\$488.00
600 Supplies				
610 General Supplies				5,260.00
Total Supplies				\$5,260.00
Total 2440 Nursing Services				\$140,909.00

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				93,523.00
Total Personnel Services – Salaries				\$93,523.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				58,967.00
220 Social Security Contributions				6,738.00
230 PSERS Retirement Contributions				22,747.00
250 Unemployment Compensation				276.00
260 Workers' Compensation				1,034.00
Total Personnel Services – Employee Benefits				\$89,762.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,665.00
Total Purchased Professional and Technical Services				\$4,665.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				9,585.00
Total Purchased Property Services				\$9,585.00
500 Other Purchased Services				
530 Communications				1,144.00
550 Printing and Binding				866.00
580 Travel				880.00
Total Other Purchased Services				\$2,890.00
600 Supplies				
610 General Supplies				1,883.00
640 Books and Periodicals				194.00
Total Supplies				\$2,077.00
800 Other Objects				
810 Dues and Fees				1,394.00
Total Other Objects				\$1,394.00
Total 2500 Support Services – Business				\$203,896.00

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

93,523.00

Total Personnel Services – Salaries

\$93,523.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

58,967.00

220 Social Security Contributions

6,738.00

230 PSERS Retirement Contributions

22,747.00

250 Unemployment Compensation

276.00

260 Workers' Compensation

1,034.00

Total Personnel Services – Employee Benefits

\$89,762.00

300 Purchased Professional and Technical Services

330 Other Professional Services

4,665.00

Total Purchased Professional and Technical Services

\$4,665.00

400 Purchased Property Services

430 Repairs and Maintenance Services

9,585.00

Total Purchased Property Services

\$9,585.00

500 Other Purchased Services

530 Communications

1,144.00

550 Printing and Binding

866.00

580 Travel

880.00

Total Other Purchased Services

\$2,890.00

600 Supplies

610 General Supplies

1,883.00

640 Books and Periodicals

194.00

Total Supplies

\$2,077.00

800 Other Objects

810 Dues and Fees

1,394.00

Total Other Objects

\$1,394.00

Total 2510 Fiscal Services

\$203,896.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				93,523.00
Total Personnel Services – Salaries				\$93,523.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				58,967.00
220 Social Security Contributions				6,738.00
230 PSERS Retirement Contributions				22,747.00
250 Unemployment Compensation				276.00
260 Workers' Compensation				1,034.00
Total Personnel Services – Employee Benefits				\$89,762.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,665.00
Total Purchased Professional and Technical Services				\$4,665.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				9,585.00
Total Purchased Property Services				\$9,585.00
500 Other Purchased Services				
530 Communications				1,144.00
550 Printing and Binding				866.00
580 Travel				880.00
Total Other Purchased Services				\$2,890.00
600 Supplies				
610 General Supplies				1,883.00
640 Books and Periodicals				194.00
Total Supplies				\$2,077.00
800 Other Objects				
810 Dues and Fees				1,394.00
Total Other Objects				\$1,394.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$203,896.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				424,711.00
Total Personnel Services – Salaries				\$424,711.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				112,392.00
220 Social Security Contributions				31,781.00
230 PSERS Retirement Contributions				106,655.00
250 Unemployment Compensation				621.00
260 Workers' Compensation				3,230.00
Total Personnel Services – Employee Benefits				\$254,679.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,159.00
Total Purchased Professional and Technical Services				\$5,159.00
400 Purchased Property Services				
410 Cleaning Services				7,803.00
420 Utility Services				90,454.00
430 Repairs and Maintenance Services				26,291.00
Total Purchased Property Services				\$124,548.00
500 Other Purchased Services				
521 Fire Insurance				25,130.00
522 Automotive Liability Insurance				5,395.00
523 General Property and Liability Insurance				8,028.00
530 Communications				20,358.00
580 Travel				282.00
Total Other Purchased Services				\$59,193.00
600 Supplies				
610 General Supplies	12,915.00	27,912.00		40,827.00
620 Energy				110,961.00
Total Supplies	\$12,915.00	\$27,912.00		\$151,788.00
Total 2600 Operation and Maintenance of Plant Services	\$12,915.00	\$27,912.00		\$1,020,078.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				79,798.00
Total Personnel Services – Salaries				\$79,798.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,710.00
220 Social Security Contributions				6,108.00
230 PSERS Retirement Contributions				20,620.00
250 Unemployment Compensation				346.00
260 Workers' Compensation				636.00
Total Personnel Services – Employee Benefits				\$53,420.00
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$133,218.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				40,175.00
Total Personnel Services – Salaries				\$40,175.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,564.00
220 Social Security Contributions				3,054.00
230 PSERS Retirement Contributions				10,310.00
250 Unemployment Compensation				328.00
260 Workers' Compensation				329.00
Total Personnel Services – Employee Benefits				\$33,585.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$73,760.00

