

LEA Name: Lower Merion SD  
Address 301 Montgomery Avenue  
City Ardmore, PA 19003-

Class Size: 2

County: Montgomery  
AUN Number: 123464502

**Pennsylvania Department of Education**  
**Comptroller's Office**  
**Annual Financial Report , PDE-2057**  
School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending  
06/30/2014

**CERTIFICATION:** By signing this page I agree that the electronic file 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.

Wagner Marseille  
Chief School Administrator



(Signature required)

Date

11/12/14

Denise LaPera  
Board Secretary



(Signature required)

Date

11/12/14

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Mail original signed coversheet to: Bureau of Accounting and Financial Management, Central Agencies and School  
Finance, 555 Walnut St - 9th Floor, Harrisburg, PA 17101 ATTN: AFR

Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	35,436,312				
0110	Investments	40,954,037				
0120	Taxes Receivable (Net)	2,906,014				
0130	Due From Other Funds	3,481,986				
0141	Due from Other Governments	4,483,547				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	98,288				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	336,199				
0190	Other Current Assets					
<b>TOTAL ASSETS</b>		<b>87,696,383</b>				
0910	Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		<b>87,696,383</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
				35,436,312	0100
5,729,343	12,912,687			59,596,067	0110
				2,906,014	0120
5,897,340				9,379,326	0130
				4,483,547	0141
					0142
					0143
					0145
					0146
					0147
6,177				104,465	0150
					0160
					0170
				336,199	0180
					0190
11,632,860	12,912,687			112,241,930	
					0910
11,632,860	12,912,687			112,241,930	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	6,186,476				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	3,335,116				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings	18,989,213				
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities	642,101				
<b>TOTAL LIABILITIES</b>	<b>29,152,906</b>				
0950 Deferred Inflows Of Resources	2,285,484				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	336,199				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	35,800,000				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	20,121,794				
<b>TOTAL FUND BALANCES</b>	<b>56,257,993</b>				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>87,696,383</b>				

## 2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 123464502 Lower Merion SD

County: Montgomery

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## BALANCE SHEET - Governmental Funds NAG)

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Liabilities</b>
				6,186,476	0400
					0411
					0412
					0413
1,586,351	1,039,855			5,961,322	0420
					0430
					0440
					0450
					0461
				18,989,213	0462
					0470
					0480
				642,101	0490
1,586,351	1,039,855			31,779,112	
				2,285,484	0950
					<b>Fund Balances</b>
				336,199	0810
					0820
				35,800,000	0830
10,046,509	11,872,832			21,919,341	0840
				20,121,794	0850
10,046,509	11,872,832			78,177,334	
11,632,860	12,912,687			112,241,930	

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

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Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	189,800,461				
7000 State Sources	25,957,351				
8000 Federal Sources	939,530				
<b>TOTAL REVENUES</b>	<b>216,697,342</b>				
<b>EXPENDITURES</b>					
1000 Instruction	119,105,567				
2000 Support Services	62,451,268				
3000 Noninstructional Services	4,411,787				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	24,622,789				
5130 Refund of Prior Year Receipts	63,059				
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>210,654,470</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,042,872</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	6,025,000				
5300 Transfer to Component Unit or Primary Government					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,025,000)</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
7,879	994			189,809,334	6000
				25,957,351	7000
				939,530	8000
7,879	994			216,706,215	
				119,105,567	1000
3,161,037	211,104			65,823,409	2000
				4,411,787	3000
1,975,593	7,092,737			9,068,330	4000
				24,622,789	5110
				63,059	5130
					5140
5,136,630	7,303,841			223,094,941	
(5,128,751)	(7,302,847)			(6,388,726)	
	9,980,000			9,980,000	9110
					9120
	16,168			16,168	9130
					9200
5,900,000				5,900,000	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				6,025,000	5200
					5300
5,900,000	9,996,168			9,871,168	

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

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Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

17,872

0040 Fund Balance - Beginning of Fiscal Year

56,240,121

0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

56,257,993

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
771,249	2,693,321			3,482,442	
9,275,260	9,179,511			74,694,892	0040
					0050
10,046,509	11,872,832			78,177,334	

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

## BUDGET AND ACTUAL

## General Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	187,077,954	187,077,954	189,800,461	2,722,507
7000	State Sources	25,234,318	25,234,318	25,957,351	723,033
8000	Federal Sources	750,600	750,600	939,530	188,930
<b>TOTAL REVENUES</b>		<b>213,062,872</b>	<b>213,062,872</b>	<b>216,697,342</b>	<b>3,634,470</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	81,724,618	82,699,618	82,672,238	27,380
1200	Special Programs	37,809,656	37,609,656	35,495,209	2,114,447
1300	Vocational Programs	350,000	350,000	267,942	82,058
1400	Other Instructional Programs	1,123,190	1,123,190	669,233	453,957
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs		2,000	945	1,055
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	8,008,755	8,283,755	7,643,281	640,474
2200	Instructional Staff Services	6,014,413	6,149,413	5,601,964	547,449
2300	Administrative Services	11,443,825	11,778,825	11,467,673	311,152
2400	Pupil Health	3,360,360	3,360,360	3,055,068	305,292
2500	Business Services	1,277,897	1,277,897	1,125,407	152,490
2600	Operation and Maintenance of Plant Services	17,880,316	18,190,316	16,791,998	1,398,318
2700	Student Transportation Services	12,648,061	12,581,061	11,283,016	1,298,045
2800	Central & Other Support Services	4,655,554	5,080,554	5,015,576	64,978
2900	Other Support Services	622,438	622,438	467,285	155,153
3100	Food Services				
3200	Student Activities	5,149,848	5,149,848	4,239,472	910,376
3300	Community Services	170,000	230,000	172,316	57,684
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	28,296,575	26,031,575	24,622,789	1,408,786
5130	Refund of Prior Year Receipts	50,000	65,000	63,059	1,941
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>220,585,506</b>	<b>220,585,506</b>	<b>210,654,471</b>	<b>9,931,035</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(7,522,634)</b>	<b>(7,522,634)</b>	<b>6,042,871</b>	<b>13,565,505</b>

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

General Fund

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Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	248,836	248,836	6,025,000	(5,776,164)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	800,000	800,000		800,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(1,048,836)</b>	<b>(1,048,836)</b>	<b>(6,025,000)</b>	<b>(4,976,164)</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>		<b>(8,571,470)</b>	<b>(8,571,470)</b>	<b>17,871</b>	<b>8,589,341</b>
0040	Fund Balance - Beginning of Fiscal Year	55,315,434	55,315,434	56,240,121	924,687
0050	Prior Period Adjustment				
<b>FUND BALANCE - END OF YEAR</b>		<b>46,743,964</b>	<b>46,743,964</b>	<b>56,257,992</b>	<b>9,514,028</b>

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents					
0110 Investments	550,233			550,233	
0130 Due From Other Funds	276,441			276,441	
0141 Due from Other Governments	77,596			77,596	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	76,413			76,413	
0170 Inventories	91,867			91,867	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>1,072,550</b>			<b>1,072,550</b>	
<b>Noncurrent Assets:</b>					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	60,201			60,201	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total NonCurrent Assets</b>	<b>60,201</b>			<b>60,201</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>1,132,751</b>			<b>1,132,751</b>	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
<b>Current Liabilities:</b>					
0400 Due to Other Funds	109,058			109,058	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	52,232			52,232	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues	140,767			140,767	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>302,057</b>			<b>302,057</b>	
<b>Noncurrent Liabilities:</b>					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
<b>Total NonCurrent Liabilities</b>					
<b>TOTAL LIABILITIES</b>	<b>302,057</b>			<b>302,057</b>	
0950 Deferred Inflows Of Resources					
<b>NET POSITION</b>					
0791 Invested in Capital Assets Net of Related Debt	60,201			60,201	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	770,493			770,493	
<b>TOTAL NET POSITION</b>	<b>830,694</b>			<b>830,694</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>1,132,751</b>			<b>1,132,751</b>	

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	2,642,109			2,642,109	
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>2,642,109</b>			<b>2,642,109</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	1,125,899			1,125,899	
200 Employee Benefits	624,161			624,161	
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	1,379,543			1,379,543	
700 Depreciation	15,898			15,898	
810 Dues and Fees					
890 Other Operating Expenditures	24,146			24,146	
<b>TOTAL OPERATING EXPENSES</b>	<b>3,169,647</b>			<b>3,169,647</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(527,538)</b>			<b>(527,538)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	147			147	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets	183			183	
6991 Refunds of Prior Year Expenditures					
7000 State Sources	185,291			185,291	
8000 Federal Sources	499,728			499,728	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>685,349</b>			<b>685,349</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>157,811</b>			<b>157,811</b>	

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)

Proprietary Funds

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Amounts Expressed in Whole Dollars

## CONTRIBUTIONS AND TRANSFERS

9500 Capital Contributions  
 9998 Transfers from (to) Component Units or Primary Govt  
 9999 Transfers In (Out)

100,000

100,000

## CHANGE IN NET POSITION

257,811

257,811

0041 Net Position - Beginning of Fiscal Year  
 0057 Accounting Changes / Residual Equity Transfers  
 0061 Prior Period Adjustment

