

LEA Name : Mount Union Area SD
Address : 603 North Industrial Drive
Mount Union , PA 17066

County : Huntingdon
AUN Number : 111316003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2020

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.

Dr. Amy S. Smith
Chief School Administrator Signature

01-15-2021
Date

Deanna Keel Wagner
Board Secretary Signature

1-15-2021
Date

Carol L Kauffman

Contact Person

ckauffman@muasd.org

Contact Person E-mail Address

(814)542-8631

Ext :193

Contact Person Telephone Number

(814)542-8633

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Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2020**
(Pursuant to PA School Code Section 218(b))

LEA Name : Mount Union Area SD
AUN Number : 111316003
County : Huntingdon

Audit Certification Due: 12/31/2020

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

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

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Chief School Administrator

Dr. Amy J. Smith 01-15-2021
Signature Date

Board Secretary

Deanna Lee Wagner 1-15-2021
Signature Date

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Book	Policy Manual
Section	600 Finances
Title	Capitalization
Code	622
Status	Active
Adopted	November 25, 2002
Last Revised	May 22, 2006

Purpose

The Mount Union Area School District's Capitalization Policy follows the requirements set forth by the Governmental Accounting Standards Board Statement 34 as it pertains to Capital Asset Reporting.

Definition

The policy applies to the Mount Union Area School District's acquisition and depreciation of capital assets. Capital assets include land, improvements to land, easements, buildings and building additions, building improvements, furniture, fixtures and equipment, equipment under lease, vehicles, works of art and historical treasures, construction-in-progress, and infrastructure. Capital assets are tangible assets used in operations and have initial useful lives extending beyond a single reporting period. Equipment will not change its original shape, appearance or character with use and it can be expected to last more than one year with reasonable care and maintenance.

Authority

Participation of the school entity in any such activity shall be in accordance with Board Policy.

Delegation of Authority

The Board of School Directors delegates to the Director of Business Affairs, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy. The Director of Business Affairs shall be responsible for implementation of the necessary procedures to establish and maintain a capital asset inventory, including depreciation schedules.

Guidelines

CAPITAL ASSET ADDITION OVERVIEW

1. Purchased Capital Assets greater than \$2,500 should be recorded at historical/original cost. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs, and professional fees.

Purchases less than \$2,500, but have lives that extend beyond one year and need to be controlled for insurance purposes, should be classified as non-capital equipment expenditures, and coded to the object specified by the Pennsylvania Public School Accounting Manual. Purchases less than \$2,500, and are consumed within the fiscal year are treated as supplies and coded to the supply objects prescribed by the

2. Capital Assets should be depreciated over their useful lives as determined for each asset class. Land, and some land improvements, are considered inexhaustible, and are therefore not subject to depreciation.
3. If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of original cost at the date of construction or purchase.
4. Depending upon the information available and the category of the asset, fixed asset records should include all or part of the following:

Asset Tag Number	Estimated Useful Life	Description
Asset Class	Depreciation Method	Serial Number
Acquisition Date	Depreciation Expense	Cost
Replacement Cost	Accumulated Depreciation	Location or Functional Area

DONATIONS

1. Donated Capital Assets must be reported at fair market value plus ancillary charges, if any, at the time of donation. Donated assets are depreciated over their useful lives as determined for each asset class. If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of fair market value at the date of donation.

COLLECTIONS

1. Works of art, historical treasures and similar assets should be capitalized at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collection.
2. Capitalized collections or individual items that are exhaustible should be depreciated over their useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

DEPRECIATION

1. Depreciation is required for the District's Capital Assets. Depreciation is allocated to expense in a systematic and rational manner. Depreciation is calculated using the Straight Line method and reported by area of activity (function). The District calculates depreciation on all capital assets reported in the District financial statements other than land, permanent improvements to land, and construction in progress.
2. Depreciation may be calculated for a class of assets, a network of assets or individual assets.

Procedures

FIXED ASSET LEDGER PROCEDURES

(To be used in conjunction with Policy Guides 622 and 706.)

1. The Mount Union Area School District's Board of Directors will contract an appraisal company to maintain the Fixed Asset Ledger based on information they received from the District.
2. The District's Business Office is responsible for ascertaining that the Fixed Asset Ledger is maintained accurately.
3. Fixed Assets will be purchased in accordance with Section 706 of the Mount Union Area School District's policy manual.
4. After the Fixed Assets are received, the Business Office shall prepare the information necessary to submit to the appraisal company.
5. Upon receiving the computerized printout from the appraisal company, the Business Office will verify the accuracy of the ledger by reconciling beginning and ending balances with additions or deletions submitted by the District to the company for the year.

6. The Business Office will perform or will designate an individual(s) to verify the assets listed on the Fixed Asset Ledger with a physical inspection of those assets.
7. The Business Office shall be responsible to ascertain that the disposition of a fixed asset is properly documented and removed from the Fixed Asset Ledger.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
12195	<p>REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>Total Govt Funds, Beg Bal: \$6,565,445.00 PY Ending Bal, Govt Funds: \$6,547,320.00</p>	<p>Prior Year ending balance was not restate to agree with audit report. The LEA had two prior period adjustments that net to the difference in Prior Year fund balance of \$18,125, however all entries in current year are correct and address any adj. needed.</p>
12196	<p>REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REG Fund 10, Beg Fund Bal: \$4,766,213.00 PY Ending Fund Balance: \$4,748,088.00</p>	<p>Prior Year ending balance was not restate to agree with audit report. The LEA had two prior period adjustments that net to the difference in Prior Year fund balance of \$18,125, however all entries in current year are correct and address any adj. needed.</p>
50440	<p>SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2260: \$13,978.41 Prior Year SESS Schedule 2260: \$6,068.62</p>	<p>A new Director of Curriculum was hired in 2019-2020 and this individual was evaluating current curriculum, therefore new expenditures were minimal.</p>
50450	<p>SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2350: \$2,751.38 Prior Year SESS Schedule 2350: \$1,011.89</p>	<p>Legal Service expenditures decreased due to less need for legal services in general and on a special education basis.</p>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	372,422				
0110 Investments	3,580,281				
0120 Taxes Receivable	822,276				
0130 Due From Other Funds	307,121				
0141 Due From Other Governments	401,201				
0142 State Revenue Receivable	878,190				
0143 Federal Revenue Receivable	884,032				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	20,026				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$7,265,549				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$7,265,549				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		27,765			154,171
0110 Investments		1,166,808			240,833
0120 Taxes Receivable					
0130 Due From Other Funds					35,915
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$1,194,573			\$430,919
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$1,194,573			\$430,919

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	554,358
0110 Investments	4,987,922
0120 Taxes Receivable	822,276
0130 Due From Other Funds	343,036
0141 Due From Other Governments	401,201
0142 State Revenue Receivable	878,190
0143 Federal Revenue Receivable	884,032
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	20,026
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$8,891,041
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$8,891,041

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	152,651				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	76,474				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,308,077				
0462 Payroll Deductions and Withholding	743,467				
0480 Unearned Revenues	398,565				
0490 Other Current Liabilities					
Total Liabilities	\$2,679,234				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	3,086,315				
0850 Unassigned Fund Balance	1,500,000				
Total Fund Balances	\$4,586,315				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$7,265,549				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance			
0820 Restricted Fund Balance	1,194,573		430,919
0830 Committed Fund Balance			
0840 Assigned Fund Balance			
0850 Unassigned Fund Balance			

Total Fund Balances	\$1,194,573		\$430,919
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$1,194,573		\$430,919

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	152,651
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	76,474
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,308,077
0462 Payroll Deductions and Withholding	743,467
0480 Unearned Revenues	398,565
0490 Other Current Liabilities	

Total Liabilities **\$2,679,234**

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,625,492
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,086,315
0850 Unassigned Fund Balance	1,500,000

Total Fund Balances **\$6,211,807**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$8,891,041**

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	5,775,482				
7000 Revenue from State Sources	14,917,923				
8000 Revenue from Federal Sources	996,355				
Total Revenues	\$21,689,760				
Expenditures					
1000 Instruction	14,112,410				
2000 Support Services	5,396,055				
3000 Operation of Non-Instructional Services	460,802				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,902,365				
5130 Refund of Prior Year Revenues / Receipts	25				
Total Expenditures	\$21,871,657				
Excess (Deficiency) Of Revenues Over Expenditures	(\$181,897)				
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	2,000				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$2,000				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		3,126			174,992
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$3,126			\$174,992
Expenditures					
1000 Instruction					
2000 Support Services		74,753			228,387
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		48,719			
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$123,472			\$228,387
Excess (Deficiency) Of Revenues Over Expenditures		(\$120,346)			(\$53,395)
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	5,953,600
7000 Revenue from State Sources	14,917,923
8000 Revenue from Federal Sources	996,355
Total Revenues	\$21,867,878
Expenditures	
1000 Instruction	14,112,410
2000 Support Services	5,699,195
3000 Operation of Non-Instructional Services	460,802
4000 Facilities Acquisition, Construction and Improvement Services	48,719
5110 Debt Service	1,902,365
5130 Refund of Prior Year Revenues / Receipts	25
Total Expenditures	\$22,223,516
Excess (Deficiency) Of Revenues Over Expenditures	(\$355,638)
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	2,000
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$2,000

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$179,897)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	4,766,213				
Fund Balance - End Of Year	\$4,586,316				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		(\$120,346)			(\$53,395)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		1,314,918			484,314
Fund Balance - End Of Year		\$1,194,572			\$430,919

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	(\$353,638)
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	6,565,445
Fund Balance - End Of Year	\$6,211,807

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	75,824			75,824	
0110 Investments					
0130 Due From Other Funds	116,736			116,736	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	4,383			4,383	
0170 Inventories	56,782			56,782	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$253,725			\$253,725	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	126,963			126,963	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$126,963			\$126,963	
0910 Deferred Outflows of Resources	31,316			31,316	
Total Assets And Deferred Outflows Of Resources	\$412,004			\$412,004	

