

LEA Name : Lower Merion SD
Address : 301 E Montgomery Ave
Ardmore , PA 19003

County : Montgomery
AUN Number : 123464502
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2018

Pennsylvania Department of Education

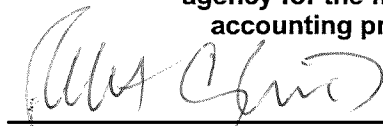
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



Chief School Administrator Signature

1/2/19
Date



Board Secretary Signature

1/2/19
Date

Victor Orlando

Contact Person

orlandv@lmsd.org

Contact Person E-mail Address

(610)645-1970 Ext :

Contact Person Telephone Number

(610)645-9772

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2018**
(Pursuant to PA School Code Section 218(b))

LEA Name : Lower Merion SD
AUN Number : 123464502
County : Montgomery

Audit Certification Due: 12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/20/18
Date

Auditing Firm:

Rainer and Company
2 Campus Boulevard

Newtown Square , PA , 19073-

Auditor Contact Name: Michael DeHaven

Auditor Phone: (610)353-4610

Auditor E-mail: mdehaven@rainer.com


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

Chief School Administrator


Signature

11/19/18
Date

Board Secretary


Signature

11/19/18
Date

Victor Orlando

Contact Person

orlandv@lmsd.org

Contact Person E-mail Address

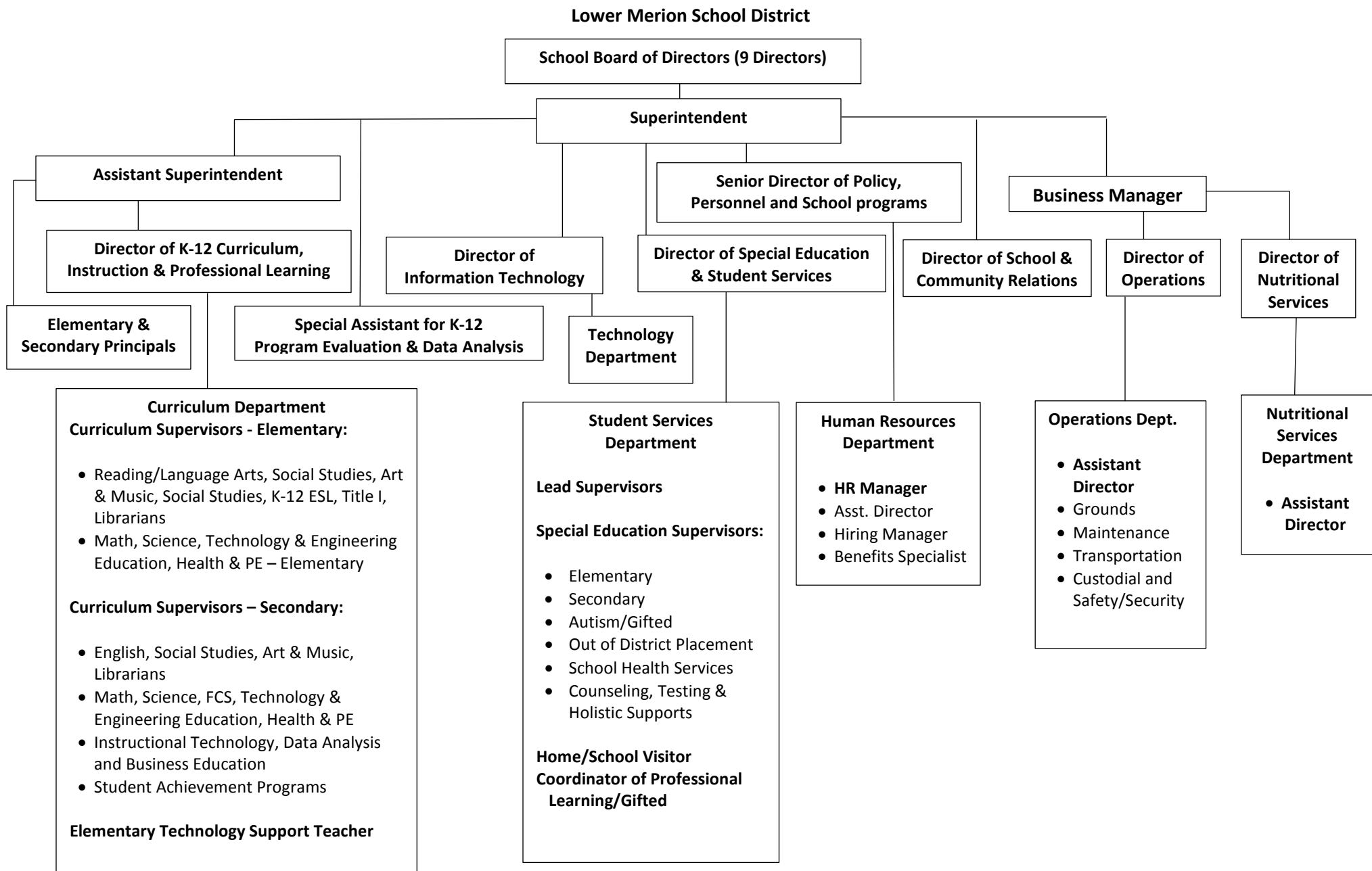
(610)645-1970

Ext :

Contact Person Telephone Number

(610)645-9772

Contact Person Fax Number



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
10150	<p>NAG: Balance Sheet Govt Funds:Data has been entered for Fund 32, Line 0400 - Due to Other Funds. Since transfers out of Fund 32 are not allowed, this line should only be utilized when recording transactions related to interfund reimbursements. Please make corrections or provide brief details of the interfund reimbursement.</p> <p>NAG Fund 32, Line 0400: \$4,100.00</p>	<p>Transaction was incorrectly paid from General fund and should of been paid from Capital Reserve Fund. Liability was recorded as of 6/30/18 since reimbursement occurred in the 2018-19 fiscal year.</p>
13020	<p>REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Interfund Trans In minus REP Interfund Trans-Out. (REG 5200 = REG 9300 + REP 9300 - REP 5200) Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification.</p> <p>Transfers Out (REG 5200): \$15,756,552.00 (REG 9300) + (REP 9300) - (REP 5200) : \$15,725,776.00</p>	<p>The difference of \$30,776 is a transfer from the General Fund to the Student Activity Fund. Student Activity Fund is identified as a Fiduciary Fund on our records.</p>
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$1,619,725.00 2700-513, PY AFR Amount: \$1,268,385.00</p>	<p>More contracted services were required in 2017/18 because of increased special education student population and increasing regular education student enrollment.</p>

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:18 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	17,577,510				
0110	Investments	65,026,655				
0120	Taxes Receivable	2,797,251				
0130	Due From Other Funds	6,672,458				
0141	Due From Other Governments	11,518,784				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable	199,548				
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	391,853				
0190	Other Current Assets					
Total Assets		\$104,184,059				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$104,184,059				

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:18 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents			2,157,673		19,735,183
0110	Investments	7,498,325				72,524,980
0120	Taxes Receivable					2,797,251
0130	Due From Other Funds	14,620,388				21,292,846
0141	Due From Other Governments					11,518,784
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					199,548
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	8,767				8,767
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					391,853
0190	Other Current Assets					
Total Assets		\$22,127,480		\$2,157,673		\$128,469,212
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$22,127,480		\$2,157,673		\$128,469,212

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:18 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds	15,625,408				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	4,238,853				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	25,748,162				
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues	271,325				
0490	Other Current Liabilities					
Total Liabilities		\$45,883,748				
0950	Deferred Inflows of Resources	2,037,420				
Fund Balances						
0810	Nonspendable Fund Balance	391,853				
0820	Restricted Fund Balance					
0830	Committed Fund Balance	35,800,000				
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance	20,071,038				
Total Fund Balances		\$56,262,891				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$104,184,059				

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:18 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds	4,100				15,629,508
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	603,330				4,842,183
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					25,748,162
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					271,325
0490	Other Current Liabilities					
Total Liabilities		\$607,430				\$46,491,178
0950	Deferred Inflows of Resources					2,037,420
Fund Balances						
0810	Nonspendable Fund Balance					391,853
0820	Restricted Fund Balance					
0830	Committed Fund Balance					35,800,000
0840	Assigned Fund Balance	21,520,050		2,157,673		23,677,723
0850	Unassigned Fund Balance					20,071,038
Total Fund Balances		\$21,520,050		\$2,157,673		\$79,940,614
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$22,127,480		\$2,157,673		\$128,469,212

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:25 AM

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690. 1850) (31)
Revenues					
6000 Revenue from Local Sources	226,766,061				
7000 Revenue from State Sources	37,419,517				
8000 Revenue from Federal Sources	2,271,386				
Total Revenues	\$266,456,964				
Expenditures					
1000 Instruction	143,173,031				
2000 Support Services	76,572,895				
3000 Operation of Non-Instructional Services	5,282,043				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	25,668,801				
5130 Refund of Prior Year Revenues / Receipts	3,642				
Total Expenditures	\$250,700,412				
Excess (Deficiency) Of Revenues Over Expenditures	\$15,756,552				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	15,756,552				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$15,756,552)				

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:25 AM

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	356,173	1,108	11,693		227,135,035
7000 Revenue from State Sources					37,419,517
8000 Revenue from Federal Sources					2,271,386
Total Revenues	\$356,173	\$1,108	\$11,693		\$266,825,938
Expenditures					
1000 Instruction					143,173,031
2000 Support Services	4,117,494	37,418			80,727,807
3000 Operation of Non-Instructional Services					5,282,043
4000 Facilities Acquisition, Construction and Improvement Services	134,802	94,996			229,798
5110 Debt Service					25,668,801
5130 Refund of Prior Year Revenues / Receipts					3,642
Total Expenditures	\$4,252,296	\$132,414			\$255,085,122
Excess (Deficiency) Of Revenues Over Expenditures	(\$3,896,123)	(\$131,306)	\$11,693		\$11,740,816
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	13,579,796		2,145,980		15,725,776
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					15,756,552
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$13,579,796		\$2,145,980		(\$30,776)

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances						
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	56,262,891				
Fund Balance - End Of Year		\$56,262,891				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances		\$9,683,673	(\$131,306)	\$2,157,673		\$11,710,040
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		11,836,376	131,306			68,230,573
Fund Balance - End Of Year		\$21,520,049		\$2,157,673		\$79,940,613

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:26 AM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents					
0110 Investments	1,451,331			1,451,331	
0130 Due From Other Funds	273,615			273,615	
0141 Due From Other Governments	94,544			94,544	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	62,092			62,092	
0170 Inventories	59,979			59,979	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,941,561			\$1,941,561	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	8,435			8,435	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$8,435			\$8,435	
0910 Deferred Outflows of Resources	677,873			677,873	
Total Assets And Deferred Outflows Of Resources	\$2,627,869			\$2,627,869	

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:26 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	349,189			349,189	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	25,700			25,700	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	203,839			203,839	
0490 Other Current Liabilities					
Total Current Liabilities	\$578,728			\$578,728	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	4,184,213			4,184,213	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$4,184,213			\$4,184,213	
Total Liabilities	\$4,762,941			\$4,762,941	
0950 Deferred Inflows of Resources	41,677			41,677	
Net Position					
0791 Net Investment in Capital Assets	8,435			8,435	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(2,185,184)			(2,185,184)	
Total Net Position	(\$2,176,749)			(\$2,176,749)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$2,627,869			\$2,627,869	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	2,711,337			2,711,337	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$2,711,337			\$2,711,337	
Operating Expenses					
100 Personnel Services – Salaries	1,148,029			1,148,029	
200 Personnel Services – Employee Benefits	951,447			951,447	
300 Purchased Professional and Technical Services	1,055			1,055	
400 Purchased Property Services	19,957			19,957	
500 Other Purchased Services	1,164			1,164	
600 Supplies	1,367,360			1,367,360	
740 Depreciation	11,620			11,620	
810 Dues and Fees	2,198			2,198	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$3,502,830			\$3,502,830	
Operating Income (Loss)	(\$791,493)			(\$791,493)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	17,316			17,316	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	273,204			273,204	
8000 Revenue from Federal Sources	640,130			640,130	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$930,650			\$930,650	
Income (Loss) Before Contributions And Transfers	\$139,157			\$139,157	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$139,157			\$139,157	
0002 Net Position - Beginning of Fiscal Year	(2,315,906)			(2,315,906)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$2,176,749)			(\$2,176,749)	

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:36 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	2,697,191			2,697,191	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	1,926,163			1,926,163	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,383,740			1,383,740	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$612,712)			(\$612,712)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	273,221			273,221	
0023 Receipts From Federal Sources -8000	635,587			635,587	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$908,808			\$908,808	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools	(296,096)			(296,096)	
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:36 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	(\$296,096)	(\$296,096)
--	-------------	-------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:36 AM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows					
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(791,493)			(791,493)	
Adjustments					
0051 Depreciation and Net Amortization	11,620			11,620	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(16,879)			(16,879)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	11,683			11,683	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	129,083			129,083	
0059 Inc (Dec) in Accounts Payable (0400-0450)	23,877			23,877	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	39,890			39,890	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	2,733			2,733	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(23,226)			(23,226)	
Total Adjustments	\$178,781			\$178,781	
Cash Provided By (Used for) Total	(\$612,712)			(\$612,712)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:38 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				
0110 Investments	131,662		477,531	
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$131,662		\$477,531	
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$131,662		\$477,531	

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:38 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	452,637			452,637
0110 Investments	13,346,889			13,956,082
0130 Due From Other Funds	1,743,933			1,743,933
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$15,543,459			\$16,152,652
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$15,543,459			\$16,152,652

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:38 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	131,662		477,531	
0799 Unrestricted Net Position				
Total Net Position	\$131,662		\$477,531	
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$131,662		\$477,531	

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:38 AM

Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400 Due to Other Funds		7,753,752			7,753,752
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding		7,789,707			7,789,707
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities		\$15,543,459			\$15,543,459
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0009 Restricted Net Position (0792 – 0798)					609,193
0799 Unrestricted Net Position					
Total Net Position					\$609,193
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$15,543,459			\$16,152,652

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:39 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions			21,416			21,416
0092 Other Additions	1,361		5,313			6,674
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions	2,000		55,395			57,395
Change In Net Position	(\$639)		(\$28,666)			(\$29,305)
0006 Net Position – Beginning of Fiscal Year	132,301					132,301
0007 Net Position Held in Trust for Pension Benefits			506,197			506,197
Net Position - End of Fiscal Year	\$131,662		\$477,531			\$609,193

LEA : 123464502 Lower Merion SD

General Fund (10)

Printed 1/3/2019 11:35:40 AM

Page - 1 of 3

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	211,977,240.40		221.07	211,977,461.47
6112 Interim Real Estate Taxes	1,767,943.86		(20,947.15)	1,746,996.71
6113 Public Utility Realty Taxes	210,164.74			210,164.74
6143 Current Act 511 Local Services Taxes	214,682.55	36,559.17	53,195.04	231,318.42
6153 Current Act 511 Real Estate Transfer Taxes	4,874,398.85	493,532.65	416,131.73	4,796,997.93
6411 Delinquent Real Estate Taxes	3,907,109.13	229,738.66	140,525.08	3,817,895.55
6500 Earnings on Investments	2,029,117.14			
6700 Revenues from LEA Activities	22,966.00			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	37,556.41			
6832 Federal IDEA Revenue Received as Pass Through	1,254,848.67			
6910 Rentals	20,920.00			
6920 Contributions and Donations from Private Sources	13,107.50			
6942 Summer School Tuition	176,640.17			
6980 Revenue from Community Services Activities	53,815.00			
6991 Refunds of a Prior Year Expenditure	204,622.46			
6999 Other Revenues Not Specified Above	928.24			
TOTAL Revenue from Local Sources	\$226,766,061.12	\$759,830.48	\$589,125.77	\$222,780,834.82

	Revenue Reported In Current Year			
Revenue from State Sources				
7110 Basic Education Funding	3,885,527.35			
7160 Tuition for Orphans Subsidy	48,351.80			
7271 Special Education funds for School-Aged Pupils	3,113,706.49			
7311 Pupil Transportation Subsidy	1,520,343.28			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	963,270.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	197,489.55			
7330 Health Services (Medical, Dental, Nurse, Act 25)	241,613.98			
7340 State Property Tax Reduction Allocation	3,473,682.62			
7505 Ready to Learn Block Grant	240,611.00			
7810 State Share of Social Security and Medicare Taxes	4,397,116.19			
7820 State Share of Retirement Contributions	19,337,805.07			
TOTAL Revenue from State Sources	\$37,419,517.33			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	303,602.82			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	163,521.65			
8517 NCLB, Title IV - 21St Century Schools	10,000.00			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	100.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,754,916.27			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	39,245.73			
TOTAL Revenue from Federal Sources	\$2,271,386.47			
TOTAL FROM ALL SOURCES	\$266,456,964.92	\$759,830.48	\$589,125.77	\$222,780,834.82

Revenue from Local Sources	226,766,061.12
Revenue from State Sources	37,419,517.33
Revenue from Federal Sources	2,271,386.47
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$266,456,964.92