572,883

572,883

## NET POSITION - END OF YEAR

830,694

830,694

## STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

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	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	2,673,643			2,673,643	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	2,009,967			2,009,967	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,394,128			1,394,128	
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(730,452)</b>			<b>(730,452)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	184,466			184,466	
8000 Federal Sources	493,815			493,815	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government	100,000			100,000	
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>778,281</b>			<b>778,281</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp	(29,115)			(29,115)	
6930 Gain / Loss on Sale of Fixed Assets	5,000			5,000	
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(24,115)</b>			<b>(24,115)</b>	
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments					
9929 Purchase of Inv Securities / Deposits to Inv Pools	(23,714)			(23,714)	
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>(23,714)</b>			<b>(23,714)</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Net Inc (Dec) in Cash and Cash Flow</b>					
9935 Cash and Cash Equivalents Beginning of Year					
<b>Cash and Cash Equivalents at Year End</b>					
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(527,538)			(527,538)	
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	15,898			15,898	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	27,076			27,076	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	8,257			8,257	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(258,603)			(258,603)	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Unearned Revenue (0480)	4,458			4,458	
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>	<b>(202,914)</b>			<b>(202,914)</b>	
<b>Cash Provided By (Used For) Total</b>	<b>(730,452)</b>			<b>(730,452)</b>	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents					353,521
0110	Investments	136,748		558,167		5,474,402
0130	Due From Other Funds					10,035
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	<b>TOTAL ASSETS</b>	<b>136,748</b>		<b>558,167</b>		<b>5,837,958</b>
0910	Deferred Outflows Of Resources					
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>136,748</b>		<b>558,167</b>		<b>5,837,958</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		353,521	0100
		6,169,317	0110
		10,035	0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		6,532,873	
			0910
		6,532,873	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					3,370,268
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable					2,822
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					2,114,134
0470	Advances from Other Funds					
0480	Unearned Revenues					
0490	Other Current Liabilities					350,734
	<b>TOTAL LIABILITIES</b>					<b>5,837,958</b>
0950	Deferred Inflows Of Resources					
<b>Net Position</b>						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)	136,748		558,167		
0799	Unrestricted					
	<b>TOTAL NET POSITION</b>	<b>136,748</b>		<b>558,167</b>		
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>136,748</b>		<b>558,167</b>		<b>5,837,958</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		3,370,268	0400
			0411
			0412
			0413
		2,822	0420
			0430
			0450
			0461
		2,114,134	0462
			0470
			0480
		350,734	0490
		<b>5,837,958</b>	
			0950
			0791
		694,915	0798
			0799
		<b>694,915</b>	
		<b>6,532,873</b>	

## STATEMENT OF CHANGES IN NET POSITION (CNAF)

Fiduciary Funds

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Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions					
9946	Other Additions		15	2,017		
<b>Deductions</b>						
9947	Scholarships Awarded					
9948	Other Deductions		8,000	54,918		
<b>Change in Net Position</b>			(7,985)	(52,901)		
0041	Net Position - Beginning of Fiscal Year		144,733	611,068		
9949	Net Position Held in Trust for Pension Benefits					
<b>Net Position - End of Fiscal Year</b>			<b>136,748</b>	<b>558,167</b>		

Total  
Fiduciary  
Funds

2,032

9945

9946

9947

62,918

9948

(60,886)

755,801

0041

9949

694,915

	AMOUNT	TOTAL
<b>6000</b>		
<b>Revenue from Local Sources</b>		
6111 Current Real Estate Taxes	179,445,276.59	
6112 Interim Real Estate Taxes	492,957.18	
6113 Public Utility Realty Tax	223,971.03	
6140 Current Act 511 Taxes - Flat Rate Assessments	221,414.42	
6150 Current Act 511 Taxes - Proportional Assessments	3,500,541.76	
6400 Delinq on Taxes Levied/Assessed by the LEA	4,000,621.50	
6500 Earnings on Investments	226,325.06	
6700 Revenue From Student Activities	26,577.00	
6831 Federal Rev. Rcvd. from Other PA Public Schools	3,374.00	
6832 Federal IDEA Pass Through Revenue	1,148,231.00	
6910 Rentals	24,435.00	
6920 Contributions and Donations From Private Sources	15,022.50	
6942 Summer School Tuition	271,020.34	
6980 Revenue From Community Service Activities	39,955.00	
6991 Refunds of Prior Years' Expenditures	160,739.03	
<b>6000 Total Revenue from Local Sources</b>		<b>189,800,461.41</b>
<b>7000</b>		
<b>Revenue from State Sources</b>		
7110 Basic Education Funding (Gross)	3,497,119.57	
7160 Tuition - Orphans & Children Placed in Priv. Homes	5,293.04	
7271 Special Education Funding for School Aged Pupils	2,929,652.54	
7310 Transportation (Regular and Additional)	2,333,644.52	
7320 Rental and Sinking Fund Payments	244,209.08	
7330 Health Services	235,071.91	
7340 State Property Tax Reduction Allocation	3,473,900.39	
7501 PA Accountability Grant	65,732.00	
7810 Revenue for Social Security Payments	4,038,652.47	
7820 Revenue for Retirement Payments	9,134,075.72	
<b>7000 Total Revenue from State Sources</b>		<b>25,957,351.24</b>

		AMOUNT	TOTAL
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	227,429.84	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	136,579.10	
8810	Schl Based ACCESS Med Reimb Prog	556,811.55	
8820	Medical Asst Reimb for Admin Claiming	18,709.29	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>939,529.78</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

AMOUNT

TOTAL

Revenue from Local Sources

189,800,461.41

Revenue from State Sources

25,957,351.24

Revenue from Federal Sources

939,529.78

Other Financing Sources

**216,697,342.43**

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals		<u>7,615,750,961</u>	<u>182,333,500</u>	<u>179,445,277</u>
6140	Current Act 511 Taxes - Flat Rate Assessments			
6143	Emergency and Municipal Services Tax		221,414.42	
6140	Current Act 511 Taxes - Flat Rate Assessments			221,414.42
6150	Current Act 511 Taxes - Proportional Assessments			
6153	Real Estate Transfer Taxes		3,500,541.76	
6150	Current Act 511 Taxes - Proportional Assessments			3,500,541.76

Total Act 1 and Act 511 Taxes

3,721,956.18

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX 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>
6111	Current Real Estate Taxes	179,445,276.59	0.00	0.00	179,445,276.59
6112	Interim Real Estate Taxes	492,957.18	21,620.47	14,281.85	485,618.56
6113	Public Utility Realty Tax	223,971.03	0.00	0.00	223,971.03
6140	Current Act 511 Taxes - Flat Rate Assessments	221,414.42	45,523.41	34,161.11	210,052.12
6150	Current Act 511 Taxes - Proportional Assessments	3,500,541.76	379,437.22	438,039.82	3,559,144.36
6400	Delinq on Taxes Levied/Assessed by the LEA	4,000,621.50	173,948.85	167,208.10	3,993,880.75
 <b>6999 TOTAL TAXES</b>		 187,884,782.48	 620,529.95	 653,690.88	 187,917,943.41

	TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
<b><u>REVENUE FROM DELINQUENT TAXES</u></b>				
6411 Delinquent Real Estate Taxes	4,000,621.50	173,948.85	167,208.10	3,993,880.75
6412 Delinquent Interim Real Estate Taxes				
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>	<b>4,000,621.50</b>	<b>173,948.85</b>	<b>167,208.10</b>	<b>3,993,880.75</b>