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

39,623.00

Total Personnel Services – Salaries

\$39,623.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6,146.00

220 Social Security Contributions

3,054.00

230 PSERS Retirement Contributions

10,310.00

250 Unemployment Compensation

18.00

260 Workers' Compensation

307.00

Total Personnel Services – Employee Benefits

\$19,835.00

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

\$59,458.00

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				344,913.00
Total Personnel Services – Salaries				\$344,913.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				86,682.00
220 Social Security Contributions				25,673.00
230 PSERS Retirement Contributions				86,035.00
250 Unemployment Compensation				275.00
260 Workers' Compensation				2,594.00
Total Personnel Services – Employee Benefits				\$201,259.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,159.00
Total Purchased Professional and Technical Services				\$5,159.00
400 Purchased Property Services				
410 Cleaning Services				7,803.00
420 Utility Services				90,454.00
430 Repairs and Maintenance Services				26,291.00
Total Purchased Property Services				\$124,548.00
500 Other Purchased Services				
521 Fire Insurance				25,130.00
522 Automotive Liability Insurance				5,395.00
523 General Property and Liability Insurance				8,028.00
530 Communications				20,358.00
580 Travel				282.00
Total Other Purchased Services				\$59,193.00
600 Supplies				
610 General Supplies	12,915.00	27,912.00		40,827.00
620 Energy				110,961.00
Total Supplies	\$12,915.00	\$27,912.00		\$151,788.00
Total 2620 Operation of Buildings Services	\$12,915.00	\$27,912.00		\$886,860.00

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				5,903.00
Total Personnel Services – Salaries				\$5,903.00
200 Personnel Services – Employee Benefits				
250 Unemployment Compensation				47.00
260 Workers’ Compensation				49.00
Total Personnel Services – Employee Benefits				\$96.00
500 Other Purchased Services				
513 Contracted Carriers				537,827.00
Total Other Purchased Services				\$537,827.00
600 Supplies				
610 General Supplies				196.00
Total Supplies				\$196.00
Total 2700 Student Transportation Services				\$544,022.00

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,903.00

Total Personnel Services – Salaries

\$5,903.00

200 Personnel Services – Employee Benefits

250 Unemployment Compensation

47.00

260 Workers' Compensation

49.00

Total Personnel Services – Employee Benefits

\$96.00

500 Other Purchased Services

513 Contracted Carriers

537,442.00

Total Other Purchased Services

\$537,442.00

600 Supplies

610 General Supplies

196.00

Total Supplies

\$196.00

Total 2710 Supervision of Student Transportation Services

\$543,637.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2711 Supervision of Student Transportation Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				5,903.00
Total Personnel Services – Salaries				\$5,903.00
200 Personnel Services – Employee Benefits				
250 Unemployment Compensation				47.00
260 Workers’ Compensation				49.00
Total Personnel Services – Employee Benefits				\$96.00
500 Other Purchased Services				
513 Contracted Carriers				537,442.00
Total Other Purchased Services				\$537,442.00
600 Supplies				
610 General Supplies				196.00
Total Supplies				\$196.00
Total 2711 Supervision of Student Transportation Services – Head of Component				\$543,637.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				385.00
Total Other Purchased Services				\$385.00
Total 2750 Nonpublic Transportation				\$385.00