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	307,121			307,121	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	77,145			77,145	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	15,669			15,669	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	35,621			35,621	
0490 Other Current Liabilities	2,892			2,892	
Total Current Liabilities	\$438,448			\$438,448	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	5,950			5,950	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	135,254			135,254	
0570 Net Pension Liability	897,945			897,945	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,039,149			\$1,039,149	
Total Liabilities	\$1,477,597			\$1,477,597	
0950 Deferred Inflows of Resources	81,713			81,713	
Net Position					
0791 Net Investment in Capital Assets	126,963			126,963	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,274,269)			(1,274,269)	
Total Net Position	(\$1,147,306)			(\$1,147,306)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$412,004			\$412,004	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	30,643			30,643	
0071 Charges for Services					
0072 Other Operating Revenue	9,686			9,686	
Total Operating Revenues	\$40,329			\$40,329	
Operating Expenses					
100 Personnel Services – Salaries	301,800			301,800	
200 Personnel Services – Employee Benefits	176,543			176,543	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	17,464			17,464	
500 Other Purchased Services	571,886			571,886	
600 Supplies	8,208			8,208	
740 Depreciation	11,362			11,362	
810 Dues and Fees					
890 Miscellaneous Expenditures	172,650			172,650	
Total Operating Expenses	\$1,259,913			\$1,259,913	
Operating Income (Loss)	(\$1,219,584)			(\$1,219,584)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	84			84	
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	98,851			98,851	
8000 Revenue from Federal Sources	755,450			755,450	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$854,385			\$854,385	
Income (Loss) Before Contributions And Transfers	(\$365,199)			(\$365,199)	

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	(\$365,199)			(\$365,199)	
0002 Net Position - Beginning of Fiscal Year	(782,106)			(782,106)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,147,305)			(\$1,147,305)	

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	31,641			31,641	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	9,686			9,686	
0015 Cash Payments To Employees For Services	296,980			296,980	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	450,306			450,306	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$705,959)			(\$705,959)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	166,148			166,148	
0023 Receipts From Federal Sources -8000	654,391			654,391	
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	\$820,539			\$820,539	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(9,138)			(9,138)	
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	(\$9,138)			(\$9,138)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	85			85	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$85	\$85
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	105,527			105,527	
0004 Cash and Cash Equivalents Beginning of Year	(29,703)			(29,703)	
Cash and Cash Equivalents at Year End	\$75,824			\$75,824	

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

0005 Operating Income (Loss) per REP	(1,219,584)			(1,219,584)	
Adjustments					
0051 Depreciation and Net Amortization	11,362			11,362	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	66,757			66,757	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(966)			(966)	
0055 Advances to Other Funds (0160)	157,390			157,390	
0056 (Inc) Dec in Inventories (0170)	3,173			3,173	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	7,200			7,200	
0064 Deferred Outflows (0910)	11,559			11,559	
0059 Inc (Dec) in Accounts Payable (0400-0450)	72,505			72,505	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	15,669			15,669	
0065 Inc (Dec) in Net Pension Liabilities (0570)	117,743			117,743	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	25,640			25,640	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	4,817			4,817	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	3,069			3,069	
0067 Deferred Inflows (0950)	17,708			17,708	
Total Adjustments	\$513,626			\$513,626	
Cash Provided By (Used for) Total	(\$705,958)			(\$705,958)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				34,732
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				323
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

Total Assets **\$35,055**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$35,055**

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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			34,732
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			323
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			

Total Assets **\$35,055**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$35,055**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				35,055

Total Liabilities				\$35,055
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0950 Deferred Inflows of Resources

Net Position

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

Total Net Position				
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Total Liabilities, Deferred Inflows Of Resources And Net Position				\$35,055
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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	
0410 Due to Other Governments, Primary Government and Component Units	
0420 Accounts Payable	
0430 Contracts Payable	
0450 Short-Term Payables	
0460 Payroll Accruals and Withholdings	
0480 Unearned Revenues	
0490 Other Current Liabilities	35,055

Total Liabilities **\$35,055**

0950 Deferred Inflows of Resources

Net Position

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

Total Net Position **\$35,055**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$35,055**

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	3,783,501.20			3,783,501.20
6113 Public Utility Realty Taxes	4,796.00			4,796.00
6114 Payments in Lieu of Current Taxes - State / Local	49,195.79			49,195.79
6120 Current Per Capita Taxes, Section 679	19,242.80			19,242.80
6141 Current Act 511 Per Capita Taxes	19,242.80			19,242.80
6151 Current Act 511 Earned Income Taxes	760,470.74			760,470.74
6153 Current Act 511 Real Estate Transfer Taxes	82,209.08			82,209.08
6411 Delinquent Real Estate Taxes	554,822.06			554,822.06
6420 Delinquent Per Capita Taxes, Section 679	2,695.48			2,695.48
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,678.42			2,678.42
6500 Earnings on Investments	58,676.84			
6700 Revenues from LEA Activities	45,627.00			
6832 Federal IDEA Revenue Received as Pass Through	259,176.99			
6910 Rentals	15,595.00			
6941 Regular Day School Tuition	(53,302.41)			
6942 Summer School Tuition	1,000.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	106,520.78			
6991 Refunds of a Prior Year Expenditure	57,927.37			
6999 Other Revenues Not Specified Above	5,406.41			
TOTAL Revenue from Local Sources	\$5,775,482.35			\$5,278,854.37

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	9,122,793.90		
7160 Tuition for Orphans Subsidy	11,345.01		
7220 Vocational Education	77,472.75		
7271 Special Education funds for School-Aged Pupils	1,027,849.84		
7311 Pupil Transportation Subsidy	685,426.19		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,030.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	509,521.13		
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,019.43		
7340 State Property Tax Reduction Allocation	238,262.69		
7361 School Safety and Security Grants	299,060.00		
7505 Ready to Learn Block Grant	334,502.00		
7810 State Share of Social Security and Medicare Taxes	435,345.51		
7820 State Share of Retirement Contributions	2,122,294.43		
TOTAL Revenue from State Sources	\$14,917,922.88		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8110 Payments for Federally Impacted Areas	4,665.82		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	664,193.18		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,806.74		
8517 NCLB, Title IV - 21St Century Schools	219,321.41		
8519 NCLB, Title VI - Flexibility and Accountability	856.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,512.16		
TOTAL Revenue from Federal Sources	\$996,355.31		

Revenue Reported
In Current Year

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	2,000.00		
TOTAL Other Financing Sources	\$2,000.00		
TOTAL FROM ALL SOURCES	\$21,691,760.54		\$5,278,854.37

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	3,783,501.20					
6113 Public Utility Realty Taxes	4,796.00					
6114 Payments in Lieu of Current Taxes - State / Local	49,195.79					
6120 Current Per Capita Taxes, Section 679	19,242.80					
6141 Current Act 511 Per Capita Taxes	19,242.80					
6151 Current Act 511 Earned Income Taxes	760,470.74					
6153 Current Act 511 Real Estate Transfer Taxes	82,209.08					
6411 Delinquent Real Estate Taxes	554,822.06					
6420 Delinquent Per Capita Taxes, Section 679	2,695.48					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,678.42					
6500 Earnings on Investments	58,676.84					
6700 Revenues from LEA Activities	45,627.00					
6832 Federal IDEA Revenue Received as Pass Through	259,176.99					
6910 Rentals	15,595.00					
6920 Contributions and Donations from Private Sources						
6941 Regular Day School Tuition	(53,302.41)					
6942 Summer School Tuition	1,000.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	106,520.78					
6991 Refunds of a Prior Year Expenditure	57,927.37					
6999 Other Revenues Not Specified Above	5,406.41					
6000 Total Revenue from Local Sources	\$5,775,482.35					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,122,793.90					
7160 Tuition for Orphans Subsidy	11,345.01					
7220 Vocational Education	77,472.75					
7271 Special Education funds for School-Aged Pupils	1,027,849.84					
7311 Pupil Transportation Subsidy	685,426.19					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,030.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	509,521.13					
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,019.43					
7340 State Property Tax Reduction Allocation	238,262.69					
7361 School Safety and Security Grants	299,060.00					
7505 Ready to Learn Block Grant	334,502.00					
7810 State Share of Social Security and Medicare Taxes	435,345.51					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					3,783,501.20
6113 Public Utility Realty Taxes					4,796.00
6114 Payments in Lieu of Current Taxes - State / Local					49,195.79
6120 Current Per Capita Taxes, Section 679					19,242.80
6141 Current Act 511 Per Capita Taxes					19,242.80
6151 Current Act 511 Earned Income Taxes					760,470.74
6153 Current Act 511 Real Estate Transfer Taxes					82,209.08
6411 Delinquent Real Estate Taxes					554,822.06
6420 Delinquent Per Capita Taxes, Section 679					2,695.48
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					2,678.42
6500 Earnings on Investments	3,126.05			3,085.56	64,888.45
6700 Revenues from LEA Activities					45,627.00
6832 Federal IDEA Revenue Received as Pass Through					259,176.99
6910 Rentals					15,595.00
6920 Contributions and Donations from Private Sources				171,906.80	171,906.80
6941 Regular Day School Tuition					(53,302.41)
6942 Summer School Tuition					1,000.00
6944 Receipts from Other LEAs in Pennsylvania - Education					106,520.78
6991 Refunds of a Prior Year Expenditure					57,927.37
6999 Other Revenues Not Specified Above					5,406.41
6000 Total Revenue from Local Sources	\$3,126.05			\$174,992.36	\$5,953,600.76
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,122,793.90
7160 Tuition for Orphans Subsidy					11,345.01
7220 Vocational Education					77,472.75
7271 Special Education funds for School-Aged Pupils					1,027,849.84
7311 Pupil Transportation Subsidy					685,426.19
7312 Nonpublic and Charter School Pupil Transportation Subsidy					30,030.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					509,521.13
7330 Health Services (Medical, Dental, Nurse, Act 25)					24,019.43
7340 State Property Tax Reduction Allocation					238,262.69
7361 School Safety and Security Grants					299,060.00
7505 Ready to Learn Block Grant					334,502.00
7810 State Share of Social Security and Medicare Taxes					435,345.51

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	2,122,294.43					
7000 Total Revenue from State Sources	\$14,917,922.88					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	4,665.82					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	664,193.18					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,806.74					
8517 NCLB, Title IV - 21st Century Schools	219,321.41					
8519 NCLB, Title VI - Flexibility and Accountability	856.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,512.16					
8000 Total Revenue from Federal Sources	\$996,355.31					
9000 Other Financing Sources						
9400 Sale of or Compensation for Loss of Fixed Assets	2,000.00					
9000 Total Other Financing Sources	\$2,000.00					
Total From All Sources	\$21,691,760.54					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					2,122,294.43
7000 Total Revenue from State Sources					\$14,917,922.88
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					4,665.82
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					664,193.18
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					98,806.74
8517 NCLB, Title IV - 21st Century Schools					219,321.41
8519 NCLB, Title VI - Flexibility and Accountability					856.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					8,512.16
8000 Total Revenue from Federal Sources					\$996,355.31
9000 Other Financing Sources					
9400 Sale of or Compensation for Loss of Fixed Assets					2,000.00
9000 Total Other Financing Sources					\$2,000.00
Total From All Sources	\$3,126.05			\$174,992.36	\$21,869,878.95