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	79,473,299.97
Total Personnel Services – Salaries	\$79,473,299.97
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	422,463.96
220 Social Security Contributions	5,936,138.30
230 PSERS Retirement Contributions	26,432,961.05
250 Unemployment Compensation	31,668.76
260 Workers' Compensation	725,548.44
270 Group Insurance – Self-Insurance	17,343,861.28
280 Other Post-Employment Benefits (OPEB)	53,700.00
Total Personnel Services – Employee Benefits	\$50,946,341.79
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	1,732,560.70
323 Professional Educational Services – Other Educational Agencies	1,108,765.46
324 Professional Educational Services – Employee Training and Development Services	6,200.61
329 Professional Educational Services – Other	6,250.00
330 Other Professional Services	306,680.45
340 Technical Services	2,845.00
Total Purchased Professional and Technical Services	\$3,163,302.22
400 <u>Purchased Property Services</u>	
410 Cleaning Services	400.00
430 Repairs and Maintenance Services	15,573.17
440 Rentals	120,718.45
Total Purchased Property Services	\$136,691.62
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	98,783.84
530 Communications	60.00
550 Printing and Binding	1,759.29
561 Tuition To Other School Districts Within the State	9,068.32
562 Tuition To Pennsylvania Charter Schools	1,109,443.84
563 Tuition To Nonpublic Schools	2,205,643.09
564 Tuition To Career and Technology Centers	513,397.95
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	1,005,980.85
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	47,242.25
569 Tuition – Other	11,860.00
580 Travel	9,868.96
Total Other Purchased Services	\$5,013,108.39
600 <u>Supplies</u>	
610 General Supplies	1,200,103.16
630 Food	9,346.34
640 Books and Periodicals	460,651.96
650 Supplies & Fees – Technology Related	2,700,045.06

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1000 Instruction		<u>Total</u>
Total Supplies		\$4,370,146.52
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		5,141.67
762 Capitalized Equipment - Replacement		39,460.00
Total Property		\$44,601.67
800 <u>Other Objects</u>		
810 Dues and Fees		19,329.60
890 Miscellaneous Expenditures		6,209.00
Total Other Objects		\$25,538.60
Total 1000 Instruction		\$143,173,030.78

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	26,794,825.66	30,570,477.28	237,371.83	57,602,674.77
Total Personnel Services – Salaries	\$26,794,825.66	\$30,570,477.28	\$237,371.83	\$57,602,674.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	148,337.72	162,026.24		310,363.96
220 Social Security Contributions	2,010,824.64	2,281,777.20	8,915.55	4,301,517.39
230 PSERS Retirement Contributions	8,965,844.37	10,144,344.79	37,719.90	19,147,909.06
250 Unemployment Compensation	11,117.00	12,146.76		23,263.76
260 Workers' Compensation	254,773.34	278,261.10		533,034.44
270 Group Insurance – Self-Insurance	6,051,163.35	6,653,942.63		12,705,105.98
280 Other Post-Employment Benefits (OPEB)	14,900.00	31,200.00		46,100.00
Total Personnel Services – Employee Benefits	\$17,456,960.42	\$19,563,698.72	\$46,635.45	\$37,067,294.59
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		836.00		836.00
323 Professional Educational Services – Other Educational Agencies		200.00		200.00
324 Professional Educational Services – Employee Training and Development Services		4,451.61		4,451.61
330 Other Professional Services	15,321.92	274,505.93	8,876.00	298,703.85
340 Technical Services		2,845.00		2,845.00
Total Purchased Professional and Technical Services	\$15,321.92	\$282,838.54	\$8,876.00	\$307,036.46
400 Purchased Property Services				
410 Cleaning Services		400.00		400.00
430 Repairs and Maintenance Services	12,871.23			12,871.23
440 Rentals	43,738.03	76,980.42		120,718.45
Total Purchased Property Services	\$56,609.26	\$77,380.42		\$133,989.68
500 Other Purchased Services				
510 Student Transportation Services	15,594.00	83,189.84		98,783.84
530 Communications			50.00	50.00
550 Printing and Binding	64.31	717.01		781.32
562 Tuition To Pennsylvania Charter Schools	62,910.09	510,323.07		573,233.16
563 Tuition To Nonpublic Schools		57,306.80		57,306.80
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		11,894.95		11,894.95
569 Tuition – Other		440.00		440.00
580 Travel	948.06	1,704.04		2,652.10
Total Other Purchased Services	\$79,516.46	\$665,575.71	\$50.00	\$745,142.17
600 Supplies				
610 General Supplies	426,349.88	631,158.36	10,306.35	1,067,814.59
630 Food	1,006.00	2,033.50		3,039.50
640 Books and Periodicals	218,904.82	153,969.57	64,913.22	437,787.61
650 Supplies & Fees – Technology Related	830,117.93	1,747,577.96		2,577,695.89
Total Supplies	\$1,476,378.63	\$2,534,739.39	\$75,219.57	\$4,086,337.59
700 Property				
752 Capital Equipment – Original and Additional		5,141.67		5,141.67
762 Capitalized Equipment - Replacement		39,460.00		39,460.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Property		\$44,601.67		\$44,601.67
800 <u>Other Objects</u>				
810 Dues and Fees	2,402.32	11,575.88		13,978.20
890 Miscellaneous Expenditures	2,829.00			2,829.00
Total Other Objects	\$5,231.32	\$11,575.88		\$16,807.20
Total 1100 Regular Programs – Elementary / Secondary	\$45,884,843.67	\$53,750,887.61	\$368,152.85	\$100,003,884.13

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	26,794,825.66	30,570,477.28	21,745.42	57,387,048.36
Total Personnel Services – Salaries	\$26,794,825.66	\$30,570,477.28	\$21,745.42	\$57,387,048.36
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	148,337.72	162,026.24		310,363.96
220 Social Security Contributions	2,010,824.64	2,281,777.20	830.63	4,293,432.47
230 PSERS Retirement Contributions	8,965,844.37	10,144,344.79	3,541.25	19,113,730.41
250 Unemployment Compensation	11,117.00	12,146.76		23,263.76
260 Workers' Compensation	254,773.34	278,261.10		533,034.44
270 Group Insurance – Self-Insurance	6,051,163.35	6,653,942.63		12,705,105.98
280 Other Post-Employment Benefits (OPEB)	14,900.00	31,200.00		46,100.00
Total Personnel Services – Employee Benefits	\$17,456,960.42	\$19,563,698.72	\$4,371.88	\$37,025,031.02
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		836.00		836.00
323 Professional Educational Services – Other Educational Agencies		200.00		200.00
324 Professional Educational Services – Employee Training and Development Services		4,451.61		4,451.61
330 Other Professional Services	15,321.92	274,505.93	2,950.00	292,777.85
340 Technical Services		2,845.00		2,845.00
Total Purchased Professional and Technical Services	\$15,321.92	\$282,838.54	\$2,950.00	\$301,110.46
400 <u>Purchased Property Services</u>				
410 Cleaning Services		400.00		400.00
430 Repairs and Maintenance Services	12,871.23			12,871.23
440 Rentals	43,738.03	76,980.42		120,718.45
Total Purchased Property Services	\$56,609.26	\$77,380.42		\$133,989.68
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	15,594.00	83,189.84		98,783.84
530 Communications			50.00	50.00
550 Printing and Binding	64.31	717.01		781.32
562 Tuition To Pennsylvania Charter Schools	62,910.09	510,323.07		573,233.16
563 Tuition To Nonpublic Schools		57,306.80		57,306.80
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		11,894.95		11,894.95
569 Tuition – Other		440.00		440.00
580 Travel	948.06	1,704.04		2,652.10
Total Other Purchased Services	\$79,516.46	\$665,575.71	\$50.00	\$745,142.17
600 <u>Supplies</u>				
610 General Supplies	426,349.88	631,158.36	10,306.35	1,067,814.59
630 Food	1,006.00	2,033.50		3,039.50
640 Books and Periodicals	218,904.82	153,969.57	64,913.22	437,787.61
650 Supplies & Fees – Technology Related	830,117.93	1,747,577.96		2,577,695.89
Total Supplies	\$1,476,378.63	\$2,534,739.39	\$75,219.57	\$4,086,337.59
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		5,141.67		5,141.67
762 Capitalized Equipment - Replacement		39,460.00		39,460.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Property		\$44,601.67		\$44,601.67
800 <u>Other Objects</u>				
810 Dues and Fees	2,402.32	11,575.88		13,978.20
890 Miscellaneous Expenditures	2,829.00			2,829.00
Total Other Objects	\$5,231.32	\$11,575.88		\$16,807.20
Total 1110 Regular Programs	\$45,884,843.67	\$53,750,887.61	\$104,336.87	\$99,740,068.15

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			215,626.41	215,626.41
Total Personnel Services – Salaries			\$215,626.41	\$215,626.41
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			8,084.92	8,084.92
230 PSERS Retirement Contributions			34,178.65	34,178.65
Total Personnel Services – Employee Benefits			\$42,263.57	\$42,263.57
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			5,926.00	5,926.00
Total Purchased Professional and Technical Services			\$5,926.00	\$5,926.00
Total 1190 Federally-Funded Regular Programs			\$263,815.98	\$263,815.98

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	12,311,050.30	8,482,670.73	524,164.86	21,317,885.89
Total Personnel Services – Salaries	\$12,311,050.30	\$8,482,670.73	\$524,164.86	\$21,317,885.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65,040.76	46,954.24		111,995.00
220 Social Security Contributions	936,896.77	637,112.16	19,250.60	1,593,259.53
230 PSERS Retirement Contributions	4,163,733.93	2,857,165.61	84,926.91	7,105,826.45
250 Unemployment Compensation	4,874.62	3,522.38		8,397.00
260 Workers' Compensation	111,696.72	80,638.28		192,335.00
270 Group Insurance – Self-Insurance	2,727,153.17	1,907,427.13		4,634,580.30
280 Other Post-Employment Benefits (OPEB)	2,954.00	4,646.00		7,600.00
Total Personnel Services – Employee Benefits	\$8,012,349.97	\$5,537,465.80	\$104,177.51	\$13,653,993.28
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	100,288.29	395,600.74	1,199,169.97	1,695,059.00
323 Professional Educational Services – Other Educational Agencies	47,861.65	15,090.47	1,041,602.25	1,104,554.37
324 Professional Educational Services – Employee Training and Development Services		1,749.00		1,749.00
330 Other Professional Services	5,991.60	650.00		6,641.60
Total Purchased Professional and Technical Services	\$154,141.54	\$413,090.21	\$2,240,772.22	\$2,808,003.97
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,233.94	468.00		2,701.94
Total Purchased Property Services	\$2,233.94	\$468.00		\$2,701.94
500 Other Purchased Services				
530 Communications	10.00			10.00
550 Printing and Binding	33.98	33.99		67.97
561 Tuition To Other School Districts Within the State		1,760.00		1,760.00
562 Tuition To Pennsylvania Charter Schools	202,709.19	333,501.49		536,210.68
563 Tuition To Nonpublic Schools	15,350.00	2,132,986.29		2,148,336.29
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	463,682.92	536,323.73		1,000,006.65
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		30,231.30		30,231.30
569 Tuition – Other	440.00	4,850.00		5,290.00
580 Travel	192.02	861.34		1,053.36
Total Other Purchased Services	\$682,418.11	\$3,040,548.14		\$3,722,966.25
600 Supplies				
610 General Supplies	51,718.50	25,168.50	42,980.61	119,867.61
640 Books and Periodicals	9,731.81	8,901.52		18,633.33
650 Supplies & Fees – Technology Related	48,276.80	57,652.37	14,971.00	120,900.17
Total Supplies	\$109,727.11	\$91,722.39	\$57,951.61	\$259,401.11
800 Other Objects				
890 Miscellaneous Expenditures	3,380.00			3,380.00
Total Other Objects	\$3,380.00			\$3,380.00
Total 1200 Special Programs – Elementary / Secondary	\$21,275,300.97	\$17,565,965.27	\$2,927,066.20	\$41,768,332.44

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1210 Life Skills Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	521,146.45	471,108.86		992,255.31
Total Personnel Services – Salaries	\$521,146.45	\$471,108.86		\$992,255.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,647.98	2,679.02		5,327.00
220 Social Security Contributions	39,702.58	34,804.61		74,507.19
230 PSERS Retirement Contributions	172,851.40	156,694.31		329,545.71
250 Unemployment Compensation	198.14	201.86		400.00
260 Workers' Compensation	4,547.84	4,600.16		9,148.00
270 Group Insurance – Self-Insurance	118,167.12	107,029.20		225,196.32
Total Personnel Services – Employee Benefits	\$338,115.06	\$306,009.16		\$644,124.22
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		442.80	89,197.58	89,640.38
Total Purchased Professional and Technical Services		\$442.80	\$89,197.58	\$89,640.38
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,740.94			1,740.94
Total Purchased Property Services	\$1,740.94			\$1,740.94
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		202,880.00		202,880.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	45,973.00	59,924.36		105,897.36
580 Travel		861.34		861.34
Total Other Purchased Services	\$45,973.00	\$263,665.70		\$309,638.70
600 <u>Supplies</u>				
610 General Supplies	3,537.15	5,277.22	26,670.60	35,484.97
640 Books and Periodicals	1,453.47	91.22		1,544.69
650 Supplies & Fees – Technology Related	849.99	3,615.95	4,990.35	9,456.29
Total Supplies	\$5,840.61	\$8,984.39	\$31,660.95	\$46,485.95
Total 1210 Life Skills Support	\$912,816.06	\$1,050,210.91	\$120,858.53	\$2,083,885.50

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,326,235.69	301,371.29		1,627,606.98
Total Personnel Services – Salaries	\$1,326,235.69	\$301,371.29		\$1,627,606.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	7,105.00	1,704.00		8,809.00
220 Social Security Contributions	99,198.15	22,379.87		121,578.02
230 PSERS Retirement Contributions	447,120.17	99,921.95		547,042.12
250 Unemployment Compensation	532.00	129.00		661.00
260 Workers' Compensation	12,200.00	2,927.00		15,127.00
270 Group Insurance – Self-Insurance	271,986.35	68,089.00		340,075.35
Total Personnel Services – Employee Benefits	\$838,141.67	\$195,150.82		\$1,033,292.49
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	21,982.73	5,009.89	371,809.29	398,801.91
323 Professional Educational Services – Other Educational Agencies	36,941.25	5,227.25	163,344.00	205,512.50
Total Purchased Professional and Technical Services	\$58,923.98	\$10,237.14	\$535,153.29	\$604,314.41
500 <u>Other Purchased Services</u>				
580 Travel	66.98			66.98
Total Other Purchased Services	\$66.98			\$66.98
600 <u>Supplies</u>				
610 General Supplies	6,636.20	5,350.50		11,986.70
640 Books and Periodicals	148.33			148.33
650 Supplies & Fees – Technology Related	3,743.58	886.06		4,629.64
Total Supplies	\$10,528.11	\$6,236.56		\$16,764.67
Total 1220 Sensory Support	\$2,233,896.43	\$512,995.81	\$535,153.29	\$3,282,045.53

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1230 Emotional Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,389,519.89	2,974,806.17	356,305.12	7,720,631.18
Total Personnel Services – Salaries	\$4,389,519.89	\$2,974,806.17	\$356,305.12	\$7,720,631.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	22,918.14	16,001.86		38,920.00
220 Social Security Contributions	343,441.02	222,114.40	13,120.03	578,675.45
230 PSERS Retirement Contributions	1,517,579.64	993,771.51	57,902.13	2,569,253.28
250 Unemployment Compensation	1,718.88	1,201.12		2,920.00
260 Workers' Compensation	39,359.62	27,479.38		66,839.00
270 Group Insurance – Self-Insurance	1,007,140.00	651,374.36		1,658,514.36
280 Other Post-Employment Benefits (OPEB)		3,425.00		3,425.00
Total Personnel Services – Employee Benefits	\$2,932,157.30	\$1,915,367.63	\$71,022.16	\$4,918,547.09
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	78,305.56	294,378.11	517,559.99	890,243.66
323 Professional Educational Services – Other Educational Agencies	966.13	4,408.99	43,916.05	49,291.17
Total Purchased Professional and Technical Services	\$79,271.69	\$298,787.10	\$561,476.04	\$939,534.83
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	493.00			493.00
Total Purchased Property Services	\$493.00			\$493.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		1,760.00		1,760.00
563 Tuition To Nonpublic Schools	4,845.00	1,128,074.25		1,132,919.25
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	115,995.12	142,807.28		258,802.40
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		14,035.53		14,035.53
580 Travel	97.06			97.06
Total Other Purchased Services	\$120,937.18	\$1,286,677.06		\$1,407,614.24
600 <u>Supplies</u>				
610 General Supplies	7,503.96	1,325.01	6,814.00	15,642.97
640 Books and Periodicals	288.10	129.75		417.85
650 Supplies & Fees – Technology Related	35,975.97	15,219.65	4,990.33	56,185.95
Total Supplies	\$43,768.03	\$16,674.41	\$11,804.33	\$72,246.77
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures	3,380.00			3,380.00
Total Other Objects	\$3,380.00			\$3,380.00
Total 1230 Emotional Support	\$7,569,527.09	\$6,492,312.37	\$1,000,607.65	\$15,062,447.11

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	6,072,176.09	4,722,780.95	167,859.74	10,962,816.78
Total Personnel Services – Salaries	\$6,072,176.09	\$4,722,780.95	\$167,859.74	\$10,962,816.78
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	32,369.64	26,569.36		58,939.00
220 Social Security Contributions	454,405.18	356,851.54	6,130.57	817,387.29
230 PSERS Retirement Contributions	2,025,540.38	1,602,698.08	27,024.78	3,655,263.24
250 Unemployment Compensation	2,425.60	1,990.40		4,416.00
260 Workers' Compensation	55,589.26	45,631.74		101,221.00
270 Group Insurance – Self-Insurance	1,329,859.70	1,080,934.57		2,410,794.27
280 Other Post-Employment Benefits (OPEB)	2,954.00	1,221.00		4,175.00
Total Personnel Services – Employee Benefits	\$3,903,143.76	\$3,115,896.69	\$33,155.35	\$7,052,195.80
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		54,675.09	112,472.40	167,147.49
323 Professional Educational Services – Other Educational Agencies	310.00	691.00	248,852.50	249,853.50
324 Professional Educational Services – Employee Training and Development Services		1,749.00		1,749.00
330 Other Professional Services	5,991.60	650.00		6,641.60
Total Purchased Professional and Technical Services	\$6,301.60	\$57,765.09	\$361,324.90	\$425,391.59
500 <u>Other Purchased Services</u>				
530 Communications	10.00			10.00
550 Printing and Binding	33.98	33.99		67.97
562 Tuition To Pennsylvania Charter Schools	202,709.19	333,501.49		536,210.68
563 Tuition To Nonpublic Schools	10,505.00	802,032.04		812,537.04
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		16,195.77		16,195.77
569 Tuition – Other	440.00	4,850.00		5,290.00
580 Travel	27.98			27.98
Total Other Purchased Services	\$213,726.15	\$1,156,613.29		\$1,370,339.44
600 <u>Supplies</u>				
610 General Supplies	19,642.40	8,584.47	6,911.01	35,137.88
640 Books and Periodicals	7,841.91	8,054.20		15,896.11
650 Supplies & Fees – Technology Related	7,366.31	37,930.71	4,990.32	50,287.34
Total Supplies	\$34,850.62	\$54,569.38	\$11,901.33	\$101,321.33
Total 1240 Academic Support	\$10,230,198.22	\$9,107,625.40	\$574,241.32	\$19,912,064.94