General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			3,000.00	110,145.00
Total Personnel Services – Salaries			\$3,000.00	\$110,145.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,416.00
220 Social Security Contributions				8,201.00
230 PSERS Retirement Contributions				26,136.00
250 Unemployment Compensation				27.00
260 Workers' Compensation				821.00
Total Personnel Services – Employee Benefits				\$55,601.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				100.00
Total Purchased Property Services				\$100.00
500 Other Purchased Services				
580 Travel				1,314.00
Total Other Purchased Services				\$1,314.00
600 Supplies				
610 General Supplies				43,678.00
640 Books and Periodicals				8,727.00
650 Supplies & Fees – Technology Related				(1,495.00)
Total Supplies				\$50,910.00
700 Property				
750 Equipment – Original and Additional			1,828.00	4,966.00
Total Property			\$1,828.00	\$4,966.00
Total 2800 Support Services – Central			\$4,828.00	\$223,036.00

General Fund (10)

2840 Data Processing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				107,145.00
Total Personnel Services – Salaries				\$107,145.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,416.00
220 Social Security Contributions				8,201.00
230 PSERS Retirement Contributions				26,136.00
250 Unemployment Compensation				27.00
260 Workers' Compensation				821.00
Total Personnel Services – Employee Benefits				\$55,601.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				100.00
Total Purchased Property Services				\$100.00
500 Other Purchased Services				
580 Travel				1,314.00
Total Other Purchased Services				\$1,314.00
600 Supplies				
610 General Supplies				43,678.00
640 Books and Periodicals				8,727.00
650 Supplies & Fees – Technology Related				(1,495.00)
Total Supplies				\$50,910.00
700 Property				
750 Equipment – Original and Additional				3,138.00
Total Property				\$3,138.00
Total 2840 Data Processing Services				\$218,208.00

General Fund (10)

2850 State and Federal Agency Liaison Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

3,000.00

3,000.00

Total Personnel Services – Salaries

\$3,000.00

\$3,000.00

700 Property

750 Equipment – Original and Additional

1,828.00

1,828.00

Total Property

\$1,828.00

\$1,828.00

Total 2850 State and Federal Agency Liaison Services

\$4,828.00

\$4,828.00

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

5,299.00

Total Other Purchased Services

\$5,299.00

Total 2900 Other Support Services

\$5,299.00

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

5,299.00

Total Other Purchased Services

\$5,299.00

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$5,299.00

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 96,575.00

Total Personnel Services – Salaries \$96,575.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 7,171.00