1000 Instruction	<u>Total</u>
<b>100 Personnel Services-Salaries</b>	
<b>Total Personnel Services-Salaries</b>	<b>71,787,774.38</b>
<b>200 Personnel Services-Employee Benefits</b>	
210 Grp Ins - Contracted Provider	1,216,086.61
220 Social Security Contributions	5,375,644.67
230 PSERS Retirement Contributions	12,154,973.24
240 Tuition Reimbursements	177,977.28
250 Unemployment Compensation	48,217.16
260 Workmen's Compensation	582,953.31
270 Grp Ins - Self Insurance	14,516,401.21
280 Other Post Employment Benefits (OPEB)	187,075.00
290 Other Employee Benefits	3,600.00
<b>Total Personnel Services-Employee Benefits</b>	<b>34,262,928.48</b>
<b>300 Purchased Professional &amp; Technical Services</b>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>2,748,363.49</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance	195,555.62
440 Rentals	164,293.36
<b>Total Purchased Property Services</b>	<b>359,848.98</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	115,544.71
530 Communications	50.00
550 Printing & Binding	790.00
560 Tuition	5,210,716.26
580 Travel	9,905.04
590 Miscellaneous Purchased Services	9,084.89
<b>Total Other Purchased Services</b>	<b>5,346,090.90</b>
<b>600 Supplies</b>	
610 General Supplies	1,235,292.25
630 Food	11,956.45
640 Books & Periodicals	710,256.40
650 Supplies - Technology Related	417,409.48
<b>Total Supplies</b>	<b>2,374,914.58</b>
<b>700 Property</b>	
750 Equipment - Original & Additional	2,211,523.97
760 Equipment - Replacement	220.00
<b>Total Property</b>	<b>2,211,743.97</b>
<b>800 Other Objects</b>	
<b>Total Other Objects</b>	<b>13,902.49</b>
<b>Total 1000 Instruction</b>	<b><u>119,105,567.27</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1100 Regular Programs - E/S</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>24,883,457.02</b>	<b>26,956,478.15</b>	<b>286,364.94</b>	<b>52,126,300.11</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	434,068.07	461,704.27		895,772.34
220 Social Security Contributions	1,876,368.29	2,016,680.56	6,946.69	3,899,995.54
230 PSERS Retirement Contributions	4,238,857.74	4,563,576.92	28,345.15	8,830,779.81
240 Tuition Reimbursements	60,794.90	86,050.54		146,845.44
250 Unemployment Compensation	17,210.56	18,306.32		35,516.88
260 Workmen's Compensation	208,078.46	221,326.37		429,404.83
270 Grp Ins - Self Insurance	5,129,395.87	5,494,199.20		10,623,595.07
280 Other Post Employment Benefits (OPEB)	137,728.25	6,971.75		144,700.00
290 Other Employee Benefits	1,188.00	2,412.00		3,600.00
<b>Total Personnel Services-Employee Benefits</b>	<b>12,103,690.14</b>	<b>12,871,227.93</b>	<b>35,291.84</b>	<b>25,010,209.91</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>27,551.18</b>	<b>237,983.72</b>	<b>2,875.20</b>	<b>268,410.10</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance	13,875.79	179,203.98		193,079.77
440 Rentals	58,870.01	105,423.35		164,293.36
<b>Total Purchased Property Services</b>	<b>72,745.80</b>	<b>284,627.33</b>		<b>357,373.13</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services	18,046.14	97,498.57		115,544.71
562 Tuition to Pennsylvania Charter Schools	136,190.23	298,815.14		435,005.37
563 Tuition to Nonpublic Schools		24,366.50		24,366.50
569 Tuition - Other		4,240.00		4,240.00
580 Travel	2,515.09	5,527.43		8,042.52
<b>Total Other Purchased Services</b>	<b>156,751.46</b>	<b>430,447.64</b>		<b>587,199.10</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	603,448.59	554,113.85	5,586.06	1,163,148.50
630 Food	2,964.10	8,617.35	375.00	11,956.45
640 Books & Periodicals	276,358.73	298,238.12	21,148.41	595,745.26
650 Supplies - Technology Related	105,584.18	254,019.39	1,132.35	360,735.92
<b>Total Supplies</b>	<b>988,355.60</b>	<b>1,114,988.71</b>	<b>28,241.82</b>	<b>2,131,586.13</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional	956,926.26	1,223,408.52		2,180,334.78
760 Equipment - Replacement		220.00		220.00
<b>Total Property</b>	<b>956,926.26</b>	<b>1,223,628.52</b>		<b>2,180,554.78</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>6,405.00</b>	<b>4,199.99</b>		<b>10,604.99</b>
<b>Total 1100 Regular Programs - E/S</b>	<b><u>39,195,882.46</u></b>	<b><u>43,123,581.99</u></b>	<b><u>352,773.80</u></b>	<b><u>82,672,238.25</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special and Gifted Education</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>10,794,581.87</b>	<b>8,381,941.75</b>	<b>17,945.52</b>	<b>19,194,469.14</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	177,166.74	143,147.53		320,314.27
220 Social Security Contributions	813,815.98	626,458.65	183.50	1,440,458.13
230 PSERS Retirement Contributions	1,829,613.77	1,416,241.43	339.32	3,246,194.52
240 Tuition Reimbursements	14,905.84	16,226.00		31,131.84
250 Unemployment Compensation	7,024.56	5,675.72		12,700.28
260 Workmen's Compensation	84,928.11	68,620.37		153,548.48
270 Grp Ins - Self Insurance	2,162,327.30	1,730,478.84		3,892,806.14
280 Other Post Employment Benefits (OPEB)	11,150.00	31,225.00		42,375.00
<b>Total Personnel Services-Employee Benefits</b>	<b>5,100,932.30</b>	<b>4,038,073.54</b>	<b>522.82</b>	<b>9,139,528.66</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>560,820.80</b>	<b>670,320.53</b>	<b>1,229,649.25</b>	<b>2,460,790.58</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance	934.00	267.08		1,201.08
<b>Total Purchased Property Services</b>	<b>934.00</b>	<b>267.08</b>		<b>1,201.08</b>
<b>500 Other Purchased Services</b>				
561 Tuition to Other School Districts Within The State	29,885.75	5,240.84		35,126.59
562 Tuition to Pennsylvania Charter Schools	129,944.07	65,488.04		195,432.11
563 Tuition to Nonpublic Schools	655,008.00	2,366,759.99		3,021,767.99
567 Tuition to Approved Private and PA Chartered Schools	165,915.07	868,723.80		1,034,638.87
568 Tuition for PRRIs (in-state) and Detention Centers	49,990.91	101,878.22		151,869.13
580 Travel	1,093.31	769.21		1,862.52
594 IU Payment by Withholding for Institutionalized Children's Prog		9,084.89		9,084.89
<b>Total Other Purchased Services</b>	<b>1,031,837.11</b>	<b>3,417,944.99</b>		<b>4,449,782.10</b>
<b>600 Supplies</b>				
610 General Supplies	32,788.81	12,025.54	17,085.83	61,900.18
640 Books & Periodicals	89,427.84	10,113.04		99,540.88
650 Supplies - Technology Related	10,414.06	45,809.73		56,223.79
<b>Total Supplies</b>	<b>132,630.71</b>	<b>67,948.31</b>	<b>17,085.83</b>	<b>217,664.85</b>
<b>700 Property</b>				
750 Equipment - Original & Additional	26,514.19	4,675.00		31,189.19
<b>Total Property</b>	<b>26,514.19</b>	<b>4,675.00</b>		<b>31,189.19</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>116.00</b>	<b>467.00</b>		<b>583.00</b>
<b>Total 1200 Special and Gifted Education</b>	<b>17,648,366.98</b>	<b>16,581,638.20</b>	<b>1,265,203.42</b>	<b>35,495,208.60</b>

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School: 123464502 Lower Merion SD

County: Montgomery

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1300 Vocational Education Programs

500 Other Purchased Services

564 Tuition to Career and Technology Centers

Total Other Purchased Services

Total 1300 Vocational Education Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-4

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
267,942.00		267,942.00
<b>267,942.00</b>		<b>267,942.00</b>
<b><u>267,942.00</u></b>		<b><u>267,942.00</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs - E/S</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>247,356.94</b>	<b>219,648.19</b>		<b>467,005.13</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	18,658.73	16,532.27		35,191.00
230 PSERS Retirement Contributions	41,404.83	36,594.08		77,998.91
<b>Total Personnel Services-Employee Benefits</b>	<b>60,063.56</b>	<b>53,126.35</b>		<b>113,189.91</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>2,144.00</b>	<b>17,018.81</b>		<b>19,162.81</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance		1,274.77		1,274.77
<b>Total Purchased Property Services</b>		<b>1,274.77</b>		<b>1,274.77</b>
<b>500 Other Purchased Services</b>				
530 Communications		50.00		50.00
550 Printing & Binding		790.00		790.00
560 Tuition		39,382.70		39,382.70
<b>Total Other Purchased Services</b>		<b>40,222.70</b>		<b>40,222.70</b>
<b>600 Supplies</b>				
610 General Supplies	10,243.57			10,243.57
640 Books & Periodicals	14,970.26			14,970.26
650 Supplies - Technology Related	449.77			449.77
<b>Total Supplies</b>	<b>25,663.60</b>			<b>25,663.60</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>2,714.50</b>			<b>2,714.50</b>
<b>Total 1400 Other Instructional Programs - E/S</b>	<b><u>337,942.60</u></b>	<b><u>331,290.82</u></b>		<b><u>669,233.42</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1420 Summer School</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>242,398.72</b>	<b>198,965.58</b>		<b>441,364.30</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	18,279.63	14,952.25		33,231.88
230 PSERS Retirement Contributions	41,038.07	33,622.03		74,660.10
<b>Total Personnel Services-Employee Benefits</b>	<b>59,317.70</b>	<b>48,574.28</b>		<b>107,891.98</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>760.00</b>			<b>760.00</b>
<b>500 Other Purchased Services</b>				
530 Communications		50.00		50.00
550 Printing & Binding		790.00		790.00
<b>Total Other Purchased Services</b>		<b>840.00</b>		<b>840.00</b>
<b>600 Supplies</b>				
610 General Supplies	10,243.57			10,243.57
640 Books & Periodicals	14,970.26			14,970.26
650 Supplies - Technology Related	449.77			449.77
<b>Total Supplies</b>	<b>25,663.60</b>			<b>25,663.60</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>2,714.50</b>			<b>2,714.50</b>
<b>Total 1420 Summer School</b>	<b><u>330,854.52</u></b>	<b><u>248,379.86</u></b>		<b><u>579,234.38</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1430 Homebound Instruction</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>4,958.22</b>	<b>20,682.61</b>		<b>25,640.83</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	379.10	1,580.02		1,959.12
230 PSERS Retirement Contributions	366.76	2,972.05		3,338.81
<b>Total Personnel Services-Employee Benefits</b>	<b>745.86</b>	<b>4,552.07</b>		<b>5,297.93</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance		1,274.77		1,274.77
<b>Total Purchased Property Services</b>		<b>1,274.77</b>		<b>1,274.77</b>
<b>Total 1430 Homebound Instruction</b>	<b><u>5,704.08</u></b>	<b><u>26,509.45</u></b>		<b><u>32,213.53</u></b>

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 123464502 Lower Merion SD

County: Montgomery

Printed 11/10/2014 7:21:26

1440 Alternative Regular Education

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1440 Alternative Regular Education

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-8

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,384.00	17,018.81		18,402.81
	39,382.70		39,382.70
	39,382.70		39,382.70
<u>1,384.00</u>	<u>56,401.51</u>		<u>57,785.51</u>