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,880,548.09	3,816,646.93	167,859.74	8,865,054.76
Total Personnel Services – Salaries	\$4,880,548.09	\$3,816,646.93	\$167,859.74	\$8,865,054.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	25,921.64	22,022.36		47,944.00
220 Social Security Contributions	364,958.20	289,296.60	6,130.57	660,385.37
230 PSERS Retirement Contributions	1,630,765.06	1,302,790.71	27,024.78	2,960,580.55
250 Unemployment Compensation	1,942.60	1,650.40		3,593.00
260 Workers' Compensation	44,517.26	37,822.74		82,340.00
270 Group Insurance – Self-Insurance	1,066,114.54	893,578.09		1,959,692.63
280 Other Post-Employment Benefits (OPEB)	2,954.00	1,221.00		4,175.00
Total Personnel Services – Employee Benefits	\$3,137,173.30	\$2,548,381.90	\$33,155.35	\$5,718,710.55
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		54,675.09	112,472.40	167,147.49
323 Professional Educational Services – Other Educational Agencies	310.00	691.00	248,852.50	249,853.50
330 Other Professional Services	344.40			344.40
Total Purchased Professional and Technical Services	\$654.40	\$55,366.09	\$361,324.90	\$417,345.39
500 Other Purchased Services				
530 Communications	10.00			10.00
550 Printing and Binding	33.98	33.99		67.97
562 Tuition To Pennsylvania Charter Schools	202,709.19	333,501.49		536,210.68
563 Tuition To Nonpublic Schools	10,505.00	737,032.04		747,537.04
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,792.90		4,792.90
569 Tuition – Other		3,970.00		3,970.00
Total Other Purchased Services	\$213,258.17	\$1,079,330.42		\$1,292,588.59
600 Supplies				
610 General Supplies	5,874.28	8,584.47	6,911.01	21,369.76
640 Books and Periodicals	6,221.07	7,427.86		13,648.93
650 Supplies & Fees – Technology Related	6,926.31	28,125.73	4,990.32	40,042.36
Total Supplies	\$19,021.66	\$44,138.06	\$11,901.33	\$75,061.05
Total 1241 Learning Support – Public	\$8,250,655.62	\$7,543,863.40	\$574,241.32	\$16,368,760.34

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1242 Learning Support – PRRI

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		65,000.00		65,000.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		11,402.87		11,402.87
Total Other Purchased Services		\$76,402.87		\$76,402.87
Total 1242 Learning Support – PRRI		\$76,402.87		\$76,402.87

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1243 Gifted Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,191,628.00	906,134.02		2,097,762.02
Total Personnel Services – Salaries	\$1,191,628.00	\$906,134.02		\$2,097,762.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	6,448.00	4,547.00		10,995.00
220 Social Security Contributions	89,446.98	67,554.94		157,001.92
230 PSERS Retirement Contributions	394,775.32	299,907.37		694,682.69
250 Unemployment Compensation	483.00	340.00		823.00
260 Workers' Compensation	11,072.00	7,809.00		18,881.00
270 Group Insurance – Self-Insurance	263,745.16	187,356.48		451,101.64
Total Personnel Services – Employee Benefits	\$765,970.46	\$567,514.79		\$1,333,485.25
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services		1,749.00		1,749.00
330 Other Professional Services	5,647.20	650.00		6,297.20
Total Purchased Professional and Technical Services	\$5,647.20	\$2,399.00		\$8,046.20
500 <u>Other Purchased Services</u>				
569 Tuition – Other	440.00	880.00		1,320.00
580 Travel	27.98			27.98
Total Other Purchased Services	\$467.98	\$880.00		\$1,347.98
600 <u>Supplies</u>				
610 General Supplies	13,768.12			13,768.12
640 Books and Periodicals	1,620.84	626.34		2,247.18
650 Supplies & Fees – Technology Related	440.00	9,804.98		10,244.98
Total Supplies	\$15,828.96	\$10,431.32		\$26,260.28
Total 1243 Gifted Support	\$1,979,542.60	\$1,487,359.13		\$3,466,901.73

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1260 Physical Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			8,731.39	8,731.39
323 Professional Educational Services – Other Educational Agencies			94,314.00	94,314.00
Total Purchased Professional and Technical Services			\$103,045.39	\$103,045.39
600 <u>Supplies</u>				
610 General Supplies	5,931.70	1,672.31	2,585.00	10,189.01
Total Supplies	\$5,931.70	\$1,672.31	\$2,585.00	\$10,189.01
Total 1260 Physical Support	\$5,931.70	\$1,672.31	\$105,630.39	\$113,234.40

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1270 Multi-Handicapped Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,972.18	12,355.10		14,327.28
Total Personnel Services – Salaries	\$1,972.18	\$12,355.10		\$14,327.28
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	149.84	943.23		1,093.07
230 PSERS Retirement Contributions	642.34	3,998.87		4,641.21
Total Personnel Services – Employee Benefits	\$792.18	\$4,942.10		\$5,734.28
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		41,094.85	59,692.86	100,787.71
Total Purchased Professional and Technical Services		\$41,094.85	\$59,692.86	\$100,787.71
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	95,245.75	38,000.00		133,245.75
Total Other Purchased Services	\$95,245.75	\$38,000.00		\$133,245.75
600 <u>Supplies</u>				
610 General Supplies		786.45		786.45
640 Books and Periodicals		626.35		626.35
Total Supplies		\$1,412.80		\$1,412.80
Total 1270 Multi-Handicapped Support	\$98,010.11	\$97,804.85	\$59,692.86	\$255,507.82

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		248.36		248.36
Total Personnel Services – Salaries		\$248.36		\$248.36
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		18.51		18.51
230 PSERS Retirement Contributions		80.89		80.89
Total Personnel Services – Employee Benefits		\$99.40		\$99.40
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			39,706.46	39,706.46
323 Professional Educational Services – Other Educational Agencies	9,644.27	4,763.23	491,175.70	505,583.20
Total Purchased Professional and Technical Services	\$9,644.27	\$4,763.23	\$530,882.16	\$545,289.66
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		468.00		468.00
Total Purchased Property Services		\$468.00		\$468.00
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	206,469.05	295,592.09		502,061.14
Total Other Purchased Services	\$206,469.05	\$295,592.09		\$502,061.14
600 <u>Supplies</u>				
610 General Supplies	8,467.09	2,172.54		10,639.63
650 Supplies & Fees – Technology Related	340.95			340.95
Total Supplies	\$8,808.04	\$2,172.54		\$10,980.58
Total 1290 Special Programs - Other Support	\$224,921.36	\$303,343.62	\$530,882.16	\$1,059,147.14

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
564 Tuition To Career and Technology Centers		513,397.95		513,397.95
Total Other Purchased Services		\$513,397.95		\$513,397.95
Total 1300 Vocational Education		\$513,397.95		\$513,397.95

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	293,768.74	232,652.41	26,318.16	552,739.31
Total Personnel Services – Salaries	\$293,768.74	\$232,652.41	\$26,318.16	\$552,739.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		105.00		105.00
220 Social Security Contributions	22,984.68	17,388.38	988.32	41,361.38
230 PSERS Retirement Contributions	99,903.41	75,036.22	4,285.91	179,225.54
250 Unemployment Compensation		8.00		8.00
260 Workers' Compensation		179.00		179.00
270 Group Insurance – Self-Insurance		4,175.00		4,175.00
Total Personnel Services – Employee Benefits	\$122,888.09	\$96,891.60	\$5,274.23	\$225,053.92
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		7,235.70		7,235.70
323 Professional Educational Services – Other Educational Agencies	496.00	3,515.09		4,011.09
329 Professional Educational Services – Other		6,250.00		6,250.00
330 Other Professional Services	1,335.00			1,335.00
Total Purchased Professional and Technical Services	\$1,831.00	\$17,000.79		\$18,831.79
500 <u>Other Purchased Services</u>				
550 Printing and Binding		910.00		910.00
561 Tuition To Other School Districts Within the State		7,308.32		7,308.32
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		5,974.20		5,974.20
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		5,116.00		5,116.00
569 Tuition – Other		6,130.00		6,130.00
580 Travel		6,163.50		6,163.50
Total Other Purchased Services		\$31,602.02		\$31,602.02
600 <u>Supplies</u>				
610 General Supplies	10,992.66	1,428.30		12,420.96
630 Food	1,535.89	4,770.95		6,306.84
640 Books and Periodicals	2,702.52	1,528.50		4,231.02
650 Supplies & Fees – Technology Related		1,449.00		1,449.00
Total Supplies	\$15,231.07	\$9,176.75		\$24,407.82
800 <u>Other Objects</u>				
810 Dues and Fees		5,351.40		5,351.40
Total Other Objects		\$5,351.40		\$5,351.40
Total 1400 Other Instructional Programs – Elementary / Secondary	\$433,718.90	\$392,674.97	\$31,592.39	\$857,986.26

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	240,007.70	174,350.27	26,318.16	440,676.13
Total Personnel Services – Salaries	\$240,007.70	\$174,350.27	\$26,318.16	\$440,676.13
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	18,975.44	13,051.21	988.32	33,014.97
230 PSERS Retirement Contributions	82,456.35	56,785.89	4,285.91	143,528.15
Total Personnel Services – Employee Benefits	\$101,431.79	\$69,837.10	\$5,274.23	\$176,543.12
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		6,775.00		6,775.00
330 Other Professional Services	1,335.00			1,335.00
Total Purchased Professional and Technical Services	\$1,335.00	\$6,775.00		\$8,110.00
500 <u>Other Purchased Services</u>				
550 Printing and Binding		910.00		910.00
Total Other Purchased Services		\$910.00		\$910.00
600 <u>Supplies</u>				
610 General Supplies	10,992.66	1,428.30		12,420.96
630 Food	1,535.89	3,992.00		5,527.89
640 Books and Periodicals	2,702.52			2,702.52
650 Supplies & Fees – Technology Related		1,449.00		1,449.00
Total Supplies	\$15,231.07	\$6,869.30		\$22,100.37
Total 1420 Summer School	\$358,005.56	\$258,741.67	\$31,592.39	\$648,339.62

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,105.58	14,095.24		16,200.82
Total Personnel Services – Salaries	\$2,105.58	\$14,095.24		\$16,200.82
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	158.58	1,066.13		1,224.71
230 PSERS Retirement Contributions	622.80	3,709.15		4,331.95
Total Personnel Services – Employee Benefits	\$781.38	\$4,775.28		\$5,556.66
Total 1430 Homebound Instruction	\$2,886.96	\$18,870.52		\$21,757.48

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		460.70		460.70
323 Professional Educational Services – Other Educational Agencies	496.00	3,515.09		4,011.09
Total Purchased Professional and Technical Services	\$496.00	\$3,975.79		\$4,471.79
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		7,308.32		7,308.32
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		5,974.20		5,974.20
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		5,116.00		5,116.00
Total Other Purchased Services		\$18,398.52		\$18,398.52
Total 1440 Alternative Regular Education Programs	\$496.00	\$22,374.31		\$22,870.31

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary Secondary Federal Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State		3,902.02		3,902.02
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,620.00		4,620.00
Total Other Purchased Services		\$8,522.02		\$8,522.02
Total 1441 Adjudicated / Court-Placed Programs		\$8,522.02		\$8,522.02

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		460.70		460.70
323 Professional Educational Services – Other Educational Agencies	496.00	3,515.09		4,011.09
Total Purchased Professional and Technical Services	\$496.00	\$3,975.79		\$4,471.79
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		3,406.30		3,406.30
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		5,974.20		5,974.20
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		496.00		496.00
Total Other Purchased Services		\$9,876.50		\$9,876.50
Total 1442 Alternative Education Programs	\$496.00	\$13,852.29		\$14,348.29

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	51,655.46	18,575.85		70,231.31
Total Personnel Services – Salaries	\$51,655.46	\$18,575.85		\$70,231.31
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	3,850.66	1,381.56		5,232.22
230 PSERS Retirement Contributions	16,824.26	6,050.15		22,874.41
Total Personnel Services – Employee Benefits	\$20,674.92	\$7,431.71		\$28,106.63
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		6,250.00		6,250.00
Total Purchased Professional and Technical Services		\$6,250.00		\$6,250.00
500 <u>Other Purchased Services</u>				
580 Travel		6,163.50		6,163.50
Total Other Purchased Services		\$6,163.50		\$6,163.50
600 <u>Supplies</u>				
630 Food		778.95		778.95
640 Books and Periodicals		1,528.50		1,528.50
Total Supplies		\$2,307.45		\$2,307.45
800 <u>Other Objects</u>				
810 Dues and Fees		5,351.40		5,351.40
Total Other Objects		\$5,351.40		\$5,351.40
Total 1450 Instructional Programs Outside the Established School Day	\$72,330.38	\$46,079.91		\$118,410.29

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)				
1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		25,631.05		25,631.05
Total Personnel Services – Salaries		\$25,631.05		\$25,631.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		105.00		105.00
220 Social Security Contributions		1,889.48		1,889.48
230 PSERS Retirement Contributions		8,491.03		8,491.03
250 Unemployment Compensation		8.00		8.00
260 Workers' Compensation		179.00		179.00
270 Group Insurance – Self-Insurance		4,175.00		4,175.00
Total Personnel Services – Employee Benefits		\$14,847.51		\$14,847.51
500 <u>Other Purchased Services</u>				
569 Tuition – Other		6,130.00		6,130.00
Total Other Purchased Services		\$6,130.00		\$6,130.00
Total 1490 Additional Other Instructional Programs		\$46,608.56		\$46,608.56

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:43 AM

General Fund (10)

1500 Nonpublic School Programs

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus 29,430.00 29,430.00

Total Purchased Professional and Technical Services \$29,430.00 \$29,430.00

Total 1500 Nonpublic School Programs \$29,430.00 \$29,430.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2000 Support Services

	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	36,468,472.64
Total Personnel Services – Salaries	\$36,468,472.64
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	186,941.00
220 Social Security Contributions	2,699,504.27
230 PSERS Retirement Contributions	12,012,917.64
240 Tuition Reimbursement	255,995.62
250 Unemployment Compensation	14,020.00
260 Workers' Compensation	320,936.00
270 Group Insurance – Self-Insurance	7,751,860.20
280 Other Post-Employment Benefits (OPEB)	165,400.98
299 All Other Employee Benefits	45,105.89
Total Personnel Services – Employee Benefits	\$23,452,681.60
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	174,001.83
323 Professional Educational Services – Other Educational Agencies	650.00
324 Professional Educational Services – Employee Training and Development Services	198,802.51
329 Professional Educational Services – Other	4,300.00
330 Other Professional Services	2,857,838.97
340 Technical Services	308,506.36
390 Other Purchased Professional and Technical Services	632.54
Total Purchased Professional and Technical Services	\$3,544,732.21
400 Purchased Property Services	
410 Cleaning Services	336,991.07
420 Utility Services	282,631.40
430 Repairs and Maintenance Services	3,278,318.71
440 Rentals	366,554.66
450 Construction Services	3,956.00
460 Extermination Services	9,289.04
490 Other Purchased Property Services	16,949.45
Total Purchased Property Services	\$4,294,690.33
500 Other Purchased Services	
513 Contracted Carriers	1,619,725.00
515 Public Carriers	17,924.40
516 Student Transportation Services From the IU	43,265.66
520 Insurance – General	52,408.86
521 Fire Insurance	324,028.00
522 Automotive Liability Insurance	189,020.00
523 General Property and Liability Insurance	279,277.00
524 Other Pupil Transportation Insurance	32,221.00
529 Other Insurance	369,153.50
530 Communications	529,041.87
549 Other Advertising/Public Relations	8,921.38

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2000 Support Services

Total

500	<u>Other Purchased Services</u>	
550	Printing and Binding	34,550.15
580	Travel	114,932.23
595	IU Payments By Withholding	131,181.97
596	Direct Payments To Intermediate Units	9,331.00
599	Other Miscellaneous Purchased Services	21,538.64
Total Other Purchased Services		\$3,776,520.66
600	<u>Supplies</u>	
610	General Supplies	1,747,273.38
620	Energy	1,658,119.26
630	Food	30,003.64
640	Books and Periodicals	128,051.05
650	Supplies & Fees – Technology Related	1,307,342.13
Total Supplies		\$4,870,789.46
700	<u>Property</u>	
752	Capital Equipment – Original and Additional	7,000.00
758	Capitalized Technology Software - Original	11,846.65
762	Capitalized Equipment - Replacement	9,867.00
768	Capitalized Technology Software - Replacement	5,820.00
Total Property		\$34,533.65
800	<u>Other Objects</u>	
810	Dues and Fees	128,694.76
820	Claims and Judgments Against the LEA	1,500.00
890	Miscellaneous Expenditures	279.48
Total Other Objects		\$130,474.24
Total 2000 Support Services		\$76,572,894.79