230 PSERS Retirement Contributions 22,051.00

250 Unemployment Compensation 46.00

260 Workers' Compensation 4,241.00

Total Personnel Services – Employee Benefits \$33,509.00

300 Purchased Professional and Technical Services

330 Other Professional Services 39,647.00

Total Purchased Professional and Technical Services \$39,647.00

400 Purchased Property Services

420 Utility Services 1,032.00

430 Repairs and Maintenance Services 5,619.00

Total Purchased Property Services \$6,651.00

500 Other Purchased Services

510 Student Transportation Services 22,390.00

520 Insurance – General 5,540.00

530 Communications 314.00

580 Travel 4,510.00

Total Other Purchased Services \$32,754.00

600 Supplies

610 General Supplies 19,675.00

Total Supplies \$19,675.00

700 Property

750 Equipment – Original and Additional 17,309.00

760 Equipment – Replacement 10,938.00

Total Property \$28,247.00

800 Other Objects

810 Dues and Fees 5,062.00

Total Other Objects \$5,062.00

Total 3000 Operation of Non-Instructional Services \$262,120.00

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

89,745.00

Total Personnel Services – Salaries

\$89,745.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

6,648.00

230 PSERS Retirement Contributions

22,051.00

250 Unemployment Compensation

28.00

260 Workers' Compensation

4,181.00

Total Personnel Services – Employee Benefits

\$32,908.00

300 Purchased Professional and Technical Services

330 Other Professional Services

39,647.00

Total Purchased Professional and Technical Services

\$39,647.00

400 Purchased Property Services

420 Utility Services

1,032.00

430 Repairs and Maintenance Services

5,619.00

Total Purchased Property Services

\$6,651.00

500 Other Purchased Services

510 Student Transportation Services

22,390.00

520 Insurance – General

5,540.00

530 Communications

314.00

580 Travel

3,902.00

Total Other Purchased Services

\$32,146.00

600 Supplies

610 General Supplies

16,534.00

Total Supplies

\$16,534.00

700 Property

750 Equipment – Original and Additional

17,309.00

760 Equipment – Replacement

10,938.00

Total Property

\$28,247.00

800 Other Objects

810 Dues and Fees

4,412.00

Total Other Objects

\$4,412.00

Total 3200 Student Activities

\$250,290.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3300 Community Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				6,830.00
Total Personnel Services – Salaries				\$6,830.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				523.00
250 Unemployment Compensation				18.00
260 Workers’ Compensation				60.00
Total Personnel Services – Employee Benefits				\$601.00
500 Other Purchased Services				
580 Travel			608.00	608.00
Total Other Purchased Services			\$608.00	\$608.00
600 Supplies				
610 General Supplies			3,141.00	3,141.00
Total Supplies			\$3,141.00	\$3,141.00
800 Other Objects				
810 Dues and Fees			650.00	650.00
Total Other Objects			\$650.00	\$650.00
Total 3300 Community Services			\$4,399.00	\$11,830.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 110,957.00

Total Other Objects \$110,957.00

900 Other Uses of Funds

910 Redemption of Principal 2,865,000.00

930 Fund Transfers 100,675.00

939 Other Fund Transfers 395,409.00

990 Miscellaneous Other Uses of Funds 39,908.78

Total Other Uses of Funds \$3,400,992.78

Total 5000 Other Expenditures and Financing Uses \$3,511,949.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				110,957.00
Total Other Objects				\$110,957.00
900 Other Uses of Funds				
910 Redemption of Principal				2,865,000.00
990 Miscellaneous Other Uses of Funds				39,908.78
Total Other Uses of Funds				\$2,904,908.78
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$3,015,865.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				110,957.00
Total Other Objects				\$110,957.00
900 Other Uses of Funds				
910 Redemption of Principal				260,000.00
990 Miscellaneous Other Uses of Funds				39,908.78
Total Other Uses of Funds				\$299,908.78
Total 5110 Debt Service				\$410,865.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5120 Debt Service – Refunded Bonds				
900 Other Uses of Funds				
910 Redemption of Principal				2,605,000.00
Total Other Uses of Funds				\$2,605,000.00
Total 5120 Debt Service – Refunded Bonds				\$2,605,000.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				100,675.00
939 Other Fund Transfers				395,409.00
Total Other Uses of Funds				\$496,084.00
Total 5200 Interfund Transfers – Out				\$496,084.00

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

395,409.00

Total Other Uses of Funds

\$395,409.00

Total 5230 Capital Projects Fund Transfers

\$395,409.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5250 Enterprise Fund Transfers				
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				100,675.00
Total Other Uses of Funds				\$100,675.00
Total 5250 Enterprise Fund Transfers				\$100,675.00

Other Capital Projects Fund (39)

2000 Support Services

400 Purchased Property Services

440 Rentals	7,836.72
-------------	----------

Total Purchased Property Services	\$7,836.72
--	-------------------

Total 2000 Support Services	\$7,836.72
------------------------------------	-------------------

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

440 Rentals

7,836.72

Total Purchased Property Services

\$7,836.72

Total 2600 Operation and Maintenance of Plant Services

\$7,836.72

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:33 AM

Other Capital Projects Fund (39)

2620 Operation of Buildings Services

400 Purchased Property Services

440 Rentals

Elementary

Secondary

Federal

Total

7,836.72

Total Purchased Property Services

\$7,836.72

Total 2620 Operation of Buildings Services

\$7,836.72

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services 349,945.96

Total Purchased Property Services \$349,945.96

700 Property

750 Equipment – Original and Additional 5,416.00

760 Equipment – Replacement 32,024.30

Total Property \$37,440.30

Total 4000 Facilities Acquisition, Construction and Improvement Services \$387,386.26