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	5,775,482.35					
Revenue from State Sources	14,917,922.88					
Revenue from Federal Sources	996,355.31					
Other Financing Sources	2,000.00					
Total From All Sources	\$21,691,760.54					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	3,126.05			174,992.36	5,953,600.76
Revenue from State Sources					14,917,922.88
Revenue from Federal Sources					996,355.31
Other Financing Sources					2,000.00
Total From All Sources	\$3,126.05			\$174,992.36	\$21,869,878.95

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	6,825,360.94
Total Personnel Services – Salaries	\$6,825,360.94
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,854,482.57
220 Social Security Contributions	529,611.70
230 PSERS Retirement Contributions	2,376,188.61
250 Unemployment Compensation	916.80
291 Other Retirement Plans	24,842.50
Total Personnel Services – Employee Benefits	\$4,786,042.18
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	180,100.67
329 Professional Educational Services – Other	111,584.25
Total Purchased Professional and Technical Services	\$291,684.92
400 Purchased Property Services	
430 Repairs and Maintenance Services	1,227.75
Total Purchased Property Services	\$1,227.75
500 Other Purchased Services	
510 Student Transportation Services	7,007.18
561 Tuition To Other School Districts Within the State	72,898.99
562 Tuition To Pennsylvania Charter Schools	1,136,065.00
564 Tuition To Career and Technology Centers	555,472.33
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	29,532.58
569 Tuition – Other	4,674.38
580 Travel	10,459.27
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	2,682.37
Total Other Purchased Services	\$1,818,792.10
600 Supplies	
610 General Supplies	182,364.04
640 Books and Periodicals	186,606.87
Total Supplies	\$368,970.91
700 Property	
752 Capital Equipment – Original and Additional	10,830.89
762 Capitalized Equipment - Replacement	7,222.29
Total Property	\$18,053.18
800 Other Objects	
810 Dues and Fees	2,278.00
Total Other Objects	\$2,278.00
Total 1000 Instruction	\$14,112,409.98

General Fund (10)

1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,942,391.43	1,982,734.47	504,103.77	4,429,229.67
Total Personnel Services – Salaries	\$1,942,391.43	\$1,982,734.47	\$504,103.77	\$4,429,229.67
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	525,342.28	494,251.82	142,758.31	1,162,352.41
220 Social Security Contributions	158,608.85	149,594.90	44,251.82	352,455.57
230 PSERS Retirement Contributions	775,720.14	710,522.35	65,436.03	1,551,678.52
250 Unemployment Compensation		916.80		916.80
291 Other Retirement Plans	13,442.50	11,400.00		24,842.50
Total Personnel Services – Employee Benefits	\$1,473,113.77	\$1,366,685.87	\$252,446.16	\$3,092,245.80
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	7,500.00	13,843.75		21,343.75
329 Professional Educational Services – Other	65,201.93	32,235.75	4,200.07	101,637.75
Total Purchased Professional and Technical Services	\$72,701.93	\$46,079.50	\$4,200.07	\$122,981.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,227.75			1,227.75
Total Purchased Property Services	\$1,227.75			\$1,227.75
500 Other Purchased Services				
510 Student Transportation Services	(3,485.71)	4,793.76		1,308.05
561 Tuition To Other School Districts Within the State	7,797.10	32,434.77		40,231.87
562 Tuition To Pennsylvania Charter Schools	52,913.69	463,267.54		516,181.23
580 Travel	400.98	1,173.16	4,494.00	6,068.14
Total Other Purchased Services	\$57,626.06	\$501,669.23	\$4,494.00	\$563,789.29
600 Supplies				
610 General Supplies	13,051.93	33,697.45	40,453.59	87,202.97
640 Books and Periodicals	54,987.59	10,642.36		65,629.95
Total Supplies	\$68,039.52	\$44,339.81	\$40,453.59	\$152,832.92
700 Property				
752 Capital Equipment – Original and Additional		10,830.89		10,830.89
762 Capitalized Equipment - Replacement		7,222.29		7,222.29
Total Property		\$18,053.18		\$18,053.18
800 Other Objects				
810 Dues and Fees	420.00	1,558.00	50.00	2,028.00
Total Other Objects	\$420.00	\$1,558.00	\$50.00	\$2,028.00
Total 1100 Regular Programs – Elementary / Secondary	\$3,615,520.46	\$3,961,120.06	\$805,747.59	\$8,382,388.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,942,391.43	1,982,734.47		3,925,125.90
Total Personnel Services – Salaries	\$1,942,391.43	\$1,982,734.47		\$3,925,125.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	525,342.28	494,251.82		1,019,594.10
220 Social Security Contributions	158,608.85	149,594.90		308,203.75
230 PSERS Retirement Contributions	775,720.14	710,522.35		1,486,242.49
250 Unemployment Compensation		916.80		916.80
291 Other Retirement Plans	13,442.50	11,400.00		24,842.50
Total Personnel Services – Employee Benefits	\$1,473,113.77	\$1,366,685.87		\$2,839,799.64
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	7,500.00	13,843.75		21,343.75
329 Professional Educational Services – Other	65,201.93	32,235.75	4,200.07	101,637.75
Total Purchased Professional and Technical Services	\$72,701.93	\$46,079.50	\$4,200.07	\$122,981.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,227.75			1,227.75
Total Purchased Property Services	\$1,227.75			\$1,227.75
500 Other Purchased Services				
510 Student Transportation Services	(3,485.71)	4,793.76		1,308.05
561 Tuition To Other School Districts Within the State	7,797.10	32,434.77		40,231.87
562 Tuition To Pennsylvania Charter Schools	52,913.69	463,267.54		516,181.23
580 Travel	400.98	1,173.16		1,574.14
Total Other Purchased Services	\$57,626.06	\$501,669.23		\$559,295.29
600 Supplies				
610 General Supplies	13,051.93	33,697.45		46,749.38
640 Books and Periodicals	54,987.59	10,642.36		65,629.95
Total Supplies	\$68,039.52	\$44,339.81		\$112,379.33
700 Property				
752 Capital Equipment – Original and Additional		10,830.89		10,830.89
762 Capitalized Equipment - Replacement		7,222.29		7,222.29
Total Property		\$18,053.18		\$18,053.18
800 Other Objects				
810 Dues and Fees	420.00	1,558.00		1,978.00
Total Other Objects	\$420.00	\$1,558.00		\$1,978.00
Total 1110 Regular Programs	\$3,615,520.46	\$3,961,120.06	\$4,200.07	\$7,580,840.59

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			504,103.77	504,103.77
Total Personnel Services – Salaries			\$504,103.77	\$504,103.77
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			142,758.31	142,758.31
220 Social Security Contributions			44,251.82	44,251.82
230 PSERS Retirement Contributions			65,436.03	65,436.03
Total Personnel Services – Employee Benefits			\$252,446.16	\$252,446.16
500 <u>Other Purchased Services</u>				
580 Travel			4,494.00	4,494.00
Total Other Purchased Services			\$4,494.00	\$4,494.00
600 <u>Supplies</u>				
610 General Supplies			40,453.59	40,453.59
Total Supplies			\$40,453.59	\$40,453.59
800 <u>Other Objects</u>				
810 Dues and Fees			50.00	50.00
Total Other Objects			\$50.00	\$50.00
Total 1190 Federally-Funded Regular Programs			\$801,547.52	\$801,547.52

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,023,091.46	796,142.70	172,756.80	1,991,990.96
Total Personnel Services – Salaries	\$1,023,091.46	\$796,142.70	\$172,756.80	\$1,991,990.96
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	339,333.70	247,150.67	39,261.01	625,745.38
220 Social Security Contributions	75,118.27	58,625.38	12,935.13	146,678.78
230 PSERS Retirement Contributions	373,720.72	280,789.55	29,877.07	684,387.34
Total Personnel Services – Employee Benefits	\$788,172.69	\$586,565.60	\$82,073.21	\$1,456,811.50
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	61,999.46	73,317.46		135,316.92
329 Professional Educational Services – Other	2,884.50			2,884.50
Total Purchased Professional and Technical Services	\$64,883.96	\$73,317.46		\$138,201.42
500 Other Purchased Services				
510 Student Transportation Services		1,352.13	4,347.00	5,699.13
561 Tuition To Other School Districts Within the State		19,014.50		19,014.50
562 Tuition To Pennsylvania Charter Schools	56,883.71	563,000.06		619,883.77
564 Tuition To Career and Technology Centers		2,682.37		2,682.37
580 Travel	2,021.23	785.92		2,807.15
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes			2,682.37	2,682.37
Total Other Purchased Services	\$58,904.94	\$586,834.98	\$7,029.37	\$652,769.29
600 Supplies				
610 General Supplies	11,514.67	43,828.69		55,343.36
640 Books and Periodicals	101,045.79	19,015.57		120,061.36
Total Supplies	\$112,560.46	\$62,844.26		\$175,404.72
800 Other Objects				
810 Dues and Fees		250.00		250.00
Total Other Objects		\$250.00		\$250.00
Total 1200 Special Programs – Elementary / Secondary	\$2,047,613.51	\$2,105,955.00	\$261,859.38	\$4,415,427.89

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	60,983.78	217,364.60	53,300.00	331,648.38
Total Personnel Services – Salaries	\$60,983.78	\$217,364.60	\$53,300.00	\$331,648.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	43,975.68	58,442.78	19,887.00	122,305.46
220 Social Security Contributions	4,263.39	16,077.40	3,897.75	24,238.54
230 PSERS Retirement Contributions	20,911.29	74,534.32	18,276.68	113,722.29
Total Personnel Services – Employee Benefits	\$69,150.36	\$149,054.50	\$42,061.43	\$260,266.29
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		14,000.41		14,000.41
Total Purchased Professional and Technical Services		\$14,000.41		\$14,000.41
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		2,682.37		2,682.37
580 Travel		603.24		603.24
Total Other Purchased Services		\$3,285.61		\$3,285.61
600 Supplies				
610 General Supplies	1,618.77	1,014.88		2,633.65
640 Books and Periodicals		1,868.97		1,868.97
Total Supplies	\$1,618.77	\$2,883.85		\$4,502.62
Total 1210 Life Skills Support	\$131,752.91	\$386,588.97	\$95,361.43	\$613,703.31