## 1441 Adjudicated / Court Placed Programs

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

500 Other Purchased Services

561 Tuition to Other School Districts Within The State

568 Tuition for PRRIs (in-state) and Detention Centers

## Total Other Purchased Services

## Total 1441 Adjudicated / Court Placed Programs

ElementarySecondaryFederalTotal

817.60

817.60

11,142.74

11,142.74

21,794.79

21,794.79

32,937.53

32,937.53

33,755.13

33,755.13

1442 PDE Approved Alternative Education Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

561 Tuition to Other School Districts Within The State

567 Tuition to Approved Private and PA Chartered Schools

Total Other Purchased Services

Total 1442 PDE Approved Alternative Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,384.00	16,201.21		17,585.21
	5,990.31		5,990.31
	454.86		454.86
	6,445.17		6,445.17
<u>1,384.00</u>	<u>22,646.38</u>		<u>24,030.38</u>

1700 Community / Junior College Education Programs	<u>Total</u>
500 Other Purchased Services	
566 Tuition to Institutions of Higher Ed and Technical Institutes	945.00
Total Other Purchased Services	945.00
Total 1700 Community / Junior College Education Programs	<u>945.00</u>

<b>2000 Support Services</b>	<b><u>Total</u></b>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	33,919,380.30
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	546,112.48
220 Social Security Contributions	2,501,501.28
230 PSERS Retirement Contributions	5,657,490.38
240 Tuition Reimbursements	39,623.43
250 Unemployment Compensation	21,653.06
260 Workmen's Compensation	261,788.99
270 Grp Ins - Self Insurance	6,783,500.11
280 Other Post Employment Benefits (OPEB)	58,350.00
Total Personnel Services-Employee Benefits	15,870,019.73
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	2,275,910.02
400 <u>Purchased Property Services</u>	
420 Utility Services	1,708,262.54
430 Repairs and Maintenance	1,559,686.95
440 Rentals	212,951.11
Total Purchased Property Services	3,480,900.60
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	773,604.10
520 Insurance-General	1,171,401.42
530 Communications	364,483.93
540 Advertising	25,449.83
550 Printing & Binding	36,048.67
580 Travel	152,119.33
590 Miscellaneous Purchased Services	117,555.47
Total Other Purchased Services	2,640,662.75
600 <u>Supplies</u>	
610 General Supplies	2,153,547.74
620 Energy	1,117,894.15
630 Food	41,468.54
640 Books & Periodicals	152,621.23
650 Supplies - Technology Related	226,648.06
Total Supplies	3,692,179.72
700 <u>Property</u>	
750 Equipment - Original & Additional	319,091.27
760 Equipment - Replacement	139,705.11
Total Property	458,796.38
800 <u>Other Objects</u>	
Total Other Objects	113,418.70

<u>Total</u>
<u>62,451,268.20</u>

## 2100 Pupil Personnel

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

<u>Federal</u>	<u>Total</u>
50,000.00	4,993,524.67

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

## Total Personnel Services-Employee Benefits

83,909.15
365,848.97
845,545.27
11,964.00
3,326.96
40,223.38
1,006,009.28
2,356,827.01

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

45,373.00	137,476.11
-----------	------------

400 Purchased Property Services

430 Repairs and Maintenance

440 Rentals

## Total Purchased Property Services

8,707.41
13,130.21
21,837.62

500 Other Purchased Services

530 Communications

550 Printing &amp; Binding

580 Travel

## Total Other Purchased Services

64.40	9,828.57
	1,283.32
	11,092.27
64.40	22,204.16

600 Supplies

610 General Supplies

630 Food

640 Books &amp; Periodicals

650 Supplies - Technology Related

## Total Supplies

1,590.47	75,736.34
	1,986.04
1,300.75	13,721.28
7,033.00	8,218.64
9,924.22	99,662.30

700 Property

750 Equipment - Original &amp; Additional

## Total Property

157.00	9,753.36
157.00	9,753.36

800 Other Objects

## Total Other Objects

1,996.00
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## Total 2100 Pupil Personnel

105,518.62	7,643,281.23
------------	--------------

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2110 Supervision Of Pupil Personnel Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>286,973.53</b>	<b>342,927.65</b>	<b>50,000.00</b>	<b>679,901.18</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	5,561.19	6,563.94		12,125.13
220 Social Security Contributions	22,138.47	26,593.35		48,731.82
230 PSERS Retirement Contributions	52,818.09	62,290.93		115,109.02
240 Tuition Reimbursements	3,447.00	2,727.00		6,174.00
250 Unemployment Compensation	220.50	260.26		480.76
260 Workmen's Compensation	2,665.86	3,146.54		5,812.40
270 Grp Ins - Self Insurance	65,637.50	81,812.63		147,450.13
<b>Total Personnel Services-Employee Benefits</b>	<b>152,488.61</b>	<b>183,394.65</b>		<b>335,883.26</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,077.00</b>	<b>1,564.98</b>	<b>2,720.00</b>	<b>5,361.98</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance		2,939.93		2,939.93
440 Rentals		13,130.21		13,130.21
<b>Total Purchased Property Services</b>		<b>16,070.14</b>		<b>16,070.14</b>
<b>500 Other Purchased Services</b>				
530 Communications	9,677.70	15.64	64.40	9,757.74
550 Printing & Binding	1,063.32	110.00		1,173.32
580 Travel	3,370.74	4,779.92		8,150.66
<b>Total Other Purchased Services</b>	<b>14,111.76</b>	<b>4,905.56</b>	<b>64.40</b>	<b>19,081.72</b>
<b>600 Supplies</b>				
610 General Supplies	25,256.46	4,471.53	1,590.47	31,318.46
630 Food	54.00	96.00		150.00
640 Books & Periodicals	(1,439.18)	464.78		(974.40)
650 Supplies - Technology Related	150.00	150.00	7,033.00	7,333.00
<b>Total Supplies</b>	<b>24,021.28</b>	<b>5,182.31</b>	<b>8,623.47</b>	<b>37,827.06</b>
<b>700 Property</b>				
750 Equipment - Original & Additional	756.50	5,632.08	157.00	6,545.58
<b>Total Property</b>	<b>756.50</b>	<b>5,632.08</b>	<b>157.00</b>	<b>6,545.58</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>486.50</b>	<b>486.50</b>		<b>973.00</b>
<b>Total 2110 Supervision Of Pupil Personnel Services</b>	<b><u>479,915.18</u></b>	<b><u>560,163.87</u></b>	<b><u>61,564.87</u></b>	<b><u>1,101,643.92</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>830,613.86</b>	<b>1,820,700.31</b>		<b>2,651,314.17</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	14,579.46	28,863.59		43,443.05
220 Social Security Contributions	60,897.54	134,436.32		195,333.86
230 PSERS Retirement Contributions	140,622.47	308,382.03		449,004.50
240 Tuition Reimbursements	1,755.00	3,060.00		4,815.00
250 Unemployment Compensation	578.07	1,144.43		1,722.50
260 Workmen's Compensation	6,988.93	13,836.29		20,825.22
270 Grp Ins - Self Insurance	169,905.06	341,870.45		511,775.51
<b>Total Personnel Services-Employee Benefits</b>	<b>395,326.53</b>	<b>831,593.11</b>		<b>1,226,919.64</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>15,537.24</b>	<b>24,161.89</b>		<b>39,699.13</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance		5,767.48		5,767.48
<b>Total Purchased Property Services</b>		<b>5,767.48</b>		<b>5,767.48</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications		70.83		70.83
550 Printing & Binding		110.00		110.00
580 Travel	422.15	1,492.65		1,914.80
<b>Total Other Purchased Services</b>	<b>422.15</b>	<b>1,673.48</b>		<b>2,095.63</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	7,978.69	16,083.34		24,062.03
630 Food	63.50	1,772.54		1,836.04
640 Books & Periodicals	174.75	12,394.10		12,568.85
650 Supplies - Technology Related		885.64		885.64
<b>Total Supplies</b>	<b>8,216.94</b>	<b>31,135.62</b>		<b>39,352.56</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional		191.78		191.78
<b>Total Property</b>		<b>191.78</b>		<b>191.78</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>305.00</b>	<b>339.00</b>		<b>644.00</b>
<b>Total 2120 Guidance Services</b>	<b><u>1,250,421.72</u></b>	<b><u>2,715,562.67</u></b>		<b><u>3,965,984.39</u></b>

## 2130 Attendance Services

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

Federal Total

390,970.57

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

6,956.51

220 Social Security Contributions

29,487.33

230 PSERS Retirement Contributions

66,193.46

240 Tuition Reimbursements

975.00

250 Unemployment Compensation

275.82

260 Workmen's Compensation

3,334.73

270 Grp Ins - Self Insurance

86,571.12

## Total Personnel Services-Employee Benefits

193,793.97

## Total 2130 Attendance Services

584,764.54

**2140 Psychological Services****100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

**Total Personnel Services-Employee Benefits****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

580 Travel

**Total Other Purchased Services****600 Supplies**

610 General Supplies

640 Books &amp; Periodicals

**Total Supplies****700 Property**

750 Equipment - Original &amp; Additional

**Total Property****800 Other Objects****Total Other Objects****Total 2140 Psychological Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>436,797.21</b>	<b>834,541.54</b>		<b>1,271,338.75</b>
7,056.89	14,327.57		21,384.46
31,490.59	60,805.37		92,295.96
73,949.17	141,289.12		215,238.29
279.80	568.08		847.88
3,382.85	6,868.18		10,251.03
82,239.08	177,973.44		260,212.52
<b>198,398.38</b>	<b>401,831.76</b>		<b>600,230.14</b>
<b>19,900.00</b>	<b>29,862.00</b>	<b>42,653.00</b>	<b>92,415.00</b>
393.33	633.48		1,026.81
<b>393.33</b>	<b>633.48</b>		<b>1,026.81</b>
15,596.39	4,759.46		20,355.85
413.05	413.03	1,300.75	2,126.83
<b>16,009.44</b>	<b>5,172.49</b>	<b>1,300.75</b>	<b>22,482.68</b>
	3,016.00		3,016.00
	<b>3,016.00</b>		<b>3,016.00</b>
<b>189.50</b>	<b>189.50</b>		<b>379.00</b>
<b>671,687.86</b>	<b>1,275,246.77</b>	<b>43,953.75</b>	<b>1,990,888.38</b>