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

349,945.96

Total Purchased Property Services

\$349,945.96

700 Property

750 Equipment – Original and Additional

5,416.00

760 Equipment – Replacement

32,024.30

Total Property

\$37,440.30

Total 4600 Existing Building Improvement Services

\$387,386.26

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	4,725,013.00				
1200 Special Programs - Elementary / Secondary	821,599.00				
1300 Vocational Education	368,029.00				
1400 Other Instructional Programs - Elementary / Secondary	18,870.00				
Total Instruction	\$5,933,511.00				
2000 Support Services					
2100 Support Services - Students	418,473.00				
2200 Support Services - Instructional Staff	130,098.00				
2300 Support Services - Administration	876,040.00				
2400 Support Services - Pupil Health	140,909.00				
2500 Support Services - Business	203,896.00				
2600 Operation and Maintenance of Plant Services	1,020,078.00				
2700 Student Transportation Services	544,022.00				
2800 Support Services - Central	223,036.00				
2900 Other Support Services	5,299.00				
Total Support Services	\$3,561,851.00				
3000 Operation of Non-Instructional Services					
3200 Student Activities	250,290.00				
3300 Community Services	11,830.00				
Total Operation of Non-Instructional Services	\$262,120.00				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	3,015,865.78				
5200 Interfund Transfers - Out	496,084.00				
Total Other Expenditures and Financing Uses	\$3,511,949.78				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$13,269,431.78				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					4,725,013.00
1200 Special Programs - Elementary / Secondary					821,599.00
1300 Vocational Education					368,029.00
1400 Other Instructional Programs - Elementary / Secondary					18,870.00
Total Instruction					\$5,933,511.00
2000 Support Services					
2100 Support Services - Students					418,473.00
2200 Support Services - Instructional Staff					130,098.00
2300 Support Services - Administration					876,040.00
2400 Support Services - Pupil Health					140,909.00
2500 Support Services - Business					203,896.00
2600 Operation and Maintenance of Plant Services		7,836.72			1,027,914.72
2700 Student Transportation Services					544,022.00
2800 Support Services - Central					223,036.00
2900 Other Support Services					5,299.00
Total Support Services		\$7,836.72			\$3,569,687.72
3000 Operation of Non-Instructional Services					
3200 Student Activities					250,290.00
3300 Community Services					11,830.00
Total Operation of Non-Instructional Services					\$262,120.00
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services			387,386.26		387,386.26
Total Facilities Acquisition, Construction and Improvement Services			\$387,386.26		\$387,386.26
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					3,015,865.78
5200 Interfund Transfers - Out					496,084.00
Total Other Expenditures and Financing Uses					\$3,511,949.78
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$395,222.98			\$13,664,654.76

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:41 AM

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	4,612,109.86
Total Federally Funded salaries subject to PSERS withholding	98,493.53
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	173,491.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$173,491.00 <hr/>

Title I ARRA Amount

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	865,569.35	244,727.88	1,110,297.23
	212 Dental Insurance	54,220.66	13,495.80	67,716.46
	215 Eye Care Insurance	9,316.12	2,899.51	12,215.63
	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		\$929,106.13	\$261,123.19
50 Enterprise 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			
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		\$929,106.13	\$261,123.19	\$1,190,229.32

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:42 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	47,858.00	143,574.00	191,432.00	32,897.00	160,615.00	193,512.00
2140 Psychological Services	89,869.00	9,985.00	99,854.00	95,367.00	10,596.00	105,963.00
2150 Speech Pathology and Audiology Services				65,064.00		65,064.00
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	1,541.00	29,280.00	30,821.00	2,144.00	33,597.00	35,741.00
2420 Medical Services						
2440 Nursing Services	32,010.00	96,030.00	128,040.00	23,955.00	116,954.00	140,909.00
2700 Student Transportation Services	124,072.00	358,336.00	482,408.00	136,093.00	407,929.00	544,022.00
Total	\$295,350.00	\$637,205.00	\$932,555.00	\$355,520.00	\$729,691.00	\$1,085,211.00

