

LEA Name: Kutztown Area SD  
Address 251 Long Lane  
City Kutztown, PA 19530-

Class Size: 3

County: Berks  
AUN Number: 114064003

**Pennsylvania Department of Education  
Comptroller's Office  
Annual Financial Report , PDE-2057**

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending  
06/30/2014

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

Katherine Metrick  
Chief School Administrator

*Katherine Metrick*  
(Signature required)

*11/20/14*  
Date

Rikki DeVough  
Board Secretary

*Rikki DeVough*  
(Signature required)

*11/24/14*  
Date

David Miller  
Contact Person

(610) 683-7361 Ext. 140  
Contact Person Telephone Number

dmiller@kasd.org  
Contact Person E-mail Address

(610) 683-7230  
Contact Person Fax Number

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

11/20/2014 10:39:25 AM

**Audit Certification**  
**Annual Financial Report:**  
For the Fiscal Year Ending 06/30/2014  
**(Pursuant to PA School Code Section 218(b))**

LEA Name: Kutztown Area SD  
AUN Number: 114064003  
County: Berks

**Audit Certification Due:**  
12/31/2014

This certification is applicable to:

Indicate if the school audit was completed prior to submission of this form

☒ Orig. Annual Financial Report submitted to Comptroller Operations: 11/20/2014  
☒ Annual Financial Report revisions submitted on:

☒ Yes, audit has been completed  
☐ No, audit has not been completed

Auditing Firm:

Herbein + Company, Inc.  
2763 Century Boulevard  
Reading, PA 19610

Auditor Contact Name: Linda S. Himeback

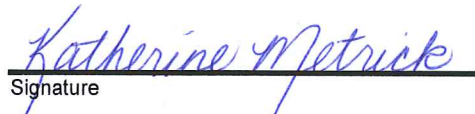
Auditor Phone: 610-378-1175

Auditor E-mail: lshimeback@herbein.com

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

Chief School Administrator

Board Secretary

  
\_\_\_\_\_  
Signature  
Katherine Metrick

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature  
Rikki DeVough

\_\_\_\_\_  
Date

AFR Contact Person: David Miller  
Email: dmiller@kasd.org

Phone: 6106837361 Ext: 140  
FAX: 6106837230

Mail completed form to:

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

NOTE: A new Audit Certification form is due with each AFR Revision.

## Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	8,779,404				
0110	Investments					
0120	Taxes Receivable (Net)	1,154,768				
0130	Due From Other Funds					
0141	Due from Other Governments	297,599				
0142	State Revenue Receivable	603,376				
0143	Federal Revenue Receivable	2,199				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	177				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	25,606				
0190	Other Current Assets					
<b>TOTAL ASSETS</b>		<b>10,863,129</b>				
0910	Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		<b>10,863,129</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
	736,727			9,516,131	0100
					0110
				1,154,768	0120
	858,088			858,088	0130
				297,599	0141
				603,376	0142
				2,199	0143
					0145
					0146
					0147
				177	0150
					0160
					0170
				25,606	0180
					0190
	1,594,815			12,457,944	
					0910
	1,594,815			12,457,944	

Amounts Expressed in Whole Dollars		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
0400	Due to Other Funds	837,853				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	409,034				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	74,799				
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,420,382				
0462	Payroll Deductions and Withholdings	723,893				
0470	Advances from Other Funds					
0480	Unearned Revenues					
0490	Other Current Liabilities	26,420				
<b>TOTAL LIABILITIES</b>		<b>3,492,381</b>				
0950	Deferred Inflows Of Resources	883,200				
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance	25,606				
0820	Restricted Fund Balance	11,739				
0830	Committed Fund Balance	3,257,476				
0840	Assigned Fund Balance	753,128				
0850	Unassigned Fund Balance	2,439,599				
<b>TOTAL FUND BALANCES</b>		<b>6,487,548</b>				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		<b>10,863,129</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Liabilities</b>
				837,853	0400
					0411
					0412
					0413
	383,863			792,897	0420
					0430
				74,799	0440
					0450
				1,420,382	0461
				723,893	0462
					0470
					0480
				26,420	0490
	<b>383,863</b>			<b>3,876,244</b>	
				883,200	0950
					<b>Fund Balances</b>
				25,606	0810
	1,210,952			1,222,691	0820
				3,257,476	0830
				753,128	0840
				2,439,599	0850
	<b>1,210,952</b>			<b>7,698,500</b>	
	<b>1,594,815</b>			<b>12,457,944</b>	

## Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	21,631,626				
7000 State Sources	7,381,937				
8000 Federal Sources	316,774				
<b>TOTAL REVENUES</b>	<b>29,330,337</b>				
<b>EXPENDITURES</b>					
1000 Instruction	16,221,120				
2000 Support Services	8,648,620				
3000 Noninstructional Services	573,627				
4000 Fac Acq, Const, and Imp	1,101,381				
5110 Debt Service (Principal & Interest)	2,548,811				
5130 Refund of Prior Year Receipts	49				
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>29,093,608</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>236,729</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing	1,101,381				
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets	85,438				
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	1,032,000				
5300 Transfer to Component Unit or Primary Government					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>154,819</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
	329			21,631,955	6000
				7,381,937	7000
				316,774	8000
	329			29,330,666	
				16,221,120	1000
	131,240			8,779,860	2000
				573,627	3000
	724,616			1,825,997	4000
				2,548,811	5110
				49	5130
					5140
	855,856			29,949,464	
	(855,527)			(618,798)	
					9110
					9120
					9130
				1,101,381	9200
	975,929			975,929	9300
				85,438	9400
					9500
					9710
					9720
					9900
					5120
					5150
				1,032,000	5200
					5300
	975,929			1,130,748	



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

Governmental Funds

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Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>						
8888	Special Items					
8889	Extraordinary Items					
<b>NET CHANGE IN FUND BALANCES</b>		<b>391,548</b>				
0040	Fund Balance - Beginning of Fiscal Year	6,096,000				
0050	Prior Period Adjustment					
<b>FUND BALANCE - END OF YEAR</b>		<b>6,487,548</b>				

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
	120,402			511,950	
	1,090,550			7,186,550	0040
					0050
	1,210,952			7,698,500	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	20,894,030	20,894,030	21,631,626	737,596
7000	State Sources	7,326,671	7,326,671	7,381,937	55,266
8000	Federal Sources	384,499	384,499	316,774	(67,725)
<b>TOTAL REVENUES</b>		<b>28,605,200</b>	<b>28,605,200</b>	<b>29,330,337</b>	<b>725,137</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	11,444,604	11,444,604	11,006,040	438,564
1200	Special Programs	4,200,435	4,200,435	3,950,481	249,954
1300	Vocational Programs	1,150,238	1,150,238	1,091,622	58,616
1400	Other Instructional Programs	190,156	190,156	168,726	21,430
1500	Nonpublic School Programs				
1600	Adult Education Programs	4,904	4,904	4,250	654
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	945,902	945,902	893,711	52,191
2200	Instructional Staff Services	1,547,497	1,547,497	1,467,186	80,311
2300	Administrative Services	1,411,748	1,411,748	1,574,308	(162,560)
2400	Pupil Health	339,692	339,692	387,183	(47,491)
2500	Business Services	345,916	345,916	342,046	3,870
2600	Operation and Maintenance of Plant Services	2,919,530	2,919,530	2,585,331	334,199
2700	Student Transportation Services	1,244,328	1,244,328	1,195,473	48,855
2800	Central & Other Support Services	154,269	154,269	178,212	(23,943)
2900	Other Support Services	28,000	28,000	25,170	2,830
3100	Food Services				
3200	Student Activities	576,192	576,192	567,226	8,966
3300	Community Services	19,650	19,650	6,401	13,249
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			1,101,381	(1,101,381)
5110	Debt Service (Principal & Interest)	2,265,289	2,265,289	2,548,811	(283,522)
5130	Refund of Prior Year Receipts			49	(49)
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>28,788,350</b>	<b>28,788,350</b>	<b>29,093,607</b>	<b>(305,257)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(183,150)</b>	<b>(183,150)</b>	<b>236,730</b>	<b>419,880</b>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing			1,101,381	1,101,381
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets	500	500	85,438	84,938
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	1,032,000	1,032,000	1,032,000	
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(1,031,500)</b>	<b>(1,031,500)</b>	<b>154,819</b>	<b>1,186,319</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>					
0040	Fund Balance - Beginning of Fiscal Year	(1,214,650)	(1,214,650)	391,549	1,606,199
0050	Prior Period Adjustment			6,096,000	6,096,000
<b>FUND BALANCE - END OF YEAR</b>		<b>(1,214,650)</b>	<b>(1,214,650)</b>	<b>6,487,549</b>	<b>7,702,199</b>