## 2200 Instructional Staff

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

## Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

400 Purchased Property Services

430 Repairs and Maintenance

440 Rentals

## Total Purchased Property Services

500 Other Purchased Services

530 Communications

550 Printing &amp; Binding

580 Travel

## Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

640 Books &amp; Periodicals

650 Supplies - Technology Related

## Total Supplies

700 Property

750 Equipment - Original &amp; Additional

## Total Property

800 Other Objects

## Total Other Objects

## Total 2200 Instructional Staff

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,763,866.40	1,492,492.64	2,093.59	3,258,452.63
29,233.48	20,954.81		50,188.29
129,744.35	108,637.68	148.55	238,530.58
292,044.78	250,784.87	354.44	543,184.09
3,471.43			3,471.43
1,159.09	830.84		1,989.93
14,013.60	10,045.07		24,058.67
372,759.85	268,510.17		641,270.02
842,426.58	659,763.44	502.99	1,502,693.01
86,858.73	241,657.50	26,048.68	354,564.91
	265.48		265.48
3,891.21	7,979.10		11,870.31
3,891.21	8,244.58		12,135.79
3,152.76	3,104.31		6,257.07
1,008.34	2,364.59		3,372.93
14,608.28	76,603.99	7,612.44	98,824.71
18,769.38	82,072.89	7,612.44	108,454.71
14,311.60	31,389.99		45,701.59
6,575.97	10,421.30	597.15	17,594.42
47,677.50	74,495.58	122.58	122,295.66
89,503.46	63,874.64		153,378.10
158,068.53	180,181.51	719.73	338,969.77
3,058.24	5,421.38		8,479.62
3,058.24	5,421.38		8,479.62
3,369.82	14,843.31		18,213.13
2,880,308.89	2,684,677.25	36,977.43	5,601,963.57

**2300 Administration****100 Personnel Services-Salaries****Total Personnel Services-Salaries**

<u>Federal</u>	<u>Total</u>
10,823.04	6,858,697.67

**200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

280 Other Post Employment Benefits (OPEB)

**Total Personnel Services-Employee Benefits**

	116,066.77
828.00	473,221.60
1,832.38	1,124,255.55
	10,320.00
	4,601.98
	55,638.72
	1,492,848.16
	14,200.00
2,660.38	3,291,152.78

**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services**

430 Repairs and Maintenance

440 Rentals

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

520 Insurance-General

530 Communications

540 Advertising

550 Printing &amp; Binding

580 Travel

**Total Other Purchased Services****600 Supplies**

610 General Supplies

630 Food

640 Books &amp; Periodicals

650 Supplies - Technology Related

**Total Supplies****700 Property**

750 Equipment - Original &amp; Additional

760 Equipment - Replacement

**Total Property****800 Other Objects****Total Other Objects****Total 2300 Administration**

13,483.42	11,467,672.84
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	<u>Federal</u>	<u>Total</u>
<b>2310 Board Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>7,800.00</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions		584.78
230 PSERS Retirement Contributions		1,320.54
<b>Total Personnel Services-Employee Benefits</b>		<b>1,905.32</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>41,593.50</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		310.75
540 Advertising		16,738.33
580 Travel		1,630.33
<b>Total Other Purchased Services</b>		<b>18,679.41</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		203.00
630 Food		1,331.79
<b>Total Supplies</b>		<b>1,534.79</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>33,466.00</b>
<b>Total 2310 Board Services</b>		<b><u>104,979.02</u></b>

2320 Board Treasurer Services

500 Other Purchased Services

520 Insurance-General

Total Other Purchased Services

Total 2320 Board Treasurer Services

Federal

Total

444.00

444.00

444.00

	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment And Collection Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>23,353.00</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions		1,786.21
<b>Total Personnel Services-Employee Benefits</b>		<b>1,786.21</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>34,917.96</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		27,531.25
530 Communications		10,722.20
550 Printing & Binding		7,745.67
<b>Total Other Purchased Services</b>		<b>45,999.12</b>
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>106,056.29</u></b>

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

606,911.75

606,911.75

## 2360 Office Of The Superintendent (Exec Dir.) Svcs.

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

834,296.74

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

12,590.89

220 Social Security Contributions

44,373.76

230 PSERS Retirement Contributions

119,043.96

250 Unemployment Compensation

499.22

260 Workmen's Compensation

6,035.67

270 Grp Ins - Self Insurance

172,217.70

## Total Personnel Services-Employee Benefits

354,761.20

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

68,289.30

400 Purchased Property Services

430 Repairs and Maintenance

2,128.50

440 Rentals

(129.00)

## Total Purchased Property Services

1,999.50

500 Other Purchased Services

530 Communications

334.85

305.28

640.13

540 Advertising

7,461.50

550 Printing &amp; Binding

2,921.27

580 Travel

1,751.39

## Total Other Purchased Services

12,774.29

600 Supplies

610 General Supplies

11,752.80

630 Food

10,602.53

640 Books &amp; Periodicals

793.41

## Total Supplies

23,148.74

700 Property

750 Equipment - Original &amp; Additional

662.90

## Total Property

662.90

800 Other Objects

## Total Other Objects

17,647.66

## Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.