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,941,999.19	3,269,841.43	46,045.50	5,705,661.67
Total Personnel Services – Salaries	\$1,941,999.19	\$3,269,841.43	\$46,045.50	\$5,705,661.67
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	10,225.00	16,559.00		28,786.00
220 Social Security Contributions	141,724.78	242,457.96	1,772.84	419,483.33
230 PSERS Retirement Contributions	643,802.41	1,090,989.99	7,498.53	1,890,761.58
250 Unemployment Compensation	765.00	1,243.00		2,165.00
260 Workers' Compensation	17,558.00	28,439.00		49,591.00
270 Group Insurance – Self-Insurance	415,784.08	683,484.67	223.64	1,189,283.55
280 Other Post-Employment Benefits (OPEB)	525.00	525.00		1,050.00
299 All Other Employee Benefits	2,000.00	2,000.00		4,000.00
Total Personnel Services – Employee Benefits	\$1,232,384.27	\$2,065,698.62	\$9,495.01	\$3,585,210.46
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			109,335.03	109,335.03
324 Professional Educational Services – Employee Training and Development Services	440.00	1,729.50		2,169.50
330 Other Professional Services	16,560.00	22,764.00	56,647.10	95,971.10
390 Other Purchased Professional and Technical Services		632.54		632.54
Total Purchased Professional and Technical Services	\$17,000.00	\$25,126.04	\$165,982.13	\$208,108.17
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	323.40	323.40		646.80
440 Rentals		9,603.38		9,603.38
Total Purchased Property Services	\$323.40	\$9,926.78		\$10,250.18
500 <u>Other Purchased Services</u>				
530 Communications	621.80	5,652.22		6,274.02
550 Printing and Binding	1,560.00			1,560.00
580 Travel	2,722.48	6,877.70		9,600.18
599 Other Miscellaneous Purchased Services			21,538.64	21,538.64
Total Other Purchased Services	\$4,904.28	\$12,529.92	\$21,538.64	\$38,972.84
600 <u>Supplies</u>				
610 General Supplies	22,620.12	24,118.03	2,013.46	48,751.61
630 Food	322.20	4,577.25		4,899.45
640 Books and Periodicals	2,926.72	7,634.85		10,561.57
650 Supplies & Fees – Technology Related	16,813.23	38,775.21		55,588.44
Total Supplies	\$42,682.27	\$75,105.34	\$2,013.46	\$119,801.07
800 <u>Other Objects</u>				
810 Dues and Fees	1,655.81	1,525.82		3,181.63
Total Other Objects	\$1,655.81	\$1,525.82		\$3,181.63
Total 2100 Support Services – Students	\$3,240,949.22	\$5,459,753.95	\$245,074.74	\$9,671,186.02

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2110 Supervision of Student Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	489,003.68	546,788.99	46,045.50	1,081,838.17
Total Personnel Services – Salaries	\$489,003.68	\$546,788.99	\$46,045.50	\$1,081,838.17
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,090.00	3,446.00		6,536.00
220 Social Security Contributions	34,536.09	40,685.18	1,772.84	76,994.11
230 PSERS Retirement Contributions	162,480.33	189,290.53	7,498.53	359,269.39
250 Unemployment Compensation	232.00	259.00		491.00
260 Workers' Compensation	5,307.00	5,919.00		11,226.00
270 Group Insurance – Self-Insurance	125,479.14	141,075.52	223.64	266,778.30
280 Other Post-Employment Benefits (OPEB)	525.00	525.00		1,050.00
299 All Other Employee Benefits	2,000.00	2,000.00		4,000.00
Total Personnel Services – Employee Benefits	\$333,649.56	\$383,200.23	\$9,495.01	\$726,344.80
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	245.00	884.00		1,129.00
330 Other Professional Services			6,419.58	6,419.58
390 Other Purchased Professional and Technical Services		632.54		632.54
Total Purchased Professional and Technical Services	\$245.00	\$1,516.54	\$6,419.58	\$8,181.12
400 Purchased Property Services				
430 Repairs and Maintenance Services	323.40	323.40		646.80
440 Rentals		5,701.38		5,701.38
Total Purchased Property Services	\$323.40	\$6,024.78		\$6,348.18
500 Other Purchased Services				
530 Communications	621.80	5,279.13		5,900.93
550 Printing and Binding	1,560.00			1,560.00
580 Travel	2,628.95	3,807.06		6,436.01
Total Other Purchased Services	\$4,810.75	\$9,086.19		\$13,896.94
600 Supplies				
610 General Supplies	2,760.04	3,551.97	2,013.46	8,325.47
630 Food	214.20	120.25		334.45
640 Books and Periodicals	1,466.66	745.79		2,212.45
650 Supplies & Fees – Technology Related	14,571.50	14,536.50		29,108.00
Total Supplies	\$19,012.40	\$18,954.51	\$2,013.46	\$39,980.37
800 Other Objects				
810 Dues and Fees	1,260.81	826.82		2,087.63
Total Other Objects	\$1,260.81	\$826.82		\$2,087.63
Total 2110 Supervision of Student Services	\$848,305.60	\$966,398.06	\$63,973.55	\$1,878,677.21

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2111 Supervision of Student Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	193,289.71	193,289.19		386,578.90
Total Personnel Services – Salaries	\$193,289.71	\$193,289.19		\$386,578.90
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,183.00	1,183.00		2,366.00
220 Social Security Contributions	12,989.68	13,040.76		26,030.44
230 PSERS Retirement Contributions	64,577.32	64,577.32		129,154.64
250 Unemployment Compensation	89.00	89.00		178.00
260 Workers' Compensation	2,032.00	2,032.00		4,064.00
270 Group Insurance – Self-Insurance	48,940.18	48,635.97		97,576.15
299 All Other Employee Benefits	2,000.00	2,000.00		4,000.00
Total Personnel Services – Employee Benefits	\$131,811.18	\$131,558.05		\$263,369.23
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	245.00	245.00		490.00
330 Other Professional Services			6,419.58	6,419.58
Total Purchased Professional and Technical Services	\$245.00	\$245.00	\$6,419.58	\$6,909.58
500 <u>Other Purchased Services</u>				
530 Communications	341.50	280.30		621.80
580 Travel	336.59	305.31		641.90
Total Other Purchased Services	\$678.09	\$585.61		\$1,263.70
600 <u>Supplies</u>				
610 General Supplies	72.56	72.55	520.26	665.37
640 Books and Periodicals	394.25	394.25		788.50
Total Supplies	\$466.81	\$466.80	\$520.26	\$1,453.87
800 <u>Other Objects</u>				
810 Dues and Fees	665.12	665.13		1,330.25
Total Other Objects	\$665.12	\$665.13		\$1,330.25
Total 2111 Supervision of Student Services – Head of Component	\$327,155.91	\$326,809.78	\$6,939.84	\$660,905.53

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2119 Supervision of Student Services – All Other Supervision	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	295,713.97	353,499.80	46,045.50	695,259.27
Total Personnel Services – Salaries	\$295,713.97	\$353,499.80	\$46,045.50	\$695,259.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,907.00	2,263.00		4,170.00
220 Social Security Contributions	21,546.41	27,644.42	1,772.84	50,963.67
230 PSERS Retirement Contributions	97,903.01	124,713.21	7,498.53	230,114.75
250 Unemployment Compensation	143.00	170.00		313.00
260 Workers' Compensation	3,275.00	3,887.00		7,162.00
270 Group Insurance – Self-Insurance	76,538.96	92,439.55	223.64	169,202.15
280 Other Post-Employment Benefits (OPEB)	525.00	525.00		1,050.00
Total Personnel Services – Employee Benefits	\$201,838.38	\$251,642.18	\$9,495.01	\$462,975.57
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services		639.00		639.00
390 Other Purchased Professional and Technical Services		632.54		632.54
Total Purchased Professional and Technical Services		\$1,271.54		\$1,271.54
400 Purchased Property Services				
430 Repairs and Maintenance Services	323.40	323.40		646.80
440 Rentals		5,701.38		5,701.38
Total Purchased Property Services	\$323.40	\$6,024.78		\$6,348.18
500 Other Purchased Services				
530 Communications	280.30	4,998.83		5,279.13
550 Printing and Binding	1,560.00			1,560.00
580 Travel	2,292.36	3,501.75		5,794.11
Total Other Purchased Services	\$4,132.66	\$8,500.58		\$12,633.24
600 Supplies				
610 General Supplies	2,687.48	3,479.42	1,493.20	7,660.10
630 Food	214.20	120.25		334.45
640 Books and Periodicals	1,072.41	351.54		1,423.95
650 Supplies & Fees – Technology Related	14,571.50	14,536.50		29,108.00
Total Supplies	\$18,545.59	\$18,487.71	\$1,493.20	\$38,526.50
800 Other Objects				
810 Dues and Fees	595.69	161.69		757.38
Total Other Objects	\$595.69	\$161.69		\$757.38
Total 2119 Supervision of Student Services – All Other Supervision	\$521,149.69	\$639,588.28	\$57,033.71	\$1,217,771.68

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	995,777.62	1,904,919.38		2,900,697.00
Total Personnel Services – Salaries	\$995,777.62	\$1,904,919.38		\$2,900,697.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	5,355.00	9,500.00		14,855.00
220 Social Security Contributions	73,763.30	142,129.52		215,892.82
230 PSERS Retirement Contributions	330,529.89	631,425.07		961,954.96
250 Unemployment Compensation	400.00	713.00		1,113.00
260 Workers' Compensation	9,195.00	16,316.00		25,511.00
270 Group Insurance – Self-Insurance	215,142.74	389,807.03		604,949.77
Total Personnel Services – Employee Benefits	\$634,385.93	\$1,189,890.62		\$1,824,276.55
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services		845.50		845.50
330 Other Professional Services	11,560.00	18,314.00		29,874.00
Total Purchased Professional and Technical Services	\$11,560.00	\$19,159.50		\$30,719.50
400 <u>Purchased Property Services</u>				
440 Rentals		3,902.00		3,902.00
Total Purchased Property Services		\$3,902.00		\$3,902.00
500 <u>Other Purchased Services</u>				
530 Communications		373.09		373.09
580 Travel	75.22	2,922.00		2,997.22
Total Other Purchased Services	\$75.22	\$3,295.09		\$3,370.31
600 <u>Supplies</u>				
610 General Supplies	1,515.51	5,495.46		7,010.97
630 Food	108.00	4,457.00		4,565.00
640 Books and Periodicals	1,417.08	6,889.06		8,306.14
650 Supplies & Fees – Technology Related		22,035.68		22,035.68
Total Supplies	\$3,040.59	\$38,877.20		\$41,917.79
800 <u>Other Objects</u>				
810 Dues and Fees	395.00	699.00		1,094.00
Total Other Objects	\$395.00	\$699.00		\$1,094.00
Total 2120 Guidance Services	\$1,645,234.36	\$3,160,742.79		\$4,805,977.15

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2130 Attendance Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				447,775.55
Total Personnel Services – Salaries				\$447,775.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,092.00
220 Social Security Contributions				33,527.75
230 PSERS Retirement Contributions				148,470.65
250 Unemployment Compensation				157.00
260 Workers' Compensation				3,594.00
270 Group Insurance – Self-Insurance				89,791.16
Total Personnel Services – Employee Benefits				\$277,632.56
Total 2130 Attendance Services				\$725,408.11

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	457,217.89	818,133.06		1,275,350.95
Total Personnel Services – Salaries	\$457,217.89	\$818,133.06		\$1,275,350.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,780.00	3,613.00		5,393.00
220 Social Security Contributions	33,425.39	59,643.26		93,068.65
230 PSERS Retirement Contributions	150,792.19	270,274.39		421,066.58
250 Unemployment Compensation	133.00	271.00		404.00
260 Workers' Compensation	3,056.00	6,204.00		9,260.00
270 Group Insurance – Self-Insurance	75,162.20	152,602.12		227,764.32
Total Personnel Services – Employee Benefits	\$264,348.78	\$492,607.77		\$756,956.55
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			109,335.03	109,335.03
324 Professional Educational Services – Employee Training and Development Services	195.00			195.00
330 Other Professional Services	5,000.00	4,450.00	50,227.52	59,677.52
Total Purchased Professional and Technical Services	\$5,195.00	\$4,450.00	\$159,562.55	\$169,207.55
500 Other Purchased Services				
580 Travel	18.31	148.64		166.95
599 Other Miscellaneous Purchased Services			21,538.64	21,538.64
Total Other Purchased Services	\$18.31	\$148.64	\$21,538.64	\$21,705.59
600 Supplies				
610 General Supplies	18,344.57	15,070.60		33,415.17
640 Books and Periodicals	42.98			42.98
650 Supplies & Fees – Technology Related	2,241.73	2,203.03		4,444.76
Total Supplies	\$20,629.28	\$17,273.63		\$37,902.91
Total 2140 Psychological Services	\$747,409.26	\$1,332,613.10	\$181,101.19	\$2,261,123.55

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,888,505.47	1,532,703.47	1,562.87	3,422,771.81
Total Personnel Services – Salaries	\$1,888,505.47	\$1,532,703.47	\$1,562.87	\$3,422,771.81
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	9,639.00	7,656.00		17,295.00
220 Social Security Contributions	140,351.47	116,771.71	57.61	257,180.79
230 PSERS Retirement Contributions	625,772.44	508,601.56	254.51	1,134,628.51
240 Tuition Reimbursement	108,672.42	103,733.55		212,405.97
250 Unemployment Compensation	723.00	574.00		1,297.00
260 Workers' Compensation	16,557.00	13,148.00		29,705.00
270 Group Insurance – Self-Insurance	410,144.16	329,392.17		739,536.33
280 Other Post-Employment Benefits (OPEB)	10,350.00			10,350.00
Total Personnel Services – Employee Benefits	\$1,322,209.49	\$1,079,876.99	\$312.12	\$2,402,398.60
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	32.40	32.40	64,602.00	64,666.80
323 Professional Educational Services – Other Educational Agencies		650.00		650.00
324 Professional Educational Services – Employee Training and Development Services	26,409.67	57,513.00	38,543.50	122,466.17
330 Other Professional Services	15,898.92	5,061.25		20,960.17
Total Purchased Professional and Technical Services	\$42,340.99	\$63,256.65	\$103,145.50	\$208,743.14
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	823.40	677.78		1,501.18
440 Rentals	3,619.40	3,989.75		7,609.15
Total Purchased Property Services	\$4,442.80	\$4,667.53		\$9,110.33
500 <u>Other Purchased Services</u>				
530 Communications	158.58	10,103.10		10,261.68
550 Printing and Binding		395.00		395.00
580 Travel	10,553.03	37,619.71	10,515.83	58,688.57
Total Other Purchased Services	\$10,711.61	\$48,117.81	\$10,515.83	\$69,345.25
600 <u>Supplies</u>				
610 General Supplies	1,354.69	20,688.22		22,042.91
630 Food	6,522.90	3,711.54		10,234.44
640 Books and Periodicals	42,139.29	63,848.24	5,032.62	111,020.15
650 Supplies & Fees – Technology Related	16,202.08	100,520.53		116,722.61
Total Supplies	\$66,218.96	\$188,768.53	\$5,032.62	\$260,020.11
800 <u>Other Objects</u>				
810 Dues and Fees	3,377.52	5,200.20		8,577.72
Total Other Objects	\$3,377.52	\$5,200.20		\$8,577.72
Total 2200 Support Services – Instructional Staff	\$3,337,806.84	\$2,922,591.18	\$120,568.94	\$6,380,966.96

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2250 School Library Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	977,190.58	534,385.94		1,511,576.52
Total Personnel Services – Salaries	\$977,190.58	\$534,385.94		\$1,511,576.52
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	5,198.00	2,789.00		7,987.00
220 Social Security Contributions	73,711.49	40,886.56		114,598.05
230 PSERS Retirement Contributions	324,512.53	176,636.44		501,148.97
250 Unemployment Compensation	390.00	209.00		599.00
260 Workers' Compensation	8,930.00	4,789.00		13,719.00
270 Group Insurance – Self-Insurance	221,999.84	123,299.64		345,299.48
Total Personnel Services – Employee Benefits	\$634,741.86	\$348,609.64		\$983,351.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	408.20	1,750.00		2,158.20
Total Purchased Professional and Technical Services	\$408.20	\$1,750.00		\$2,158.20
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	500.00	354.38		854.38
Total Purchased Property Services	\$500.00	\$354.38		\$854.38
600 <u>Supplies</u>				
610 General Supplies	(83.04)	17,978.44		17,895.40
630 Food		64.00		64.00
640 Books and Periodicals	29,608.11	49,795.03		79,403.14
650 Supplies & Fees – Technology Related	14,894.58	74,907.08		89,801.66
Total Supplies	\$44,419.65	\$142,744.55		\$187,164.20
800 <u>Other Objects</u>				
810 Dues and Fees		372.00		372.00
Total Other Objects		\$372.00		\$372.00
Total 2250 School Library Services	\$1,657,260.29	\$1,028,216.51		\$2,685,476.80

