

LEA Name : Columbia Borough SD
Address : 200 N. Fifth St.
Columbia, PA 17512

County : Lancaster
AUN Number : 113361503
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement

For Fiscal Year Ending

6/30/2021

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



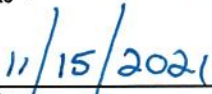
Chief School Administrator Signature



Date



Board Secretary Signature



Date

Keith D Ramsey

Contact Person

kramsey@columbiabsd.org

Contact Person E-mail Address

(717)629-3786

Ext :

Contact Person Telephone Number

(717)351-1408

Contact Person Fax Number

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

LEA Name : Columbia Borough SD
AUN Number : 113361503
County : Lancaster

Audit Certification Due: 12/31/2021

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

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Keith D Ramsey

Contact Person

kramsey@columbiabsd.org

Contact Person E-mail Address

(717)629-3786

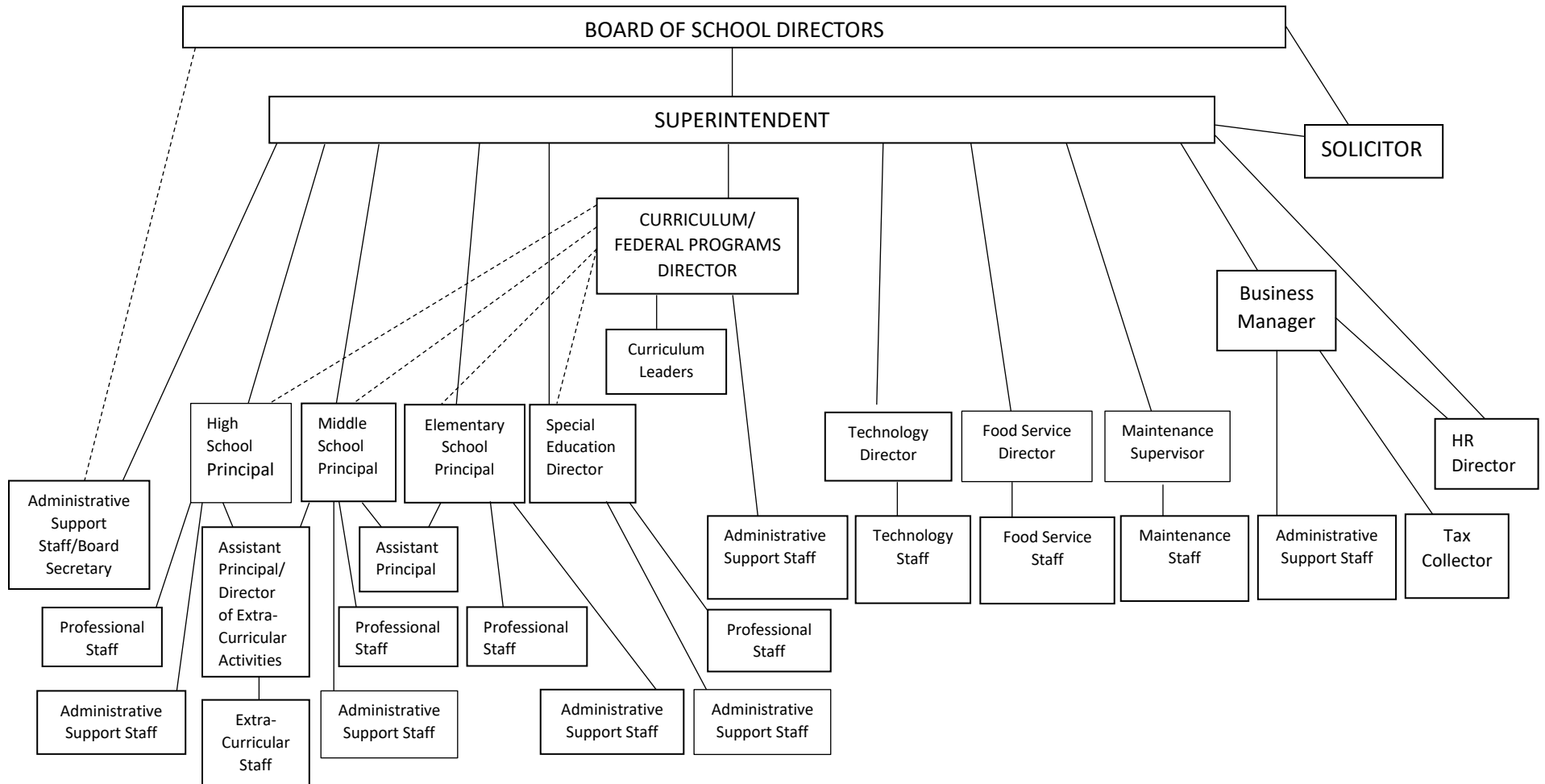
Ext :

Contact Person Telephone Number

(717)351-1408

Contact Person Fax Number

COLUMBIA BOROUGH SCHOOL DISTRICT





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	May 20, 2021

Purpose

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

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

Authority

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

Delegation of Responsibility

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

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30160	Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification. REV8512: \$5,732.60 REV8513: \$0.00	The amount reported in 8512 is for the COVID-19 SECIM grant.
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$331,129.02 6153, Prior AFR Rev Detail: \$174,939.63	A retirement home was sold and the District received around \$100,000 for it's share of the real estate transfer tax.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$322,841.04 2700-513, PY AFR Amount: \$374,950.28	The District educated less students outside of the District and was on a hybrid instruction schedule for most of the 2020-21 year which decreased transportation costs.
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$258,166.24 Prior Year SESS Schedule 2140: \$177,038.97	The District wasn't fully staffed in 2019-20, but was in 2020-21. In addition, in 2020-21 the District purchased additional supplies (testing materials, etc).
50420	SESS - 2150 Speech Pathology and Audiology Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2150: \$0.00 Prior Year SESS Schedule 2150: \$1,724.63	The District did not need any of these services in the current year.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$80,983.62 Prior Year SESS Schedule 2420: \$49,568.00	When the District was shut down by the Governor in 2019-20 due to COVID-19, the District did not pay the contracted nurse services during the shutdown. In 2020-21, the amount paid for the contracted nurse services was for the entire year.

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

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	9,195,713				
0110	Investments					
0120	Taxes Receivable	713,480				
0130	Due From Other Funds					
0141	Due From Other Governments	73,056				
0142	State Revenue Receivable	1,077,174				
0143	Federal Revenue Receivable	555,119				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	16,827				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$11,631,369				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$11,631,369				

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

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		1,726,292			
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds		2,534,540			
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			\$4,260,832			
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$4,260,832			

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	10,922,005
0110	Investments	
0120	Taxes Receivable	713,480
0130	Due From Other Funds	2,534,540
0141	Due From Other Governments	73,056
0142	State Revenue Receivable	1,077,174
0143	Federal Revenue Receivable	555,119
0145	Other Intergovernmental Revenue Receivable	
0146	Due from Primary Government	
0147	Due from Component Unit	
0150	Other Receivables	16,827
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		\$15,892,201
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$15,892,201

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

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	2,895,697				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	1,048,340				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,237,468				
0462	Payroll Deductions and Withholding	79,207				
0480	Unearned Revenues	223,307				
0490	Other Current Liabilities	60,031				
Total Liabilities		\$6,544,050				
0950	Deferred Inflows of Resources	302,949				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	2,586,369				
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance	2,198,001				
Total Fund Balances		\$4,784,370				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$11,631,369				

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					
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			4,260,832		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances				\$4,260,832		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances				\$4,260,832		

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 2:59:41 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds	2,895,697	
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	1,048,340	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	2,237,468	
0462 Payroll Deductions and Withholding	79,207	
0480 Unearned Revenues	223,307	
0490 Other Current Liabilities	60,031	
Total Liabilities	\$6,544,050	
0950 Deferred Inflows of Resources	302,949	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	4,260,832	
0830 Committed Fund Balance	2,586,369	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,198,001	
Total Fund Balances	\$9,045,202	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$15,892,201	

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	12,652,321				
7000 Revenue from State Sources	13,659,711				
8000 Revenue from Federal Sources	1,626,376				
Total Revenues	\$27,938,408				
Expenditures					
1000 Instruction	15,413,850				
2000 Support Services	7,068,419				
3000 Operation of Non-Instructional Services	321,251				
4000 Facilities Acquisition, Construction and Improvement Services	4,799				
5110 Debt Service	2,503,205				
5130 Refund of Prior Year Revenues / Receipts	1,317				
Total Expenditures	\$25,312,841				
Excess (Deficiency) Of Revenues Over Expenditures	\$2,625,567				
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	2,534,777				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$2,534,777)				

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		143			
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$143			
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures						
Excess (Deficiency) Of Revenues Over Expenditures			\$143			
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		2,534,540			
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)			\$2,534,540			

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	12,652,464
7000	Revenue from State Sources	13,659,711
8000	Revenue from Federal Sources	1,626,376
Total Revenues		\$27,938,551
Expenditures		
1000	Instruction	15,413,850
2000	Support Services	7,068,419
3000	Operation of Non-Instructional Services	321,251
4000	Facilities Acquisition, Construction and Improvement Services	4,799
5110	Debt Service	2,503,205
5130	Refund of Prior Year Revenues / Receipts	1,317
Total Expenditures		\$25,312,841
Excess (Deficiency) Of Revenues Over Expenditures		\$2,625,710
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	2,534,540
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	2,534,777
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		(\$237)

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		\$90,790				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	4,693,580				
Fund Balance - End Of Year		\$4,784,370				

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			\$2,534,683			
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		1,726,149			
Fund Balance - End Of Year			\$4,260,832			

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		\$2,625,473
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	6,419,729
Fund Balance - End Of Year		\$9,045,202

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	421,099			421,099	2,885,032
0110 Investments					
0130 Due From Other Funds	35,922			35,922	325,235
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable	14,002			14,002	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	1,224			1,224	57,986
0170 Inventories	17,109			17,109	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$489,356			\$489,356	\$3,268,253
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	112,722			112,722	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$112,722			\$112,722	
0910 Deferred Outflows of Resources	160,887			160,887	
Total Assets And Deferred Outflows Of Resources	\$762,965			\$762,965	\$3,268,253

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					875
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	116			116	144,454
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	8,878			8,878	
0490 Other Current Liabilities					
Total Current Liabilities	\$8,994			\$8,994	\$145,329
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	963,995			963,995	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$963,995			\$963,995	
Total Liabilities	\$972,989			\$972,989	\$145,329
0950 Deferred Inflows of Resources	36,021			36,021	
Net Position					
0791 Net Investment in Capital Assets	112,722			112,722	
0008 Restricted Net Position (0792 – 0798)	(358,767)			(358,767)	
0799 Unrestricted Net Position					3,122,924
Total Net Position	(\$246,045)			(\$246,045)	\$3,122,924
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$762,965			\$762,965	\$3,268,253

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	13,409			13,409	
0071 Charges for Services					2,344,255
0072 Other Operating Revenue					
Total Operating Revenues	\$13,409			\$13,409	\$2,344,255
Operating Expenses					
100 Personnel Services – Salaries	222,721			222,721	
200 Personnel Services – Employee Benefits	124,948			124,948	2,041,293
300 Purchased Professional and Technical Services					
400 Purchased Property Services	16,037			16,037	
500 Other Purchased Services	21,258			21,258	
600 Supplies	258,319			258,319	
740 Depreciation	10,664			10,664	
810 Dues and Fees	293			293	2,473
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$654,240			\$654,240	\$2,043,766
Operating Income (Loss)	(\$640,831)			(\$640,831)	\$300,489
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	40			40	144
6920 Contributions and Donations from Private Sources	27,879			27,879	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	74,611			74,611	
8000 Revenue from Federal Sources	536,587			536,587	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$639,117			\$639,117	\$144
Income (Loss) Before Contributions And Transfers	(\$1,714)			(\$1,714)	\$300,633

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	237			237	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$1,477)			(\$1,477)	\$300,633
0002 Net Position - Beginning of Fiscal Year	(244,568)			(244,568)	2,822,291
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$246,045)			(\$246,045)	\$3,122,924

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:11 PM

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					
0012	Cash Receipts From Assessments Made to Other Funds					3,216,667
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services	368,472			368,472	
0016	Cash Payments For Insurance Claims					2,030,002
0017	Cash Payments To Suppliers For Goods and Services	239,464			239,464	
0018	Cash Payments For Other Operating Expenses	21,287			21,287	2,473
Net Cash Provided By (Used For) Operating Activities		(\$629,223)			(\$629,223)	\$1,184,192
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000	27,879			27,879	
0022	Receipts From State Sources - 7000	74,611			74,611	
0023	Receipts From Federal Sources -8000	457,599			457,599	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans	237			237	
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		\$560,326			\$560,326	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	(30,979)			(30,979)	
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		(\$30,979)			(\$30,979)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	40			40	144
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:11 PM