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	49,000.00			49,000.00
Total Personnel Services – Salaries	\$49,000.00			\$49,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	492.72			492.72
220 Social Security Contributions	3,677.55			3,677.55
230 PSERS Retirement Contributions	16,802.18			16,802.18
Total Personnel Services – Employee Benefits	\$20,972.45			\$20,972.45
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	37,508.62	37,508.59		75,017.21
Total Purchased Professional and Technical Services	\$37,508.62	\$37,508.59		\$75,017.21
600 Supplies				
610 General Supplies	2,250.42	1,630.31		3,880.73
640 Books and Periodicals	1,116.15			1,116.15
Total Supplies	\$3,366.57	\$1,630.31		\$4,996.88
Total 1220 Sensory Support	\$110,847.64	\$39,138.90		\$149,986.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1230 Emotional Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	294,127.76	99,769.10	14,507.64	408,404.50
Total Personnel Services – Salaries	\$294,127.76	\$99,769.10	\$14,507.64	\$408,404.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	135,556.30	13,297.20		148,853.50
220 Social Security Contributions	20,923.11	7,512.83	1,109.83	29,545.77
230 PSERS Retirement Contributions	111,766.52	34,210.74	(6,650.28)	139,326.98
Total Personnel Services – Employee Benefits	\$268,245.93	\$55,020.77	(\$5,540.45)	\$317,726.25
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		16,297.94		16,297.94
580 Travel	1,232.68	182.68		1,415.36
Total Other Purchased Services	\$1,232.68	\$16,480.62		\$17,713.30
600 Supplies				
610 General Supplies	3,734.13			3,734.13
Total Supplies	\$3,734.13			\$3,734.13
Total 1230 Emotional Support	\$567,340.50	\$171,270.49	\$8,967.19	\$747,578.18

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	618,979.92	479,009.00	104,949.16	1,202,938.08
Total Personnel Services – Salaries	\$618,979.92	\$479,009.00	\$104,949.16	\$1,202,938.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	159,309.00	175,410.69	19,374.01	354,093.70
220 Social Security Contributions	46,254.22	35,035.15	7,927.55	89,216.92
230 PSERS Retirement Contributions	224,240.73	172,044.49	18,250.67	414,535.89
Total Personnel Services – Employee Benefits	\$429,803.95	\$382,490.33	\$45,552.23	\$857,846.51
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,884.50			2,884.50
Total Purchased Professional and Technical Services	\$2,884.50			\$2,884.50
500 Other Purchased Services				
510 Student Transportation Services		1,352.13	4,347.00	5,699.13
561 Tuition To Other School Districts Within the State		2,716.56		2,716.56
562 Tuition To Pennsylvania Charter Schools	56,883.71	563,000.06		619,883.77
580 Travel	788.55			788.55
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes			2,682.37	2,682.37
Total Other Purchased Services	\$57,672.26	\$567,068.75	\$7,029.37	\$631,770.38
600 Supplies				
610 General Supplies	3,911.35	41,183.50		45,094.85
640 Books and Periodicals	99,929.64	17,146.60		117,076.24
Total Supplies	\$103,840.99	\$58,330.10		\$162,171.09
800 Other Objects				
810 Dues and Fees		250.00		250.00
Total Other Objects		\$250.00		\$250.00
Total 1240 Academic Support	\$1,213,181.62	\$1,487,148.18	\$157,530.76	\$2,857,860.56

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	618,979.92	434,860.53	104,949.16	1,158,789.61
Total Personnel Services – Salaries	\$618,979.92	\$434,860.53	\$104,949.16	\$1,158,789.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	159,309.00	155,374.05	19,374.01	334,057.06
220 Social Security Contributions	46,254.22	31,854.69	7,927.55	86,036.46
230 PSERS Retirement Contributions	224,240.73	156,905.96	18,250.67	399,397.36
Total Personnel Services – Employee Benefits	\$429,803.95	\$344,134.70	\$45,552.23	\$819,490.88
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,884.50			2,884.50
Total Purchased Professional and Technical Services	\$2,884.50			\$2,884.50
500 Other Purchased Services				
510 Student Transportation Services		1,352.13	4,347.00	5,699.13
561 Tuition To Other School Districts Within the State		2,716.56		2,716.56
562 Tuition To Pennsylvania Charter Schools	56,883.71	563,000.06		619,883.77
580 Travel	696.04			696.04
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes			2,682.37	2,682.37
Total Other Purchased Services	\$57,579.75	\$567,068.75	\$7,029.37	\$631,677.87
600 Supplies				
610 General Supplies	3,514.40	38,667.19		42,181.59
640 Books and Periodicals	99,929.64	17,146.60		117,076.24
Total Supplies	\$103,444.04	\$55,813.79		\$159,257.83
Total 1241 Learning Support – Public	\$1,212,692.16	\$1,401,877.77	\$157,530.76	\$2,772,100.69

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		44,148.47		44,148.47
Total Personnel Services – Salaries		\$44,148.47		\$44,148.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		20,036.64		20,036.64
220 Social Security Contributions		3,180.46		3,180.46
230 PSERS Retirement Contributions		15,138.53		15,138.53
Total Personnel Services – Employee Benefits		\$38,355.63		\$38,355.63
500 Other Purchased Services				
580 Travel	92.51			92.51
Total Other Purchased Services	\$92.51			\$92.51
600 Supplies				
610 General Supplies	396.95	2,516.31		2,913.26
Total Supplies	\$396.95	\$2,516.31		\$2,913.26
800 Other Objects				
810 Dues and Fees		250.00		250.00
Total Other Objects		\$250.00		\$250.00
Total 1243 Gifted Support	\$489.46	\$85,270.41		\$85,759.87

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	24,490.84	24,490.83		48,981.67
	\$24,490.84	\$24,490.83		\$48,981.67
	\$24,490.84	\$24,490.83		\$48,981.67

General Fund (10)

1290 Special Programs - Other Support

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

(2,682.37)

(2,682.37)

Total Purchased Professional and Technical Services

(\$2,682.37)

(\$2,682.37)

Total 1290 Special Programs - Other Support

(\$2,682.37)

(\$2,682.37)

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		320,179.22		320,179.22
Total Personnel Services – Salaries		\$320,179.22		\$320,179.22
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		59,838.78		59,838.78
220 Social Security Contributions		24,228.94		24,228.94
230 PSERS Retirement Contributions		111,332.55		111,332.55
Total Personnel Services – Employee Benefits		\$195,400.27		\$195,400.27
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		23,440.00		23,440.00
329 Professional Educational Services – Other		6,072.00		6,072.00
Total Purchased Professional and Technical Services		\$29,512.00		\$29,512.00
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		552,789.96		552,789.96
580 Travel		980.00		980.00
Total Other Purchased Services		\$553,769.96		\$553,769.96
600 Supplies				
610 General Supplies		1,552.30		1,552.30
640 Books and Periodicals		915.56		915.56
Total Supplies		\$2,467.86		\$2,467.86
Total 1300 Vocational Education		\$1,101,329.31		\$1,101,329.31

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	41,500.00		42,461.09	83,961.09
Total Personnel Services – Salaries	\$41,500.00		\$42,461.09	\$83,961.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,546.00			6,546.00
220 Social Security Contributions	3,109.32		3,139.09	6,248.41
230 PSERS Retirement Contributions	14,230.28		14,559.92	28,790.20
Total Personnel Services – Employee Benefits	\$23,885.60		\$17,699.01	\$41,584.61
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			990.00	990.00
Total Purchased Professional and Technical Services			\$990.00	\$990.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	6,826.31	6,826.31		13,652.62
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,900.34	24,632.24		29,532.58
569 Tuition – Other	2,337.19	2,337.19		4,674.38
580 Travel	9.28		594.70	603.98
Total Other Purchased Services	\$14,073.12	\$33,795.74	\$594.70	\$48,463.56
600 Supplies				
610 General Supplies	250.00	250.00	37,765.41	38,265.41
Total Supplies	\$250.00	\$250.00	\$37,765.41	\$38,265.41
Total 1400 Other Instructional Programs – Elementary / Secondary	\$79,708.72	\$34,045.74	\$99,510.21	\$213,264.67

General Fund (10)

1430 Homebound Instruction

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 1430 Homebound Instruction

Elementary

Secondary

Federal

Total

9.28

9.28

\$9.28

\$9.28

\$9.28

\$9.28

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	41,500.00			41,500.00
Total Personnel Services – Salaries	\$41,500.00			\$41,500.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,546.00			6,546.00
220 Social Security Contributions	3,109.32			3,109.32
230 PSERS Retirement Contributions	14,230.28			14,230.28
Total Personnel Services – Employee Benefits	\$23,885.60			\$23,885.60
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	6,826.31	6,826.31		13,652.62
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,900.34	24,632.24		29,532.58
569 Tuition – Other	2,337.19	2,337.19		4,674.38
Total Other Purchased Services	\$14,063.84	\$33,795.74		\$47,859.58
Total 1440 Alternative Regular Education Programs	\$79,449.44	\$33,795.74		\$113,245.18

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

569 Tuition – Other

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

Elementary

Secondary

Federal

Total

6,826.31

6,826.31

13,652.62

2,337.19

2,337.19

4,674.38

\$9,163.50

\$9,163.50

\$18,327.00

\$9,163.50

\$9,163.50

\$18,327.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 Alternative Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	41,500.00			41,500.00
Total Personnel Services – Salaries	\$41,500.00			\$41,500.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,546.00			6,546.00
220 Social Security Contributions	3,109.32			3,109.32
230 PSERS Retirement Contributions	14,230.28			14,230.28
Total Personnel Services – Employee Benefits	\$23,885.60			\$23,885.60
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,900.34	24,632.24		29,532.58
Total Other Purchased Services	\$4,900.34	\$24,632.24		\$29,532.58
Total 1442 Alternative Education Programs	\$70,285.94	\$24,632.24		\$94,918.18

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			42,461.09	42,461.09
Total Personnel Services – Salaries			\$42,461.09	\$42,461.09
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			3,139.09	3,139.09
230 PSERS Retirement Contributions			14,559.92	14,559.92
Total Personnel Services – Employee Benefits			\$17,699.01	\$17,699.01
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			990.00	990.00
Total Purchased Professional and Technical Services			\$990.00	\$990.00
500 Other Purchased Services				
580 Travel			594.70	594.70
Total Other Purchased Services			\$594.70	\$594.70
600 Supplies				
610 General Supplies			37,765.41	37,765.41
Total Supplies			\$37,765.41	\$37,765.41
Total 1450 Instructional Programs Outside the Established School Day			\$99,510.21	\$99,510.21