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents	320,229			320,229	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	33,003			33,003	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	15,195			15,195	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>368,427</b>			<b>368,427</b>	
<b>Noncurrent Assets:</b>					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	200,966			200,966	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total NonCurrent Assets</b>	<b>200,966</b>			<b>200,966</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>569,393</b>			<b>569,393</b>	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
<b>Current Liabilities:</b>					
0400 Due to Other Funds	20,235			20,235	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues	7,391			7,391	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>27,626</b>			<b>27,626</b>	
<b>Noncurrent Liabilities:</b>					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	14,926			14,926	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
<b>Total NonCurrent Liabilities</b>	<b>14,926</b>			<b>14,926</b>	
<b>TOTAL LIABILITIES</b>	<b>42,552</b>			<b>42,552</b>	
0950 Deferred Inflows Of Resources					
<b>NET POSITION</b>					
0791 Invested in Capital Assets Net of Related Debt	200,966			200,966	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	325,875			325,875	
<b>TOTAL NET POSITION</b>	<b>526,841</b>			<b>526,841</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>569,393</b>			<b>569,393</b>	

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

Proprietary Funds

Page PRO-3A

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	356,527			356,527	
6900 Charges for Services					
6999 Other Operating Revenues	26,855			26,855	
<b>TOTAL OPERATING REVENUES</b>	<b>383,382</b>			<b>383,382</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	245,127			245,127	
200 Employee Benefits	83,698			83,698	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	3,120			3,120	
500 Other Purchased Service	4,058			4,058	
600 Supplies	319,758			319,758	
700 Depreciation	12,485			12,485	
810 Dues and Fees	110			110	
890 Other Operating Expenditures	1,233			1,233	
<b>TOTAL OPERATING EXPENSES</b>	<b>669,589</b>			<b>669,589</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(286,207)</b>			<b>(286,207)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	457			457	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	47,747			47,747	
8000 Federal Sources	228,754			228,754	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>276,958</b>			<b>276,958</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(9,249)</b>			<b>(9,249)</b>	

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

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

## CONTRIBUTIONS AND TRANSFERS

9500 Capital Contributions

9998 Transfers from (to) Component Units or Primary Govt

9999 Transfers In (Out)

Food  
Service  
(51)Child Care  
Operations  
(52)Other  
Enterprise  
Funds  
(58)

TOTAL

Internal  
Service  
(60)

56,071

56,071

## CHANGE IN NET POSITION

46,822

46,822

0041 Net Position - Beginning of Fiscal Year

480,019

480,019

0057 Accounting Changes / Residual Equity Transfers

0061 Prior Period Adjustment

## NET POSITION - END OF YEAR

526,841

526,841



	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	385,497			385,497	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	317,132			317,132	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	339,484			339,484	
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(271,119)</b>			<b>(271,119)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	45,154			45,154	
8000 Federal Sources	161,193			161,193	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans	56,071			56,071	
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>262,418</b>			<b>262,418</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp	(60,597)			(60,597)	
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(60,597)</b>			<b>(60,597)</b>	
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments	457			457	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>457</b>			<b>457</b>	

Amounts Expressed in Whole Dollars

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
----------------------------------	-----------------------------	--------------------------	------------------	-------------------------