1,313,580.33

	<u>Federal</u>	<u>Total</u>
<b>2370 Community Relations Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>209,873.85</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		3,449.97
220 Social Security Contributions		16,171.08
230 PSERS Retirement Contributions		35,531.76
250 Unemployment Compensation		136.79
260 Workmen's Compensation		1,653.80
270 Grp Ins - Self Insurance		45,689.17
<b>Total Personnel Services-Employee Benefits</b>		<b>102,632.57</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>82,596.80</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		400.00
<b>Total Purchased Property Services</b>		<b>400.00</b>
<b>500 <u>Other Purchased Services</u></b>		
530 Communications		863.40
550 Printing & Binding		7,479.40
580 Travel		817.16
<b>Total Other Purchased Services</b>		<b>9,159.96</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		7,313.79
630 Food		1,829.40
640 Books & Periodicals		275.72
650 Supplies - Technology Related		278.50
<b>Total Supplies</b>		<b>9,697.41</b>
<b>700 <u>Property</u></b>		
750 Equipment - Original & Additional		5,851.43
<b>Total Property</b>		<b>5,851.43</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>514.00</b>
<b>Total 2370 Community Relations Services</b>		<b><u>420,726.02</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office Of The Principal Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>2,312,457.21</b>	<b>3,460,093.83</b>	<b>10,823.04</b>	<b>5,783,374.08</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	39,837.22	60,188.69		100,025.91
220 Social Security Contributions	158,783.38	250,694.39	828.00	410,305.77
230 PSERS Retirement Contributions	385,349.90	581,177.01	1,832.38	968,359.29
240 Tuition Reimbursements		10,320.00		10,320.00
250 Unemployment Compensation	1,579.52	2,386.45		3,965.97
260 Workmen's Compensation	19,096.70	28,852.55		47,949.25
270 Grp Ins - Self Insurance	490,431.65	784,509.64		1,274,941.29
280 Other Post Employment Benefits (OPEB)	330.00	13,870.00		14,200.00
<b>Total Personnel Services-Employee Benefits</b>	<b>1,095,408.37</b>	<b>1,731,998.73</b>	<b>2,660.38</b>	<b>2,830,067.48</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>2,500.00</b>	<b>2,845.00</b>		<b>5,345.00</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance	3,134.59	34,207.07		37,341.66
440 Rentals	33,608.09	43,398.70		77,006.79
<b>Total Purchased Property Services</b>	<b>36,742.68</b>	<b>77,605.77</b>		<b>114,348.45</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications	14,002.97	47,965.52		61,968.49
550 Printing & Binding	2,538.97	4,193.19		6,732.16
580 Travel	2,129.07	6,787.99		8,917.06
<b>Total Other Purchased Services</b>	<b>18,671.01</b>	<b>58,946.70</b>		<b>77,617.71</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	11,689.37	42,107.73		53,797.10
630 Food	101.40	4,548.58		4,649.98
640 Books & Periodicals	556.16	12,404.90		12,961.06
650 Supplies - Technology Related		1,517.47		1,517.47
<b>Total Supplies</b>	<b>12,346.93</b>	<b>60,578.68</b>		<b>72,925.61</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional	3,432.80	2,986.08		6,418.88
760 Equipment - Replacement		14,599.00		14,599.00
<b>Total Property</b>	<b>3,432.80</b>	<b>17,585.08</b>		<b>21,017.88</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>3,402.76</b>	<b>6,876.46</b>		<b>10,279.22</b>
<b>Total 2380 Office Of The Principal Services</b>	<b><u>3,484,961.76</u></b>	<b><u>5,416,530.25</u></b>	<b><u>13,483.42</u></b>	<b><u>8,914,975.43</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2400 Pupil Health</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>112,787.73</b>	<b>2,013,682.27</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		31,856.76
220 Social Security Contributions	1,040.92	149,044.01
230 PSERS Retirement Contributions	2,350.66	335,868.72
240 Tuition Reimbursements		5,675.00
250 Unemployment Compensation		1,263.10
260 Workmen's Compensation		15,271.12
270 Grp Ins - Self Insurance		383,562.42
<b>Total Personnel Services-Employee Benefits</b>	<b>3,391.58</b>	<b>922,541.13</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>36,986.75</b>	<b>82,194.62</b>
<b>400 Purchased Property Services</b>		
430 Repairs and Maintenance		450.00
<b>Total Purchased Property Services</b>		<b>450.00</b>
<b>500 Other Purchased Services</b>		
530 Communications		15.61
580 Travel		1,151.89
<b>Total Other Purchased Services</b>		<b>1,167.50</b>
<b>600 Supplies</b>		
610 General Supplies	229.99	28,742.95
<b>Total Supplies</b>	<b>229.99</b>	<b>28,742.95</b>
<b>700 Property</b>		
750 Equipment - Original & Additional	5,850.00	6,289.64
<b>Total Property</b>	<b>5,850.00</b>	<b>6,289.64</b>
<b>Total 2400 Pupil Health</b>	<b><u>159,246.05</u></b>	<b><u>3,055,068.11</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2500 Business</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>666,631.66</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		11,730.44
220 Social Security Contributions		47,011.05
230 PSERS Retirement Contributions		110,940.16
240 Tuition Reimbursements		1,233.00
250 Unemployment Compensation		465.11
260 Workmen's Compensation		5,623.20
270 Grp Ins - Self Insurance		158,884.13
280 Other Post Employment Benefits (OPEB)		15,450.00
<b>Total Personnel Services-Employee Benefits</b>		<b>351,337.09</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>75,286.38</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		604.16
440 Rentals		2,616.00
<b>Total Purchased Property Services</b>		<b>3,220.16</b>
<b>500 <u>Other Purchased Services</u></b>		
530 Communications		10,442.60
580 Travel		721.99
<b>Total Other Purchased Services</b>		<b>11,164.59</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		5,716.85
630 Food		1,500.00
640 Books & Periodicals		493.00
<b>Total Supplies</b>		<b>7,709.85</b>
<b>700 <u>Property</u></b>		
760 Equipment - Replacement		5,634.44
<b>Total Property</b>		<b>5,634.44</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>4,423.00</b>
<b>Total 2500 Business</b>		<b><u>1,125,407.17</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>				<b>7,517,241.21</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider				115,964.50
220 Social Security Contributions				571,824.78
230 PSERS Retirement Contributions				1,268,083.95
250 Unemployment Compensation				4,597.93
260 Workmen's Compensation				55,589.70
270 Grp Ins - Self Insurance				1,389,507.84
280 Other Post Employment Benefits (OPEB)				17,300.00
<b>Total Personnel Services-Employee Benefits</b>				<b>3,422,868.70</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>				<b>335,066.83</b>
<b>400 Purchased Property Services</b>				
420 Utility Services				1,708,262.54
430 Repairs and Maintenance				1,070,763.55
440 Rentals				40,666.72
<b>Total Purchased Property Services</b>				<b>2,819,692.81</b>
<b>500 Other Purchased Services</b>				
521 Fire Insurance				250,327.00
522 Automotive Liability Insurance				79,136.00
523 General Property and Liability Insurance				290,639.00
529 Other Insurance				241,419.50
530 Communications				153,906.45
550 Printing & Binding				4,543.92
580 Travel				7,639.63
<b>Total Other Purchased Services</b>				<b>1,027,611.50</b>
<b>600 Supplies</b>				
610 General Supplies	428,457.26	447,767.40		876,224.66
620 Energy				640,157.97
640 Books & Periodicals				450.07
<b>Total Supplies</b>				<b>1,516,832.70</b>
<b>700 Property</b>				
750 Equipment - Original & Additional				40,793.61
760 Equipment - Replacement				103,196.51
<b>Total Property</b>				<b>143,990.12</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>				<b>8,694.21</b>
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<b><u>16,791,998.08</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>6,207,422.82</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		100,406.88
220 Social Security Contributions		473,958.11
230 PSERS Retirement Contributions		1,045,811.49
250 Unemployment Compensation		3,981.08
260 Workmen's Compensation		48,131.88
270 Grp Ins - Self Insurance		1,249,493.79
280 Other Post Employment Benefits (OPEB)		11,400.00
<b>Total Personnel Services-Employee Benefits</b>		<b>2,933,183.23</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>5,691.50</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		110,230.21
440 Rentals		55,537.02
<b>Total Purchased Property Services</b>		<b>165,767.23</b>
<b>500 <u>Other Purchased Services</u></b>		
513 St Tr Svc-Contr Carrier		4,010.00
515 St Trans - Public Carriers		10,176.55
516 St Tr Svc from the IU		499,816.80
519 St Tr Svc From Other Sources		259,600.75
522 Automotive Liability Insurance		168,207.00
524 Other Pupil Transportation Insurance		70,000.00
530 Communications		31,792.44
550 Printing & Binding		1,970.00
580 Travel		11,936.82
<b>Total Other Purchased Services</b>		<b>1,057,510.36</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		396,860.69
620 Energy		477,736.18
630 Food		1,488.48
640 Books & Periodicals		6.00
650 Supplies - Technology Related		12.99
<b>Total Supplies</b>		<b>876,104.34</b>
<b>700 <u>Property</u></b>		
750 Equipment - Original & Additional		3,907.37
760 Equipment - Replacement		16,275.16
<b>Total Property</b>		<b>20,182.53</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>17,153.98</b>

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2700 Student Transportation Services

Total 2700 Student Transportation Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Federal

Total

11,283,015.99

## 2800 Central

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

2,105,878.26

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

35,989.69

220 Social Security Contributions

159,295.45

230 PSERS Retirement Contributions

354,687.04

240 Tuition Reimbursements

6,960.00

250 Unemployment Compensation

1,426.97

260 Workmen's Compensation

17,252.32

270 Grp Ins - Self Insurance

461,924.47

## Total Personnel Services-Employee Benefits

1,037,535.94

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

445,975.36

400 Purchased Property Services

430 Repairs and Maintenance

328,795.98

440 Rentals

12,253.06

## Total Purchased Property Services

341,049.04

500 Other Purchased Services

520 Insurance-General

43,386.92

530 Communications

78,046.97

540 Advertising

1,250.00

580 Travel

7,636.08

## Total Other Purchased Services

130,319.97

600 Supplies

610 General Supplies

651,497.97

630 Food

485.90

640 Books &amp; Periodicals

1,625.03

650 Supplies - Technology Related

63,242.36

## Total Supplies

716,851.26

700 Property

750 Equipment - Original &amp; Additional

236,934.46

## Total Property

236,934.46

800 Other Objects

## Total Other Objects

1,031.50

## Total 2800 Central

5,015,575.79

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		297,849.11
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		22,766.73
230 PSERS Retirement Contributions		29,114.11
Total Personnel Services-Employee Benefits		51,880.84
500 <u>Other Purchased Services</u>		
595 Intermediate Unit Payments by Withholding		109,107.47
596 Direct Payments to Intermediate Units		8,448.00
Total Other Purchased Services		117,555.47
Total 2900 Other Support Services		<u>467,285.42</u>

	<u>Federal</u>	<u>Total</u>
<b>3000 Operation of Noninstructional Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>2,746,793.11</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		6,276.38
220 Social Security Contributions		206,643.33
230 PSERS Retirement Contributions		401,870.25
250 Unemployment Compensation		248.85
260 Workmen's Compensation		3,008.69
270 Grp Ins - Self Insurance		86,928.96
<b>Total Personnel Services-Employee Benefits</b>		<b>704,976.46</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>337,200.04</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		47,367.54
440 Rentals		77,283.82
<b>Total Purchased Property Services</b>		<b>124,651.36</b>
<b>500 <u>Other Purchased Services</u></b>		
510 Student Transportation Services		185,809.98
520 Insurance-General		19,578.00
530 Communications		82.65
580 Travel		33,228.80
<b>Total Other Purchased Services</b>		<b>238,699.43</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		204,422.73
650 Supplies - Technology Related		600.00
<b>Total Supplies</b>		<b>205,022.73</b>
<b>700 <u>Property</u></b>		
750 Equipment - Original & Additional		1,187.00
<b>Total Property</b>		<b>1,187.00</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>53,257.10</b>
<b>Total 3000 Operation of Noninstructional Services</b>		<b><u>4,411,787.23</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>2,746,793.11</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		6,276.38
220 Social Security Contributions		206,643.33
230 PSERS Retirement Contributions		401,870.25
250 Unemployment Compensation		248.85
260 Workmen's Compensation		3,008.69
270 Grp Ins - Self Insurance		86,928.96
<b>Total Personnel Services-Employee Benefits</b>		<b>704,976.46</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>171,138.01</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		45,117.54
440 Rentals		77,283.82
<b>Total Purchased Property Services</b>		<b>122,401.36</b>
<b>500 <u>Other Purchased Services</u></b>		
510 Student Transportation Services		185,809.98
520 Insurance-General		19,578.00
530 Communications		82.65
580 Travel		33,228.80
<b>Total Other Purchased Services</b>		<b>238,699.43</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		200,419.22
650 Supplies - Technology Related		600.00
<b>Total Supplies</b>		<b>201,019.22</b>
<b>700 <u>Property</u></b>		
750 Equipment - Original & Additional		1,187.00
<b>Total Property</b>		<b>1,187.00</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>53,257.10</b>
<b>Total 3200 Student Activities</b>		<b><u>4,239,471.69</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3300 Community Services</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>166,062.03</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		2,250.00
<b>Total Purchased Property Services</b>		<b>2,250.00</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		4,003.51
<b>Total Supplies</b>		<b>4,003.51</b>
<b>Total 3300 Community Services</b>		<b><u>172,315.54</u></b>