General Fund (10)

1490 Additional Other Instructional Programs

600 Supplies

610 General Supplies

Total Supplies

Total 1490 Additional Other Instructional Programs

Elementary

Secondary

Federal

Total

250.00

250.00

500.00

\$250.00

\$250.00

\$500.00

\$250.00

\$250.00

\$500.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,903,763.61

Total Personnel Services – Salaries \$1,903,763.61

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 531,605.09

220 Social Security Contributions 140,468.63

230 PSERS Retirement Contributions 635,438.85

240 Tuition Reimbursement 69,731.44

Total Personnel Services – Employee Benefits \$1,377,244.01

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 5,300.24

329 Professional Educational Services – Other 13,300.18

330 Other Professional Services 130,596.29

340 Technical Services 20,588.61

390 Other Purchased Professional and Technical Services 487.16

Total Purchased Professional and Technical Services \$170,272.48

400 Purchased Property Services

410 Cleaning Services 11,040.54

420 Utility Services 210,125.87

430 Repairs and Maintenance Services 48,906.98

440 Rentals 34,498.56

Total Purchased Property Services \$304,571.95

500 Other Purchased Services

513 Contracted Carriers 873,909.21

516 Student Transportation Services From the IU 21,337.71

520 Insurance – General 14,893.50

523 General Property and Liability Insurance 185,994.00

529 Other Insurance 5,214.00

530 Communications 31,543.26

549 Other Advertising/Public Relations 9,083.28

580 Travel 14,085.39

Total Other Purchased Services \$1,156,060.35

600 Supplies

610 General Supplies 180,255.53

620 Energy 121,546.67

640 Books and Periodicals 22,136.10

650 Supplies & Fees – Technology Related 1,008.00

Total Supplies \$324,946.30

700 Property

752 Capital Equipment – Original and Additional 9,223.26

762 Capitalized Equipment - Replacement 2,825.52

Total Property \$12,048.78

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Printed 1/15/2021 2:06:21 PM

General Fund (10)

2000 Support Services

800 Other Objects

810 Dues and Fees

88,140.85

880 Refunds of Prior Years' Receipts

464.86

899 Pass-Through Funds

58,541.56

Total Other Objects

\$147,147.27

Total 2000 Support Services

\$5,396,054.75

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	78,839.74	150,048.64		264,520.52
Total Personnel Services – Salaries	\$78,839.74	\$150,048.64		\$264,520.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	15,284.40	30,512.70		65,853.42
220 Social Security Contributions	5,889.84	11,467.98		19,909.74
230 PSERS Retirement Contributions	27,034.09	52,480.46		91,732.75
Total Personnel Services – Employee Benefits	\$48,208.33	\$94,461.14		\$177,495.91

500 Other Purchased Services

580 Travel	54.81	3,986.26		4,041.07
Total Other Purchased Services	\$54.81	\$3,986.26		\$4,041.07

600 Supplies

610 General Supplies	2,153.88	21,049.24		23,226.87
640 Books and Periodicals	84.50	84.50		169.00
Total Supplies	\$2,238.38	\$21,133.74		\$23,395.87

800 Other Objects

810 Dues and Fees	35,280.50	35,280.50		70,561.00
Total Other Objects	\$35,280.50	\$35,280.50		\$70,561.00
Total 2100 Support Services – Students	\$164,621.76	\$304,910.28		\$540,014.37

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	62,500.00	133,708.91		196,208.91
Total Personnel Services – Salaries	\$62,500.00	\$133,708.91		\$196,208.91
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	6,546.00	21,774.30		28,320.30
220 Social Security Contributions	4,718.25	10,296.39		15,014.64
230 PSERS Retirement Contributions	21,431.25	46,877.62		68,308.87
Total Personnel Services – Employee Benefits	\$32,695.50	\$78,948.31		\$111,643.81
500 Other Purchased Services				
580 Travel	54.81	503.50		558.31
Total Other Purchased Services	\$54.81	\$503.50		\$558.31
600 Supplies				
610 General Supplies	722.18	19,617.54		20,339.72
Total Supplies	\$722.18	\$19,617.54		\$20,339.72
800 Other Objects				
810 Dues and Fees	170.50	170.50		341.00
Total Other Objects	\$170.50	\$170.50		\$341.00
Total 2120 Guidance Services	\$96,142.99	\$232,948.76		\$329,091.75

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	16,339.74	16,339.73		32,679.47
Total Personnel Services – Salaries	\$16,339.74	\$16,339.73		\$32,679.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,738.40	8,738.40		17,476.80
220 Social Security Contributions	1,171.59	1,171.59		2,343.18
230 PSERS Retirement Contributions	5,602.84	5,602.84		11,205.68
Total Personnel Services – Employee Benefits	\$15,512.83	\$15,512.83		\$31,025.66
500 Other Purchased Services				
580 Travel		3,482.76		3,482.76
Total Other Purchased Services		\$3,482.76		\$3,482.76
600 Supplies				
610 General Supplies	1,431.70	1,431.70		2,863.40
640 Books and Periodicals	84.50	84.50		169.00
Total Supplies	\$1,516.20	\$1,516.20		\$3,032.40
800 Other Objects				
810 Dues and Fees	35,110.00	35,110.00		70,220.00
Total Other Objects	\$35,110.00	\$35,110.00		\$70,220.00
Total 2140 Psychological Services	\$68,478.77	\$71,961.52		\$140,440.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2170 Student Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				35,632.14
Total Personnel Services – Salaries				\$35,632.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,056.32
220 Social Security Contributions				2,551.92
230 PSERS Retirement Contributions				12,218.20
Total Personnel Services – Employee Benefits				\$34,826.44
600 Supplies				
610 General Supplies				23.75
Total Supplies				\$23.75
Total 2170 Student Accounting Services				\$70,482.33

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,841.77	39,733.67		105,575.44
Total Personnel Services – Salaries	\$65,841.77	\$39,733.67		\$105,575.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,490.48	501.36		20,991.84
220 Social Security Contributions	4,838.39	3,068.48		7,906.87
230 PSERS Retirement Contributions	22,705.64	13,753.32		36,458.96
240 Tuition Reimbursement	43,483.44	26,248.00		69,731.44
Total Personnel Services – Employee Benefits	\$91,517.95	\$43,571.16		\$135,089.11
500 Other Purchased Services				
530 Communications	11,306.73	3,768.91		15,075.64
580 Travel			946.48	946.48
Total Other Purchased Services	\$11,306.73	\$3,768.91	\$946.48	\$16,022.12
600 Supplies				
610 General Supplies	1,657.87	926.33		2,584.20
640 Books and Periodicals	11,494.35	10,472.75		21,967.10
650 Supplies & Fees – Technology Related	1,008.00			1,008.00
Total Supplies	\$14,160.22	\$11,399.08		\$25,559.30
700 Property				
752 Capital Equipment – Original and Additional	4,611.63	4,611.63		9,223.26
Total Property	\$4,611.63	\$4,611.63		\$9,223.26
Total 2200 Support Services – Instructional Staff	\$187,438.30	\$103,084.45	\$946.48	\$291,469.23

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2220 Technology Support Services				
500 Other Purchased Services				
530 Communications	11,306.73	3,768.91		15,075.64
Total Other Purchased Services	\$11,306.73	\$3,768.91		\$15,075.64
600 Supplies				
640 Books and Periodicals	10,472.75	10,472.75		20,945.50
Total Supplies	\$10,472.75	\$10,472.75		\$20,945.50
700 Property				
752 Capital Equipment – Original and Additional	4,611.63	4,611.63		9,223.26
Total Property	\$4,611.63	\$4,611.63		\$9,223.26
Total 2220 Technology Support Services	\$26,391.11	\$18,853.29		\$45,244.40

General Fund (10)

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	44,000.00	17,891.90		61,891.90
Total Personnel Services – Salaries	\$44,000.00	\$17,891.90		\$61,891.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,115.48	126.36		20,241.84
220 Social Security Contributions	3,138.77	1,368.87		4,507.64
230 PSERS Retirement Contributions	15,087.53	6,135.21		21,222.74
Total Personnel Services – Employee Benefits	\$38,341.78	\$7,630.44		\$45,972.22
600 Supplies				
610 General Supplies	1,657.87	590.00		2,247.87
640 Books and Periodicals	1,021.60			1,021.60
Total Supplies	\$2,679.47	\$590.00		\$3,269.47
Total 2250 School Library Services	\$85,021.25	\$26,112.34		\$111,133.59

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	21,841.77	21,841.77		43,683.54
Total Personnel Services – Salaries	\$21,841.77	\$21,841.77		\$43,683.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	375.00	375.00		750.00
220 Social Security Contributions	1,699.62	1,699.61		3,399.23
230 PSERS Retirement Contributions	7,618.11	7,618.11		15,236.22
Total Personnel Services – Employee Benefits	\$9,692.73	\$9,692.72		\$19,385.45
600 Supplies				
610 General Supplies		336.33		336.33
650 Supplies & Fees – Technology Related	1,008.00			1,008.00
Total Supplies	\$1,008.00	\$336.33		\$1,344.33
Total 2260 Instruction and Curriculum Development Services	\$32,542.50	\$31,870.82		\$64,413.32

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	43,483.44	26,248.00		69,731.44
Total Personnel Services – Employee Benefits	\$43,483.44	\$26,248.00		\$69,731.44
500 Other Purchased Services				
580 Travel			946.48	946.48
Total Other Purchased Services			\$946.48	\$946.48
Total 2270 Instructional Staff Professional Development Services	\$43,483.44	\$26,248.00	\$946.48	\$70,677.92