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES****Assets**

0100	Cash and Cash Equivalents				72,175
0110	Investments				
0130	Due From Other Funds				
0147	Due From Component Units				
0150	Other Receivables				
0160	Advances to Other Funds				
0170	Inventories				
0180	Prepaid Expenses / Expenditures				
0190	Other Current Assets				
0220	Building & Building Improvements (net)				
0230	Furniture & Equipment (net)				

**TOTAL ASSETS****72,175**

0910 Deferred Outflows Of Resources

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES****72,175**

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		72,175	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		72,175	
			0910
		72,175	

Amounts Expressed in Whole Dollars

Private Purpose  
Trust  
(71)Investment  
Trust  
(72)Pension  
Trust  
(73)Activity  
(81)Other  
Agency  
(89)

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

## Liabilities

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities				72,175
<b>TOTAL LIABILITIES</b>					<b>72,175</b>

0950 Deferred Inflows Of Resources

## Net Position

0791	Invested in Capital Assets Net of Related Debt
0798	Restricted for Legal Purposes (0792-0798)
0799	Unrestricted

**TOTAL NET POSITION****TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION****72,175**

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
	72,175	
	72,175	
		0950
		0791
		0798
		0799
	72,175	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions					
9946	Other Additions					
<b>Deductions</b>						
9947	Scholarships Awarded					
9948	Other Deductions					
<b>Change in Net Position</b>						
0041	Net Position - Beginning of Fiscal Year					
9949	Net Position Held in Trust for Pension Benefits					
<b>Net Position - End of Fiscal Year</b>						

Total  
Fiduciary  
Funds

---

9945

9946

9947

9948

0041

9949

	AMOUNT	TOTAL
<b>6000</b>	<b>Revenue from Local Sources</b>	
6111	Current Real Estate Taxes	18,277,897.93
6112	Interim Real Estate Taxes	99,442.55
6113	Public Utility Realty Tax	25,373.31
6114	Payments in Lieu of Current Taxes / State & Local	12,202.61
6120	Current Per Capita Taxes, Sec. 679	35,189.10
6140	Current Act 511 Taxes - Flat Rate Assessments	69,101.32
6150	Current Act 511 Taxes - Proportional Assessments	1,700,520.66
6400	Delinq on Taxes Levied/Assessed by the LEA	949,250.17
6500	Earnings on Investments	20,937.86
6700	Revenue From Student Activities	31,457.00
6832	Federal IDEA Pass Through Revenue	283,920.00
6836	Federal ARRA Race To Top Rev Recd as Pass Through	529.55
6910	Rentals	47,980.08
6920	Contributions and Donations From Private Sources	30,068.61
6942	Summer School Tuition	9,975.00
6944	Receipts from Other LEAS in PA - Education	13,149.65
6991	Refunds of Prior Years' Expenditures	7,838.09
6999	All Other Local Revenues Not Specified	16,792.96
<b>6000</b>	<b>Total Revenue from Local Sources</b>	<b>21,631,626.45</b>



		AMOUNT	TOTAL
<b>7000</b>	<b>Revenue from State Sources</b>		
7110	Basic Education Funding (Gross)	3,164,649.87	
7160	Tuition - Orphans & Children Placed in Priv. Homes	53,676.94	
7220	Vocational Education	100,327.41	
7271	Special Education Funding for School Aged Pupils	862,363.31	
7310	Transportation (Regular and Additional)	619,264.80	
7320	Rental and Sinking Fund Payments	257,582.09	
7330	Health Services	26,000.04	
7340	State Property Tax Reduction Allocation	614,283.86	
7501	PA Accountability Grant	56,176.00	
7509	Career and Technical Education Equipment Grants	19,662.68	
7810	Revenue for Social Security Payments	491,253.71	
7820	Revenue for Retirement Payments	1,116,695.99	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>7,381,936.70</b>
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	257,063.42	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	52,099.10	
8820	Medical Asst Reimb for Admin Claiming	7,611.08	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>316,773.60</b>
<b>9000</b>	<b>Other Financing Sources</b>		
9290	Other Extended Term Financing Proceeds	1,101,380.80	
9400	Sale or Compensation for Loss of Fixed Assets	85,437.50	
<b>9000</b>	<b>Total Other Financing Sources</b>		<b>1,186,818.30</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	21,631,626.45	
Revenue from State Sources	7,381,936.70	
Revenue from Federal Sources	316,773.60	
Other Financing Sources	1,186,818.30	
		<b>30,517,155.05</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>678,851,200</u>	<u>19,239,753</u>	<u>18,277,898</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	35,189.10	
6143	Emergency and Municipal Services Tax	33,912.22	
6140	Current Act 511 Taxes - Flat Rate Assessments		69,101.32
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	1,503,969.94	
6153	Real Estate Transfer Taxes	160,308.00	
6154	Amusement Taxes	36,242.72	
6150	Current Act 511 Taxes - Proportional Assessments		1,700,520.66