**5000 Other Expenditures and Financing Uses****800 Other Objects**

830 Interest

880 Refund of Prior Year's Receipts

**Total Other Objects****900 Other Financing Uses**

910 Redemption of Principal

930 Fund Transfers

**Total Other Financing Uses****Total 5000 Other Expenditures and Financing Uses****Total**

11,437,789.26

63,059.04

**11,500,848.30**

13,185,000.00

6,025,000.00

**19,210,000.00****30,710,848.30**

	<u>Federal</u>	<u>Total</u>
<b>5100 Debt Service, Other Expenditures and Fin Uses</b>		
<b>800 <u>Other Objects</u></b>		
830 Interest		11,437,789.26
880 Refund of Prior Year's Receipts		63,059.04
<b>Total Other Objects</b>		<b>11,500,848.30</b>
<b>900 <u>Other Financing Uses</u></b>		
910 Redemption of Principal		13,185,000.00
<b>Total Other Financing Uses</b>		<b>13,185,000.00</b>
<b>Total 5100 Debt Service, Other Expenditures and Fin Uses</b>		<b><u>24,685,848.30</u></b>

	<u>Federal</u>	<u>Total</u>
5110 Debt Service		
800 <u>Other Objects</u>		
830 Interest		11,437,789.26
Total Other Objects		11,437,789.26
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		13,185,000.00
Total Other Financing Uses		13,185,000.00
Total 5110 Debt Service		<u>24,622,789.26</u>

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5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

Federal

Total

880 Refund of Prior Year's Receipts

63,059.04

Total Other Objects

**63,059.04**

Total 5130 Refund of Prior Years' Revenues/Receipts

**63,059.04**

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

6,025,000.00

6,025,000.00

6,025,000.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

5,900,000.00

5,900,000.00

5,900,000.00

	<u>Federal</u>	<u>Total</u>
5250 Enterprise Fund Transfers		
900 <u>Other Financing Uses</u>		
930 Fund Transfers		100,000.00
Total Other Financing Uses		100,000.00
Total 5250 Enterprise Fund Transfers		<u>100,000.00</u>

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	<u>Federal</u>	<u>Total</u>
5280 Fiduciary Fund Transfers		
900 <u>Other Financing Uses</u>		
930 Fund Transfers		25,000.00
Total Other Financing Uses		25,000.00
Total 5280 Fiduciary Fund Transfers		<u>25,000.00</u>

## SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)

## BY SUBFUNCTIONS

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	Amount	Total
<b>1000 Instruction</b>		
1100 Regular Programs - E/S	82,672,238.25	
1200 Special and Gifted Education	35,495,208.60	
1300 Vocational Education Programs	267,942.00	
1400 Other Instructional Programs - E/S	669,233.42	
1700 Community / Junior College Education Programs	945.00	
		119,105,567.27
<b>2000 Support Services</b>		
2100 Pupil Personnel	7,643,281.23	
2200 Instructional Staff	5,601,963.57	
2300 Administration	11,467,672.84	
2400 Pupil Health	3,055,068.11	
2500 Business	1,125,407.17	
2600 Operation & Maintenance of Plant Services	16,791,998.08	
2700 Student Transportation Services	11,283,015.99	
2800 Central	5,015,575.79	
2900 Other Support Services	467,285.42	
		62,451,268.20
<b>3000 Operation of Noninstructional Services</b>		
3200 Student Activities	4,239,471.69	
3300 Community Services	172,315.54	
		4,411,787.23
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service, Other Expenditures and Fin Uses	24,685,848.30	
5200 Interfund Transfers Out	6,025,000.00	
		30,710,848.30
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>216,679,471.00</b>

**Bond Detail****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		
Other Post-Employment Benefits (OPEB)		3,365,304	519,101	0	3,884,405	0	0
Compensated Absences		2,207,169	108,340	0	2,315,509	0	0
General Obligation Bonds - (CIB)	07/ 2006	23,500,000	0	1,800,000	21,700,000	2,833,750	178,702
General Obligation Bonds - (CIB)	11/ 2006	32,740,000	0	165,000	32,575,000	1,562,488	1,399,088
General Obligation Bonds - (CIB)	08/ 2007	63,830,000	0	1,965,000	61,865,000	4,928,988	2,956,276
General Obligation Bonds - (CIB)	02/ 2009	85,610,000	0	4,555,000	81,055,000	5,423,516	3,994,258
General Obligation Bonds - (CIB)	02/ 2012	25,020,000	0	4,690,000	20,330,000	5,655,203	960,900
General Obligation Bonds - (CIB)	04/ 2012	47,010,000	0	5,000	47,005,000	2,528,265	1,761,063
General Obligation Bonds - (CIB)	04/ 2013	9,810,000	0	5,000	9,805,000	193,125	188,125
General Obligation Bonds - (CIB)	04/ 2014	0	9,980,000	0	9,980,000	215,197	0
Totals for Debt Entered:		293,092,473	10,607,441	13,185,000	290,514,914	23,340,532	11,438,412



## (PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		287,520,000			3,365,304	2,207,169	293,092,473
2 Additional Debt Incurred During Year		9,980,000			519,101	108,340	10,607,441
3 Retirements and Repayments		13,185,000					13,185,000
4 Debt at End of Fiscal Year		284,315,000			3,884,405	2,315,509	290,514,914
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		284,315,000			3,884,405	2,315,509	290,514,914
7 Current Portion P&I - Due within 1 year		23,340,532					23,340,532
8 Interest Paid during current fiscal year		11,438,412					11,438,412

## (PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
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

(Include Payments From All Funds)

## TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General	13,185,000		11,437,789	24,622,789	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
<b>Total Debt Payments - Governmental Funds</b>		<b>13,185,000</b>		<b>11,437,789</b>	<b>24,622,789</b>	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
<b>Total Debt Payments - Proprietary Funds</b>						

**Tuition Paid to Other LEAs During Fiscal Year**

Tuition Reported in General Fund Expenditures 1000-560

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

**Total****Amount**

5,210,716.26

9,084.89

5,219,801.15

**Tuition Paid to Institution Types During Fiscal Year****Tuition Paid For  
Nonspecial Education****Tuition Paid For  
Special Education**

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

8 Career and Technology Centers

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

**Total Amounts Paid to Institutions**

9,539.18

7,593.87

34,338.62

400,666.75

267,942.00

21,794.79

29,551.50

771,426.71

9,084.89

195,432.11

1,670,121.28

23,537.89

2,550,198.27

4,448,374.44

**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		22,910.00	22,910.00
1100-323			
1100-324		1,900.00	1,900.00
1100-329			
<b>Total 320</b>		<b>24,810.00</b>	<b>24,810.00</b>
1200-322		261,551.94	261,551.94
1200-323	560,402.66	406,686.45	967,089.11
1200-324		914.00	914.00
1200-329			
<b>Total 320</b>	<b>560,402.66</b>	<b>669,152.39</b>	<b>1,229,555.05</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-324	72,338.48	223,798.17	296,136.65
2200-329			
<b>Total 320</b>	<b>72,338.48</b>	<b>223,798.17</b>	<b>296,136.65</b>
2400-322			
2400-323			
2400-324	300.00	300.00	600.00
2400-329			
<b>Total 320</b>	<b>300.00</b>	<b>300.00</b>	<b>600.00</b>
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

	<u>Federal</u>	<u>Total</u>
<b>1190 Federally Funded Regular Programs</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>286,364.94</b>	<b>286,364.94</b>
<b>200 Personnel Services-Employee Benefits</b>		
220 Social Security Contributions	6,946.69	6,946.69
230 PSERS Retirement Contributions	28,345.15	28,345.15
<b>Total Personnel Services-Employee Benefits</b>	<b>35,291.84</b>	<b>35,291.84</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>2,875.20</b>	<b>2,875.20</b>
<b>600 Supplies</b>		
610 General Supplies	5,586.06	5,586.06
630 Food	375.00	375.00
640 Books & Periodicals	21,148.41	21,148.41
650 Supplies - Technology Related	1,132.35	1,132.35
<b>Total Supplies</b>	<b>28,241.82</b>	<b>28,241.82</b>
<b>Total 1190 Federally Funded Regular Programs</b>	<b><u>352,773.80</u></b>	<b><u>352,773.80</u></b>