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	238,590.79	128,241.65		631,003.07
Total Personnel Services – Salaries	\$238,590.79	\$128,241.65		\$631,003.07
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	51,066.96	68,608.55		149,706.47
220 Social Security Contributions	17,744.50	9,109.21		46,781.37
230 PSERS Retirement Contributions	81,812.91	43,974.12		198,848.86
Total Personnel Services – Employee Benefits	\$150,624.37	\$121,691.88		\$395,336.70
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				(429.82)
330 Other Professional Services				60,864.68
Total Purchased Professional and Technical Services				\$60,434.86
500 Other Purchased Services				
520 Insurance – General				14,893.50
530 Communications	7,995.92	6,958.31		16,467.62
549 Other Advertising/Public Relations				9,083.28
580 Travel	1,373.65	2,331.17		5,396.82
Total Other Purchased Services	\$9,369.57	\$9,289.48		\$45,841.22
600 Supplies				
610 General Supplies	11,601.12	16,297.25		48,530.54
Total Supplies	\$11,601.12	\$16,297.25		\$48,530.54
800 Other Objects				
810 Dues and Fees		1,985.00		13,280.72
Total Other Objects		\$1,985.00		\$13,280.72
Total 2300 Support Services – Administration	\$410,185.85	\$277,505.26		\$1,194,427.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				27,349.92
Total Personnel Services – Salaries				\$27,349.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,322.32
220 Social Security Contributions				2,060.80
230 PSERS Retirement Contributions				9,378.46
Total Personnel Services – Employee Benefits				\$14,761.58
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				(429.82)
330 Other Professional Services				32,055.00
Total Purchased Professional and Technical Services				\$31,625.18
500 Other Purchased Services				
520 Insurance – General				14,567.50
549 Other Advertising/Public Relations				9,083.28
Total Other Purchased Services				\$23,650.78
600 Supplies				
610 General Supplies				670.94
Total Supplies				\$670.94
800 Other Objects				
810 Dues and Fees				9,121.72
Total Other Objects				\$9,121.72
Total 2310 Board Services				\$107,180.12

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				51,100.50
Total Personnel Services – Salaries				\$51,100.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				3,909.27
Total Personnel Services – Employee Benefits				\$3,909.27
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,131.18
Total Purchased Professional and Technical Services				\$16,131.18
500 Other Purchased Services				
520 Insurance – General				326.00
530 Communications				20.20
Total Other Purchased Services				\$346.20
600 Supplies				
610 General Supplies				11,651.08
Total Supplies				\$11,651.08
Total 2330 Tax Assessment and Collection Services				\$83,138.23

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				12,678.50
Total Purchased Professional and Technical Services				\$12,678.50
Total 2350 Legal and Accounting Services				\$12,678.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				103,019.93
Total Personnel Services – Salaries				\$103,019.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				6,719.88
220 Social Security Contributions				7,827.11
230 PSERS Retirement Contributions				35,325.42
Total Personnel Services – Employee Benefits				\$49,872.41
500 <u>Other Purchased Services</u>				
530 Communications	6,958.31	6,958.31		13,916.62
580 Travel				912.00
Total Other Purchased Services	\$6,958.31	\$6,958.31		\$14,828.62
600 <u>Supplies</u>				
610 General Supplies				3,978.39
Total Supplies				\$3,978.39
800 <u>Other Objects</u>				
810 Dues and Fees				1,844.00
Total Other Objects				\$1,844.00
Total 2360 Office of the Superintendent / Executive Director Services	\$6,958.31	\$6,958.31		\$173,543.35

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	238,590.79	128,241.65		366,832.44
Total Personnel Services – Salaries	\$238,590.79	\$128,241.65		\$366,832.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	51,066.96	68,608.55		119,675.51
220 Social Security Contributions	17,744.50	9,109.21		26,853.71
230 PSERS Retirement Contributions	81,812.91	43,974.12		125,787.03
Total Personnel Services – Employee Benefits	\$150,624.37	\$121,691.88		\$272,316.25
500 Other Purchased Services				
530 Communications	1,037.61			1,037.61
580 Travel	1,373.65	2,331.17		3,704.82
Total Other Purchased Services	\$2,411.26	\$2,331.17		\$4,742.43
600 Supplies				
610 General Supplies	11,601.12	16,297.25		27,898.37
Total Supplies	\$11,601.12	\$16,297.25		\$27,898.37
800 Other Objects				
810 Dues and Fees		1,985.00		1,985.00
Total Other Objects		\$1,985.00		\$1,985.00
Total 2380 Office of the Principal Services	\$403,227.54	\$270,546.95		\$673,774.49

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				82,700.28
Total Personnel Services – Salaries				\$82,700.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,988.76
220 Social Security Contributions				6,130.48
230 PSERS Retirement Contributions				28,357.95
Total Personnel Services – Employee Benefits				\$54,477.19
500 Other Purchased Services				
530 Communications				1,493.19
580 Travel				780.00
Total Other Purchased Services				\$2,273.19
600 Supplies				
610 General Supplies				4,331.76
Total Supplies				\$4,331.76
800 Other Objects				
810 Dues and Fees				330.00
Total Other Objects				\$330.00
Total 2390 Other Administration Services				\$144,112.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				41,600.00
Total Personnel Services – Salaries				\$41,600.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,972.56
220 Social Security Contributions				2,861.55
230 PSERS Retirement Contributions				14,264.64
Total Personnel Services – Employee Benefits				\$37,098.75
300 Purchased Professional and Technical Services				
330 Other Professional Services				52,080.20
Total Purchased Professional and Technical Services				\$52,080.20
400 Purchased Property Services				
430 Repairs and Maintenance Services				200.00
Total Purchased Property Services				\$200.00
500 Other Purchased Services				
580 Travel				1,351.40
Total Other Purchased Services				\$1,351.40
600 Supplies				
610 General Supplies				3,664.86
Total Supplies				\$3,664.86
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2400 Support Services – Pupil Health				\$136,125.21

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

52,080.20

Total Purchased Professional and Technical Services

\$52,080.20

Total 2420 Medical Services

\$52,080.20

General Fund (10)**2440 Nursing Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				41,600.00
Total Personnel Services – Salaries				\$41,600.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,972.56
220 Social Security Contributions				2,861.55
230 PSERS Retirement Contributions				14,264.64
Total Personnel Services – Employee Benefits				\$37,098.75
400 Purchased Property Services				
430 Repairs and Maintenance Services				200.00
Total Purchased Property Services				\$200.00
500 Other Purchased Services				
580 Travel				1,351.40
Total Other Purchased Services				\$1,351.40
600 Supplies				
610 General Supplies				3,664.86
Total Supplies				\$3,664.86
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2440 Nursing Services				\$84,045.01

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				204,728.60
Total Personnel Services – Salaries				\$204,728.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				57,661.46
220 Social Security Contributions				14,811.94
230 PSERS Retirement Contributions				70,170.98
Total Personnel Services – Employee Benefits				\$142,644.38
300 Purchased Professional and Technical Services				
330 Other Professional Services				10,375.21
Total Purchased Professional and Technical Services				\$10,375.21
400 Purchased Property Services				
440 Rentals				34,498.56
Total Purchased Property Services				\$34,498.56
500 Other Purchased Services				
580 Travel				1,170.00
Total Other Purchased Services				\$1,170.00
600 Supplies				
610 General Supplies				21,364.92
Total Supplies				\$21,364.92
800 Other Objects				
810 Dues and Fees				3,464.13
880 Refunds of Prior Years' Receipts				464.86
Total Other Objects				\$3,928.99
Total 2500 Support Services – Business				\$418,710.66

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2510 Fiscal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				204,728.60
Total Personnel Services – Salaries				\$204,728.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				57,661.46
220 Social Security Contributions				14,811.94
230 PSERS Retirement Contributions				70,170.98
Total Personnel Services – Employee Benefits				\$142,644.38
300 Purchased Professional and Technical Services				
330 Other Professional Services				10,375.21
Total Purchased Professional and Technical Services				\$10,375.21
400 Purchased Property Services				
440 Rentals				34,498.56
Total Purchased Property Services				\$34,498.56
500 Other Purchased Services				
580 Travel				1,170.00
Total Other Purchased Services				\$1,170.00
600 Supplies				
610 General Supplies				21,364.92
Total Supplies				\$21,364.92
800 Other Objects				
810 Dues and Fees				3,464.13
880 Refunds of Prior Years' Receipts				464.86
Total Other Objects				\$3,928.99
Total 2510 Fiscal Services				\$418,710.66

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				115,543.58
Total Personnel Services – Salaries				\$115,543.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				29,861.30
220 Social Security Contributions				8,549.80
230 PSERS Retirement Contributions				39,589.32
Total Personnel Services – Employee Benefits				\$78,000.42
300 Purchased Professional and Technical Services				
330 Other Professional Services				10,375.21
Total Purchased Professional and Technical Services				\$10,375.21
400 Purchased Property Services				
440 Rentals				34,498.56
Total Purchased Property Services				\$34,498.56
500 Other Purchased Services				
580 Travel				1,170.00
Total Other Purchased Services				\$1,170.00
600 Supplies				
610 General Supplies				21,364.92
Total Supplies				\$21,364.92
800 Other Objects				
810 Dues and Fees				3,464.13
880 Refunds of Prior Years' Receipts				464.86
Total Other Objects				\$3,928.99
Total 2511 Supervision of Fiscal Services - Head of Component				\$264,881.68

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

30,346.85

Total Personnel Services – Salaries

\$30,346.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

17,619.72

220 Social Security Contributions

2,061.69

230 PSERS Retirement Contributions

10,405.95

Total Personnel Services – Employee Benefits

\$30,087.36

Total 2513 Receiving and Disbursing Funds Services

\$60,434.21

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

31,488.25

Total Personnel Services – Salaries

\$31,488.25

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6,858.24

220 Social Security Contributions

2,139.67

230 PSERS Retirement Contributions

10,797.25

Total Personnel Services – Employee Benefits

\$19,795.16

Total 2514 Payroll Services

\$51,283.41

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2515 Financial Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				27,349.92
Total Personnel Services – Salaries				\$27,349.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,322.20
220 Social Security Contributions				2,060.78
230 PSERS Retirement Contributions				9,378.46
Total Personnel Services – Employee Benefits				\$14,761.44
Total 2515 Financial Accounting Services				\$42,111.36

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				530,892.44
Total Personnel Services – Salaries				\$530,892.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				179,720.42
220 Social Security Contributions				38,947.90
230 PSERS Retirement Contributions				180,948.11
Total Personnel Services – Employee Benefits				\$399,616.43
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				2,105.00
330 Other Professional Services				3,528.70
390 Other Purchased Professional and Technical Services				487.16
Total Purchased Professional and Technical Services				\$6,120.86
400 Purchased Property Services				
410 Cleaning Services				11,040.54
420 Utility Services				210,125.87
430 Repairs and Maintenance Services				41,184.21
Total Purchased Property Services				\$262,350.62
500 Other Purchased Services				
523 General Property and Liability Insurance				185,994.00
529 Other Insurance				5,214.00
580 Travel				1,160.64
Total Other Purchased Services				\$192,368.64
600 Supplies				
610 General Supplies	25,293.99	30,095.57		55,389.56
620 Energy				121,546.67
Total Supplies	\$25,293.99	\$30,095.57		\$176,936.23
800 Other Objects				
810 Dues and Fees				705.00
Total Other Objects				\$705.00
Total 2600 Operation and Maintenance of Plant Services	\$25,293.99	\$30,095.57		\$1,568,990.22