Total Act 1 and Act 511 Taxes

1,769,621.98

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	18,277,897.93	0.00	0.00	18,277,897.93
6112	Interim Real Estate Taxes	99,442.55	795.38	4,434.87	103,082.04
6113	Public Utility Realty Tax	25,373.31	0.00	0.00	25,373.31
6114	Payments in Lieu of Current Taxes / State & Local	12,202.61	0.00	0.00	12,202.61
6120	Current Per Capita Taxes, Sec. 679	35,189.10	0.00	0.00	35,189.10
6140	Current Act 511 Taxes - Flat Rate Assessments	69,101.32	1,008.97	1,372.59	69,464.94
6150	Current Act 511 Taxes - Proportional Assessments	1,700,520.66	106,863.82	106,648.22	1,700,305.06
6400	Delinq on Taxes Levied/Assessed by the LEA	949,250.17	161,216.35	153,565.27	941,599.09
<b>6999 TOTAL TAXES</b>		<b>21,168,977.65</b>	<b>269,884.52</b>	<b>266,020.95</b>	<b>21,165,114.08</b>

<u>REVENUE FROM DELINQUENT TAXES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6411	Delinquent Real Estate Taxes	930,705.67	161,216.35	153,565.27	923,054.59
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>		<b>930,705.67</b>	<b>161,216.35</b>	<b>153,565.27</b>	<b>923,054.59</b>