0045 Loans Received (Paid)			
Net Cash Prov By (Used for) Investing Activities	\$40	\$40	\$144

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:11 PM

	<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	(99,836)			(99,836)	1,184,336
0004 Cash and Cash Equivalents Beginning of Year	520,935			520,935	1,700,696
Cash and Cash Equivalents at Year End	\$421,099			\$421,099	\$2,885,032
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(640,831)			(640,831)	300,489
Adjustments					
0051 Depreciation and Net Amortization	10,664			10,664	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	64,985			64,985	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(35,974)			(35,974)	22,054
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(47)			(47)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(39,921)			(39,921)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(8,495)			(8,495)	851,233
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	116			116	10,416
0065 Inc (Dec) in Net Pension Liabilities (0570)	44,306			44,306	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	622			622	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	1,278			1,278	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(25,926)			(25,926)	
Total Adjustments	\$11,608			\$11,608	\$883,703
Cash Provided By (Used for) Total	(\$629,223)			(\$629,223)	\$1,184,192

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

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	64,985
Total	\$64,985

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:13 PM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents	129,620			21,852
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
Total Assets		\$129,620			\$21,852
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$129,620			\$21,852

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:13 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			151,472
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Machinery, Equipment and Furniture (Net)			
Total Assets				\$151,472
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$151,472

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:13 PM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				425
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					\$425
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)	129,620			21,427
0799	Unrestricted Net Position				
Total Net Position		\$129,620			\$21,427
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$129,620			\$21,852

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:13 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		<u>(89)</u>	<u>(98)</u>	
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			425
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$425
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			151,047
0799	Unrestricted Net Position			
Total Net Position				\$151,047
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$151,472

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:16 PM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings	26			213		
0092 Other Additions				4,107		
Deductions						
0093 Scholarships Awarded	1,425					
0094 Other Deductions				4,273		
Change In Net Position	(\$1,399)			\$47		
0006 Net Position – Beginning of Fiscal Year	131,019			21,380		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$129,620			\$21,427		

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:16 PM

Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u> <u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	239
0092	Other Additions	4,107
Deductions		
0093	Scholarships Awarded	1,425
0094	Other Deductions	4,273
Change In Net Position		(\$1,352)
0006	Net Position – Beginning of Fiscal Year	152,399
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$151,047

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	10,044,262.69			10,044,262.69
6112 Interim Real Estate Taxes	14,750.17	742.85	2,987.78	16,995.10
6113 Public Utility Realty Taxes	11,174.73			11,174.73
6114 Payments in Lieu of Current Taxes - State / Local	19,385.14			19,385.14
6143 Current Act 511 Local Services Taxes	11,863.07	2,981.90	2,712.02	11,593.19
6151 Current Act 511 Earned Income Taxes	971,047.11	208,516.44	181,191.95	943,722.62
6153 Current Act 511 Real Estate Transfer Taxes	331,129.02	21,482.58	9,459.69	319,106.13
6411 Delinquent Real Estate Taxes	539,810.05	176,807.00	102,957.50	465,960.55
6500 Earnings on Investments	11,171.30			
6700 Revenues from LEA Activities	5,231.89			
6832 Federal IDEA Revenue Received as Pass Through	414,508.00			
6839 Federal Revenue Received from Other Sources	143,025.91			
6910 Rentals	16,080.30			
6920 Contributions and Donations from Private Sources	41,714.72			
6944 Receipts from Other LEAs in Pennsylvania - Education	66,425.95			
6991 Refunds of a Prior Year Expenditure	2,367.84			
6999 Other Revenues Not Specified Above	8,373.56			
TOTAL Revenue from Local Sources	\$12,652,321.45	\$410,530.77	\$299,308.94	\$11,832,200.15

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	7,407,612.44			
7112 Basic Education Funding-Social Security	397,649.12			
7160 Tuition for Orphans Subsidy	48,105.28			
7250 Migratory Children	200.00			
7271 Special Education funds for School-Aged Pupils	1,488,581.95			
7311 Pupil Transportation Subsidy	226,836.68			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	766,836.69			
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,360.47			
7340 State Property Tax Reduction Allocation	635,960.60			
7361 School Safety and Security Grants	319,432.64			
7505 Ready to Learn Block Grant	295,569.00			
7820 State Share of Retirement Contributions	2,053,565.89			
TOTAL Revenue from State Sources	\$13,659,710.76			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8512 IDEA, Part B	5,732.60			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	699,901.89			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,350.65			
8517 NCLB, Title IV - 21st Century Schools	125,149.59			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	453,614.11			
8742 Governor's Emergency Education Relief Fund (GEER)	8,996.73			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	32,197.40			
8749 Other CARES Act Funding	200,974.38			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,458.38			
TOTAL Revenue from Federal Sources	\$1,626,375.73			
TOTAL FROM ALL SOURCES	\$27,938,407.94	\$410,530.77	\$299,308.94	\$11,832,200.15

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:23 PM

	<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	10,044,262.69					
6112 Interim Real Estate Taxes	14,750.17					
6113 Public Utility Realty Taxes	11,174.73					
6114 Payments in Lieu of Current Taxes - State / Local	19,385.14					
6143 Current Act 511 Local Services Taxes	11,863.07					
6151 Current Act 511 Earned Income Taxes	971,047.11					
6153 Current Act 511 Real Estate Transfer Taxes	331,129.02					
6411 Delinquent Real Estate Taxes	539,810.05					
6500 Earnings on Investments	11,171.30					
6700 Revenues from LEA Activities	5,231.89					
6832 Federal IDEA Revenue Received as Pass Through	414,508.00					
6839 Federal Revenue Received from Other Sources	143,025.91					
6910 Rentals	16,080.30					
6920 Contributions and Donations from Private Sources	41,714.72					
6944 Receipts from Other LEAs in Pennsylvania - Education	66,425.95					
6991 Refunds of a Prior Year Expenditure	2,367.84					
6999 Other Revenues Not Specified Above	8,373.56					
6000 Total Revenue from Local Sources	\$12,652,321.45					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,407,612.44					
7112 Basic Education Funding-Social Security	397,649.12					
7160 Tuition for Orphans Subsidy	48,105.28					
7250 Migratory Children	200.00					
7271 Special Education funds for School-Aged Pupils	1,488,581.95					
7311 Pupil Transportation Subsidy	226,836.68					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	766,836.69					
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,360.47					
7340 State Property Tax Reduction Allocation	635,960.60					
7361 School Safety and Security Grants	319,432.64					
7505 Ready to Learn Block Grant	295,569.00					
7820 State Share of Retirement Contributions	2,053,565.89					
7000 Total Revenue from State Sources	\$13,659,710.76					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	5,732.60					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	699,901.89					

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:23 PM

	<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					10,044,262.69
6112 Interim Real Estate Taxes					14,750.17
6113 Public Utility Realty Taxes					11,174.73
6114 Payments in Lieu of Current Taxes - State / Local					19,385.14
6143 Current Act 511 Local Services Taxes					11,863.07
6151 Current Act 511 Earned Income Taxes					971,047.11
6153 Current Act 511 Real Estate Transfer Taxes					331,129.02
6411 Delinquent Real Estate Taxes					539,810.05
6500 Earnings on Investments	142.68				11,313.98
6700 Revenues from LEA Activities					5,231.89
6832 Federal IDEA Revenue Received as Pass Through					414,508.00
6839 Federal Revenue Received from Other Sources					143,025.91
6910 Rentals					16,080.30
6920 Contributions and Donations from Private Sources					41,714.72
6944 Receipts from Other LEAs in Pennsylvania - Education					66,425.95
6991 Refunds of a Prior Year Expenditure					2,367.84
6999 Other Revenues Not Specified Above					8,373.56
6000 Total Revenue from Local Sources	\$142.68				\$12,652,464.13
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,407,612.44
7112 Basic Education Funding-Social Security					397,649.12
7160 Tuition for Orphans Subsidy					48,105.28
7250 Migratory Children					200.00
7271 Special Education funds for School-Aged Pupils					1,488,581.95
7311 Pupil Transportation Subsidy					226,836.68
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					766,836.69
7330 Health Services (Medical, Dental, Nurse, Act 25)					19,360.47
7340 State Property Tax Reduction Allocation					635,960.60
7361 School Safety and Security Grants					319,432.64
7505 Ready to Learn Block Grant					295,569.00
7820 State Share of Retirement Contributions					2,053,565.89
7000 Total Revenue from State Sources					\$13,659,710.76
8000 Revenue from Federal Sources					
8512 IDEA, Part B					5,732.60
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					699,901.89

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:23 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,350.65					
8517 NCLB, Title IV - 21st Century Schools	125,149.59					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	453,614.11					
8742 Governor's Emergency Education Relief Fund (GEER)	8,996.73					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	32,197.40					
8749 Other CARES Act Funding	200,974.38					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,458.38					
8000 Total Revenue from Federal Sources	\$1,626,375.73					
9000 Other Financing Sources						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	\$27,938,407.94					

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:23 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					75,350.65
8517 NCLB, Title IV - 21st Century Schools					125,149.59
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					453,614.11
8742 Governor's Emergency Education Relief Fund (GEER)					8,996.73
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					32,197.40
8749 Other CARES Act Funding					200,974.38
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					24,458.38
8000 Total Revenue from Federal Sources					\$1,626,375.73
9000 Other Financing Sources					
9310 General Fund Transfers	2,534,540.00				2,534,540.00
9000 Total Other Financing Sources	\$2,534,540.00				\$2,534,540.00
Total From All Sources	\$2,534,682.68				\$30,473,090.62

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:28 PM

	<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	12,652,321.45					
Revenue from State Sources	13,659,710.76					
Revenue from Federal Sources	1,626,375.73					
Other Financing Sources						
Total From All Sources	\$27,938,407.94					

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:28 PM

	<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	142.68				12,652,464.13
Revenue from State Sources					13,659,710.76
Revenue from Federal Sources					1,626,375.73
Other Financing Sources	2,534,540.00				2,534,540.00
Total From All Sources	\$2,534,682.68				\$30,473,090.62

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	5,950,008.96
Total Personnel Services – Salaries	\$5,950,008.96
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	7,371.45
220 Social Security Contributions	445,856.93
230 PSERS Retirement Contributions	2,042,946.00
260 Workers' Compensation	31,719.62
270 Group Insurance – Self-Insurance	1,581,858.73
Total Personnel Services – Employee Benefits	\$4,109,752.73
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	1,358,414.33
329 Professional Educational Services – Other	806,602.00
330 Other Professional Services	1,417.00
360 Employee Training and Development Services	940.00
390 Other Purchased Professional and Technical Services	3,248.20
Total Purchased Professional and Technical Services	\$2,170,621.53
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	2,683.91
Total Purchased Property Services	\$2,683.91
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	168.00
530 Communications	86,436.67
561 Tuition To Other School Districts Within the State	209,082.33
562 Tuition To Pennsylvania Charter Schools	1,430,493.08
564 Tuition To Career and Technology Centers	496,170.38
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	19,743.23
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	19,592.20
569 Tuition – Other	369,294.56
580 Travel	11.20
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	412.27
Total Other Purchased Services	\$2,631,403.92
600 <u>Supplies</u>	
610 General Supplies	123,152.24
630 Food	1,894.60
640 Books and Periodicals	14,877.70
650 Supplies & Fees – Technology Related	408,312.54
Total Supplies	\$548,237.08
800 <u>Other Objects</u>	
810 Dues and Fees	1,142.00
Total Other Objects	\$1,142.00
Total 1000 Instruction	\$15,413,850.13

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,161,643.43	2,054,083.79	444,926.09	4,660,653.31
Total Personnel Services – Salaries	\$2,161,643.43	\$2,054,083.79	\$444,926.09	\$4,660,653.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	3,365.48	3,105.37	84.60	6,555.45
220 Social Security Contributions	160,950.48	154,892.02	33,362.31	349,204.81
230 PSERS Retirement Contributions	798,431.48	749,737.75	54,235.26	1,602,404.49
260 Workers' Compensation	11,730.15	10,911.28	2,179.83	24,821.26
270 Group Insurance – Self-Insurance	701,376.73	586,114.54	3,625.00	1,291,116.27
Total Personnel Services – Employee Benefits	\$1,675,854.32	\$1,504,760.96	\$93,487.00	\$3,274,102.28
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	177,326.55	103,866.35	19,734.60	300,927.50
329 Professional Educational Services – Other	99,608.16	100,989.04		200,597.20
330 Other Professional Services	200.00		1,217.00	1,417.00
390 Other Purchased Professional and Technical Services	936.07	788.33		1,724.40
Total Purchased Professional and Technical Services	\$278,070.78	\$205,643.72	\$20,951.60	\$504,666.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,307.83	1,376.08		2,683.91
Total Purchased Property Services	\$1,307.83	\$1,376.08		\$2,683.91
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		168.00		168.00
530 Communications	21,327.20	18,373.47	46,736.00	86,436.67
561 Tuition To Other School Districts Within the State	59,513.42	37,808.75		97,322.17
562 Tuition To Pennsylvania Charter Schools	183,943.59	345,577.94		529,521.53
580 Travel		11.20		11.20
Total Other Purchased Services	\$264,784.21	\$401,939.36	\$46,736.00	\$713,459.57
600 <u>Supplies</u>				
610 General Supplies	24,797.32	33,522.44	4,806.98	63,126.74
630 Food	670.60			670.60
640 Books and Periodicals	1,336.75	1,573.87		2,910.62
650 Supplies & Fees – Technology Related	140,951.71	68,614.30	150,075.05	359,641.06
Total Supplies	\$167,756.38	\$103,710.61	\$154,882.03	\$426,349.02
800 <u>Other Objects</u>				
810 Dues and Fees		1,142.00		1,142.00
Total Other Objects		\$1,142.00		\$1,142.00
Total 1100 Regular Programs – Elementary / Secondary	\$4,549,416.95	\$4,272,656.52	\$760,982.72	\$9,583,056.19