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	849,725.87	954,999.26	445.32	1,805,170.45
Total Personnel Services – Salaries	\$849,725.87	\$954,999.26	\$445.32	\$1,805,170.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,441.00	4,867.00		9,308.00
220 Social Security Contributions	60,577.88	71,996.60	16.59	132,591.07
230 PSERS Retirement Contributions	281,156.55	317,718.24	72.52	598,947.31
250 Unemployment Compensation	333.00	365.00		698.00
260 Workers' Compensation	7,627.00	8,359.00		15,986.00
270 Group Insurance – Self-Insurance	188,144.32	206,092.53		394,236.85
280 Other Post-Employment Benefits (OPEB)	10,350.00			10,350.00
Total Personnel Services – Employee Benefits	\$552,629.75	\$609,398.37	\$89.11	\$1,162,117.23
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies		650.00		650.00
324 Professional Educational Services – Employee Training and Development Services	1,485.00	678.00		2,163.00
330 Other Professional Services	6,340.72	1,811.25		8,151.97
Total Purchased Professional and Technical Services	\$7,825.72	\$3,139.25		\$10,964.97
400 Purchased Property Services				
430 Repairs and Maintenance Services	323.40	323.40		646.80
440 Rentals	3,619.40	3,989.75		7,609.15
Total Purchased Property Services	\$3,942.80	\$4,313.15		\$8,255.95
500 Other Purchased Services				
530 Communications	158.58	10,103.10		10,261.68
550 Printing and Binding		395.00		395.00
580 Travel	991.57	1,598.29		2,589.86
Total Other Purchased Services	\$1,150.15	\$12,096.39		\$13,246.54
600 Supplies				
610 General Supplies	1,338.06	2,242.34		3,580.40
630 Food	3,066.65	2,274.30		5,340.95
640 Books and Periodicals	8,144.36	8,965.65	5,032.62	22,142.63
650 Supplies & Fees – Technology Related	1,307.50	25,613.45		26,920.95
Total Supplies	\$13,856.57	\$39,095.74	\$5,032.62	\$57,984.93
800 Other Objects				
810 Dues and Fees	1,534.00	1,122.91		2,656.91
Total Other Objects	\$1,534.00	\$1,122.91		\$2,656.91
Total 2260 Instruction and Curriculum Development Services	\$1,430,664.86	\$1,624,165.07	\$5,567.05	\$3,060,396.98

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	61,589.02	43,318.27	1,117.55	106,024.84
Total Personnel Services – Salaries	\$61,589.02	\$43,318.27	\$1,117.55	\$106,024.84
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	6,062.10	3,888.55	41.02	9,991.67
230 PSERS Retirement Contributions	20,103.36	14,246.88	181.99	34,532.23
240 Tuition Reimbursement	108,672.42	103,733.55		212,405.97
Total Personnel Services – Employee Benefits	\$134,837.88	\$121,868.98	\$223.01	\$256,929.87
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	32.40	32.40		64.80
324 Professional Educational Services – Employee Training and Development Services	24,924.67	56,835.00	38,543.50	120,303.17
330 Other Professional Services	9,150.00	1,500.00		10,650.00
Total Purchased Professional and Technical Services	\$34,107.07	\$58,367.40	\$38,543.50	\$131,017.97
500 <u>Other Purchased Services</u>				
580 Travel	9,561.46	36,021.42	10,515.83	56,098.71
Total Other Purchased Services	\$9,561.46	\$36,021.42	\$10,515.83	\$56,098.71
600 <u>Supplies</u>				
610 General Supplies	99.67	467.44		567.11
630 Food	3,456.25	1,373.24		4,829.49
640 Books and Periodicals	4,386.82	5,087.56		9,474.38
Total Supplies	\$7,942.74	\$6,928.24		\$14,870.98
800 <u>Other Objects</u>				
810 Dues and Fees	1,843.52	3,705.29		5,548.81
Total Other Objects	\$1,843.52	\$3,705.29		\$5,548.81
Total 2270 Instructional Staff Professional Development Services	\$249,881.69	\$270,209.60	\$50,399.89	\$570,491.18

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2280 Nonpublic Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			64,602.00	64,602.00
Total Purchased Professional and Technical Services			\$64,602.00	\$64,602.00
Total 2280 Nonpublic Support Services			\$64,602.00	\$64,602.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,532,154.95	3,820,682.21	4,953.78	7,177,956.98
Total Personnel Services – Salaries	\$2,532,154.95	\$3,820,682.21	\$4,953.78	\$7,177,956.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	14,527.90	21,668.10		39,366.00
220 Social Security Contributions	179,794.97	277,701.11	189.83	509,973.47
230 PSERS Retirement Contributions	834,452.20	1,264,714.89	808.19	2,361,399.62
250 Unemployment Compensation	1,089.72	1,625.28		2,953.00
260 Workers' Compensation	24,947.76	37,216.24		67,608.00
270 Group Insurance – Self-Insurance	589,828.04	893,389.66		1,616,558.69
280 Other Post-Employment Benefits (OPEB)	2,675.00	4,825.00		7,500.00
299 All Other Employee Benefits				35,105.89
Total Personnel Services – Employee Benefits	\$1,647,315.59	\$2,501,140.28	\$998.02	\$4,640,464.67
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	970.00	6,520.00		10,887.00
330 Other Professional Services	500.00	3,963.40		1,690,851.99
340 Technical Services				60,745.00
Total Purchased Professional and Technical Services	\$1,470.00	\$10,483.40		\$1,762,483.99
400 Purchased Property Services				
410 Cleaning Services	1,020.00	2,790.00		3,810.00
430 Repairs and Maintenance Services	11,574.99	8,253.54		19,898.53
440 Rentals	31,529.88	71,565.05		103,594.93
Total Purchased Property Services	\$44,124.87	\$82,608.59		\$127,303.46
500 Other Purchased Services				
520 Insurance – General				31,311.50
530 Communications	14,613.68	38,384.95		64,576.98
549 Other Advertising/Public Relations				5,076.80
550 Printing and Binding	1,537.45	10,802.46		27,463.00
580 Travel	902.21	3,964.07		11,015.75
Total Other Purchased Services	\$17,053.34	\$53,151.48		\$139,444.03
600 Supplies				
610 General Supplies	19,990.33	105,110.08		127,501.32
630 Food	140.00	2,507.50		11,482.50
640 Books and Periodicals		2,030.98		3,300.51
650 Supplies & Fees – Technology Related	4,202.37	17,506.46		55,786.99
Total Supplies	\$24,332.70	\$127,155.02		\$198,071.32
800 Other Objects				
810 Dues and Fees	3,167.64	5,688.53		100,280.45
820 Claims and Judgments Against the LEA				1,500.00
Total Other Objects	\$3,167.64	\$5,688.53		\$101,780.45
Total 2300 Support Services – Administration	\$4,269,619.09	\$6,600,909.51	\$5,951.80	\$14,147,504.90

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2310 Board Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				9,013.00
Total Personnel Services – Salaries				\$9,013.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				689.48
230 PSERS Retirement Contributions				2,935.54
Total Personnel Services – Employee Benefits				\$3,625.02
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				322.00
330 Other Professional Services				40,200.00
Total Purchased Professional and Technical Services				\$40,522.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				310.75
549 Other Advertising/Public Relations				5,076.80
580 Travel				1,227.37
Total Other Purchased Services				\$6,614.92
600 <u>Supplies</u>				
630 Food				1,632.68
650 Supplies & Fees – Technology Related				10,269.48
Total Supplies				\$11,902.16
800 <u>Other Objects</u>				
820 Claims and Judgments Against the LEA				1,500.00
Total Other Objects				\$1,500.00
Total 2310 Board Services				\$73,177.10

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				444.00
Total Other Purchased Services				\$444.00
Total 2320 Board Treasurer Services				\$444.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				23,462.00
Total Personnel Services – Salaries				\$23,462.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,794.53
Total Personnel Services – Employee Benefits				\$1,794.53
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				34,006.10
Total Purchased Professional and Technical Services				\$34,006.10
500 <u>Other Purchased Services</u>				
520 Insurance – General				30,556.75
530 Communications				11,564.60
550 Printing and Binding				9,036.09
Total Other Purchased Services				\$51,157.44
Total 2330 Tax Assessment and Collection Services				\$110,420.07

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2340 Staff Relations and Negotiations Services

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

300 Purchased Professional and Technical Services

330 Other Professional Services			145,879.55
---------------------------------	--	--	------------

Total Purchased Professional and Technical Services			\$145,879.55
--	--	--	---------------------

Total 2340 Staff Relations and Negotiations Services			\$145,879.55
---	--	--	---------------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,364,433.29
Total Purchased Professional and Technical Services				\$1,364,433.29
Total 2350 Legal and Accounting Services				\$1,364,433.29

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				592,992.80
Total Personnel Services – Salaries				\$592,992.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,071.00
220 Social Security Contributions				35,093.58
230 PSERS Retirement Contributions				193,567.59
250 Unemployment Compensation				155.00
260 Workers' Compensation				3,556.00
270 Group Insurance – Self-Insurance				90,985.66
299 All Other Employee Benefits				35,105.89
Total Personnel Services – Employee Benefits				\$360,534.72
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,600.00
330 Other Professional Services				59,593.75
Total Purchased Professional and Technical Services				\$61,193.75
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				70.00
Total Purchased Property Services				\$70.00
500 <u>Other Purchased Services</u>				
530 Communications	330.42	294.48		624.90
580 Travel				4,657.65
Total Other Purchased Services	\$330.42	\$294.48		\$5,282.55
600 <u>Supplies</u>				
610 General Supplies				755.05
630 Food				6,151.32
640 Books and Periodicals				1,014.73
650 Supplies & Fees – Technology Related				1,421.93
Total Supplies				\$9,343.03
800 <u>Other Objects</u>				
810 Dues and Fees				39,290.00
Total Other Objects				\$39,290.00
Total 2360 Office of the Superintendent / Executive Director Services	\$330.42	\$294.48		\$1,068,706.85

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2370 Community Relations Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				194,698.24
Total Personnel Services – Salaries				\$194,698.24
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,099.00
220 Social Security Contributions				14,709.97
230 PSERS Retirement Contributions				64,921.21
250 Unemployment Compensation				83.00
260 Workers' Compensation				1,888.00
270 Group Insurance – Self-Insurance				42,355.33
Total Personnel Services – Employee Benefits				\$125,056.51
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,475.00
330 Other Professional Services				42,275.90
340 Technical Services				60,745.00
Total Purchased Professional and Technical Services				\$104,495.90
400 <u>Purchased Property Services</u>				
440 Rentals				500.00
Total Purchased Property Services				\$500.00
500 <u>Other Purchased Services</u>				
530 Communications				13.75
550 Printing and Binding				6,087.00
580 Travel				264.45
Total Other Purchased Services				\$6,365.20
600 <u>Supplies</u>				
610 General Supplies				1,645.86
630 Food				1,051.00
640 Books and Periodicals				254.80
650 Supplies & Fees – Technology Related				22,386.75
Total Supplies				\$25,338.41
800 <u>Other Objects</u>				
810 Dues and Fees				125.00
Total Other Objects				\$125.00
Total 2370 Community Relations Services				\$456,579.26

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,532,154.95	3,820,682.21	4,953.78	6,357,790.94
Total Personnel Services – Salaries	\$2,532,154.95	\$3,820,682.21	\$4,953.78	\$6,357,790.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	14,527.90	21,668.10		36,196.00
220 Social Security Contributions	179,794.97	277,701.11	189.83	457,685.91
230 PSERS Retirement Contributions	834,452.20	1,264,714.89	808.19	2,099,975.28
250 Unemployment Compensation	1,089.72	1,625.28		2,715.00
260 Workers' Compensation	24,947.76	37,216.24		62,164.00
270 Group Insurance – Self-Insurance	589,828.04	893,389.66		1,483,217.70
280 Other Post-Employment Benefits (OPEB)	2,675.00	4,825.00		7,500.00
Total Personnel Services – Employee Benefits	\$1,647,315.59	\$2,501,140.28	\$998.02	\$4,149,453.89
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services	970.00	6,520.00		7,490.00
330 Other Professional Services	500.00	3,963.40		4,463.40
Total Purchased Professional and Technical Services	\$1,470.00	\$10,483.40		\$11,953.40
400 Purchased Property Services				
410 Cleaning Services	1,020.00	2,790.00		3,810.00
430 Repairs and Maintenance Services	11,574.99	8,253.54		19,828.53
440 Rentals	31,529.88	71,565.05		103,094.93
Total Purchased Property Services	\$44,124.87	\$82,608.59		\$126,733.46
500 Other Purchased Services				
530 Communications	14,283.26	38,090.47		52,373.73
550 Printing and Binding	1,537.45	10,802.46		12,339.91
580 Travel	902.21	3,964.07		4,866.28
Total Other Purchased Services	\$16,722.92	\$52,857.00		\$69,579.92
600 Supplies				
610 General Supplies	19,990.33	105,110.08		125,100.41
630 Food	140.00	2,507.50		2,647.50
640 Books and Periodicals		2,030.98		2,030.98
650 Supplies & Fees – Technology Related	4,202.37	17,506.46		21,708.83
Total Supplies	\$24,332.70	\$127,155.02		\$151,487.72
800 Other Objects				
810 Dues and Fees	3,167.64	5,688.53		8,856.17
Total Other Objects	\$3,167.64	\$5,688.53		\$8,856.17
Total 2380 Office of the Principal Services	\$4,269,288.67	\$6,600,615.03	\$5,951.80	\$10,875,855.50

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				52,009.28
Total Other Objects				\$52,009.28
Total 2390 Other Administration Services				\$52,009.28

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			66,914.25	2,197,720.25
Total Personnel Services – Salaries			\$66,914.25	\$2,197,720.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				11,692.00
220 Social Security Contributions			2,497.46	163,289.46
230 PSERS Retirement Contributions			10,894.05	722,774.14
250 Unemployment Compensation				876.00
260 Workers' Compensation				20,082.00
270 Group Insurance – Self-Insurance				479,483.32
Total Personnel Services – Employee Benefits			\$13,391.51	\$1,398,196.92
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				3,701.07
330 Other Professional Services				35,608.09
Total Purchased Professional and Technical Services				\$39,309.16
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				180.00
Total Purchased Property Services				\$180.00
500 <u>Other Purchased Services</u>				
530 Communications				16.61
580 Travel				1,809.57
Total Other Purchased Services				\$1,826.18
600 <u>Supplies</u>				
610 General Supplies			9,554.52	47,323.00
640 Books and Periodicals				59.00
650 Supplies & Fees – Technology Related				5,750.00
Total Supplies			\$9,554.52	\$53,132.00
800 <u>Other Objects</u>				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2400 Support Services – Pupil Health			\$89,860.28	\$3,690,494.51

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2410 Supervision of Health Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				157,286.00
Total Personnel Services – Salaries				\$157,286.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				932.00
220 Social Security Contributions				10,733.92
230 PSERS Retirement Contributions				52,505.96
250 Unemployment Compensation				70.00
260 Workers' Compensation				1,601.00
270 Group Insurance – Self-Insurance				37,234.00
Total Personnel Services – Employee Benefits				\$103,076.88
Total 2410 Supervision of Health Services				\$260,362.88

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2411 Supervision of Health Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				157,286.00
Total Personnel Services – Salaries				\$157,286.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				932.00
220 Social Security Contributions				10,733.92
230 PSERS Retirement Contributions				52,505.96
250 Unemployment Compensation				70.00
260 Workers' Compensation				1,601.00
270 Group Insurance – Self-Insurance				37,234.00
Total Personnel Services – Employee Benefits				\$103,076.88
Total 2411 Supervision of Health Services – Head of Component				\$260,362.88

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2420 Medical Services

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

300 Purchased Professional and Technical Services

330 Other Professional Services			30,800.04
---------------------------------	--	--	-----------

Total Purchased Professional and Technical Services			\$30,800.04
--	--	--	--------------------

Total 2420 Medical Services			\$30,800.04
------------------------------------	--	--	--------------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2430 Dental Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				67.48
Total Supplies				\$67.48
Total 2430 Dental Services				\$67.48

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2440 Nursing Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			66,914.25	1,622,790.44
Total Personnel Services – Salaries			\$66,914.25	\$1,622,790.44
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				8,261.00
220 Social Security Contributions			2,497.46	121,522.23
230 PSERS Retirement Contributions			10,894.05	531,373.35
250 Unemployment Compensation				619.00
260 Workers' Compensation				14,189.00
270 Group Insurance – Self-Insurance				342,422.32
Total Personnel Services – Employee Benefits			\$13,391.51	\$1,018,386.90
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				3,701.07
330 Other Professional Services				4,808.05
Total Purchased Professional and Technical Services				\$8,509.12
500 <u>Other Purchased Services</u>				
530 Communications				16.61
580 Travel				1,809.57
Total Other Purchased Services				\$1,826.18
600 <u>Supplies</u>				
610 General Supplies			9,554.52	42,567.68
640 Books and Periodicals				59.00
650 Supplies & Fees – Technology Related				5,750.00
Total Supplies			\$9,554.52	\$48,376.68
800 <u>Other Objects</u>				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2440 Nursing Services			\$89,860.28	\$2,700,019.32

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2450 Nonpublic Health Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				417,643.81
Total Personnel Services – Salaries				\$417,643.81
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,499.00
220 Social Security Contributions				31,033.31
230 PSERS Retirement Contributions				138,894.83
250 Unemployment Compensation				187.00
260 Workers' Compensation				4,292.00
270 Group Insurance – Self-Insurance				99,827.00
Total Personnel Services – Employee Benefits				\$276,733.14
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				180.00
Total Purchased Property Services				\$180.00
Total 2450 Nonpublic Health Services				\$694,556.95

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

4,687.84

Total Supplies				\$4,687.84
Total 2490 Other Health Services				\$4,687.84

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				726,607.95
Total Personnel Services – Salaries				\$726,607.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,545.00
220 Social Security Contributions				50,332.47
230 PSERS Retirement Contributions				241,804.43
250 Unemployment Compensation				267.00
260 Workers' Compensation				6,088.00
270 Group Insurance – Self-Insurance				148,695.44
299 All Other Employee Benefits				5,000.00
Total Personnel Services – Employee Benefits				\$455,732.34
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				4,530.25
330 Other Professional Services				10,745.00
340 Technical Services				70,529.12
Total Purchased Professional and Technical Services				\$85,804.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,777.33
440 Rentals				6,556.69
Total Purchased Property Services				\$11,334.02
500 <u>Other Purchased Services</u>				
530 Communications				7,189.94
580 Travel				468.79
Total Other Purchased Services				\$7,658.73
600 <u>Supplies</u>				
610 General Supplies				410.76
630 Food				464.50
Total Supplies				\$875.26
800 <u>Other Objects</u>				
810 Dues and Fees				1,255.06
890 Miscellaneous Expenditures				200.00
Total Other Objects				\$1,455.06
Total 2500 Support Services – Business				\$1,289,467.73