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		2,865,000.00			705,117.00	70,875.00		3,640,992.00
2. Additional Debt Incurred During Year		2,688,000.00			297,782.00		15,377,000.00	18,362,782.00
3. Retirements and Repayments		2,865,000.00				525.00		2,865,525.00
4. Debt at End of Fiscal Year		2,688,000.00			1,002,899.00	70,350.00	15,377,000.00	19,138,249.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		2,688,000.00			1,002,899.00	70,350.00	15,377,000.00	19,138,249.00
7. Current Portion P&I - Due within 1 year		234,043.45						234,043.45
8. Interest Paid during current fiscal year		124,341.00						124,341.00

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

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

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	260,000.00		110,957.00	370,957.00	39,908.78
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	2,605,000.00			2,605,000.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$2,865,000.00		\$110,957.00	\$2,975,957.00	\$39,908.78

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

Bond Details
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	06/2011	2,865,000.00		2,865,000.00			110,957.00
Compensated Absences		70,875.00		525.00	70,350.00		
General Obligation Bonds/Notes – CIB	06/2016		2,688,000.00		2,688,000.00	234,043.45	13,384.00
Other Post-Employment Benefits (OPEB)		705,117.00	297,782.00		1,002,899.00		
Net Pension Liability			15,377,000.00		15,377,000.00		
Totals for Debt Entered:		\$3,640,992.00	\$18,362,782.00	\$2,865,525.00	\$19,138,249.00	\$234,043.45	\$124,341.00

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	707,551.00
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$707,551.00

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	15,500.00		15,500.00
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	329,881.00		329,881.00
8 Career and Technology Centers	289,452.00		289,452.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		20,001.00	20,001.00
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	16,862.00	35,855.00	52,717.00
Section 2 Total	\$651,695.00	\$55,856.00	\$707,551.00

- 1 . Student Transportation Services for Educational Field Trips

- 2 . Student Transportation Services for Student Activities 1,012.07

- 3 . Rental of Vehicles for Student Transportation Services

- 4 . Capital Reserve Funds

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

LEA : 106169003 Union SD

Printed 11/9/2016 11:14:45 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 173,250.63

Total Personnel Services – Salaries \$173,250.63

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions 14,478.43

230 PSERS Retirement Contributions 49,521.37

250 Unemployment Compensation

Total Personnel Services – Employee Benefits \$63,999.80

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

Total Purchased Property Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

700 Property

750 Equipment – Original and Additional

760 Equipment – Replacement

Total Property

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 3000 Operation of Non-Instructional Services \$237,250.43

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			24,033.61	173,250.63
Total Personnel Services – Salaries			\$24,033.61	\$173,250.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			70,101.95	
220 Social Security Contributions				14,478.43
230 PSERS Retirement Contributions				49,521.37
250 Unemployment Compensation			126.57	
Total Personnel Services – Employee Benefits			\$70,228.52	\$63,999.80
400 Purchased Property Services				
410 Cleaning Services			2,747.48	
430 Repairs and Maintenance Services			1,892.36	
Total Purchased Property Services			\$4,639.84	
500 Other Purchased Services				
580 Travel			1,763.44	
Total Other Purchased Services			\$1,763.44	
600 Supplies				
610 General Supplies			13,446.14	
630 Food			152,839.70	
Total Supplies			\$166,285.84	
700 Property				
750 Equipment – Original and Additional			1,334.50	
760 Equipment – Replacement			1,819.00	
Total Property			\$3,153.50	
800 Other Objects				
810 Dues and Fees			623.25	
Total Other Objects			\$623.25	
Total 3100 Food Services			\$270,728.00	\$237,250.43

	<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	237,250.43				237,250.43
Total Operation of Non-Instructional Services	\$237,250.43				\$237,250.43
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$237,250.43				\$237,250.43