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,161,643.43	2,054,083.79		4,215,727.22
Total Personnel Services – Salaries	\$2,161,643.43	\$2,054,083.79		\$4,215,727.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	3,365.48	3,105.37		6,470.85
220 Social Security Contributions	160,950.48	154,892.02		315,842.50
230 PSERS Retirement Contributions	798,431.48	749,737.75		1,548,169.23
260 Workers' Compensation	11,730.15	10,911.28		22,641.43
270 Group Insurance – Self-Insurance	701,376.73	586,114.54		1,287,491.27
Total Personnel Services – Employee Benefits	\$1,675,854.32	\$1,504,760.96		\$3,180,615.28
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	177,326.55	103,866.35	19,734.60	300,927.50
329 Professional Educational Services – Other	99,608.16	100,989.04		200,597.20
330 Other Professional Services	200.00		1,217.00	1,417.00
390 Other Purchased Professional and Technical Services	936.07	788.33		1,724.40
Total Purchased Professional and Technical Services	\$278,070.78	\$205,643.72	\$20,951.60	\$504,666.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,307.83	1,376.08		2,683.91
Total Purchased Property Services	\$1,307.83	\$1,376.08		\$2,683.91
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		168.00		168.00
530 Communications	21,327.20	18,373.47	46,736.00	86,436.67
561 Tuition To Other School Districts Within the State	59,513.42	37,808.75		97,322.17
562 Tuition To Pennsylvania Charter Schools	183,943.59	345,577.94		529,521.53
580 Travel		11.20		11.20
Total Other Purchased Services	\$264,784.21	\$401,939.36	\$46,736.00	\$713,459.57
600 <u>Supplies</u>				
610 General Supplies	24,797.32	33,522.44	4,806.98	63,126.74
630 Food	670.60			670.60
640 Books and Periodicals	1,336.75	1,573.87		2,910.62
650 Supplies & Fees – Technology Related	140,951.71	68,614.30	136,896.53	346,462.54
Total Supplies	\$167,756.38	\$103,710.61	\$141,703.51	\$413,170.50
800 <u>Other Objects</u>				
810 Dues and Fees		1,142.00		1,142.00
Total Other Objects		\$1,142.00		\$1,142.00
Total 1110 Regular Programs	\$4,549,416.95	\$4,272,656.52	\$209,391.11	\$9,031,464.58

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			444,926.09	444,926.09
Total Personnel Services – Salaries			\$444,926.09	\$444,926.09
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			84.60	84.60
220 Social Security Contributions			33,362.31	33,362.31
230 PSERS Retirement Contributions			54,235.26	54,235.26
260 Workers' Compensation			2,179.83	2,179.83
270 Group Insurance – Self-Insurance			3,625.00	3,625.00
Total Personnel Services – Employee Benefits			\$93,487.00	\$93,487.00
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related			13,178.52	13,178.52
Total Supplies			\$13,178.52	\$13,178.52
Total 1190 Federally-Funded Regular Programs			\$551,591.61	\$551,591.61

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	613,723.38	547,380.18	104,754.84	1,265,858.40
Total Personnel Services – Salaries	\$613,723.38	\$547,380.18	\$104,754.84	\$1,265,858.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	446.79	348.21	21.00	816.00
220 Social Security Contributions	45,986.64	41,049.83	7,853.95	94,890.42
230 PSERS Retirement Contributions	223,206.45	200,027.00	12,305.24	435,538.69
260 Workers' Compensation	3,266.51	2,921.71	575.82	6,764.04
270 Group Insurance – Self-Insurance	147,783.96	142,513.79	444.71	290,742.46
Total Personnel Services – Employee Benefits	\$420,690.35	\$386,860.54	\$21,200.72	\$828,751.61
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	432,441.33	253,500.95	300,221.56	986,163.84
329 Professional Educational Services – Other	330,161.40	175,039.90	93,194.00	598,395.30
Total Purchased Professional and Technical Services	\$762,602.73	\$428,540.85	\$393,415.56	\$1,584,559.14
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	584.29	51,657.02		52,241.31
562 Tuition To Pennsylvania Charter Schools	276,185.69	624,785.86		900,971.55
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	19,822.68	(79.45)		19,743.23
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		19,592.20		19,592.20
569 Tuition – Other	39,646.92	301,258.49		340,905.41
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	221.47	190.80		412.27
Total Other Purchased Services	\$336,461.05	\$997,404.92		\$1,333,865.97
600 Supplies				
610 General Supplies	1,845.04	620.88	4,096.08	6,562.00
640 Books and Periodicals	507.85	1,075.23		1,583.08
650 Supplies & Fees – Technology Related		676.94	13,264.39	13,941.33
Total Supplies	\$2,352.89	\$2,373.05	\$17,360.47	\$22,086.41
Total 1200 Special Programs – Elementary / Secondary	\$2,135,830.40	\$2,362,559.54	\$536,731.59	\$5,035,121.53

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	82,633.90	53,166.98	13,033.41	148,834.29
Total Personnel Services – Salaries	\$82,633.90	\$53,166.98	\$13,033.41	\$148,834.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	90.90	35.10	3.00	129.00
220 Social Security Contributions	6,174.39	3,787.40	960.44	10,922.23
230 PSERS Retirement Contributions	30,134.08	19,224.41	1,555.28	50,913.77
260 Workers' Compensation	430.71	283.15	71.78	785.64
270 Group Insurance – Self-Insurance	22,976.13	12,249.42	41.60	35,267.15
Total Personnel Services – Employee Benefits	\$59,806.21	\$35,579.48	\$2,632.10	\$98,017.79
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	51,696.31	25,268.90		76,965.21
Total Purchased Professional and Technical Services	\$51,696.31	\$25,268.90		\$76,965.21
600 <u>Supplies</u>				
610 General Supplies	265.68	343.61	2,718.48	3,327.77
640 Books and Periodicals	426.36			426.36
Total Supplies	\$692.04	\$343.61	\$2,718.48	\$3,754.13
Total 1210 Life Skills Support	\$194,828.46	\$114,358.97	\$18,383.99	\$327,571.42

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	217,149.98	41,584.75		258,734.73
329 Professional Educational Services – Other	5,557.43			5,557.43
Total Purchased Professional and Technical Services	\$222,707.41	\$41,584.75		\$264,292.16
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	(1,002.40)			(1,002.40)
Total Other Purchased Services	(\$1,002.40)			(\$1,002.40)
600 <u>Supplies</u>				
610 General Supplies	595.40		1,377.60	1,973.00
650 Supplies & Fees – Technology Related			999.00	999.00
Total Supplies	\$595.40		\$2,376.60	\$2,972.00
Total 1220 Sensory Support	\$222,300.41	\$41,584.75	\$2,376.60	\$266,261.76

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	145,726.96	165,502.42	28,571.33	339,800.71
Total Personnel Services – Salaries	\$145,726.96	\$165,502.42	\$28,571.33	\$339,800.71
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	94.05	116.55	5.40	216.00
220 Social Security Contributions	10,989.70	12,438.23	2,151.71	25,579.64
230 PSERS Retirement Contributions	52,495.06	60,482.30	3,355.83	116,333.19
260 Workers' Compensation	778.36	878.93	157.12	1,814.41
270 Group Insurance – Self-Insurance	42,645.92	54,713.20	81.12	97,440.24
Total Personnel Services – Employee Benefits	\$107,003.09	\$128,629.21	\$5,751.18	\$241,383.48
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	211,522.35	42,512.18	298,466.56	552,501.09
329 Professional Educational Services – Other	171,829.46	49,794.54		221,624.00
Total Purchased Professional and Technical Services	\$383,351.81	\$92,306.72	\$298,466.56	\$774,125.09
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	584.29	29,247.34		29,831.63
562 Tuition To Pennsylvania Charter Schools	62,695.84	201,717.78		264,413.62
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	19,914.90			19,914.90
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		573.94		573.94
569 Tuition – Other	39,646.92	195,474.87		235,121.79
Total Other Purchased Services	\$122,841.95	\$427,013.93		\$549,855.88
600 <u>Supplies</u>				
610 General Supplies	950.49			950.49
640 Books and Periodicals	81.49			81.49
Total Supplies	\$1,031.98			\$1,031.98
Total 1230 Emotional Support	\$759,955.79	\$813,452.28	\$332,789.07	\$1,906,197.14

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1240 Academic Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	385,074.31	328,462.49	63,150.10	776,686.90
Total Personnel Services – Salaries	\$385,074.31	\$328,462.49	\$63,150.10	\$776,686.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	261.84	196.56	12.60	471.00
220 Social Security Contributions	28,801.29	24,805.89	4,741.80	58,348.98
230 PSERS Retirement Contributions	140,477.85	120,234.61	7,394.13	268,106.59
260 Workers' Compensation	2,055.86	1,758.26	346.92	4,161.04
270 Group Insurance – Self-Insurance	82,161.91	75,551.17	321.99	158,035.07
Total Personnel Services – Employee Benefits	\$253,758.75	\$222,546.49	\$12,817.44	\$489,122.68
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		127,818.00		127,818.00
329 Professional Educational Services – Other	31,770.80	16,824.91		48,595.71
Total Purchased Professional and Technical Services	\$31,770.80	\$144,642.91		\$176,413.71
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		6,884.28		6,884.28
562 Tuition To Pennsylvania Charter Schools	214,492.25	423,068.08		637,560.33
569 Tuition – Other		72,935.16		72,935.16
Total Other Purchased Services	\$214,492.25	\$502,887.52		\$717,379.77
600 Supplies				
610 General Supplies	33.47	277.27		310.74
640 Books and Periodicals		1,075.23		1,075.23
650 Supplies & Fees – Technology Related			1,516.56	1,516.56
Total Supplies	\$33.47	\$1,352.50	\$1,516.56	\$2,902.53
Total 1240 Academic Support	\$885,129.58	\$1,199,891.91	\$77,484.10	\$2,162,505.59

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	360,642.61	291,815.05	57,504.24	709,961.90
Total Personnel Services – Salaries	\$360,642.61	\$291,815.05	\$57,504.24	\$709,961.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	247.80	175.50	11.70	435.00
220 Social Security Contributions	26,945.87	22,022.69	4,312.92	53,281.48
230 PSERS Retirement Contributions	131,532.98	106,817.04	6,729.93	245,079.95
260 Workers' Compensation	1,924.96	1,561.90	315.90	3,802.76
270 Group Insurance – Self-Insurance	77,795.71	69,155.08	181.12	147,131.91
Total Personnel Services – Employee Benefits	\$238,447.32	\$199,732.21	\$11,551.57	\$449,731.10
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		127,818.00		127,818.00
329 Professional Educational Services – Other	31,770.80	16,824.91		48,595.71
Total Purchased Professional and Technical Services	\$31,770.80	\$144,642.91		\$176,413.71
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		6,884.28		6,884.28
562 Tuition To Pennsylvania Charter Schools	214,492.25	423,068.08		637,560.33
569 Tuition – Other		72,935.16		72,935.16
Total Other Purchased Services	\$214,492.25	\$502,887.52		\$717,379.77
600 Supplies				
610 General Supplies	33.47	277.27		310.74
640 Books and Periodicals		1,075.23		1,075.23
650 Supplies & Fees – Technology Related			1,516.56	1,516.56
Total Supplies	\$33.47	\$1,352.50	\$1,516.56	\$2,902.53
Total 1241 Learning Support – Public	\$845,386.45	\$1,140,430.19	\$70,572.37	\$2,056,389.01

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	24,431.70	36,647.44	5,645.86	66,725.00
Total Personnel Services – Salaries	\$24,431.70	\$36,647.44	\$5,645.86	\$66,725.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	14.04	21.06	0.90	36.00
220 Social Security Contributions	1,855.42	2,783.20	428.88	5,067.50
230 PSERS Retirement Contributions	8,944.87	13,417.57	664.20	23,026.64
260 Workers' Compensation	130.90	196.36	31.02	358.28
270 Group Insurance – Self-Insurance	4,366.20	6,396.09	140.87	10,903.16
Total Personnel Services – Employee Benefits	\$15,311.43	\$22,814.28	\$1,265.87	\$39,391.58
Total 1243 Gifted Support	\$39,743.13	\$59,461.72	\$6,911.73	\$106,116.58