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				62,164.24
Total Personnel Services – Salaries				\$62,164.24
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,131.68
220 Social Security Contributions				4,577.27
230 PSERS Retirement Contributions				21,399.97
Total Personnel Services – Employee Benefits				\$46,108.92
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$108,273.16

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

62,164.24

Total Personnel Services – Salaries

\$62,164.24

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

20,131.68

220 Social Security Contributions

4,577.27

230 PSERS Retirement Contributions

21,399.97

Total Personnel Services – Employee Benefits

\$46,108.92

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

\$108,273.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				468,728.20
Total Personnel Services – Salaries				\$468,728.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				159,588.74
220 Social Security Contributions				34,370.63
230 PSERS Retirement Contributions				159,548.14
Total Personnel Services – Employee Benefits				\$353,507.51
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				2,105.00
330 Other Professional Services				3,528.70
Total Purchased Professional and Technical Services				\$5,633.70
400 Purchased Property Services				
410 Cleaning Services				11,040.54
420 Utility Services				210,125.87
430 Repairs and Maintenance Services				41,184.21
Total Purchased Property Services				\$262,350.62
500 Other Purchased Services				
523 General Property and Liability Insurance				185,994.00
529 Other Insurance				5,214.00
580 Travel				1,160.64
Total Other Purchased Services				\$192,368.64
600 Supplies				
610 General Supplies	25,293.99	30,095.57		55,389.56
620 Energy				121,546.67
Total Supplies	\$25,293.99	\$30,095.57		\$176,936.23
800 Other Objects				
810 Dues and Fees				705.00
Total Other Objects				\$705.00
Total 2620 Operation of Buildings Services	\$25,293.99	\$30,095.57		\$1,460,229.90

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

487.16

Total Purchased Professional and Technical Services

\$487.16

Total 2660 Safety and Security Services

\$487.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius				5,300.24
330 Other Professional Services				3,747.50
Total Purchased Professional and Technical Services				\$9,047.74
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,389.55
Total Purchased Property Services				\$5,389.55
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			5,134.80	873,909.21
516 Student Transportation Services From the IU			21,337.71	21,337.71
Total Other Purchased Services			\$26,472.51	\$895,246.92
Total 2700 Student Transportation Services			\$26,472.51	\$909,684.21

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

5,300.24

330 Other Professional Services

3,747.50

Total Purchased Professional and Technical Services

\$9,047.74

400 Purchased Property Services

430 Repairs and Maintenance Services

5,389.55

Total Purchased Property Services

\$5,389.55

500 Other Purchased Services

513 Contracted Carriers

5,134.80

735,715.15

516 Student Transportation Services From the IU

21,337.71

21,337.71

Total Other Purchased Services

\$26,472.51

\$757,052.86

Total 2720 Vehicle Operation Services

\$26,472.51

\$771,490.15

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

138,194.06

Total Other Purchased Services

\$138,194.06

Total 2750 Nonpublic Transportation

\$138,194.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				125,443.54
Total Personnel Services – Salaries				\$125,443.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				37,698.92
220 Social Security Contributions				9,249.26
230 PSERS Retirement Contributions				43,014.55
Total Personnel Services – Employee Benefits				\$89,962.73
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			11,625.00	11,625.00
340 Technical Services				20,588.61
Total Purchased Professional and Technical Services			\$11,625.00	\$32,213.61
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,133.22
Total Purchased Property Services				\$2,133.22
500 Other Purchased Services				
580 Travel				18.98
Total Other Purchased Services				\$18.98
600 Supplies				
610 General Supplies				25,494.58
Total Supplies				\$25,494.58
700 Property				
762 Capitalized Equipment - Replacement				2,825.52
Total Property				\$2,825.52
Total 2800 Support Services – Central			\$11,625.00	\$278,092.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2810 Planning, Research, Development and Evaluation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				125,443.54
Total Personnel Services – Salaries				\$125,443.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				37,698.92
220 Social Security Contributions				9,249.26
230 PSERS Retirement Contributions				43,014.55
Total Personnel Services – Employee Benefits				\$89,962.73
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			11,625.00	11,625.00
340 Technical Services				20,588.61
Total Purchased Professional and Technical Services			\$11,625.00	\$32,213.61
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,133.22
Total Purchased Property Services				\$2,133.22
500 Other Purchased Services				
580 Travel				18.98
Total Other Purchased Services				\$18.98
600 Supplies				
610 General Supplies				25,494.58
Total Supplies				\$25,494.58
700 Property				
762 Capitalized Equipment - Replacement				2,825.52
Total Property				\$2,825.52
Total 2810 Planning, Research, Development and Evaluation Services			\$11,625.00	\$278,092.18

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

800 Other Objects

899 Pass-Through Funds

58,541.56

58,541.56

Total Other Objects

\$58,541.56

\$58,541.56

Total 2900 Other Support Services

\$58,541.56

\$58,541.56

General Fund (10)

2990 Pass-Through Funds

Elementary

Secondary

Federal

Total

800 Other Objects

899 Pass-Through Funds

58,541.56

58,541.56

Total Other Objects

\$58,541.56

\$58,541.56

Total 2990 Pass-Through Funds

\$58,541.56

\$58,541.56

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	208,790.00
Total Personnel Services – Salaries	\$208,790.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	19,893.72
220 Social Security Contributions	15,688.39
230 PSERS Retirement Contributions	52,103.73
Total Personnel Services – Employee Benefits	\$87,685.84
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,040.00
330 Other Professional Services	200.00
390 Other Purchased Professional and Technical Services	28,227.78
Total Purchased Professional and Technical Services	\$29,467.78
400 Purchased Property Services	
430 Repairs and Maintenance Services	6,124.32
Total Purchased Property Services	\$6,124.32
500 Other Purchased Services	
510 Student Transportation Services	17,844.96
520 Insurance – General	18,565.00
530 Communications	665.13
580 Travel	14,709.32
Total Other Purchased Services	\$51,784.41
600 Supplies	
610 General Supplies	65,409.85
Total Supplies	\$65,409.85
700 Property	
752 Capital Equipment – Original and Additional	7,564.24
Total Property	\$7,564.24
800 Other Objects	
810 Dues and Fees	3,975.50
Total Other Objects	\$3,975.50
Total 3000 Operation of Non-Instructional Services	\$460,801.94

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

208,790.00

Total Personnel Services – Salaries

\$208,790.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

19,893.72

220 Social Security Contributions

15,688.39

230 PSERS Retirement Contributions

52,103.73

Total Personnel Services – Employee Benefits

\$87,685.84

300 Purchased Professional and Technical Services

330 Other Professional Services

200.00

390 Other Purchased Professional and Technical Services

28,227.78

Total Purchased Professional and Technical Services

\$28,427.78

400 Purchased Property Services

430 Repairs and Maintenance Services

6,124.32

Total Purchased Property Services

\$6,124.32

500 Other Purchased Services

510 Student Transportation Services

17,844.96

520 Insurance – General

18,565.00

530 Communications

665.13

580 Travel

14,709.32

Total Other Purchased Services

\$51,784.41

600 Supplies

610 General Supplies

64,793.46

Total Supplies

\$64,793.46

700 Property

752 Capital Equipment – Original and Additional

7,564.24

Total Property

\$7,564.24

800 Other Objects

810 Dues and Fees

3,975.50

Total Other Objects

\$3,975.50

Total 3200 Student Activities

\$459,145.55

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

1,040.00

1,040.00

Total Purchased Professional and Technical Services

\$1,040.00

\$1,040.00

600 Supplies

610 General Supplies

616.39

616.39

Total Supplies

\$616.39

\$616.39

Total 3300 Community Services

\$1,656.39

\$1,656.39

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 821,365.15

880 Refunds of Prior Years' Receipts 25.32

Total Other Objects \$821,390.47

900 Other Uses of Funds

910 Redemption of Principal 1,081,000.00

Total Other Uses of Funds \$1,081,000.00

Total 5000 Other Expenditures and Financing Uses \$1,902,390.47

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				821,365.15
880 Refunds of Prior Years' Receipts				25.32
Total Other Objects				\$821,390.47
900 Other Uses of Funds				
910 Redemption of Principal				1,081,000.00
Total Other Uses of Funds				\$1,081,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,902,390.47

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

821,365.15

Total Other Objects

\$821,365.15

900 Other Uses of Funds

910 Redemption of Principal

1,081,000.00

Total Other Uses of Funds

\$1,081,000.00

Total 5110 Debt Service

\$1,902,365.15

LEA : 111316003 Mount Union Area SD

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				25.32
Total Other Objects				\$25.32
Total 5130 Refund of Prior Year Revenues / Receipts				\$25.32

LEA : 111316003 Mount Union Area SD

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Capital Reserve Fund - § 1431 (32)

2000 Support Services

700 Property

762 Capitalized Equipment - Replacement

Total

74,753.48

Total Property

\$74,753.48

Total 2000 Support Services

\$74,753.48

LEA : 111316003 Mount Union Area SD

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Capital Reserve Fund - § 1431 (32)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

15,689.48

Total Property

\$15,689.48

Total 2600 Operation and Maintenance of Plant Services

\$15,689.48

LEA : 111316003 Mount Union Area SD

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Capital Reserve Fund - § 1431 (32)

2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

15,689.48

Total Property

\$15,689.48

Total 2620 Operation of Buildings Services

\$15,689.48

LEA : 111316003 Mount Union Area SD

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Capital Reserve Fund - § 1431 (32)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

59,064.00

Total Property

\$59,064.00

Total 2700 Student Transportation Services

\$59,064.00

LEA : 111316003 Mount Union Area SD

Printed 1/15/2021 2:06:25 PM

Capital Reserve Fund - § 1431 (32)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

59,064.00

Total Property

\$59,064.00

Total 2720 Vehicle Operation Services

\$59,064.00

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

10,896.50

Total Purchased Professional and Technical Services

\$10,896.50

600 Supplies

610 General Supplies

37,822.34

Total Supplies

\$37,822.34

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$48,718.84

Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

10,896.50

Total Purchased Professional and Technical Services

\$10,896.50

600 Supplies

610 General Supplies

37,822.34

Total Supplies

\$37,822.34

Total 4200 Existing Site Improvement Services

\$48,718.84

LEA : 111316003 Mount Union Area SD

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Permanent Fund (90)