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				726,607.95
Total Personnel Services – Salaries				\$726,607.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,545.00
220 Social Security Contributions				50,332.47
230 PSERS Retirement Contributions				241,804.43
250 Unemployment Compensation				267.00
260 Workers' Compensation				6,088.00
270 Group Insurance – Self-Insurance				148,695.44
299 All Other Employee Benefits				5,000.00
Total Personnel Services – Employee Benefits				\$455,732.34
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				4,530.25
330 Other Professional Services				10,745.00
340 Technical Services				70,529.12
Total Purchased Professional and Technical Services				\$85,804.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,777.33
440 Rentals				6,556.69
Total Purchased Property Services				\$11,334.02
500 <u>Other Purchased Services</u>				
530 Communications				7,189.94
580 Travel				468.79
Total Other Purchased Services				\$7,658.73
600 <u>Supplies</u>				
610 General Supplies				410.76
630 Food				464.50
Total Supplies				\$875.26
800 <u>Other Objects</u>				
810 Dues and Fees				1,255.06
890 Miscellaneous Expenditures				200.00
Total Other Objects				\$1,455.06
Total 2510 Fiscal Services				\$1,289,467.73

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				276,174.00
Total Personnel Services – Salaries				\$276,174.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,690.00
220 Social Security Contributions				17,390.50
230 PSERS Retirement Contributions				92,267.91
250 Unemployment Compensation				127.00
260 Workers' Compensation				2,903.00
270 Group Insurance – Self-Insurance				68,397.28
299 All Other Employee Benefits				5,000.00
Total Personnel Services – Employee Benefits				\$187,775.69
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,459.00
340 Technical Services				50.00
Total Purchased Professional and Technical Services				\$1,509.00
500 <u>Other Purchased Services</u>				
580 Travel				186.72
Total Other Purchased Services				\$186.72
600 <u>Supplies</u>				
630 Food				381.00
Total Supplies				\$381.00
800 <u>Other Objects</u>				
810 Dues and Fees				490.00
890 Miscellaneous Expenditures				200.00
Total Other Objects				\$690.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$466,716.41

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2513 Receiving and Disbursing Funds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				121,246.00
Total Personnel Services – Salaries				\$121,246.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				742.00
220 Social Security Contributions				8,964.09
230 PSERS Retirement Contributions				40,507.95
250 Unemployment Compensation				56.00
260 Workers' Compensation				1,274.00
270 Group Insurance – Self-Insurance				29,645.00
Total Personnel Services – Employee Benefits				\$81,189.04
Total 2513 Receiving and Disbursing Funds Services				\$202,435.04

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2514 Payroll Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				121,636.00
Total Personnel Services – Salaries				\$121,636.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				742.00
220 Social Security Contributions				9,053.22
230 PSERS Retirement Contributions				40,634.92
250 Unemployment Compensation				56.00
260 Workers' Compensation				1,274.00
270 Group Insurance – Self-Insurance				29,645.00
Total Personnel Services – Employee Benefits				\$81,405.14
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				437.50
Total Purchased Professional and Technical Services				\$437.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				145.77
Total Purchased Property Services				\$145.77
Total 2514 Payroll Services				\$203,624.41

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				147,828.00
Total Personnel Services – Salaries				\$147,828.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				10,552.98
230 PSERS Retirement Contributions				48,147.60
270 Group Insurance – Self-Insurance				6,185.16
Total Personnel Services – Employee Benefits				\$64,885.74
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				2,558.75
330 Other Professional Services				3,570.00
Total Purchased Professional and Technical Services				\$6,128.75
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				351.00
Total Purchased Property Services				\$351.00
500 <u>Other Purchased Services</u>				
580 Travel				63.40
Total Other Purchased Services				\$63.40
600 <u>Supplies</u>				
610 General Supplies				53.67
Total Supplies				\$53.67
Total 2515 Financial Accounting Services				\$219,310.56

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2519 Other Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				59,723.95
Total Personnel Services – Salaries				\$59,723.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				371.00
220 Social Security Contributions				4,371.68
230 PSERS Retirement Contributions				20,246.05
250 Unemployment Compensation				28.00
260 Workers' Compensation				637.00
270 Group Insurance – Self-Insurance				14,823.00
Total Personnel Services – Employee Benefits				\$40,476.73
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				75.00
330 Other Professional Services				7,175.00
340 Technical Services				70,479.12
Total Purchased Professional and Technical Services				\$77,729.12
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,280.56
440 Rentals				6,556.69
Total Purchased Property Services				\$10,837.25
500 <u>Other Purchased Services</u>				
530 Communications				7,189.94
580 Travel				218.67
Total Other Purchased Services				\$7,408.61
600 <u>Supplies</u>				
610 General Supplies				357.09
630 Food				83.50
Total Supplies				\$440.59
800 <u>Other Objects</u>				
810 Dues and Fees				765.06
Total Other Objects				\$765.06
Total 2519 Other Fiscal Services				\$197,381.31

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				7,636,015.90
Total Personnel Services – Salaries				\$7,636,015.90
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				38,562.00
220 Social Security Contributions				577,600.87
230 PSERS Retirement Contributions				2,525,940.44
250 Unemployment Compensation				2,893.00
260 Workers' Compensation				66,228.00
270 Group Insurance – Self-Insurance				1,568,058.69
280 Other Post-Employment Benefits (OPEB)				134,650.98
Total Personnel Services – Employee Benefits				\$4,913,933.98
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				5,684.65
330 Other Professional Services				902,445.08
Total Purchased Professional and Technical Services				\$908,129.73
400 <u>Purchased Property Services</u>				
410 Cleaning Services				333,181.07
420 Utility Services				282,631.40
430 Repairs and Maintenance Services				2,593,027.22
440 Rentals				228,605.78
450 Construction Services				3,956.00
460 Extermination Services				9,289.04
490 Other Purchased Property Services				15,299.45
Total Purchased Property Services				\$3,465,989.96
500 <u>Other Purchased Services</u>				
521 Fire Insurance				324,028.00
522 Automotive Liability Insurance				39,804.00
523 General Property and Liability Insurance				279,277.00
529 Other Insurance				369,153.50
530 Communications				275,781.99
550 Printing and Binding				3,116.05
580 Travel				3,938.76
Total Other Purchased Services				\$1,295,099.30
600 <u>Supplies</u>				
610 General Supplies	595,968.96	601,983.07		1,197,952.03
620 Energy				1,450,605.01
640 Books and Periodicals				353.45
650 Supplies & Fees – Technology Related				44,783.97
Total Supplies	\$595,968.96	\$601,983.07		\$2,693,694.46
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				7,000.00
762 Capitalized Equipment - Replacement				9,867.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
768 Capitalized Technology Software - Replacement				5,820.00
Total Property				\$22,687.00
800 <u>Other Objects</u>				
810 Dues and Fees				8,106.49
Total Other Objects				\$8,106.49
Total 2600 Operation and Maintenance of Plant Services	\$595,968.96	\$601,983.07		\$20,943,656.82

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,121,596.31
Total Personnel Services – Salaries				\$1,121,596.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				5,791.00
220 Social Security Contributions				82,863.30
230 PSERS Retirement Contributions				357,661.13
250 Unemployment Compensation				435.00
260 Workers' Compensation				9,945.00
270 Group Insurance – Self-Insurance				243,518.49
280 Other Post-Employment Benefits (OPEB)				110,300.98
Total Personnel Services – Employee Benefits				\$810,514.90
400 <u>Purchased Property Services</u>				
440 Rentals				3,539.79
Total Purchased Property Services				\$3,539.79
500 <u>Other Purchased Services</u>				
530 Communications				736.34
550 Printing and Binding				85.50
580 Travel				2,811.10
Total Other Purchased Services				\$3,632.94
600 <u>Supplies</u>				
610 General Supplies	98.50	87.78		186.28
640 Books and Periodicals				218.95
650 Supplies & Fees – Technology Related				16,406.46
Total Supplies	\$98.50	\$87.78		\$16,811.69
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$98.50	\$87.78		\$1,956,095.63

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				191,500.42
Total Personnel Services – Salaries				\$191,500.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,074.00
220 Social Security Contributions				12,219.00
230 PSERS Retirement Contributions				58,614.99
250 Unemployment Compensation				81.00
260 Workers' Compensation				1,844.00
270 Group Insurance – Self-Insurance				42,896.00
280 Other Post-Employment Benefits (OPEB)				68,611.13
Total Personnel Services – Employee Benefits				\$185,340.12
400 <u>Purchased Property Services</u>				
440 Rentals				2,110.36
Total Purchased Property Services				\$2,110.36
600 <u>Supplies</u>				
640 Books and Periodicals				218.95
Total Supplies				\$218.95
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$379,169.85

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				930,095.89
Total Personnel Services – Salaries				\$930,095.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				4,717.00
220 Social Security Contributions				70,644.30
230 PSERS Retirement Contributions				299,046.14
250 Unemployment Compensation				354.00
260 Workers' Compensation				8,101.00
270 Group Insurance – Self-Insurance				200,622.49
280 Other Post-Employment Benefits (OPEB)				41,689.85
Total Personnel Services – Employee Benefits				\$625,174.78
400 <u>Purchased Property Services</u>				
440 Rentals				1,429.43
Total Purchased Property Services				\$1,429.43
500 <u>Other Purchased Services</u>				
530 Communications				736.34
550 Printing and Binding				85.50
580 Travel				2,811.10
Total Other Purchased Services				\$3,632.94
600 <u>Supplies</u>				
610 General Supplies	98.50	87.78		186.28
650 Supplies & Fees – Technology Related				16,406.46
Total Supplies	\$98.50	\$87.78		\$16,592.74
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	\$98.50	\$87.78		\$1,576,925.78

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				5,880,352.19
Total Personnel Services – Salaries				\$5,880,352.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				30,213.00
220 Social Security Contributions				447,468.19
230 PSERS Retirement Contributions				1,959,597.31
250 Unemployment Compensation				2,266.00
260 Workers' Compensation				51,890.00
270 Group Insurance – Self-Insurance				1,221,619.32
280 Other Post-Employment Benefits (OPEB)				24,350.00
Total Personnel Services – Employee Benefits				\$3,737,403.82
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				481,815.62
Total Purchased Professional and Technical Services				\$481,815.62
400 <u>Purchased Property Services</u>				
410 Cleaning Services				6,000.00
420 Utility Services				282,631.40
430 Repairs and Maintenance Services				2,297,658.39
440 Rentals				194,789.24
450 Construction Services				3,956.00
460 Extermination Services				9,289.04
490 Other Purchased Property Services				424.00
Total Purchased Property Services				\$2,794,748.07
500 <u>Other Purchased Services</u>				
521 Fire Insurance				324,028.00
522 Automotive Liability Insurance				39,804.00
523 General Property and Liability Insurance				279,277.00
529 Other Insurance				368,653.50
530 Communications				140,513.13
580 Travel				599.25
Total Other Purchased Services				\$1,152,874.88
600 <u>Supplies</u>				
610 General Supplies	517,963.04	501,780.97		1,019,744.01
620 Energy				1,406,691.84
650 Supplies & Fees – Technology Related				1,191.99
Total Supplies				\$517,963.04 \$501,780.97 \$2,427,627.84
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				9,867.00
Total Property				\$9,867.00
800 <u>Other Objects</u>				

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				100.00
Total Other Objects				\$100.00
Total 2620 Operation of Buildings Services	\$517,963.04	\$501,780.97		\$16,484,789.42

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				634,067.40
Total Personnel Services – Salaries				\$634,067.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,558.00
220 Social Security Contributions				47,269.38
230 PSERS Retirement Contributions				208,682.00
250 Unemployment Compensation				192.00
260 Workers' Compensation				4,393.00
270 Group Insurance – Self-Insurance				102,920.88
Total Personnel Services – Employee Benefits				\$366,015.26
400 <u>Purchased Property Services</u>				
410 Cleaning Services				323,820.15
430 Repairs and Maintenance Services				278,029.65
440 Rentals				30,276.75
Total Purchased Property Services				\$632,126.55
600 <u>Supplies</u>				
610 General Supplies	69,782.98	92,598.12		162,381.10
Total Supplies	\$69,782.98	\$92,598.12		\$162,381.10
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				250.00
Total Property				\$250.00
Total 2630 Care and Upkeep of Grounds Services	\$69,782.98	\$92,598.12		\$1,794,840.31

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,750.00
Total Property				\$6,750.00
Total 2640 Care and Upkeep of Equipment Services				\$6,750.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				6,417.34
Total Purchased Property Services				\$6,417.34
600 <u>Supplies</u>				
610 General Supplies	1,276.67	1,137.81		2,414.48
Total Supplies	\$1,276.67	\$1,137.81		\$2,414.48
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$1,276.67	\$1,137.81		\$8,831.82

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				3,360.92
430 Repairs and Maintenance Services				10,190.78
490 Other Purchased Property Services				14,875.45
Total Purchased Property Services				\$28,427.15
600 <u>Supplies</u>				
610 General Supplies	264.69	511.31		776.00
Total Supplies	\$264.69	\$511.31		\$776.00
Total 2660 Safety and Security Services	\$264.69	\$511.31		\$29,203.15

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2690 Other Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				5,684.65
330 Other Professional Services				420,629.46
Total Purchased Professional and Technical Services				\$426,314.11
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				731.06
Total Purchased Property Services				\$731.06
500 <u>Other Purchased Services</u>				
529 Other Insurance				500.00
530 Communications				134,532.52
550 Printing and Binding				3,030.55
580 Travel				528.41
Total Other Purchased Services				\$138,591.48
600 <u>Supplies</u>				
610 General Supplies	6,583.08	5,867.08		12,450.16
620 Energy				43,913.17
640 Books and Periodicals				134.50
650 Supplies & Fees – Technology Related				27,185.52
Total Supplies	\$6,583.08	\$5,867.08		\$83,683.35
700 <u>Property</u>				
768 Capitalized Technology Software - Replacement				5,820.00
Total Property				\$5,820.00
800 <u>Other Objects</u>				
810 Dues and Fees				8,006.49
Total Other Objects				\$8,006.49
Total 2690 Other Operation and Maintenance of Plant Services	\$6,583.08	\$5,867.08		\$663,146.49

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				6,604,163.38
Total Personnel Services – Salaries				\$6,604,163.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,974.00
220 Social Security Contributions				495,596.04
230 PSERS Retirement Contributions				2,190,835.00
250 Unemployment Compensation				2,472.00
260 Workers' Compensation				56,505.00
270 Group Insurance – Self-Insurance				1,405,363.29
Total Personnel Services – Employee Benefits				\$4,183,745.33
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				2,163.05
330 Other Professional Services				16,653.50
Total Purchased Professional and Technical Services				\$18,816.55
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				257,191.68
440 Rentals				8,170.58
490 Other Purchased Property Services				1,650.00
Total Purchased Property Services				\$267,012.26
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,619,725.00
515 Public Carriers				17,924.40
516 Student Transportation Services From the IU				43,265.66
522 Automotive Liability Insurance				149,216.00
524 Other Pupil Transportation Insurance				32,221.00
530 Communications				35,930.18
550 Printing and Binding				2,016.10
580 Travel				13,692.76
Total Other Purchased Services				\$1,913,991.10
600 <u>Supplies</u>				
610 General Supplies				278,748.66
620 Energy				207,514.25
630 Food				1,170.00
640 Books and Periodicals				139.95
650 Supplies & Fees – Technology Related				31,663.58
Total Supplies				\$519,236.44
800 <u>Other Objects</u>				
810 Dues and Fees				3,902.16
890 Miscellaneous Expenditures				79.48
Total Other Objects				\$3,981.64
Total 2700 Student Transportation Services				\$13,510,946.70

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2710 Supervision of Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				634,095.73
Total Personnel Services – Salaries				\$634,095.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,599.00
220 Social Security Contributions				48,227.47
230 PSERS Retirement Contributions				211,150.85
250 Unemployment Compensation				269.00
260 Workers' Compensation				6,180.00
270 Group Insurance – Self-Insurance				147,827.34
Total Personnel Services – Employee Benefits				\$417,253.66
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,029.05
330 Other Professional Services				1,417.50
Total Purchased Professional and Technical Services				\$2,446.55
400 <u>Purchased Property Services</u>				
440 Rentals				2,206.68
Total Purchased Property Services				\$2,206.68
500 <u>Other Purchased Services</u>				
530 Communications				8,846.86
550 Printing and Binding				1,942.50
580 Travel				5,135.83
Total Other Purchased Services				\$15,925.19
600 <u>Supplies</u>				
610 General Supplies				8,383.55
650 Supplies & Fees – Technology Related				22,985.03
Total Supplies				\$31,368.58
800 <u>Other Objects</u>				
810 Dues and Fees				2,470.60
890 Miscellaneous Expenditures				79.48
Total Other Objects				\$2,550.08
Total 2710 Supervision of Student Transportation Services				\$1,105,846.47

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2711 Supervision of Student Transportation Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				182,263.14
Total Personnel Services – Salaries				\$182,263.14
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,112.00
220 Social Security Contributions				13,717.52
230 PSERS Retirement Contributions				60,888.12
250 Unemployment Compensation				83.00
260 Workers' Compensation				1,909.00
270 Group Insurance – Self-Insurance				44,412.00
Total Personnel Services – Employee Benefits				\$122,121.64
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				220.00
Total Purchased Professional and Technical Services				\$220.00
400 <u>Purchased Property Services</u>				
440 Rentals				2,206.68
Total Purchased Property Services				\$2,206.68
500 <u>Other Purchased Services</u>				
580 Travel				2,854.66
Total Other Purchased Services				\$2,854.66
600 <u>Supplies</u>				
610 General Supplies				3,438.89
Total Supplies				\$3,438.89
800 <u>Other Objects</u>				
810 Dues and Fees				1,945.00
890 Miscellaneous Expenditures				79.48
Total Other Objects				\$2,024.48
Total 2711 Supervision of Student Transportation Services – Head of Component				\$315,129.49