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		41,586.02		41,586.02
329 Professional Educational Services – Other		18,905.25		18,905.25
Total Purchased Professional and Technical Services		\$60,491.27		\$60,491.27
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related		676.94		676.94
Total Supplies		\$676.94		\$676.94
Total 1270 Multi-Handicapped Support		\$61,168.21		\$61,168.21

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	3,769.00		1,755.00	5,524.00
Total Purchased Professional and Technical Services	\$3,769.00		\$1,755.00	\$5,524.00
Total 1280 Early Intervention Support	\$3,769.00		\$1,755.00	\$5,524.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	288.21	248.29		536.50
Total Personnel Services – Salaries	\$288.21	\$248.29		\$536.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	21.26	18.31		39.57
230 PSERS Retirement Contributions	99.46	85.68		185.14
260 Workers’ Compensation	1.58	1.37		2.95
Total Personnel Services – Employee Benefits	\$122.30	\$105.36		\$227.66
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	69,307.40	64,246.30	93,194.00	226,747.70
Total Purchased Professional and Technical Services	\$69,307.40	\$64,246.30	\$93,194.00	\$226,747.70
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		15,525.40		15,525.40
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	(92.22)	(79.45)		(171.67)
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		19,018.26		19,018.26
569 Tuition – Other		32,848.46		32,848.46
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	221.47	190.80		412.27
Total Other Purchased Services	\$129.25	\$67,503.47		\$67,632.72
600 Supplies				
650 Supplies & Fees – Technology Related			10,748.83	10,748.83
Total Supplies			\$10,748.83	\$10,748.83
Total 1290 Special Programs - Other Support	\$69,847.16	\$132,103.42	\$103,942.83	\$305,893.41

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		496,170.38		496,170.38
Total Other Purchased Services		\$496,170.38		\$496,170.38
Total 1300 Vocational Education		\$496,170.38		\$496,170.38

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,828.00	1,667.50	18,001.75	23,497.25
Total Personnel Services – Salaries	\$3,828.00	\$1,667.50	\$18,001.75	\$23,497.25
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	285.47	127.26	1,348.97	1,761.70
230 PSERS Retirement Contributions	1,321.09	575.55	3,106.18	5,002.82
260 Workers’ Compensation	21.15	9.34	103.83	134.32
Total Personnel Services – Employee Benefits	\$1,627.71	\$712.15	\$4,558.98	\$6,898.84
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		32,855.00		32,855.00
329 Professional Educational Services – Other	6,538.25	1,071.25		7,609.50
390 Other Purchased Professional and Technical Services			1,523.80	1,523.80
Total Purchased Professional and Technical Services	\$6,538.25	\$33,926.25	\$1,523.80	\$41,988.30
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	2,511.87	57,006.98		59,518.85
569 Tuition – Other		28,389.15		28,389.15
Total Other Purchased Services	\$2,511.87	\$85,396.13		\$87,908.00
600 <u>Supplies</u>				
610 General Supplies	1,435.90			1,435.90
630 Food	1,224.00			1,224.00
640 Books and Periodicals			5,858.75	5,858.75
Total Supplies	\$2,659.90		\$5,858.75	\$8,518.65
Total 1400 Other Instructional Programs – Elementary / Secondary	\$17,165.73	\$121,702.03	\$29,943.28	\$168,811.04

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1420 Summer School	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,849.25	391.50	18,001.75	21,242.50
Total Personnel Services – Salaries	\$2,849.25	\$391.50	\$18,001.75	\$21,242.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	212.02	29.82	1,348.97	1,590.81
230 PSERS Retirement Contributions	983.28	135.11	3,106.18	4,224.57
260 Workers’ Compensation	15.75	2.30	103.83	121.88
Total Personnel Services – Employee Benefits	\$1,211.05	\$167.23	\$4,558.98	\$5,937.26
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	4,530.00			4,530.00
Total Purchased Professional and Technical Services	\$4,530.00			\$4,530.00
600 Supplies				
610 General Supplies	1,435.90			1,435.90
630 Food	1,224.00			1,224.00
640 Books and Periodicals			5,858.75	5,858.75
Total Supplies	\$2,659.90		\$5,858.75	\$8,518.65
Total 1420 Summer School	\$11,250.20	\$558.73	\$28,419.48	\$40,228.41

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	2,008.25	1,071.25		3,079.50
Total Purchased Professional and Technical Services	\$2,008.25	\$1,071.25		\$3,079.50
Total 1430 Homebound Instruction	\$2,008.25	\$1,071.25		\$3,079.50

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus		32,855.00		32,855.00
Total Purchased Professional and Technical Services		\$32,855.00		\$32,855.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	2,511.87	57,006.98		59,518.85
569 Tuition – Other		28,389.15		28,389.15
Total Other Purchased Services	\$2,511.87	\$85,396.13		\$87,908.00
Total 1440 Alternative Regular Education Programs	\$2,511.87	\$118,251.13		\$120,763.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	2,511.87	57,006.98		59,518.85
Total Other Purchased Services	\$2,511.87	\$57,006.98		\$59,518.85
Total 1441 Adjudicated / Court-Placed Programs	\$2,511.87	\$57,006.98		\$59,518.85

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus		32,855.00		32,855.00
Total Purchased Professional and Technical Services		\$32,855.00		\$32,855.00
500 <u>Other Purchased Services</u>				
569 Tuition – Other		28,389.15		28,389.15
Total Other Purchased Services		\$28,389.15		\$28,389.15
Total 1442 Alternative Education Programs		\$61,244.15		\$61,244.15

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	978.75	1,276.00		2,254.75
Total Personnel Services – Salaries	\$978.75	\$1,276.00		\$2,254.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	73.45	97.44		170.89
230 PSERS Retirement Contributions	337.81	440.44		778.25
260 Workers’ Compensation	5.40	7.04		12.44
Total Personnel Services – Employee Benefits	\$416.66	\$544.92		\$961.58
Total 1450 Instructional Programs Outside the Established School Day	\$1,395.41	\$1,820.92		\$3,216.33

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services			1,523.80	1,523.80
Total Purchased Professional and Technical Services			\$1,523.80	\$1,523.80
Total 1490 Additional Other Instructional Programs			\$1,523.80	\$1,523.80

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:35 PM

General Fund (10)

1500 Nonpublic School Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			38,467.99	38,467.99
360 Employee Training and Development Services			940.00	940.00
Total Purchased Professional and Technical Services			\$39,407.99	\$39,407.99
600 <u>Supplies</u>				
610 General Supplies			52,027.60	52,027.60
640 Books and Periodicals			4,525.25	4,525.25
650 Supplies & Fees – Technology Related			34,730.15	34,730.15
Total Supplies			\$91,283.00	\$91,283.00
Total 1500 Nonpublic School Programs			\$130,690.99	\$130,690.99

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2000 Support Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	2,030,070.38
Total Personnel Services – Salaries		\$2,030,070.38
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	2,534.94
220	Social Security Contributions	149,771.67
230	PSERS Retirement Contributions	685,278.90
240	Tuition Reimbursement	131,442.68
260	Workers' Compensation	11,072.68
270	Group Insurance – Self-Insurance	592,735.42
Total Personnel Services – Employee Benefits		\$1,572,836.29
300	<u>Purchased Professional and Technical Services</u>	
322	Professional Educational Services – Ius	81,169.36
330	Other Professional Services	546,364.43
340	Technical Services	315,156.36
350	Security / Safety Services	13,107.87
360	Employee Training and Development Services	12,317.60
390	Other Purchased Professional and Technical Services	17,331.62
Total Purchased Professional and Technical Services		\$985,447.24
400	<u>Purchased Property Services</u>	
410	Cleaning Services	327,179.92
420	Utility Services	29,838.80
430	Repairs and Maintenance Services	160,946.90
440	Rentals	3,577.12
460	Extermination Services	6,491.00
490	Other Purchased Property Services	10,000.00
Total Purchased Property Services		\$538,033.74
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	108.00
513	Contracted Carriers	322,841.04
516	Student Transportation Services From the IU	22,159.69
520	Insurance – General	355.00
523	General Property and Liability Insurance	87,121.00
530	Communications	35,841.15
549	Other Advertising/Public Relations	6,125.10
550	Printing and Binding	3,067.35
580	Travel	175.93
595	IU Payments By Withholding	4,938.12
Total Other Purchased Services		\$482,732.38
600	<u>Supplies</u>	
610	General Supplies	341,100.17
620	Energy	278,762.33
630	Food	1,816.26
640	Books and Periodicals	7,918.08

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
650 Supplies & Fees – Technology Related	464,289.39
Total Supplies	\$1,093,886.23
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	16,489.60
758 Capitalized Technology Software - Original	18,159.66
762 Capitalized Equipment - Replacement	15,548.50
766 Capitalized Technology Equipment – Replacement	296,038.93
Total Property	\$346,236.69
800 <u>Other Objects</u>	
810 Dues and Fees	19,176.03
Total Other Objects	\$19,176.03
Total 2000 Support Services	\$7,068,418.98

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	61,421.98	119,893.11	283,617.75	528,070.89
Total Personnel Services – Salaries	\$61,421.98	\$119,893.11	\$283,617.75	\$528,070.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	94.50	100.50	63.00	328.20
220 Social Security Contributions	4,630.87	8,750.19	21,198.33	39,283.44
230 PSERS Retirement Contributions	38,453.41	65,065.58	48,938.25	181,301.54
260 Workers' Compensation	312.97	638.34	1,559.93	2,849.02
270 Group Insurance – Self-Insurance	24,800.06	42,334.69	30,567.90	125,315.53
Total Personnel Services – Employee Benefits	\$68,291.81	\$116,889.30	\$102,327.41	\$349,077.73
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		1,050.00	71,110.26	72,160.26
330 Other Professional Services	11,880.00	11,967.61		23,847.61
390 Other Purchased Professional and Technical Services	3,396.75	3,282.37		6,679.12
Total Purchased Professional and Technical Services	\$15,276.75	\$16,299.98	\$71,110.26	\$102,686.99
400 Purchased Property Services				
430 Repairs and Maintenance Services		488.64		488.64
Total Purchased Property Services		\$488.64		\$488.64
500 Other Purchased Services				
510 Student Transportation Services		108.00		108.00
530 Communications				12.29
549 Other Advertising/Public Relations				366.94
550 Printing and Binding				60.00
580 Travel				175.93
Total Other Purchased Services		\$108.00		\$723.16
600 Supplies				
610 General Supplies	2,531.79	2,454.53		5,012.57
630 Food	24.73	21.31		46.04
640 Books and Periodicals		1,086.00		1,086.00
650 Supplies & Fees – Technology Related	1,469.81	1,269.01	6,922.50	14,534.82
Total Supplies	\$4,026.33	\$4,830.85	\$6,922.50	\$20,679.43
800 Other Objects				
810 Dues and Fees	189.00	378.00		567.00
Total Other Objects	\$189.00	\$378.00		\$567.00
Total 2100 Support Services – Students	\$149,205.87	\$258,887.88	\$463,977.92	\$1,002,293.84

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	33,067.73	88,008.06	152,742.61	273,818.40
Total Personnel Services – Salaries	\$33,067.73	\$88,008.06	\$152,742.61	\$273,818.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40.50	100.50	36.00	177.00
220 Social Security Contributions	2,483.45	6,462.54	11,479.42	20,425.41
230 PSERS Retirement Contributions	21,321.85	45,881.53	26,355.78	93,559.16
260 Workers' Compensation	167.59	462.09	840.13	1,469.81
270 Group Insurance – Self-Insurance	16,002.17	33,913.25	9,115.08	59,030.50
Total Personnel Services – Employee Benefits	\$40,015.56	\$86,819.91	\$47,826.41	\$174,661.88
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus			71,110.26	71,110.26
330 Other Professional Services		87.61		87.61
Total Purchased Professional and Technical Services		\$87.61	\$71,110.26	\$71,197.87
400 Purchased Property Services				
430 Repairs and Maintenance Services		488.64		488.64
Total Purchased Property Services		\$488.64		\$488.64
500 Other Purchased Services				
510 Student Transportation Services		108.00		108.00
Total Other Purchased Services		\$108.00		\$108.00
600 Supplies				
610 General Supplies	30.90	300.00		330.90
640 Books and Periodicals		1,086.00		1,086.00
650 Supplies & Fees – Technology Related	19.95	19.95	6,922.50	6,962.40
Total Supplies	\$50.85	\$1,405.95	\$6,922.50	\$8,379.30
800 Other Objects				
810 Dues and Fees	189.00	378.00		567.00
Total Other Objects	\$189.00	\$378.00		\$567.00
Total 2120 Guidance Services	\$73,323.14	\$177,296.17	\$278,601.78	\$529,221.09