2000 Support Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 16,500.00

Total Purchased Professional and Technical Services \$16,500.00

500 Other Purchased Services

593 Services Purchased From Another LEA Outside the State 43,617.05

Total Other Purchased Services \$43,617.05

600 Supplies

610 General Supplies 460.00

640 Books and Periodicals 7,929.80

650 Supplies & Fees – Technology Related 159,879.67

Total Supplies \$168,269.47

Total 2000 Support Services \$228,386.52

Permanent Fund (90)

2100 Support Services – Students

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services		16,500.00		16,500.00
Total Purchased Professional and Technical Services		\$16,500.00		\$16,500.00

500 Other Purchased Services

593 Services Purchased From Another LEA Outside the State		43,617.05		43,617.05
Total Other Purchased Services		\$43,617.05		\$43,617.05

600 Supplies

610 General Supplies		460.00		460.00
640 Books and Periodicals		7,929.80		7,929.80
650 Supplies & Fees – Technology Related		159,879.67		159,879.67
Total Supplies		\$168,269.47		\$168,269.47
Total 2100 Support Services – Students		\$228,386.52		\$228,386.52

Permanent Fund (90)

2110 Supervision of Student Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

16,500.00

16,500.00

Total Purchased Professional and Technical Services

\$16,500.00

\$16,500.00

500 Other Purchased Services

593 Services Purchased From Another LEA Outside the State

43,617.05

43,617.05

Total Other Purchased Services

\$43,617.05

\$43,617.05

600 Supplies

610 General Supplies

460.00

460.00

640 Books and Periodicals

7,929.80

7,929.80

650 Supplies & Fees – Technology Related

159,879.67

159,879.67

Total Supplies

\$168,269.47

\$168,269.47

Total 2110 Supervision of Student Services

\$228,386.52

\$228,386.52

Permanent Fund (90)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		16,500.00		16,500.00
Total Purchased Professional and Technical Services		\$16,500.00		\$16,500.00
500 <u>Other Purchased Services</u>				
593 Services Purchased From Another LEA Outside the State		43,617.05		43,617.05
Total Other Purchased Services		\$43,617.05		\$43,617.05
600 <u>Supplies</u>				
610 General Supplies		460.00		460.00
640 Books and Periodicals		7,929.80		7,929.80
650 Supplies & Fees – Technology Related		159,879.67		159,879.67
Total Supplies		\$168,269.47		\$168,269.47
Total 2111 Supervision of Student Services – Head of Component		\$228,386.52		\$228,386.52

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	8,382,388.11				
1200 Special Programs - Elementary / Secondary	4,415,427.89				
1300 Vocational Education	1,101,329.31				
1400 Other Instructional Programs - Elementary / Secondary	213,264.67				
Total Instruction	\$14,112,409.98				
2000 Support Services					
2100 Support Services - Students	540,014.37				
2200 Support Services - Instructional Staff	291,469.23				
2300 Support Services - Administration	1,194,427.11				
2400 Support Services - Pupil Health	136,125.21				
2500 Support Services - Business	418,710.66				
2600 Operation and Maintenance of Plant Services	1,568,990.22				
2700 Student Transportation Services	909,684.21				
2800 Support Services - Central	278,092.18				
2900 Other Support Services	58,541.56				
Total Support Services	\$5,396,054.75				
3000 Operation of Non-Instructional Services					
3200 Student Activities	459,145.55				
3300 Community Services	1,656.39				
Total Operation of Non-Instructional Services	\$460,801.94				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,902,390.47				
Total Other Expenditures and Financing Uses	\$1,902,390.47				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$21,871,657.14				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					228,386.52
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services		15,689.48			
2700 Student Transportation Services		59,064.00			
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services		\$74,753.48			\$228,386.52
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		48,718.84			
Total Facilities Acquisition, Construction and Improvement Services		\$48,718.84			
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$123,472.32			\$228,386.52

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	8,382,388.11
1200 Special Programs - Elementary / Secondary	4,415,427.89
1300 Vocational Education	1,101,329.31
1400 Other Instructional Programs - Elementary / Secondary	213,264.67
Total Instruction	\$14,112,409.98
2000 <u>Support Services</u>	
2100 Support Services - Students	768,400.89
2200 Support Services - Instructional Staff	291,469.23
2300 Support Services - Administration	1,194,427.11
2400 Support Services - Pupil Health	136,125.21
2500 Support Services - Business	418,710.66
2600 Operation and Maintenance of Plant Services	1,584,679.70
2700 Student Transportation Services	968,748.21
2800 Support Services - Central	278,092.18
2900 Other Support Services	58,541.56
Total Support Services	\$5,699,194.75
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	459,145.55
3300 Community Services	1,656.39
Total Operation of Non-Instructional Services	\$460,801.94
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	48,718.84
Total Facilities Acquisition, Construction and Improvement Services	\$48,718.84
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	1,902,390.47
Total Other Expenditures and Financing Uses	\$1,902,390.47
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$22,223,515.98

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	8,896,270.58
Total Federally Funded salaries subject to PSERS withholding	636,195.10
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	664,193.72
Expenditures Funded with Carry over Title I Funds	29,737.01
	<hr/>
Total Title I Expenditure Data	\$693,930.73
	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,963,562.59	359,729.50	2,323,292.09
	212 Dental Insurance	48,711.12	4,970.19	53,681.31
	215 Eye Care Insurance	15,536.14	1,500.92	17,037.06
	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	\$2,027,809.85	\$366,200.61	\$2,394,010.46
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	48,836.52		48,836.52
	212 Dental Insurance	1,062.48		1,062.48
	215 Eye Care Insurance	601.20		601.20
	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	\$50,500.20		\$50,500.20
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		\$2,078,310.05	\$366,200.61	\$2,444,510.66

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	62,512.40	260,091.74	322,604.14	71,416.57	257,675.18	329,091.75
2140 Psychological Services	26,147.28	108,789.49	134,936.77	30,477.11	109,963.18	140,440.29
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	6,068.62	25,249.38	31,318.00	13,978.41	50,434.91	64,413.32
2350 Legal and Accounting Services	1,011.89	4,210.11	5,222.00	2,751.38	9,927.12	12,678.50
2420 Medical Services	12,635.74	52,572.81	65,208.55	11,301.98	40,778.22	52,080.20
2440 Nursing Services	18,915.51	78,700.70	97,616.21	18,238.70	65,806.31	84,045.01
2700 Student Transportation Services	195,699.70	814,236.49	1,009,936.19	192,781.08	695,565.42	888,346.50
Total	\$322,991.14	\$1,343,850.72	\$1,666,841.86	\$340,945.23	\$1,230,150.34	\$1,571,095.57

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		23,409,000.00			3,942,356.00	463,743.00	28,060,681.00	55,875,780.00
2. Additional Debt Incurred During Year					96,365.00	13,174.50		109,539.50
3. Retirements and Repayments		1,081,000.00					1,247,762.26	2,328,762.26
4. Debt at End of Fiscal Year		22,328,000.00			4,038,721.00	476,917.50	26,812,918.74	53,656,557.24
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		22,328,000.00			4,038,721.00	476,917.50	26,812,918.74	53,656,557.24
7. Current Portion P&I - Due within 1 year		1,906,956.00						1,906,956.00
8. Interest Paid during current fiscal year		821,998.00						821,998.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					109,614.00	4,845.00	780,202.00	894,661.00
2. Additional Debt Incurred During Year					25,640.00	1,105.00	117,743.00	144,488.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					135,254.00	5,950.00	897,945.00	1,039,149.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					135,254.00	5,950.00	897,945.00	1,039,149.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,081,000.00		821,365.15	1,902,365.15	
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			\$1,081,000.00		\$821,365.15	\$1,902,365.15	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

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

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	11/2018	11,165,000.00		5,000.00	11,160,000.00	562,025.00	557,175.00
General Obligation Bonds/Notes – CIB	09/2017	9,534,000.00		451,000.00	9,083,000.00	666,218.00	208,510.00
General Obligation Bonds/Notes – CIB	02/2012	2,710,000.00		625,000.00	2,085,000.00	678,713.00	56,313.00
Compensated Absences		463,743.00	13,174.50		476,917.50		
Other Post-Employment Benefits (OPEB)		3,942,356.00	96,365.00		4,038,721.00		
Net Pension Liability		28,060,681.00		1,247,762.26	26,812,918.74		
Totals for Debt Entered:		\$55,875,780.00	\$109,539.50	\$2,328,762.26	\$53,656,557.24	\$1,906,956.00	\$821,998.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		4,845.00	1,105.00		5,950.00		
Other Post-Employment Benefits (OPEB)		109,614.00	25,640.00		135,254.00		
Net Pension Liability		780,202.00	117,743.00		897,945.00		
Totals for Debt Entered:		\$894,661.00	\$144,488.00		\$1,039,149.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,798,643.28
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	2,682.37

Section 1 Total	\$1,801,325.65
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Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	32,434.77	31,485.98	63,920.75
6 Brick and Mortar Charter Schools	163,180.07	365,610.78	528,790.85
7 Cyber Charter Schools	353,001.16	254,272.99	607,274.15
8 Career and Technology Centers	237,699.68	315,090.28	552,789.96
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		45,867.57	45,867.57
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		2,682.37	2,682.37
Section 2 Total	\$786,315.68	\$1,015,009.97	\$1,801,325.65

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Mapleton-Union El Sch	2295	261,150.00	43,084.62	683,007.68	112,682.85	60,265.38	9,942.60	1,170,133.13	
	Mount Union Area JHS	2297	657,856.00	108,533.31	1,720,546.46	283,856.36	151,812.92	2,506.15	2,925,111.20	
	Mount Union Area SHS	7944	1,430,671.77	236,032.73	3,741,756.94	617,316.38	330,155.02	54,469.09	6,410,401.93	
	Mount Union-Kistler El Sch	7733	752,092.11	124,080.42	1,967,010.14	324,518.03	173,559.72	28,633.94	3,369,894.36	
	Shirley Twp El Sch	2291	831,699.01	137,214.00	2,175,212.79	358,867.37	191,930.54	31,664.77	3,726,588.48	
Total			3,933,468.89	648,945.08	10,287,534.01	1,697,240.99	907,723.58	127,216.55	17,602,129.10	