## 1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	746,579.51	567,663.20	1,314,242.71
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	13,370.97	10,124.38	23,495.35
220 Social Security Contributions	55,949.68	41,912.21	97,861.89
230 PSERS Retirement Contributions	126,395.85	96,104.95	222,500.80
250 Unemployment Compensation	530.15	401.43	931.58
260 Workmen's Compensation	6,409.62	4,853.30	11,262.92
270 Grp Ins - Self Insurance	161,323.63	117,986.73	279,310.36
Total Personnel Services-Employee Benefits	363,979.90	271,383.00	635,362.90
300 <u>Purchased Professional &amp; Technical Services</u>			
Total Purchased Professional & Technical Services	418.14	2,082.14	2,500.28
500 <u>Other Purchased Services</u>			
580 Travel	646.55	723.21	1,369.76
Total Other Purchased Services	646.55	723.21	1,369.76
600 <u>Supplies</u>			
610 General Supplies	6,209.05	672.37	6,881.42
640 Books & Periodicals	1,241.19	2,166.97	3,408.16
650 Supplies - Technology Related	795.00	12,801.25	13,596.25
Total Supplies	8,245.24	15,640.59	23,885.83
800 <u>Other Objects</u>			
Total Other Objects	116.00	467.00	583.00
Total 1243 Gifted Support	<u>1,119,985.34</u>	<u>857,959.14</u>	<u>1,977,944.48</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2250 School Library Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>871,253.47</b>	<b>479,169.35</b>		<b>1,350,422.82</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	15,603.73	8,532.40		24,136.13
220 Social Security Contributions	65,812.94	36,425.56		102,238.50
230 PSERS Retirement Contributions	147,433.98	80,991.34		228,425.32
240 Tuition Reimbursements	3,471.43			3,471.43
250 Unemployment Compensation	618.68	338.30		956.98
260 Workmen's Compensation	7,479.93	4,090.16		11,570.09
270 Grp Ins - Self Insurance	203,402.37	110,438.08		313,840.45
<b>Total Personnel Services-Employee Benefits</b>	<b>443,823.06</b>	<b>240,815.84</b>		<b>684,638.90</b>
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>		<b>265.48</b>		<b>265.48</b>
<b>600 Supplies</b>				
610 General Supplies	7,320.44	20,226.22		27,546.66
640 Books & Periodicals	26,957.34	60,587.84		87,545.18
650 Supplies - Technology Related	30,964.63	54,068.15		85,032.78
<b>Total Supplies</b>	<b>65,242.41</b>	<b>134,882.21</b>		<b>200,124.62</b>
<b>700 Property</b>				
750 Equipment - Original & Additional	105.84	563.50		669.34
<b>Total Property</b>	<b>105.84</b>	<b>563.50</b>		<b>669.34</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		<b>365.00</b>		<b>365.00</b>
<b>Total 2250 School Library Services</b>	<b><u>1,380,424.78</u></b>	<b><u>856,061.38</u></b>		<b><u>2,236,486.16</u></b>

2450 Nonpublic Health Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	773,890.92
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	12,243.07
220 Social Security Contributions	57,280.04
230 PSERS Retirement Contributions	129,079.82
240 Tuition Reimbursements	2,181.00
250 Unemployment Compensation	485.43
260 Workmen's Compensation	5,868.94
270 Grp Ins - Self Insurance	147,409.29
Total Personnel Services-Employee Benefits	354,547.59
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	31,588.73
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	172.94
500 <u>Other Purchased Services</u>	
530 Communications	6.00
580 Travel	442.69
Total Other Purchased Services	448.69
600 <u>Supplies</u>	
610 General Supplies	11,046.38
Total Supplies	11,046.38
700 <u>Property</u>	
750 Equipment - Original & Additional	2,417.21
Total Property	2,417.21
Total 2450 Nonpublic Health Services	<u>1,174,112.46</u>

	<u>Total</u>
<b>2750 Nonpublic Transportation</b>	
<b>100 Personnel Services-Salaries</b>	
<b>Total Personnel Services-Salaries</b>	<b>1,751,704.91</b>
<b>200 Personnel Services-Employee Benefits</b>	
210 Grp Ins - Contracted Provider	28,334.34
220 Social Security Contributions	133,748.70
230 PSERS Retirement Contributions	295,122.98
250 Unemployment Compensation	1,123.44
260 Workmen's Compensation	13,582.59
270 Grp Ins - Self Insurance	352,601.15
280 Other Post Employment Benefits (OPEB)	3,217.03
<b>Total Personnel Services-Employee Benefits</b>	<b>827,730.23</b>
<b>300 Purchased Professional &amp; Technical Services</b>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,606.11</b>
<b>400 Purchased Property Services</b>	
<b>Total Purchased Property Services</b>	<b>46,778.72</b>
<b>500 Other Purchased Services</b>	
513 St Tr Svc-Contr Carrier	1,131.60
515 St Trans - Public Carriers	2,871.77
516 St Tr Svc from the IU	141,045.90
519 St Tr Svc From Other Sources	73,258.09
522 Automotive Liability Insurance	47,467.21
524 Other Pupil Transportation Insurance	19,753.66
530 Communications	8,971.67
550 Printing & Binding	555.92
580 Travel	3,368.51
<b>Total Other Purchased Services</b>	<b>298,424.33</b>
<b>600 Supplies</b>	
610 General Supplies	111,992.18
620 Energy	134,814.86
630 Food	420.04
640 Books & Periodicals	1.69
650 Supplies - Technology Related	3.67
<b>Total Supplies</b>	<b>247,232.44</b>
<b>700 Property</b>	
750 Equipment - Original & Additional	1,102.64
760 Equipment - Replacement	4,592.77
<b>Total Property</b>	<b>5,695.41</b>
<b>800 Other Objects</b>	
<b>Total Other Objects</b>	<b>4,840.77</b>
<b>Total 2750 Nonpublic Transportation</b>	<b><u>3,184,012.92</u></b>

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
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NOTE: Only reimbursable encumbrances will be included  
in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 123464502 Lower Merion SD

County: Montgomery

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Adjustments Schedule (ADJU)

Fund 30 Only

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**NOTE:** Report expenditures that are paid out of the special revenue fund and/or capital project fund that would be considered reimbursable if they were made from the general fund. See Instructions.

**NOTE: You Must Complete This Schedule If You Desire A Certified Restricted Indirect Cost Rate**

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
<b>Total</b>			
** Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.			

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	
2000-115	
3000-115	
<b>Total</b>	

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures	
Function-Object	Amount
1000-322	
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2015 - 2016

LEA acknowledges there are no 2990-899 pass thru funds to report.

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	532,397.70	3,433,586.69	3,965,984.39
2140 Psychological Services	1,194,533.03	796,355.35	1,990,888.38
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	346,991.14	2,237,846.16	2,584,837.30
2350 Legal and Accounting Services	231,181.78	375,729.97	606,911.75
2420 Medical Services			
2440 Nursing Services	409,420.38	2,640,470.41	3,049,890.79
2700 Student Transportation Services	3,384,904.80	7,898,111.19	11,283,015.99
<b>TOTAL</b>	<b>6,099,428.83</b>	<b>17,382,099.77</b>	<b>23,481,528.60</b>

**Benefits for Staff Relative to  
Collective Bargaining Agreements**

	<b>OBJECT</b>	<b>COVERED</b>	<b>NOT COVERED</b>	<b>TOTAL</b>
<b>10 General Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance	1,074,558.52	56,712.98	1,131,271.50
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	16,583,989.75	875,268.67	17,459,258.42
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits	88,700.74	4,681.44	93,382.18
	276 Self-Insurance Prescription Health Benefits	3,641,973.84	192,215.84	3,834,189.68
	<b>FUND TOTAL</b>	<b>21,389,222.85</b>	<b>1,128,878.93</b>	<b>22,518,101.78</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance	18,157.35	660.27	18,817.62
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	256,183.27	9,315.76	265,499.03
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits	4,524.84	164.54	4,689.38
	276 Self-Insurance Prescription Health Benefits	53,168.85	1,933.41	55,102.26
	<b>FUND TOTAL</b>	<b>332,034.31</b>	<b>12,073.98</b>	<b>344,108.29</b>
<b>60 Internal Service Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>			
	<b>TOTAL FOR ALL FUNDS</b>	<b>21,721,257.16</b>	<b>1,140,952.91</b>	<b>22,862,210.07</b>

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**LEA acknowledges there were no ARRA funded expenditures**

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b><u>Total GF Expenditures: Functions</u></b>							

<u>General Fund Expenditures: Sub Functions</u>	1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b><u>Total GF Expenditures: Sub Functions</u></b>							

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
<b><u>Total Enterprise Fund Expenses</u></b>			

**PSERS Salary Data (School Districts Only)**

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	109,059,517.80
Total Federally Funded salaries subject to PSERS withholding	480,014.82

**Title I Expenditure Data (School Districts and Charter Schools)**

Amount Description	Amount
Expenditures Funded with Current Title I Funds	226,871.84
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	226,871.84

**Title I ARRA Amount (School Districts and Charter Schools)**

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

**Federal Revenues** as reported in the General Fund Revenue Detail**Non-ARRA Revenue**

Federal Revenue: 8110-8690, 8810-8830	939,529.78
Federal Pass Thru Revenue: 6831, 6832, 6839	1,151,605.00

<b>Total Non-ARRA Federal Revenue</b>	<b>2,091,134.78</b>
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**ARRA Revenue**

Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edujobs Revenue: 8709	0.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6836	0.00

<b>Total ARRA Federal Revenue</b>	<b>0.00</b>
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<b>Total Federal Revenue</b>	<b>2,091,134.78</b>
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**Federal Expenditures:** as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	1,617,977.22
Function 2000	315,225.52
Function 3000	0.00
Function 4000	0.00
Function 5000	0.00

<b>Total Federal Expenditures reported in General Fund</b>	<b>1,933,202.74</b>
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