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2130 Attendance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				16,902.76
Total Personnel Services – Salaries				\$16,902.76
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25.20
220 Social Security Contributions				1,259.69
230 PSERS Retirement Contributions				5,833.14
260 Workers' Compensation				92.95
270 Group Insurance – Self-Insurance				7,649.20
Total Personnel Services – Employee Benefits				\$14,860.18
Total 2130 Attendance Services				\$31,762.94

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	26,396.75	31,885.05	89,986.30	148,268.10
Total Personnel Services – Salaries	\$26,396.75	\$31,885.05	\$89,986.30	\$148,268.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	54.00		18.00	72.00
220 Social Security Contributions	1,999.87	2,287.65	6,603.19	10,890.71
230 PSERS Retirement Contributions	16,456.04	19,184.05	15,527.09	51,167.18
260 Workers' Compensation	134.62	176.25	494.90	805.77
270 Group Insurance – Self-Insurance	8,797.89	8,421.44	16,151.15	33,370.48
Total Personnel Services – Employee Benefits	\$27,442.42	\$30,069.39	\$38,794.33	\$96,306.14
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		1,050.00		1,050.00
390 Other Purchased Professional and Technical Services	3,396.75	3,282.37		6,679.12
Total Purchased Professional and Technical Services	\$3,396.75	\$4,332.37		\$7,729.12
600 Supplies				
610 General Supplies	2,500.89	2,154.53		4,655.42
630 Food	24.73	21.31		46.04
650 Supplies & Fees – Technology Related	1,449.86	1,249.06		2,698.92
Total Supplies	\$3,975.48	\$3,424.90		\$7,400.38
Total 2140 Psychological Services	\$61,211.40	\$69,711.71	\$128,780.63	\$259,703.74

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2160 Social Work Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			40,888.84	65,440.31
Total Personnel Services – Salaries			\$40,888.84	\$65,440.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			9.00	36.00
220 Social Security Contributions			3,115.72	4,989.68
230 PSERS Retirement Contributions			7,055.38	22,583.48
260 Workers' Compensation			224.90	350.04
270 Group Insurance – Self-Insurance			5,301.67	18,129.99
Total Personnel Services – Employee Benefits			\$15,706.67	\$46,089.19
500 <u>Other Purchased Services</u>				
550 Printing and Binding				60.00
580 Travel				175.93
Total Other Purchased Services				\$235.93
Total 2160 Social Work Services			\$56,595.51	\$111,765.43

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2170 Student Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				21,683.82
Total Personnel Services – Salaries				\$21,683.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				18.00
220 Social Security Contributions				1,570.40
230 PSERS Retirement Contributions				7,483.06
260 Workers' Compensation				119.69
270 Group Insurance – Self-Insurance				7,135.36
Total Personnel Services – Employee Benefits				\$16,326.51
500 <u>Other Purchased Services</u>				
530 Communications				12.29
549 Other Advertising/Public Relations				366.94
Total Other Purchased Services				\$379.23
600 <u>Supplies</u>				
610 General Supplies				26.25
650 Supplies & Fees – Technology Related				4,873.50
Total Supplies				\$4,899.75
Total 2170 Student Accounting Services				\$43,289.31

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2190 Other Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,957.50			1,957.50
Total Personnel Services – Salaries	\$1,957.50			\$1,957.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	147.55			147.55
230 PSERS Retirement Contributions	675.52			675.52
260 Workers’ Compensation	10.76			10.76
Total Personnel Services – Employee Benefits	\$833.83			\$833.83
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	11,880.00	11,880.00		23,760.00
Total Purchased Professional and Technical Services	\$11,880.00	\$11,880.00		\$23,760.00
Total 2190 Other Student Services	\$14,671.33	\$11,880.00		\$26,551.33

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	145,804.49	163,510.72	22,627.26	331,942.47
Total Personnel Services – Salaries	\$145,804.49	\$163,510.72	\$22,627.26	\$331,942.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	197.65	205.37	5.40	408.42
220 Social Security Contributions	10,520.49	12,134.82	1,671.89	24,327.20
230 PSERS Retirement Contributions	49,903.01	60,107.60	3,904.34	113,914.95
240 Tuition Reimbursement	42,978.92	65,501.36		108,480.28
260 Workers' Compensation	797.98	893.81	124.49	1,816.28
270 Group Insurance – Self-Insurance	51,715.82	39,803.47	1,367.27	92,886.56
Total Personnel Services – Employee Benefits	\$156,113.87	\$178,646.43	\$7,073.39	\$341,833.69
300 Purchased Professional and Technical Services				
330 Other Professional Services	71,711.30	61,833.58	1,113.20	134,658.08
360 Employee Training and Development Services			5,119.96	5,119.96
390 Other Purchased Professional and Technical Services			9,956.50	9,956.50
Total Purchased Professional and Technical Services	\$71,711.30	\$61,833.58	\$16,189.66	\$149,734.54
400 Purchased Property Services				
430 Repairs and Maintenance Services	131.25	113.07		244.32
Total Purchased Property Services	\$131.25	\$113.07		\$244.32
500 Other Purchased Services				
530 Communications	117.34	101.09		218.43
550 Printing and Binding	104.75	90.25		195.00
Total Other Purchased Services	\$222.09	\$191.34		\$413.43
600 Supplies				
610 General Supplies	2,750.65	1,387.61		4,138.26
630 Food	81.41	70.14		151.55
640 Books and Periodicals	1,799.75	4,997.33		6,797.08
650 Supplies & Fees – Technology Related	3,297.81	2,094.69		5,392.50
Total Supplies	\$7,929.62	\$8,549.77		\$16,479.39
800 Other Objects				
810 Dues and Fees	165.99	143.01		309.00
Total Other Objects	\$165.99	\$143.01		\$309.00
Total 2200 Support Services – Instructional Staff	\$382,078.61	\$412,987.92	\$45,890.31	\$840,956.84

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	900.00			900.00
Total Personnel Services – Salaries	\$900.00			\$900.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	65.30			65.30
230 PSERS Retirement Contributions	310.60			310.60
260 Workers’ Compensation	4.96			4.96
Total Personnel Services – Employee Benefits	\$380.86			\$380.86
Total 2220 Technology Support Services	\$1,280.86			\$1,280.86

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	414.00	48,217.65		48,631.65
Total Personnel Services – Salaries	\$414.00	\$48,217.65		\$48,631.65
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		36.00		36.00
220 Social Security Contributions	31.53	3,664.67		3,696.20
230 PSERS Retirement Contributions	142.87	16,415.63		16,558.50
260 Workers' Compensation	2.43	266.10		268.53
270 Group Insurance – Self-Insurance		5,464.58		5,464.58
Total Personnel Services – Employee Benefits	\$176.83	\$25,846.98		\$26,023.81
Total 2240 Computer-Assisted Instruction Support Services	\$590.83	\$74,064.63		\$74,655.46

General Fund (10)

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	53,337.19	37,110.09	22,627.26	113,074.54
Total Personnel Services – Salaries	\$53,337.19	\$37,110.09	\$22,627.26	\$113,074.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	32.40	27.00	5.40	64.80
220 Social Security Contributions	3,747.90	2,745.12	1,671.89	8,164.91
230 PSERS Retirement Contributions	17,992.50	16,711.00	3,904.34	38,607.84
260 Workers' Compensation	285.39	194.52	124.49	604.40
270 Group Insurance – Self-Insurance	21,412.69	8,232.61	1,367.27	31,012.57
Total Personnel Services – Employee Benefits	\$43,470.88	\$27,910.25	\$7,073.39	\$78,454.52
600 <u>Supplies</u>				
610 General Supplies	1,139.98			1,139.98
640 Books and Periodicals	1,601.51	4,997.33		6,598.84
650 Supplies & Fees – Technology Related	2,412.50	1,332.00		3,744.50
Total Supplies	\$5,153.99	\$6,329.33		\$11,483.32
Total 2250 School Library Services	\$101,962.06	\$71,349.67	\$29,700.65	\$203,012.38

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	91,153.30	78,182.98		169,336.28
Total Personnel Services – Salaries	\$91,153.30	\$78,182.98		\$169,336.28
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	165.25	142.37		307.62
220 Social Security Contributions	6,675.76	5,725.03		12,400.79
230 PSERS Retirement Contributions	31,457.04	26,980.97		58,438.01
260 Workers' Compensation	505.20	433.19		938.39
270 Group Insurance – Self-Insurance	30,303.13	26,106.28		56,409.41
Total Personnel Services – Employee Benefits	\$69,106.38	\$59,387.84		\$128,494.22
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	71,711.30	61,833.58	1,113.20	134,658.08
390 Other Purchased Professional and Technical Services			9,956.50	9,956.50
Total Purchased Professional and Technical Services	\$71,711.30	\$61,833.58	\$11,069.70	\$144,614.58
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	131.25	113.07		244.32
Total Purchased Property Services	\$131.25	\$113.07		\$244.32
500 <u>Other Purchased Services</u>				
530 Communications	117.34	101.09		218.43
550 Printing and Binding	104.75	90.25		195.00
Total Other Purchased Services	\$222.09	\$191.34		\$413.43
600 <u>Supplies</u>				
610 General Supplies	1,610.67	1,387.61		2,998.28
640 Books and Periodicals	198.24			198.24
Total Supplies	\$1,808.91	\$1,387.61		\$3,196.52
800 <u>Other Objects</u>				
810 Dues and Fees	165.99	143.01		309.00
Total Other Objects	\$165.99	\$143.01		\$309.00
Total 2260 Instruction and Curriculum Development Services	\$234,299.22	\$201,239.43	\$11,069.70	\$446,608.35

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	42,978.92	65,501.36		108,480.28
Total Personnel Services – Employee Benefits	\$42,978.92	\$65,501.36		\$108,480.28
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			5,119.96	5,119.96
Total Purchased Professional and Technical Services			\$5,119.96	\$5,119.96
600 <u>Supplies</u>				
630 Food	81.41	70.14		151.55
650 Supplies & Fees – Technology Related	885.31	762.69		1,648.00
Total Supplies	\$966.72	\$832.83		\$1,799.55
Total 2270 Instructional Staff Professional Development Services	\$43,945.64	\$66,334.19	\$5,119.96	\$115,399.79

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	267,862.49	199,538.36		621,362.32
Total Personnel Services – Salaries	\$267,862.49	\$199,538.36		\$621,362.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	492.78	387.96		1,185.60
220 Social Security Contributions	20,130.27	14,810.05		46,238.73
230 PSERS Retirement Contributions	91,119.21	67,075.36		205,937.04
260 Workers' Compensation	1,485.82	1,110.59		3,425.42
270 Group Insurance – Self-Insurance	79,533.81	44,556.64		156,136.68
Total Personnel Services – Employee Benefits	\$192,761.89	\$127,940.60		\$412,923.47
300 Purchased Professional and Technical Services				
330 Other Professional Services				113,188.47
340 Technical Services				299.63
Total Purchased Professional and Technical Services				\$113,488.10
400 Purchased Property Services				
410 Cleaning Services				1,026.00
430 Repairs and Maintenance Services	977.28	977.25		2,198.85
440 Rentals	239.28	119.64		1,158.56
Total Purchased Property Services	\$1,216.56	\$1,096.89		\$4,383.41
500 Other Purchased Services				
520 Insurance – General				355.00
530 Communications	2,370.56	2,939.08		11,007.64
549 Other Advertising/Public Relations				3,712.96
550 Printing and Binding	630.00	420.00		2,317.35
Total Other Purchased Services	\$3,000.56	\$3,359.08		\$17,392.95
600 Supplies				
610 General Supplies	52.98	8,693.50		58,293.78
630 Food				1,618.67
640 Books and Periodicals	35.00			35.00
650 Supplies & Fees – Technology Related	27.95			22,495.22
Total Supplies	\$115.93	\$8,693.50		\$82,442.67
700 Property				
752 Capital Equipment – Original and Additional		6,675.60		6,675.60
Total Property		\$6,675.60		\$6,675.60
800 Other Objects				
810 Dues and Fees	417.00	178.00		12,613.73
Total Other Objects	\$417.00	\$178.00		\$12,613.73
Total 2300 Support Services – Administration	\$465,374.43	\$347,482.03		\$1,271,282.25

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,455.70
Total Purchased Professional and Technical Services				\$8,455.70
400 <u>Purchased Property Services</u>				
440 Rentals				680.00
Total Purchased Property Services				\$680.00
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				2,712.96
Total Other Purchased Services				\$2,712.96
600 <u>Supplies</u>				
610 General Supplies				23,356.56
630 Food				1,036.47
650 Supplies & Fees – Technology Related				3,609.52
Total Supplies				\$28,002.55
800 <u>Other Objects</u>				
810 Dues and Fees				8,118.73
Total Other Objects				\$8,118.73
Total 2310 Board Services				\$47,969.94