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2719 Supervision of Student Transportation Services – All Other Supervision	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				451,832.59
Total Personnel Services – Salaries				\$451,832.59
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,487.00
220 Social Security Contributions				34,509.95
230 PSERS Retirement Contributions				150,262.73
250 Unemployment Compensation				186.00
260 Workers' Compensation				4,271.00
270 Group Insurance – Self-Insurance				103,415.34
Total Personnel Services – Employee Benefits				\$295,132.02
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				809.05
330 Other Professional Services				1,417.50
Total Purchased Professional and Technical Services				\$2,226.55
500 <u>Other Purchased Services</u>				
530 Communications				8,846.86
550 Printing and Binding				1,942.50
580 Travel				2,281.17
Total Other Purchased Services				\$13,070.53
600 <u>Supplies</u>				
610 General Supplies				4,944.66
650 Supplies & Fees – Technology Related				22,985.03
Total Supplies				\$27,929.69
800 <u>Other Objects</u>				
810 Dues and Fees				525.60
Total Other Objects				\$525.60
Total 2719 Supervision of Student Transportation Services – All Other Supervision				\$790,716.98

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				4,119,579.66
Total Personnel Services – Salaries				\$4,119,579.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,387.60
220 Social Security Contributions				308,537.12
230 PSERS Retirement Contributions				1,366,064.32
250 Unemployment Compensation				1,528.40
260 Workers' Compensation				34,919.25
270 Group Insurance – Self-Insurance				873,794.48
Total Personnel Services – Employee Benefits				\$2,605,231.17
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,293.15
Total Purchased Professional and Technical Services				\$9,293.15
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				23,387.24
440 Rentals				1,803.64
490 Other Purchased Property Services				1,257.79
Total Purchased Property Services				\$26,448.67
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,234,709.73
515 Public Carriers				13,663.70
516 Student Transportation Services From the IU				32,981.24
522 Automotive Liability Insurance				113,746.75
524 Other Pupil Transportation Insurance				24,561.94
530 Communications				20,645.50
580 Travel				5,912.33
Total Other Purchased Services				\$1,446,221.19
600 <u>Supplies</u>				
610 General Supplies				8,756.12
620 Energy				143,466.76
630 Food				891.89
640 Books and Periodicals				106.68
650 Supplies & Fees – Technology Related				2,600.98
Total Supplies				\$155,822.43
800 <u>Other Objects</u>				
810 Dues and Fees				152.43
Total Other Objects				\$152.43
Total 2720 Vehicle Operation Services				\$8,362,748.70

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2730 Monitoring Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				856.28
Total Supplies				\$856.28
Total 2730 Monitoring Services				\$856.28

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2740 Vehicle Servicing and Maintenance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				532,753.58
Total Personnel Services – Salaries				\$532,753.58
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,437.00
220 Social Security Contributions				40,195.92
230 PSERS Retirement Contributions				176,859.86
250 Unemployment Compensation				183.00
260 Workers' Compensation				4,185.00
270 Group Insurance – Self-Insurance				103,539.16
Total Personnel Services – Employee Benefits				\$327,399.94
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,134.00
Total Purchased Professional and Technical Services				\$1,134.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				226,511.68
440 Rentals				3,597.84
Total Purchased Property Services				\$230,109.52
500 <u>Other Purchased Services</u>				
580 Travel				30.45
Total Other Purchased Services				\$30.45
600 <u>Supplies</u>				
610 General Supplies				258,878.60
620 Energy				19,289.13
650 Supplies & Fees – Technology Related				4,351.13
Total Supplies				\$282,518.86
800 <u>Other Objects</u>				
810 Dues and Fees				153.00
Total Other Objects				\$153.00
Total 2740 Vehicle Servicing and Maintenance Services				\$1,374,099.35

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2750 Nonpublic Transportation				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,284,594.29
Total Personnel Services – Salaries				\$1,284,594.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				6,357.40
220 Social Security Contributions				96,210.06
230 PSERS Retirement Contributions				425,975.11
250 Unemployment Compensation				476.60
260 Workers' Compensation				10,888.75
270 Group Insurance – Self-Insurance				272,472.31
Total Personnel Services – Employee Benefits				\$812,380.23
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,897.85
Total Purchased Professional and Technical Services				\$2,897.85
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				7,292.76
440 Rentals				562.42
490 Other Purchased Property Services				392.21
Total Purchased Property Services				\$8,247.39
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				385,015.27
515 Public Carriers				4,260.70
516 Student Transportation Services From the IU				10,284.42
522 Automotive Liability Insurance				35,469.25
524 Other Pupil Transportation Insurance				7,659.06
530 Communications				6,437.82
580 Travel				1,843.62
Total Other Purchased Services				\$450,970.14
600 <u>Supplies</u>				
610 General Supplies				2,730.39
620 Energy				44,736.74
630 Food				278.11
640 Books and Periodicals				33.27
650 Supplies & Fees – Technology Related				811.06
Total Supplies				\$48,589.57
800 <u>Other Objects</u>				
810 Dues and Fees				47.53
Total Other Objects				\$47.53
Total 2750 Nonpublic Transportation				\$2,607,727.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2790 Other Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				33,140.12
Total Personnel Services – Salaries				\$33,140.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				193.00
220 Social Security Contributions				2,425.47
230 PSERS Retirement Contributions				10,784.86
250 Unemployment Compensation				15.00
260 Workers' Compensation				332.00
270 Group Insurance – Self-Insurance				7,730.00
Total Personnel Services – Employee Benefits				\$21,480.33
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,045.00
Total Purchased Professional and Technical Services				\$3,045.00
500 <u>Other Purchased Services</u>				
550 Printing and Binding				73.60
580 Travel				770.53
Total Other Purchased Services				\$844.13
600 <u>Supplies</u>				
620 Energy				21.62
650 Supplies & Fees – Technology Related				59.10
Total Supplies				\$80.72
800 <u>Other Objects</u>				
810 Dues and Fees				1,078.60
Total Other Objects				\$1,078.60
Total 2790 Other Student Transportation Services				\$59,668.90

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2800 Support Services – Central				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				2,603,799.38
Total Personnel Services – Salaries				\$2,603,799.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				14,631.00
220 Social Security Contributions				195,994.50
230 PSERS Retirement Contributions				854,011.00
240 Tuition Reimbursement				43,589.65
250 Unemployment Compensation				1,097.00
260 Workers' Compensation				25,129.00
270 Group Insurance – Self-Insurance				604,880.89
280 Other Post-Employment Benefits (OPEB)				11,850.00
299 All Other Employee Benefits				1,000.00
Total Personnel Services – Employee Benefits				\$1,752,183.04
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				47,200.82
329 Professional Educational Services – Other				4,300.00
330 Other Professional Services				84,604.04
340 Technical Services				177,232.24
Total Purchased Professional and Technical Services				\$313,337.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				401,095.97
440 Rentals				2,414.15
Total Purchased Property Services				\$403,510.12
500 <u>Other Purchased Services</u>				
520 Insurance – General				21,097.36
530 Communications				129,010.47
549 Other Advertising/Public Relations				3,844.58
580 Travel				15,717.85
Total Other Purchased Services				\$169,670.26
600 <u>Supplies</u>				
610 General Supplies				24,543.09
630 Food				1,752.75
640 Books and Periodicals				2,616.42
650 Supplies & Fees – Technology Related				997,046.54
Total Supplies				\$1,025,958.80
700 <u>Property</u>				
758 Capitalized Technology Software - Original				11,846.65
Total Property				\$11,846.65
800 <u>Other Objects</u>				
810 Dues and Fees				3,261.25

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

Total Other Objects				\$3,261.25
Total 2800 Support Services – Central				\$6,283,566.60

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)					
2810 Planning, Research, Development and Evaluation Services		Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries					
100 Personnel Services – Salaries					129,495.88
Total Personnel Services – Salaries					\$129,495.88
200 Personnel Services – Employee Benefits					
210 Group Insurance – Contracted Provider					779.00
220 Social Security Contributions					9,843.66
230 PSERS Retirement Contributions					43,245.89
250 Unemployment Compensation					58.00
260 Workers' Compensation					1,338.00
270 Group Insurance – Self-Insurance					31,292.00
Total Personnel Services – Employee Benefits					\$86,556.55
300 Purchased Professional and Technical Services					
324 Professional Educational Services – Employee Training and Development Services					1,259.00
329 Professional Educational Services – Other					4,300.00
330 Other Professional Services					17,000.00
340 Technical Services					28,483.75
Total Purchased Professional and Technical Services					\$51,042.75
400 Purchased Property Services					
440 Rentals					137.50
Total Purchased Property Services					\$137.50
500 Other Purchased Services					
580 Travel					3,161.00
Total Other Purchased Services					\$3,161.00
600 Supplies					
610 General Supplies					1,232.77
630 Food					417.50
640 Books and Periodicals					383.62
650 Supplies & Fees – Technology Related					1,953.61
Total Supplies					\$3,987.50
800 Other Objects					
810 Dues and Fees					1,641.25
Total Other Objects					\$1,641.25
Total 2810 Planning, Research, Development and Evaluation Services					\$276,022.43

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2830 Staff Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				632,776.31
Total Personnel Services – Salaries				\$632,776.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,147.00
220 Social Security Contributions				49,781.08
230 PSERS Retirement Contributions				195,543.93
240 Tuition Reimbursement				43,589.65
250 Unemployment Compensation				236.00
260 Workers' Compensation				5,405.00
270 Group Insurance – Self-Insurance				140,900.91
280 Other Post-Employment Benefits (OPEB)				11,850.00
299 All Other Employee Benefits				1,000.00
Total Personnel Services – Employee Benefits				\$451,453.57
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,232.50
330 Other Professional Services				67,604.04
Total Purchased Professional and Technical Services				\$68,836.54
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				53,667.58
440 Rentals				916.48
Total Purchased Property Services				\$54,584.06
500 <u>Other Purchased Services</u>				
530 Communications				1,668.61
549 Other Advertising/Public Relations				3,844.58
580 Travel				496.03
Total Other Purchased Services				\$6,009.22
600 <u>Supplies</u>				
610 General Supplies				6,427.80
630 Food				1,202.75
640 Books and Periodicals				384.80
650 Supplies & Fees – Technology Related				67,559.86
Total Supplies				\$75,575.21
800 <u>Other Objects</u>				
810 Dues and Fees				1,070.00
Total Other Objects				\$1,070.00
Total 2830 Staff Services				\$1,290,304.91

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2831 Supervision of Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				188,136.21
Total Personnel Services – Salaries				\$188,136.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				874.00
220 Social Security Contributions				14,021.96
230 PSERS Retirement Contributions				47,720.74
250 Unemployment Compensation				66.00
260 Workers' Compensation				1,501.00
270 Group Insurance – Self-Insurance				37,529.28
280 Other Post-Employment Benefits (OPEB)				11,850.00
299 All Other Employee Benefits				1,000.00
Total Personnel Services – Employee Benefits				\$114,562.98
500 <u>Other Purchased Services</u>				
580 Travel				356.31
Total Other Purchased Services				\$356.31
Total 2831 Supervision of Staff Services				\$303,055.50

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2832 Recruitment and Placement Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				444,640.10
Total Personnel Services – Salaries				\$444,640.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,273.00
220 Social Security Contributions				35,121.47
230 PSERS Retirement Contributions				147,823.19
250 Unemployment Compensation				170.00
260 Workers' Compensation				3,904.00
270 Group Insurance – Self-Insurance				103,371.63
Total Personnel Services – Employee Benefits				\$292,663.29
300 Purchased Professional and Technical Services				
324 Professional Educational Services – Employee Training and Development Services				1,232.50
330 Other Professional Services				67,604.04
Total Purchased Professional and Technical Services				\$68,836.54
400 Purchased Property Services				
430 Repairs and Maintenance Services				53,667.58
440 Rentals				916.48
Total Purchased Property Services				\$54,584.06
500 Other Purchased Services				
530 Communications				1,668.61
549 Other Advertising/Public Relations				3,844.58
580 Travel				139.72
Total Other Purchased Services				\$5,652.91
600 Supplies				
610 General Supplies				6,427.80
630 Food				1,202.75
640 Books and Periodicals				384.80
650 Supplies & Fees – Technology Related				67,559.86
Total Supplies				\$75,575.21
800 Other Objects				
810 Dues and Fees				1,070.00
Total Other Objects				\$1,070.00
Total 2832 Recruitment and Placement Services				\$943,022.11

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				637.65
240 Tuition Reimbursement				28,656.00
Total Personnel Services – Employee Benefits				\$29,293.65
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$29,293.65

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				14,933.65
Total Personnel Services – Employee Benefits				\$14,933.65
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$14,933.65

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)				
2840 Data Processing Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,841,527.19
Total Personnel Services – Salaries				\$1,841,527.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				10,705.00
220 Social Security Contributions				136,369.76
230 PSERS Retirement Contributions				615,221.18
250 Unemployment Compensation				803.00
260 Workers' Compensation				18,386.00
270 Group Insurance – Self-Insurance				432,687.98
Total Personnel Services – Employee Benefits				\$1,214,172.92
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				44,709.32
340 Technical Services				148,748.49
Total Purchased Professional and Technical Services				\$193,457.81
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				347,428.39
440 Rentals				1,360.17
Total Purchased Property Services				\$348,788.56
500 <u>Other Purchased Services</u>				
520 Insurance – General				21,097.36
530 Communications				127,341.86
580 Travel				12,060.82
Total Other Purchased Services				\$160,500.04
600 <u>Supplies</u>				
610 General Supplies				16,882.52
630 Food				132.50
640 Books and Periodicals				1,848.00
650 Supplies & Fees – Technology Related				927,533.07
Total Supplies				\$946,396.09
700 <u>Property</u>				
758 Capitalized Technology Software - Original				11,846.65
Total Property				\$11,846.65
800 <u>Other Objects</u>				
810 Dues and Fees				550.00
Total Other Objects				\$550.00
Total 2840 Data Processing Services				\$4,717,239.26

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				393,775.32
Total Personnel Services – Salaries				\$393,775.32
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				30,053.34
230 PSERS Retirement Contributions				90,762.92
Total Personnel Services – Employee Benefits				\$120,816.26
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				131,181.97
596 Direct Payments To Intermediate Units				9,331.00
Total Other Purchased Services				\$140,512.97
Total 2900 Other Support Services				\$655,104.55

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:47 AM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				393,775.32
Total Personnel Services – Salaries				\$393,775.32
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				30,053.34
230 PSERS Retirement Contributions				90,762.92
Total Personnel Services – Employee Benefits				\$120,816.26
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				131,181.97
596 Direct Payments To Intermediate Units				9,331.00
Total Other Purchased Services				\$140,512.97
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$655,104.55

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:55 AM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	2,948,619.50
Total Personnel Services – Salaries	\$2,948,619.50
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	2,051.00
220 Social Security Contributions	221,113.94
230 PSERS Retirement Contributions	868,637.82
250 Unemployment Compensation	154.00
260 Workers' Compensation	3,522.00
270 Group Insurance – Self-Insurance	90,097.00
Total Personnel Services – Employee Benefits	\$1,185,575.76
300 <u>Purchased Professional and Technical Services</u>	
324 Professional Educational Services – Employee Training and Development Services	250.00
330 Other Professional Services	472,687.26
Total Purchased Professional and Technical Services	\$472,937.26
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	33,536.10
440 Rentals	75,393.24
Total Purchased Property Services	\$108,929.34
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	201,885.07
520 Insurance – General	25,998.00
530 Communications	46.43
580 Travel	17,146.23
Total Other Purchased Services	\$245,075.73
600 <u>Supplies</u>	
610 General Supplies	262,269.89
630 Food	1,146.72
650 Supplies & Fees – Technology Related	2,825.00
Total Supplies	\$266,241.61
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	6,987.90
Total Property	\$6,987.90
800 <u>Other Objects</u>	
810 Dues and Fees	47,675.56
Total Other Objects	\$47,675.56
Total 3000 Operation of Non-Instructional Services	\$5,282,042.66

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:55 AM

General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				2,948,619.50
Total Personnel Services – Salaries				\$2,948,619.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,051.00
220 Social Security Contributions				221,113.94
230 PSERS Retirement Contributions				868,637.82
250 Unemployment Compensation				154.00
260 Workers' Compensation				3,522.00
270 Group Insurance – Self-Insurance				90,097.00
Total Personnel Services – Employee Benefits				\$1,185,575.76
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				250.00
330 Other Professional Services				266,754.02
Total Purchased Professional and Technical Services				\$267,004.02
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				30,668.10
440 Rentals				75,393.24
Total Purchased Property Services				\$106,061.34
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				201,885.07
520 Insurance – General				25,998.00
530 Communications				46.43
580 Travel				17,146.23
Total Other Purchased Services				\$245,075.73
600 <u>Supplies</u>				
610 General Supplies				258,987.93
630 Food				1,109.52
650 Supplies & Fees – Technology Related				2,825.00
Total Supplies				\$262,922.45
800 <u>Other Objects</u>				
810 Dues and Fees				47,675.56
Total Other Objects				\$47,675.56
Total 3200 Student Activities				\$5,062,934.36

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:55 AM

General Fund (10)				
3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				205,933.24
Total Purchased Professional and Technical Services				\$205,933.24
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,868.00
Total Purchased Property Services				\$2,868.00
600 <u>Supplies</u>				
610 General Supplies				3,281.96
630 Food			37.20	37.20
Total Supplies			\$37.20	\$3,319.16
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,987.90
Total Property				\$6,987.90
Total 3300 Community Services			\$37.20	\$219,108.30