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)				
2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				355.00
Total Other Purchased Services				\$355.00
Total 2320 Board Treasurer Services				\$355.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				18,359.31
Total Purchased Professional and Technical Services				\$18,359.31
500 <u>Other Purchased Services</u>				
530 Communications				5,698.00
550 Printing and Binding				1,182.35
Total Other Purchased Services				\$6,880.35
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				3,300.00
Total Supplies				\$3,300.00
Total 2330 Tax Assessment and Collection Services				\$28,539.66

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2350 Legal and Accounting Services

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

300 Purchased Professional and Technical Services

330 Other Professional Services			86,373.46
---------------------------------	--	--	-----------

Total Purchased Professional and Technical Services			\$86,373.46
--	--	--	--------------------

Total 2350 Legal and Accounting Services			\$86,373.46
---	--	--	--------------------

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				153,961.47
Total Personnel Services – Salaries				\$153,961.47
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				304.86
220 Social Security Contributions				11,298.41
230 PSERS Retirement Contributions				47,742.47
260 Workers' Compensation				829.01
270 Group Insurance – Self-Insurance				32,046.23
Total Personnel Services – Employee Benefits				\$92,220.98
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				299.63
Total Purchased Professional and Technical Services				\$299.63
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				244.32
Total Purchased Property Services				\$244.32
500 <u>Other Purchased Services</u>				
530 Communications	44.32	38.18		82.50
550 Printing and Binding				85.00
Total Other Purchased Services	\$44.32	\$38.18		\$167.50
600 <u>Supplies</u>				
610 General Supplies				23,146.74
630 Food				582.20
650 Supplies & Fees – Technology Related				5,841.75
Total Supplies				\$29,570.69
800 <u>Other Objects</u>				
810 Dues and Fees				3,900.00
Total Other Objects				\$3,900.00
Total 2360 Office of the Superintendent / Executive Director Services	\$44.32	\$38.18		\$280,364.59

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2370 Community Relations Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				9,716.00
Total Supplies				\$9,716.00
Total 2370 Community Relations Services				\$9,716.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	267,862.49	199,538.36		467,400.85
Total Personnel Services – Salaries	\$267,862.49	\$199,538.36		\$467,400.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	492.78	387.96		880.74
220 Social Security Contributions	20,130.27	14,810.05		34,940.32
230 PSERS Retirement Contributions	91,119.21	67,075.36		158,194.57
260 Workers' Compensation	1,485.82	1,110.59		2,596.41
270 Group Insurance – Self-Insurance	79,533.81	44,556.64		124,090.45
Total Personnel Services – Employee Benefits	\$192,761.89	\$127,940.60		\$320,702.49
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	977.28	977.25		1,954.53
440 Rentals	239.28	119.64		358.92
Total Purchased Property Services	\$1,216.56	\$1,096.89		\$2,313.45
500 <u>Other Purchased Services</u>				
530 Communications	2,326.24	2,900.90		5,227.14
550 Printing and Binding	630.00	420.00		1,050.00
Total Other Purchased Services	\$2,956.24	\$3,320.90		\$6,277.14
600 <u>Supplies</u>				
610 General Supplies	52.98	8,693.50		8,746.48
640 Books and Periodicals	35.00			35.00
650 Supplies & Fees – Technology Related	27.95			27.95
Total Supplies	\$115.93	\$8,693.50		\$8,809.43
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		6,675.60		6,675.60
Total Property		\$6,675.60		\$6,675.60
800 <u>Other Objects</u>				
810 Dues and Fees	417.00	178.00		595.00
Total Other Objects	\$417.00	\$178.00		\$595.00
Total 2380 Office of the Principal Services	\$465,330.11	\$347,443.85		\$812,773.96

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,026.00
440 Rentals				119.64
Total Purchased Property Services				\$1,145.64
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				1,000.00
Total Other Purchased Services				\$1,000.00
600 <u>Supplies</u>				
610 General Supplies				3,044.00
Total Supplies				\$3,044.00
Total 2390 Other Administration Services				\$5,189.64

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			247.52	138,399.11
Total Personnel Services – Salaries			\$247.52	\$138,399.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				118.80
220 Social Security Contributions			18.03	10,058.07
230 PSERS Retirement Contributions			42.71	47,761.58
260 Workers' Compensation			1.36	744.31
270 Group Insurance – Self-Insurance				78,469.84
Total Personnel Services – Employee Benefits			\$62.10	\$137,152.60
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus				9,009.10
330 Other Professional Services			2,529.41	123,211.88
Total Purchased Professional and Technical Services			\$2,529.41	\$132,220.98
600 <u>Supplies</u>				
610 General Supplies			544.25	4,819.15
Total Supplies			\$544.25	\$4,819.15
Total 2400 Support Services – Pupil Health			\$3,383.28	\$412,591.84

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2420 Medical Services

Elementary Secondary Federal Total

300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius				9,009.10
330 Other Professional Services				77,639.97
Total Purchased Professional and Technical Services				\$86,649.07
600 <u>Supplies</u>				
610 General Supplies			544.25	1,182.55
Total Supplies			\$544.25	\$1,182.55
Total 2420 Medical Services			\$544.25	\$87,831.62

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			247.52	138,399.11
Total Personnel Services – Salaries			\$247.52	\$138,399.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				118.80
220 Social Security Contributions			18.03	10,058.07
230 PSERS Retirement Contributions			42.71	47,761.58
260 Workers' Compensation			1.36	744.31
270 Group Insurance – Self-Insurance				78,469.84
Total Personnel Services – Employee Benefits			\$62.10	\$137,152.60
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				43,042.50
Total Purchased Professional and Technical Services				\$43,042.50
600 <u>Supplies</u>				
610 General Supplies				3,636.60
Total Supplies				\$3,636.60
Total 2440 Nursing Services			\$309.62	\$322,230.81

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2490 Other Health Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			2,529.41	2,529.41
Total Purchased Professional and Technical Services			\$2,529.41	\$2,529.41
Total 2490 Other Health Services			\$2,529.41	\$2,529.41

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				57,312.95
Total Personnel Services – Salaries				\$57,312.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				48.00
220 Social Security Contributions				4,159.82
230 PSERS Retirement Contributions				18,800.68
260 Workers' Compensation				316.09
270 Group Insurance – Self-Insurance				23,484.72
Total Personnel Services – Employee Benefits				\$46,809.31
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			1,878.87	93,628.83
390 Other Purchased Professional and Technical Services				696.00
Total Purchased Professional and Technical Services			\$1,878.87	\$94,324.83
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,577.68
Total Purchased Property Services				\$14,577.68
500 <u>Other Purchased Services</u>				
530 Communications				4,984.98
549 Other Advertising/Public Relations				575.44
550 Printing and Binding				495.00
Total Other Purchased Services				\$6,055.42
600 <u>Supplies</u>				
610 General Supplies				1,245.26
650 Supplies & Fees – Technology Related				16,233.44
Total Supplies				\$17,478.70
800 <u>Other Objects</u>				
810 Dues and Fees				2,324.67
Total Other Objects				\$2,324.67
Total 2500 Support Services – Business			\$1,878.87	\$238,883.56

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				57,312.95
Total Personnel Services – Salaries				\$57,312.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				48.00
220 Social Security Contributions				4,159.82
230 PSERS Retirement Contributions				18,800.68
260 Workers' Compensation				316.09
270 Group Insurance – Self-Insurance				23,484.72
Total Personnel Services – Employee Benefits				\$46,809.31
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			1,878.87	93,628.83
390 Other Purchased Professional and Technical Services				696.00
Total Purchased Professional and Technical Services			\$1,878.87	\$94,324.83
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,577.68
Total Purchased Property Services				\$14,577.68
500 <u>Other Purchased Services</u>				
530 Communications				4,984.98
549 Other Advertising/Public Relations				575.44
550 Printing and Binding				495.00
Total Other Purchased Services				\$6,055.42
600 <u>Supplies</u>				
610 General Supplies				1,245.26
650 Supplies & Fees – Technology Related				16,233.44
Total Supplies				\$17,478.70
800 <u>Other Objects</u>				
810 Dues and Fees				2,324.67
Total Other Objects				\$2,324.67
Total 2510 Fiscal Services			\$1,878.87	\$238,883.56

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				91,749.96
Total Purchased Professional and Technical Services				\$91,749.96
500 <u>Other Purchased Services</u>				
530 Communications				3.91
Total Other Purchased Services				\$3.91
600 <u>Supplies</u>				
610 General Supplies				68.90
Total Supplies				\$68.90
Total 2511 Supervision of Fiscal Services - Head of Component				\$91,822.77

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2513 Receiving and Disbursing Funds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				12,017.08
Total Personnel Services – Salaries				\$12,017.08
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				12.00
220 Social Security Contributions				896.99
230 PSERS Retirement Contributions				3,168.99
260 Workers' Compensation				66.11
270 Group Insurance – Self-Insurance				5,870.68
Total Personnel Services – Employee Benefits				\$10,014.77
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				1,156.93
Total Supplies				\$1,156.93
Total 2513 Receiving and Disbursing Funds Services				\$23,188.78

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2514 Payroll Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				22,647.83
Total Personnel Services – Salaries				\$22,647.83
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				18.00
220 Social Security Contributions				1,631.38
230 PSERS Retirement Contributions				7,815.81
260 Workers' Compensation				124.99
270 Group Insurance – Self-Insurance				8,807.08
Total Personnel Services – Employee Benefits				\$18,397.26
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				696.00
Total Purchased Professional and Technical Services				\$696.00
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				7,377.27
Total Supplies				\$7,377.27
Total 2514 Payroll Services				\$49,118.36

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				22,648.04
Total Personnel Services – Salaries				\$22,648.04
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				18.00
220 Social Security Contributions				1,631.45
230 PSERS Retirement Contributions				7,815.88
260 Workers' Compensation				124.99
270 Group Insurance – Self-Insurance				8,806.96
Total Personnel Services – Employee Benefits				\$18,397.28
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			1,878.87	1,878.87
Total Purchased Professional and Technical Services			\$1,878.87	\$1,878.87
500 <u>Other Purchased Services</u>				
530 Communications				438.93
Total Other Purchased Services				\$438.93
600 <u>Supplies</u>				
610 General Supplies				10.93
650 Supplies & Fees – Technology Related				6,149.24
Total Supplies				\$6,160.17
Total 2515 Financial Accounting Services			\$1,878.87	\$49,523.29

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)				
2517 Property Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				1,550.00
Total Supplies				\$1,550.00
Total 2517 Property Accounting Services				\$1,550.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2519 Other Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,577.68
Total Purchased Property Services				\$14,577.68
500 <u>Other Purchased Services</u>				
530 Communications				4,542.14
549 Other Advertising/Public Relations				575.44
550 Printing and Binding				495.00
Total Other Purchased Services				\$5,612.58
600 <u>Supplies</u>				
610 General Supplies				1,165.43
Total Supplies				\$1,165.43
800 <u>Other Objects</u>				
810 Dues and Fees				2,324.67
Total Other Objects				\$2,324.67
Total 2519 Other Fiscal Services				\$23,680.36

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				304,155.87
Total Personnel Services – Salaries				\$304,155.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				409.92
220 Social Security Contributions				22,629.88
230 PSERS Retirement Contributions				103,479.06
260 Workers' Compensation				1,680.62
270 Group Insurance – Self-Insurance				100,908.89
Total Personnel Services – Employee Benefits				\$229,108.37
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				13,107.87
Total Purchased Professional and Technical Services				\$13,107.87
400 <u>Purchased Property Services</u>				
410 Cleaning Services				326,153.92
420 Utility Services				29,838.80
430 Repairs and Maintenance Services				135,187.41
440 Rentals				2,418.56
460 Extermination Services				6,491.00
490 Other Purchased Property Services				10,000.00
Total Purchased Property Services				\$510,089.69
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				87,121.00
Total Other Purchased Services				\$87,121.00
600 <u>Supplies</u>				
610 General Supplies	61,933.55	58,205.64	127,456.47	247,595.66
620 Energy				278,762.33
650 Supplies & Fees – Technology Related				95,371.94
Total Supplies	\$61,933.55	\$58,205.64	\$127,456.47	\$621,729.93
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				9,814.00
762 Capitalized Equipment - Replacement				15,548.50
766 Capitalized Technology Equipment – Replacement				116,744.13
Total Property				\$142,106.63
800 <u>Other Objects</u>				
810 Dues and Fees				2,433.63
Total Other Objects				\$2,433.63
Total 2600 Operation and Maintenance of Plant Services	\$61,933.55	\$58,205.64	\$127,456.47	\$1,909,852.99

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				90,176.98
Total Personnel Services – Salaries				\$90,176.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				223.92
220 Social Security Contributions				6,517.70
230 PSERS Retirement Contributions				31,120.12
260 Workers' Compensation				501.17
270 Group Insurance – Self-Insurance				25,349.32
Total Personnel Services – Employee Benefits				\$63,712.23
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$153,889.21

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				90,176.98
Total Personnel Services – Salaries				\$90,176.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				223.92
220 Social Security Contributions				6,517.70
230 PSERS Retirement Contributions				31,120.12
260 Workers' Compensation				501.17
270 Group Insurance – Self-Insurance				25,349.32
Total Personnel Services – Employee Benefits				\$63,712.23
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$153,889.21

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				213,978.89
Total Personnel Services – Salaries				\$213,978.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				186.00
220 Social Security Contributions				16,112.18
230 PSERS Retirement Contributions				72,358.94
260 Workers' Compensation				1,179.45
270 Group Insurance – Self-Insurance				75,559.57
Total Personnel Services – Employee Benefits				\$165,396.14
400 <u>Purchased Property Services</u>				
410 Cleaning Services				320,844.92
420 Utility Services				29,838.80
430 Repairs and Maintenance Services				124,955.38
440 Rentals				2,418.56
460 Extermination Services				6,491.00
490 Other Purchased Property Services				10,000.00
Total Purchased Property Services				\$494,548.66
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				87,121.00
Total Other Purchased Services				\$87,121.00
600 <u>Supplies</u>				
610 General Supplies	59,939.25	54,882.33	126,322.39	241,143.97
620 Energy				278,201.95
Total Supplies	\$59,939.25	\$54,882.33	\$126,322.39	\$519,345.92
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				9,814.00
762 Capitalized Equipment - Replacement				15,548.50
Total Property				\$25,362.50
800 <u>Other Objects</u>				
810 Dues and Fees				590.84
Total Other Objects				\$590.84
Total 2620 Operation of Buildings Services	\$59,939.25	\$54,882.33	\$126,322.39	\$1,506,343.95

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				5,309.00
Total Purchased Property Services				\$5,309.00
600 <u>Supplies</u>				
610 General Supplies	1,965.47	1,464.67		3,430.14
Total Supplies	\$1,965.47	\$1,464.67		\$3,430.14
800 <u>Other Objects</u>				
810 Dues and Fees				25.00
Total Other Objects				\$25.00
Total 2630 Care and Upkeep of Grounds Services	\$1,965.47	\$1,464.67		\$8,764.14

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,570.05
Total Purchased Property Services				\$5,570.05
800 <u>Other Objects</u>				
810 Dues and Fees				1,817.79
Total Other Objects				\$1,817.79
Total 2640 Care and Upkeep of Equipment Services				\$7,387.84

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,661.98
Total Purchased Property Services				\$4,661.98
600 <u>Supplies</u>				
610 General Supplies	16.80	14.48		31.28
620 Energy				560.38
Total Supplies	\$16.80	\$14.48		\$591.66
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$16.80	\$14.48		\$5,253.64

General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				13,107.87
Total Purchased Professional and Technical Services				\$13,107.87
600 <u>Supplies</u>				
610 General Supplies	12.03	1,844.16	1,134.08	2,990.27
650 Supplies & Fees – Technology Related				95,371.94
Total Supplies	\$12.03	\$1,844.16	\$1,134.08	\$98,362.21
700 <u>Property</u>				
766 Capitalized Technology Equipment – Replacement				116,744.13
Total Property				\$116,744.13
Total 2660 Safety and Security Services	\$12.03	\$1,844.16	\$1,134.08	\$228,214.21

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				322,841.04
516 Student Transportation Services From the IU				22,159.69
Total Other Purchased Services				\$345,000.73
Total 2700 Student Transportation Services				\$345,000.73

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				322,841.04
516 Student Transportation Services From the IU				22,159.69
Total Other Purchased Services				\$345,000.73
Total 2720 Vehicle Operation Services				\$345,000.73

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				40,811.49
Total Personnel Services – Salaries				\$40,811.49
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36.00
220 Social Security Contributions				3,074.53
230 PSERS Retirement Contributions				14,084.05
240 Tuition Reimbursement				22,962.40
260 Workers' Compensation				225.27
270 Group Insurance – Self-Insurance				10,928.16
Total Personnel Services – Employee Benefits				\$51,310.41
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				57,829.56
340 Technical Services				314,856.73
360 Employee Training and Development Services			6,200.00	7,197.64
Total Purchased Professional and Technical Services			\$6,200.00	\$379,883.93
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				8,250.00
Total Purchased Property Services				\$8,250.00
500 <u>Other Purchased Services</u>				
530 Communications				19,617.81
549 Other Advertising/Public Relations				1,469.76
Total Other Purchased Services				\$21,087.57
600 <u>Supplies</u>				
610 General Supplies				19,995.49
650 Supplies & Fees – Technology Related			42,214.99	310,261.47
Total Supplies			\$42,214.99	\$330,256.96
700 <u>Property</u>				
758 Capitalized Technology Software - Original			18,159.66	18,159.66
766 Capitalized Technology Equipment – Replacement				179,294.80
Total Property			\$18,159.66	\$197,454.46
800 <u>Other Objects</u>				
810 Dues and Fees				928.00
Total Other Objects				\$928.00
Total 2800 Support Services – Central			\$66,574.65	\$1,029,982.82

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				6,357.01
340 Technical Services				314,856.73
Total Purchased Professional and Technical Services				\$321,213.74
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				8,250.00
Total Purchased Property Services				\$8,250.00
500 <u>Other Purchased Services</u>				
530 Communications				19,617.81
Total Other Purchased Services				\$19,617.81
600 <u>Supplies</u>				
610 General Supplies				19,927.53
650 Supplies & Fees – Technology Related			42,214.99	296,772.85
Total Supplies			\$42,214.99	\$316,700.38
700 <u>Property</u>				
758 Capitalized Technology Software - Original			18,159.66	18,159.66
766 Capitalized Technology Equipment – Replacement				72,400.00
Total Property			\$18,159.66	\$90,559.66
Total 2810 Planning, Research, Development and Evaluation Services			\$60,374.65	\$756,341.59

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				22,962.40
Total Personnel Services – Employee Benefits				\$22,962.40
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				51,472.55
360 Employee Training and Development Services			6,200.00	7,197.64
Total Purchased Professional and Technical Services			\$6,200.00	\$58,670.19
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				1,469.76
Total Other Purchased Services				\$1,469.76
600 <u>Supplies</u>				
610 General Supplies				67.96
650 Supplies & Fees – Technology Related				13,488.62
Total Supplies				\$13,556.58
800 <u>Other Objects</u>				
810 Dues and Fees				928.00
Total Other Objects				\$928.00
Total 2830 Staff Services			\$6,200.00	\$97,586.93

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2831 Supervision of Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				50,972.55
Total Purchased Professional and Technical Services				\$50,972.55
600 <u>Supplies</u>				
610 General Supplies				67.96
650 Supplies & Fees – Technology Related				10,251.32
Total Supplies				\$10,319.28
800 <u>Other Objects</u>				
810 Dues and Fees				528.00
Total Other Objects				\$528.00
Total 2831 Supervision of Staff Services				\$61,819.83

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2832 Recruitment and Placement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				500.00
Total Purchased Professional and Technical Services				\$500.00
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				1,469.76
Total Other Purchased Services				\$1,469.76
800 <u>Other Objects</u>				
810 Dues and Fees				300.00
Total Other Objects				\$300.00
Total 2832 Recruitment and Placement Services				\$2,269.76

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2833 Staff Accounting Services

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

600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				3,237.30

Total Supplies				\$3,237.30
----------------	--	--	--	------------

Total 2833 Staff Accounting Services				\$3,237.30
--------------------------------------	--	--	--	------------

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				22,962.40
Total Personnel Services – Employee Benefits				\$22,962.40
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			6,200.00	6,679.00
Total Purchased Professional and Technical Services			\$6,200.00	\$6,679.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$6,200.00	\$29,641.40

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				518.64
Total Purchased Professional and Technical Services				\$518.64
800 <u>Other Objects</u>				
810 Dues and Fees				100.00
Total Other Objects				\$100.00
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$618.64

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2840 Data Processing Services

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

700 Property

766 Capitalized Technology Equipment – Replacement			106,894.80
--	--	--	------------

Total Property			\$106,894.80
-----------------------	--	--	---------------------

Total 2840 Data Processing Services			\$106,894.80
--	--	--	---------------------

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2850 State and Federal Agency Liaison Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				40,811.49
Total Personnel Services – Salaries				\$40,811.49
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36.00
220 Social Security Contributions				3,074.53
230 PSERS Retirement Contributions				14,084.05
260 Workers' Compensation				225.27
270 Group Insurance – Self-Insurance				10,928.16
Total Personnel Services – Employee Benefits				\$28,348.01
Total 2850 State and Federal Agency Liaison Services				\$69,159.50

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				8,015.28
Total Personnel Services – Salaries				\$8,015.28
200 <u>Personnel Services – Employee Benefits</u>				
260 Workers’ Compensation				15.67
270 Group Insurance – Self-Insurance				4,605.04
Total Personnel Services – Employee Benefits				\$4,620.71
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				4,938.12
Total Other Purchased Services				\$4,938.12
Total 2900 Other Support Services				\$17,574.11

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:43 PM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				8,015.28
Total Personnel Services – Salaries				\$8,015.28
200 <u>Personnel Services – Employee Benefits</u>				
260 Workers’ Compensation				15.67
270 Group Insurance – Self-Insurance				4,605.04
Total Personnel Services – Employee Benefits				\$4,620.71
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				4,938.12
Total Other Purchased Services				\$4,938.12
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$17,574.11

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:49 PM

General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		104,814.03
Total Personnel Services – Salaries		\$104,814.03
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		66.42
220 Social Security Contributions		7,930.40
230 PSERS Retirement Contributions		26,310.34
260 Workers' Compensation		577.63
270 Group Insurance – Self-Insurance		3,817.04
Total Personnel Services – Employee Benefits		\$38,701.83
300 <u>Purchased Professional and Technical Services</u>		
330 Other Professional Services		1,137.50
340 Technical Services		35,000.00
350 Security / Safety Services		6,941.45
390 Other Purchased Professional and Technical Services		33,414.00
Total Purchased Professional and Technical Services		\$76,492.95
400 <u>Purchased Property Services</u>		
410 Cleaning Services		160.75
430 Repairs and Maintenance Services		5,852.96
440 Rentals		1,346.78
Total Purchased Property Services		\$7,360.49
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		20,946.60
580 Travel		22.00
Total Other Purchased Services		\$20,968.60
600 <u>Supplies</u>		
610 General Supplies		41,089.22
640 Books and Periodicals		12,053.00
650 Supplies & Fees – Technology Related		1,998.78
Total Supplies		\$55,141.00
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		6,620.98
Total Property		\$6,620.98
800 <u>Other Objects</u>		
810 Dues and Fees		11,151.03
Total Other Objects		\$11,151.03
Total 3000 Operation of Non-Instructional Services		\$321,250.91

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:49 PM

General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				104,814.03
Total Personnel Services – Salaries				\$104,814.03
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				66.42
220 Social Security Contributions				7,930.40
230 PSERS Retirement Contributions				26,310.34
260 Workers' Compensation				577.63
270 Group Insurance – Self-Insurance				3,817.04
Total Personnel Services – Employee Benefits				\$38,701.83
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,137.50
340 Technical Services				35,000.00
390 Other Purchased Professional and Technical Services				33,414.00
Total Purchased Professional and Technical Services				\$69,551.50
400 <u>Purchased Property Services</u>				
410 Cleaning Services				160.75
430 Repairs and Maintenance Services				5,852.96
440 Rentals				1,346.78
Total Purchased Property Services				\$7,360.49
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				20,946.60
580 Travel				22.00
Total Other Purchased Services				\$20,968.60
600 <u>Supplies</u>				
610 General Supplies				38,358.66
650 Supplies & Fees – Technology Related				382.78
Total Supplies				\$38,741.44
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,620.98
Total Property				\$6,620.98
800 <u>Other Objects</u>				
810 Dues and Fees				11,151.03
Total Other Objects				\$11,151.03
Total 3200 Student Activities				\$297,909.90

Page 126

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:57 PM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	4,799.00
Total Purchased Professional and Technical Services	\$4,799.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$4,799.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:00:57 PM

General Fund (10)

4400 Architecture and Engineering Services / Educational Specifications – Improvements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,799.00
Total Purchased Professional and Technical Services				\$4,799.00
Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements				\$4,799.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800	<u>Other Objects</u>	
830	Interest	458,205.40
880	Refunds of Prior Years' Receipts	1,317.30
Total Other Objects		\$459,522.70
900	<u>Other Uses of Funds</u>	
910	Redemption of Principal	2,045,000.00
932	Capital Reserve Fund Transfers Applicable To Fund 32	2,534,540.00
939	Other Fund Transfers	236.64
Total Other Uses of Funds		\$4,579,776.64
Total 5000 Other Expenditures and Financing Uses		\$5,039,299.34

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				458,205.40
880 Refunds of Prior Years' Receipts				1,317.30
Total Other Objects				\$459,522.70
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,045,000.00
Total Other Uses of Funds				\$2,045,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$2,504,522.70

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				458,205.40
Total Other Objects				\$458,205.40
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,045,000.00
Total Other Uses of Funds				\$2,045,000.00
Total 5110 Debt Service				\$2,503,205.40