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		9,143,801.34
880 Refunds of Prior Years' Receipts		3,642.49
Total Other Objects		\$9,147,443.83
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		16,525,000.00
930 Fund Transfers		2,176,756.00
932 Capital Reserve Fund Transfers Applicable To Fund 32		13,579,795.86
Total Other Uses of Funds		\$32,281,551.86
Total 5000 Other Expenditures and Financing Uses		\$41,428,995.69

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)				
5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				9,143,801.34
880 Refunds of Prior Years' Receipts				3,642.49
Total Other Objects				\$9,147,443.83
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,525,000.00
Total Other Uses of Funds				\$16,525,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$25,672,443.83

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				9,143,801.34
Total Other Objects				\$9,143,801.34
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,525,000.00
Total Other Uses of Funds				\$16,525,000.00
Total 5110 Debt Service				\$25,668,801.34

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				3,642.49
Total Other Objects				\$3,642.49
Total 5130 Refund of Prior Year Revenues / Receipts				\$3,642.49

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				2,176,756.00
932 Capital Reserve Fund Transfers Applicable To Fund 32				13,579,795.86
Total Other Uses of Funds				\$15,756,551.86
Total 5200 Interfund Transfers – Out				\$15,756,551.86

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				13,579,795.86
Total Other Uses of Funds				\$13,579,795.86
Total 5230 Capital Projects Fund Transfers				\$13,579,795.86

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5240 Debt Service Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				2,145,980.00
Total Other Uses of Funds				\$2,145,980.00
Total 5240 Debt Service Fund Transfers				\$2,145,980.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:59 AM

General Fund (10)

5280 Activity Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				30,776.00
Total Other Uses of Funds				\$30,776.00
Total 5280 Activity Fund Transfers				\$30,776.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)

2000 Support Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	4,895.00
---------------------------------	----------

Total Purchased Professional and Technical Services	\$4,895.00
--	-------------------

400 Purchased Property Services

410 Cleaning Services	542,583.82
430 Repairs and Maintenance Services	196,215.46
450 Construction Services	1,395,605.82

Total Purchased Property Services	\$2,134,405.10
--	-----------------------

700 Property

762 Capitalized Equipment - Replacement	1,978,194.00
---	--------------

Total Property	\$1,978,194.00
-----------------------	-----------------------

Total 2000 Support Services	\$4,117,494.10
------------------------------------	-----------------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,895.00
Total Purchased Professional and Technical Services				\$4,895.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				542,583.82
430 Repairs and Maintenance Services				196,215.46
450 Construction Services				1,395,605.82
Total Purchased Property Services				\$2,134,405.10
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				98,000.00
Total Property				\$98,000.00
Total 2600 Operation and Maintenance of Plant Services				\$2,237,300.10

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,895.00
Total Purchased Professional and Technical Services				\$4,895.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				196,215.46
450 Construction Services				1,395,605.82
Total Purchased Property Services				\$1,591,821.28
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				98,000.00
Total Property				\$98,000.00
Total 2620 Operation of Buildings Services				\$1,694,716.28

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)

2630 Care and Upkeep of Grounds Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

410 Cleaning Services

542,583.82

Total Purchased Property Services				\$542,583.82
Total 2630 Care and Upkeep of Grounds Services				\$542,583.82

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)

2700 Student Transportation Services

Elementary Secondary Federal Total

700 <u>Property</u>				
762 Capitalized Equipment - Replacement				1,880,194.00
Total Property				\$1,880,194.00
Total 2700 Student Transportation Services				\$1,880,194.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:52 AM

Capital Reserve Fund - § 1431 (32)

2720 Vehicle Operation Services

Elementary Secondary Federal Total

700 <u>Property</u>				
762 Capitalized Equipment - Replacement				1,880,194.00
Total Property				\$1,880,194.00
Total 2720 Vehicle Operation Services				\$1,880,194.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:56 AM

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	13,810.13
---------------------------------	-----------

Total Purchased Professional and Technical Services	\$13,810.13
---	-------------

400 Purchased Property Services

450 Construction Services	120,991.99
---------------------------	------------

Total Purchased Property Services	\$120,991.99
-----------------------------------	--------------

Total 4000 Facilities Acquisition, Construction and Improvement Services	\$134,802.12
--	--------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:56 AM

Capital Reserve Fund - § 1431 (32)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

9,677.49

Total Purchased Professional and Technical Services

\$9,677.49

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$9,677.49

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:56 AM

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

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

300 Purchased Professional and Technical Services

330 Other Professional Services			4,132.64
---------------------------------	--	--	----------

Total Purchased Professional and Technical Services			\$4,132.64
--	--	--	-------------------

400 Purchased Property Services

450 Construction Services			120,991.99
---------------------------	--	--	------------

Total Purchased Property Services			\$120,991.99
--	--	--	---------------------

Total 4600 Existing Building Improvement Services			\$125,124.63
--	--	--	---------------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:54 AM

Other Capital Projects Fund (39)

2000 Support Services	<u>Total</u>
400 <u>Purchased Property Services</u>	
450 Construction Services	37,418.07
Total Purchased Property Services	\$37,418.07
Total 2000 Support Services	\$37,418.07

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:54 AM

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

37,418.07

Total Purchased Property Services				\$37,418.07
Total 2600 Operation and Maintenance of Plant Services				\$37,418.07

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:54 AM

Other Capital Projects Fund (39)

2620 Operation of Buildings Services

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

400 Purchased Property Services

450 Construction Services			37,418.07
---------------------------	--	--	-----------

Total Purchased Property Services			\$37,418.07
--	--	--	--------------------

Total 2620 Operation of Buildings Services			\$37,418.07
---	--	--	--------------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:58 AM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	23,955.55
---------------------------------	-----------

Total Purchased Professional and Technical Services	\$23,955.55
---	-------------

400 Purchased Property Services

450 Construction Services	71,039.98
---------------------------	-----------

Total Purchased Property Services	\$71,039.98
-----------------------------------	-------------

Total 4000 Facilities Acquisition, Construction and Improvement Services	\$94,995.53
--	-------------

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:58 AM

Other Capital Projects Fund (39)

4400 Architecture and Engineering Services / Educational Specifications – Improvements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,896.55
Total Purchased Professional and Technical Services				\$4,896.55
Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements				\$4,896.55

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:35:58 AM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				19,059.00
Total Purchased Professional and Technical Services				\$19,059.00
400 <u>Purchased Property Services</u>				
450 Construction Services				71,039.98
Total Purchased Property Services				\$71,039.98
Total 4600 Existing Building Improvement Services				\$90,098.98

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:02 AM

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	100,003,884.13				
1200 Special Programs - Elementary / Secondary	41,768,332.44				
1300 Vocational Education	513,397.95				
1400 Other Instructional Programs - Elementary / Secondary	857,986.26				
1500 Nonpublic School Programs	29,430.00				
Total Instruction	\$143,173,030.78				
2000 Support Services					
2100 Support Services - Students	9,671,186.02				
2200 Support Services - Instructional Staff	6,380,966.96				
2300 Support Services - Administration	14,147,504.90				
2400 Support Services - Pupil Health	3,690,494.51				
2500 Support Services - Business	1,289,467.73				
2600 Operation and Maintenance of Plant Services	20,943,656.82				
2700 Student Transportation Services	13,510,946.70				
2800 Support Services - Central	6,283,566.60				
2900 Other Support Services	655,104.55				
Total Support Services	\$76,572,894.79				
3000 Operation of Non-Instructional Services					
3200 Student Activities	5,062,934.36				
3300 Community Services	219,108.30				
Total Operation of Non-Instructional Services	\$5,282,042.66				
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	25,672,443.83				
5200 Interfund Transfers - Out	15,756,551.86				
Total Other Expenditures and Financing Uses	\$41,428,995.69				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$266,456,963.92				

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:02 AM

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					100,003,884.13
1200 Special Programs - Elementary / Secondary					41,768,332.44
1300 Vocational Education					513,397.95
1400 Other Instructional Programs - Elementary / Secondary					857,986.26
1500 Nonpublic School Programs					29,430.00
Total Instruction					\$143,173,030.78
2000 <u>Support Services</u>					
2100 Support Services - Students					9,671,186.02
2200 Support Services - Instructional Staff					6,380,966.96
2300 Support Services - Administration					14,147,504.90
2400 Support Services - Pupil Health					3,690,494.51
2500 Support Services - Business					1,289,467.73
2600 Operation and Maintenance of Plant Services	2,237,300.10	37,418.07			23,218,374.99
2700 Student Transportation Services	1,880,194.00				15,391,140.70
2800 Support Services - Central					6,283,566.60
2900 Other Support Services					655,104.55
Total Support Services	\$4,117,494.10	\$37,418.07			\$80,727,806.96
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					5,062,934.36
3300 Community Services					219,108.30
Total Operation of Non-Instructional Services					\$5,282,042.66
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	9,677.49	4,896.55			14,574.04
4600 Existing Building Improvement Services	125,124.63	90,098.98			215,223.61
Total Facilities Acquisition, Construction and Improvement Services	\$134,802.12	\$94,995.53			\$229,797.65
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					25,672,443.83
5200 Interfund Transfers - Out					15,756,551.86
Total Other Expenditures and Financing Uses					\$41,428,995.69
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$4,252,296.22	\$132,413.60			\$270,841,673.74

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:08 AM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	121,778,687.90
	Total Federally Funded salaries subject to PSERS withholding	449,456.56

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	30,602.82
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$30,602.82

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:09 AM

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	17,471,079.54	842,600.45	18,313,679.99
	272 Self-Insurance Dental Benefits	1,080,191.19	52,095.78	1,132,286.97
	275 Self-Insurance Eye Care Benefits	110,732.79	5,340.45	116,073.24
	276 Self-Insurance Prescription Benefits	5,365,031.92	258,746.36	5,623,778.28
	FUND TOTAL	\$24,027,035.44	\$1,158,783.04	\$25,185,818.48
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	254,153.57	9,966.81	264,120.38
	272 Self-Insurance Dental Benefits	17,626.11	691.22	18,317.33
	275 Self-Insurance Eye Care Benefits	1,699.20	226.56	1,925.76
	276 Self-Insurance Prescription Benefits	69,719.05	2,734.08	72,453.13
	FUND TOTAL	\$343,197.93	\$13,618.67	\$356,816.60
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$24,370,233.37	\$1,172,401.71	\$25,542,635.08

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:10 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	687,214.18	4,194,336.07	4,881,550.25	682,571.84	4,123,405.31	4,805,977.15
2140 Psychological Services	1,390,089.97	926,726.65	2,316,816.62	1,356,674.13	904,449.42	2,261,123.55
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	1,188,146.87	1,825,653.44	3,013,800.31	1,241,063.27	1,819,333.71	3,060,396.98
2350 Legal and Accounting Services	386,991.79	760,390.81	1,147,382.60	336,302.72	1,028,130.57	1,364,433.29
2420 Medical Services		30,854.99	30,854.99		30,800.04	30,800.04
2440 Nursing Services	378,209.31	2,308,358.83	2,686,568.14	383,471.89	2,316,547.43	2,700,019.32
2700 Student Transportation Services	4,182,854.68	9,759,994.26	13,942,848.94	4,053,284.01	9,457,662.69	13,510,946.70
Total	\$8,213,506.80	\$19,806,315.05	\$28,019,821.85	\$8,053,367.86	\$19,680,329.17	\$27,733,697.03

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:11 AM

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		245,265,000.00			5,741,150.00	1,189,557.00	436,514,677.00	688,710,384.00
2. Additional Debt Incurred During Year					6,094,705.00		241,110.00	6,335,815.00
3. Retirements and Repayments		16,525,000.00				431,569.00		16,956,569.00
4. Debt at End of Fiscal Year		228,740,000.00			11,835,855.00	757,988.00	436,755,787.00	678,089,630.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		228,740,000.00			11,835,855.00	757,988.00	436,755,787.00	678,089,630.00
7. Current Portion P&I - Due within 1 year		24,359,088.76						24,359,088.76
8. Interest Paid during current fiscal year		8,921,738.00						8,921,738.00

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year							4,144,323.00	4,144,323.00
2. Additional Debt Incurred During Year							39,890.00	39,890.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							4,184,213.00	4,184,213.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							4,184,213.00	4,184,213.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:11 AM

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	16,525,000.00		9,143,801.34	25,668,801.34	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$16,525,000.00		\$9,143,801.34	\$25,668,801.34	

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

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:11 AM

<u>Debt Details</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
<u>Governmental Funds/ Activities</u>							
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	03/2016	55,665,000.00		565,000.00	55,100,000.00	5,836,425.00	2,251,125.00
General Obligation Bonds/Notes – CIB	04/2015	9,315,000.00		395,000.00	8,920,000.00	673,385.00	275,460.00
General Obligation Bonds/Notes – CIB	05/2015	31,875,000.00		5,000.00	31,870,000.00	3,780,425.00	1,123,625.00
General Obligation Bonds/Notes – CIB	04/2014	9,970,000.00		115,000.00	9,855,000.00	329,658.00	221,908.00
General Obligation Bonds/Notes – CIB	04/2013	9,790,000.00		5,000.00	9,785,000.00	200,481.25	195,538.00
General Obligation Bonds/Notes – CIB	04/2012	41,105,000.00		2,700,000.00	38,405,000.00	4,216,912.51	1,522,013.00
General Obligation Bonds/Notes – CIB	02/2012	5,385,000.00		5,385,000.00			269,250.00
General Obligation Bonds/Notes – CIB	02/2009	66,260,000.00		5,355,000.00	60,905,000.00	6,935,247.00	2,904,606.00
General Obligation Bonds/Notes – CIB	07/2006	15,900,000.00		2,000,000.00	13,900,000.00	2,386,555.00	158,213.00
Compensated Absences		1,189,557.00		431,569.00	757,988.00		
Other Post-Employment Benefits (OPEB)		5,741,150.00	6,094,705.00		11,835,855.00		
Net Pension Liability		436,514,677.00	241,110.00		436,755,787.00		
Totals for Debt Entered:		\$688,710,384.00	\$6,335,815.00	\$16,956,569.00	\$678,089,630.00	\$24,359,088.76	\$8,921,738.00

<u>Bond Details</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
<u>Proprietary Funds</u>							
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability		4,144,323.00	39,890.00		4,184,213.00		
Totals for Debt Entered:		\$4,144,323.00	\$39,890.00		\$4,184,213.00		

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:12 AM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,902,636.30
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$4,902,636.30

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	3,902.02		3,902.02
4 Residential Treatment Facilities			
5 Other Local Education Agencies	3,406.30	20,230.05	23,636.35
6 Brick and Mortar Charter Schools	38,218.03		38,218.03
7 Cyber Charter Schools	535,015.13	536,210.68	1,071,225.81
8 Career and Technology Centers	513,397.95		513,397.95
9 Approved Private Schools	5,974.20	1,000,006.65	1,005,980.85
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	11,894.95	11,402.87	23,297.82
12 Juvenile Detention Centers	4,620.00		4,620.00
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	64,372.80	2,153,984.67	2,218,357.47
Section 2 Total	\$1,180,801.38	\$3,721,834.92	\$4,902,636.30

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:14 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	1,148,029.00
Total Personnel Services – Salaries		\$1,148,029.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	3,571.62
220	Social Security Contributions	86,062.86
230	PSERS Retirement Contributions	495,190.14
260	Workers' Compensation	9,805.78
270	Group Insurance – Self-Insurance	356,816.60
Total Personnel Services – Employee Benefits		\$951,447.00
300	<u>Purchased Professional and Technical Services</u>	
324	Professional Educational Services – Employee Training and Development Services	1,055.00
Total Purchased Professional and Technical Services		\$1,055.00
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance Services	19,080.04
440	Rentals	876.96
Total Purchased Property Services		\$19,957.00
500	<u>Other Purchased Services</u>	
530	Communications	74.93
580	Travel	1,089.07
Total Other Purchased Services		\$1,164.00
600	<u>Supplies</u>	
610	General Supplies	89,731.90
630	Food	1,271,472.10
650	Supplies & Fees – Technology Related	6,156.00
Total Supplies		\$1,367,360.00
700	<u>Property</u>	
740	Depreciation	11,620.00
Total Property		\$11,620.00
800	<u>Other Objects</u>	
810	Dues and Fees	2,193.80
890	Miscellaneous Expenditures	4.20
Total Other Objects		\$2,198.00
Total 3000 Operation of Non-Instructional Services		\$3,502,830.00

LEA : 123464502 Lower Merion SD

Printed 1/3/2019 11:36:14 AM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,148,029.00
Total Personnel Services – Salaries				\$1,148,029.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,571.62
220 Social Security Contributions				86,062.86
230 PSERS Retirement Contributions				495,190.14
260 Workers' Compensation				9,805.78
270 Group Insurance – Self-Insurance				356,816.60
Total Personnel Services – Employee Benefits				\$951,447.00
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,055.00
Total Purchased Professional and Technical Services				\$1,055.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				19,080.04
440 Rentals				876.96
Total Purchased Property Services				\$19,957.00
500 <u>Other Purchased Services</u>				
530 Communications				74.93
580 Travel				1,089.07
Total Other Purchased Services				\$1,164.00
600 <u>Supplies</u>				
610 General Supplies				89,731.90
630 Food				1,271,472.10
650 Supplies & Fees – Technology Related				6,156.00
Total Supplies				\$1,367,360.00
700 <u>Property</u>				
740 Depreciation				11,620.00
Total Property				\$11,620.00
800 <u>Other Objects</u>				
810 Dues and Fees				2,193.80
890 Miscellaneous Expenditures				4.20
Total Other Objects				\$2,198.00
Total 3100 Food Services				\$3,502,830.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	3,502,830.00				3,502,830.00
Total Operation of Non-Instructional Services	\$3,502,830.00				\$3,502,830.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$3,502,830.00				\$3,502,830.00