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				1,317.30
Total Other Objects				\$1,317.30
Total 5130 Refund of Prior Year Revenues / Receipts				\$1,317.30

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				2,534,540.00
939 Other Fund Transfers				236.64
Total Other Uses of Funds				\$2,534,776.64
Total 5200 Interfund Transfers – Out				\$2,534,776.64

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				2,534,540.00
Total Other Uses of Funds				\$2,534,540.00
Total 5230 Capital Projects Fund Transfers				\$2,534,540.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:03 PM

General Fund (10)

5250 Enterprise Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				236.64
Total Other Uses of Funds				\$236.64
Total 5250 Enterprise Fund Transfers				\$236.64

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:34 PM

	<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 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	9,583,056.19				
1200 Special Programs - Elementary / Secondary	5,035,121.53				
1300 Vocational Education	496,170.38				
1400 Other Instructional Programs - Elementary / Secondary	168,811.04				
1500 Nonpublic School Programs	130,690.99				
Total Instruction	\$15,413,850.13				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,002,293.84				
2200 Support Services - Instructional Staff	840,956.84				
2300 Support Services - Administration	1,271,282.25				
2400 Support Services - Pupil Health	412,591.84				
2500 Support Services - Business	238,883.56				
2600 Operation and Maintenance of Plant Services	1,909,852.99				
2700 Student Transportation Services	345,000.73				
2800 Support Services - Central	1,029,982.82				
2900 Other Support Services	17,574.11				
Total Support Services	\$7,068,418.98				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	297,909.90				
3300 Community Services	23,341.01				
Total Operation of Non-Instructional Services	\$321,250.91				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	4,799.00				
Total Facilities Acquisition, Construction and Improvement Services	\$4,799.00				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	2,504,522.70				
5200 Interfund Transfers - Out	2,534,776.64				
Total Other Expenditures and Financing Uses	\$5,039,299.34				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,847,618.36				

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:34 PM

	<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 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
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					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:34 PM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	9,583,056.19
1200 Special Programs - Elementary / Secondary	5,035,121.53
1300 Vocational Education	496,170.38
1400 Other Instructional Programs - Elementary / Secondary	168,811.04
1500 Nonpublic School Programs	130,690.99
Total Instruction	\$15,413,850.13
2000 <u>Support Services</u>	
2100 Support Services - Students	1,002,293.84
2200 Support Services - Instructional Staff	840,956.84
2300 Support Services - Administration	1,271,282.25
2400 Support Services - Pupil Health	412,591.84
2500 Support Services - Business	238,883.56
2600 Operation and Maintenance of Plant Services	1,909,852.99
2700 Student Transportation Services	345,000.73
2800 Support Services - Central	1,029,982.82
2900 Other Support Services	17,574.11
Total Support Services	\$7,068,418.98
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	297,909.90
3300 Community Services	23,341.01
Total Operation of Non-Instructional Services	\$321,250.91
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4400 Architecture and Engineering Services / Educational Specifications - Improvements	4,799.00
Total Facilities Acquisition, Construction and Improvement Services	\$4,799.00
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	2,504,522.70
5200 Interfund Transfers - Out	2,534,776.64
Total Other Expenditures and Financing Uses	\$5,039,299.34
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,847,618.36

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:46 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	7,977,397.00
	Total Federally Funded salaries subject to PSERS withholding	874,175.21

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	646,343.29
	Expenditures Funded with Carry over Title I Funds	53,558.60
Total	Title I Expenditure Data	\$699,901.89

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	125,149.56
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	4,477,074.29
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	3,095,332.56
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	418,104.88
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	249,359.49
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	322,841.04

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	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			
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,026,399.32	379,627.15	1,406,026.47
	272 Self-Insurance Dental Benefits	59,392.01	21,966.91	81,358.92
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	219,103.70	81,038.35	300,142.05
	FUND TOTAL	\$1,304,895.03	\$482,632.41	\$1,787,527.44
Total of All Funds		\$1,304,895.03	\$482,632.41	\$1,787,527.44

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:01:58 PM

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	199,945.37	362,901.97	562,847.34	188,386.63	340,834.46	529,221.09
2140 Psychological Services	177,038.97	4,562.50	181,601.47	258,166.24	1,537.50	259,703.74
2150 Speech Pathology and Audiology Services	1,724.63		1,724.63			
2160 Social Work Services	35,235.32	51,906.01	87,141.33	44,811.73	66,953.70	111,765.43
2260 Instruction and Curriculum Development Services	234,033.15	252,004.89	486,038.04	220,026.78	226,581.57	446,608.35
2350 Legal and Accounting Services	1,086.96	54,127.18	55,214.14	1,086.96	85,286.50	86,373.46
2420 Medical Services	49,568.00	5,900.00	55,468.00	80,983.62	6,848.00	87,831.62
2440 Nursing Services	121,104.41	220,254.02	341,358.43	114,514.71	207,716.10	322,230.81
2700 Student Transportation Services	390,537.56	21.50	390,559.06	345,000.73		345,000.73
Total	\$1,210,274.37	\$951,678.07	\$2,161,952.44	\$1,252,977.40	\$935,757.83	\$2,188,735.23

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:03 PM

(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		15,725,000.00		162,360.00	3,975,011.00	147,111.00	26,722,637.00	46,732,119.00
2. Additional Debt Incurred During Year					181,850.00		2,192,800.00	2,374,650.00
3. Retirements and Repayments		2,045,000.00		3,797.00	214,937.00	2,151.00		2,265,885.00
4. Debt at End of Fiscal Year		13,680,000.00		158,563.00	3,941,924.00	144,960.00	28,915,437.00	46,840,884.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		13,680,000.00		158,563.00	3,941,924.00	144,960.00	28,915,437.00	46,840,884.00
7. Current Portion P&I - Due within 1 year		2,627,725.00		12,810.04		11,866.00		2,652,401.04
8. Interest Paid during current fiscal year		459,011.50		3,329.92				462,341.42

(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					39,966.00		879,101.00	919,067.00
2. Additional Debt Incurred During Year					622.00		44,306.00	44,928.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					40,588.00		923,407.00	963,995.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					40,588.00		923,407.00	963,995.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:03 PM

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	2,045,000.00		458,205.40	2,503,205.40	
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			\$2,045,000.00		\$458,205.40	\$2,503,205.40	

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

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:03 PM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	03/2020	9,380,000.00		65,000.00	9,315,000.00	740,625.00	241,346.50
General Obligation Bonds/Notes – CIB	11/2019	6,050,000.00		1,685,000.00	4,365,000.00	1,887,100.00	212,650.00
General Obligation Bonds/Notes – CIB	01/2016	295,000.00		295,000.00			5,015.00
Other Long Term Debt/Liabilities		162,360.00		3,797.00	158,563.00	12,810.04	3,329.92
Compensated Absences		147,111.00		2,151.00	144,960.00	11,866.00	
Other Post-Employment Benefits (OPEB)		3,975,011.00	181,850.00	214,937.00	3,941,924.00		
Net Pension Liability		26,722,637.00	2,192,800.00		28,915,437.00		
Totals for Debt Entered:		\$46,732,119.00	\$2,374,650.00	\$2,265,885.00	\$46,840,884.00	\$2,652,401.04	\$462,341.42

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		39,966.00	622.00		40,588.00		
Net Pension Liability		879,101.00	44,306.00		923,407.00		
Totals for Debt Entered:		\$919,067.00	\$44,928.00		\$963,995.00		

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:07 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,544,375.78
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	412.27
Section 1 Total	\$2,544,788.05

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		412.27	412.27
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	156,841.02	52,241.31	209,082.33
6 Brick and Mortar Charter Schools	13,290.51	28,100.31	41,390.82
7 Cyber Charter Schools	516,231.02	872,871.24	1,389,102.26
8 Career and Technology Centers	292,740.52	203,429.86	496,170.38
9 Approved Private Schools		19,743.23	19,743.23
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		19,592.20	19,592.20
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	28,389.15	340,905.41	369,294.56
Section 2 Total	\$1,007,492.22	\$1,537,295.83	\$2,544,788.05

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:24 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	222,721.00
Total Personnel Services – Salaries		\$222,721.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	202.00
220	Social Security Contributions	16,750.00
230	PSERS Retirement Contributions	54,573.00
260	Workers' Compensation	1,228.00
270	Group Insurance – Self-Insurance	52,195.00
Total Personnel Services – Employee Benefits		\$124,948.00
400	<u>Purchased Property Services</u>	
440	Rentals	16,036.00
Total Purchased Property Services		\$16,036.00
500	<u>Other Purchased Services</u>	
570	Food Service Management	21,217.00
580	Travel	41.00
Total Other Purchased Services		\$21,258.00
600	<u>Supplies</u>	
610	General Supplies	33,179.00
620	Energy	927.00
630	Food	217,953.00
650	Supplies & Fees – Technology Related	6,260.00
Total Supplies		\$258,319.00
700	<u>Property</u>	
740	Depreciation	10,664.00
Total Property		\$10,664.00
800	<u>Other Objects</u>	
810	Dues and Fees	293.00
Total Other Objects		\$293.00
Total 3000 Operation of Non-Instructional Services		\$654,239.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:24 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			222,721.00	222,721.00
Total Personnel Services – Salaries			\$222,721.00	\$222,721.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			202.00	202.00
220 Social Security Contributions				16,750.00
230 PSERS Retirement Contributions			37,745.00	54,573.00
260 Workers' Compensation			1,228.00	1,228.00
270 Group Insurance – Self-Insurance			52,195.00	52,195.00
Total Personnel Services – Employee Benefits			\$91,370.00	\$124,948.00
400 <u>Purchased Property Services</u>				
440 Rentals				16,036.00
Total Purchased Property Services				\$16,036.00
500 <u>Other Purchased Services</u>				
570 Food Service Management			21,217.00	21,217.00
580 Travel				41.00
Total Other Purchased Services			\$21,217.00	\$21,258.00
600 <u>Supplies</u>				
610 General Supplies			4,538.00	33,179.00
620 Energy				927.00
630 Food			196,741.00	217,953.00
650 Supplies & Fees – Technology Related				6,260.00
Total Supplies			\$201,279.00	\$258,319.00
700 <u>Property</u>				
740 Depreciation				10,664.00
Total Property				\$10,664.00
800 <u>Other Objects</u>				
810 Dues and Fees				293.00
Total Other Objects				\$293.00
Total 3100 Food Services			\$536,587.00	\$654,239.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:18 PM

Internal Service Fund (60)

2000 Support Services

Total

200	<u>Personnel Services – Employee Benefits</u>	
250	Unemployment Compensation	20,798.00
270	Group Insurance – Self-Insurance	1,787,527.00
292	Health Savings Accounts	232,968.00
Total Personnel Services – Employee Benefits		\$2,041,293.00
800	<u>Other Objects</u>	
810	Dues and Fees	2,473.00
Total Other Objects		\$2,473.00
Total 2000 Support Services		\$2,043,766.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:18 PM

Internal Service Fund (60)

2900 Other Support Services

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

200 Personnel Services – Employee Benefits

250	Unemployment Compensation		20,798.00
270	Group Insurance – Self-Insurance		1,787,527.00
292	Health Savings Accounts		232,968.00

Total Personnel Services – Employee Benefits			\$2,041,293.00
---	--	--	-----------------------

800 Other Objects

810	Dues and Fees		2,473.00
-----	---------------	--	----------

Total Other Objects			\$2,473.00
----------------------------	--	--	-------------------

Total 2900 Other Support Services			\$2,043,766.00
--	--	--	-----------------------

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:18 PM

Internal Service Fund (60)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

200 <u>Personnel Services – Employee Benefits</u>				
250 Unemployment Compensation				20,798.00
270 Group Insurance – Self-Insurance				1,787,527.00
292 Health Savings Accounts				232,968.00
Total Personnel Services – Employee Benefits				\$2,041,293.00
800 <u>Other Objects</u>				
810 Dues and Fees				2,473.00
Total Other Objects				\$2,473.00
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$2,043,766.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
2000 <u>Support Services</u>					
2900 Other Support Services				2,043,766.00	2,043,766.00
Total Support Services				\$2,043,766.00	\$2,043,766.00
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	654,239.00				654,239.00
Total Operation of Non-Instructional Services	\$654,239.00				\$654,239.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$654,239.00			\$2,043,766.00	\$2,698,005.00

LEA : 113361503 Columbia Borough SD

Printed 11/15/2021 3:02:44 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Columbia HS	2515	2,123,925.94	686,481.71	2,293,034.85	741,140.00	386,661.15	119,341.31	6,350,584.96	
	Columbia MS	8326	1,805,460.93	541,079.82	1,949,213.36	584,161.08	326,140.31	131,366.05	5,337,421.55	
	Park El Sch	7056	2,177,535.32	705,601.61	2,350,912.65	761,782.26	390,083.36	274,000.83	6,659,916.03	
Total			6,106,922.19	1,933,163.14	6,593,160.86	2,087,083.34	1,102,884.82	524,708.19	18,347,922.54	