<b>1000 Instruction</b>	<b><u>Total</u></b>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	9,653,857.14
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	1,637,561.36
220 Social Security Contributions	717,190.63
230 PSERS Retirement Contributions	1,591,315.23
240 Tuition Reimbursements	73,252.20
250 Unemployment Compensation	7,472.91
260 Workmen's Compensation	66,836.35
Total Personnel Services-Employee Benefits	4,093,628.68
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	204,447.84
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	16,998.44
440 Rentals	32,796.61
Total Purchased Property Services	49,795.05
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	38,412.68
560 Tuition	1,827,721.76
580 Travel	5,798.06
Total Other Purchased Services	1,871,932.50
600 <u>Supplies</u>	
610 General Supplies	236,909.37
640 Books & Periodicals	15,654.46
Total Supplies	252,563.83
700 <u>Property</u>	
750 Equipment - Original & Additional	62,894.58
Total Property	62,894.58
800 <u>Other Objects</u>	
Total Other Objects	32,000.00
Total 1000 Instruction	<u>16,221,119.62</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1100 Regular Programs - E/S</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	3,816,946.33	2,948,047.49	214,951.00	6,979,944.82
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	593,230.91	462,278.48	34,218.57	1,089,727.96
220 Social Security Contributions	287,733.61	220,191.57	13,316.94	521,242.12
230 PSERS Retirement Contributions	652,724.50	483,238.00	14,858.93	1,150,821.43
240 Tuition Reimbursements	31,917.30	27,509.90		59,427.20
250 Unemployment Compensation	3,643.00	3,829.91		7,472.91
260 Workmen's Compensation	27,817.16	20,551.41		48,368.57
Total Personnel Services-Employee Benefits	1,597,066.48	1,217,599.27	62,394.44	2,877,060.19
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	1,420.92	1,989.38	1,364.00	4,774.30
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	9,901.40	7,097.04		16,998.44
440 Rentals	15,038.02	17,758.59		32,796.61
Total Purchased Property Services	24,939.42	24,855.63		49,795.05
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	16,160.99	20,113.15		36,274.14
561 Tuition to Other School Districts Within The State	1,586.74	42,517.72		44,104.46
562 Tuition to Pennsylvania Charter Schools	213,067.55	400,438.24		613,505.79
568 Tuition for PRRIs (in-state) and Detention Centers		13,548.84		13,548.84
569 Tuition - Other	53,366.93	53,366.92		106,733.85
580 Travel	2,096.30	1,080.21	549.50	3,726.01
Total Other Purchased Services	286,278.51	531,065.08	549.50	817,893.09
600 <u>Supplies</u>				
610 General Supplies	96,024.33	109,279.45	3,139.49	208,443.27
640 Books & Periodicals	1,185.41	6,735.35		7,920.76
Total Supplies	97,209.74	116,014.80	3,139.49	216,364.03
700 <u>Property</u>				
750 Equipment - Original & Additional	12,649.45	47,559.23		60,208.68
Total Property	12,649.45	47,559.23		60,208.68
<b>Total 1100 Regular Programs - E/S</b>	<b><u>5,836,510.85</u></b>	<b><u>4,887,130.88</u></b>	<b><u>282,398.43</u></b>	<b><u>11,006,040.16</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special and Gifted Education</b>				
<b>100 Personnel Services-Salaries</b>				
Total Personnel Services-Salaries	1,097,091.70	941,523.56	244,266.39	2,282,881.65
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	278,460.84	227,802.09		506,262.93
220 Social Security Contributions	79,336.86	69,405.45	18,117.44	166,859.75
230 PSERS Retirement Contributions	191,043.88	162,566.47	20,682.10	374,292.45
240 Tuition Reimbursements	6,313.75	5,987.25		12,301.00
260 Workmen's Compensation	8,390.68	7,342.28		15,732.96
Total Personnel Services-Employee Benefits	563,546.01	473,103.54	38,799.54	1,075,449.09
<b>300 Purchased Professional &amp; Technical Services</b>				
Total Purchased Professional & Technical Services	70,222.27	115,643.23		185,865.50
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	1,650.09	488.45		2,138.54
561 Tuition to Other School Districts Within The State	20,697.46	142,335.32		163,032.78
562 Tuition to Pennsylvania Charter Schools	23,281.96	99,609.86		122,891.82
567 Tuition to Approved Private and PA Chartered Schools		56,874.79		56,874.79
580 Travel	1,158.35	361.13		1,519.48
Total Other Purchased Services	46,787.86	299,669.55		346,457.41
<b>600 Supplies</b>				
610 General Supplies	7,137.52	9,556.02	938.00	17,631.54
640 Books & Periodicals	5,811.63	1,922.07		7,733.70
Total Supplies	12,949.15	11,478.09	938.00	25,365.24
<b>700 Property</b>				
750 Equipment - Original & Additional	2,043.10	419.19		2,462.29
Total Property	2,043.10	419.19		2,462.29
<b>800 Other Objects</b>				
Total Other Objects	16,000.00	16,000.00		32,000.00
<b>Total 1200 Special and Gifted Education</b>	<u>1,808,640.09</u>	<u>1,857,837.16</u>	<u>284,003.93</u>	<u>3,950,481.18</u>



	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1300 Vocational Education Programs</b>			
<b>100 Personnel Services-Salaries</b>			
<b>Total Personnel Services-Salaries</b>	<b>274,578.02</b>		<b>274,578.02</b>
<b>200 Personnel Services-Employee Benefits</b>			
210 Grp Ins - Contracted Provider	28,169.13		28,169.13
220 Social Security Contributions	20,290.54		20,290.54
230 PSERS Retirement Contributions	46,485.94		46,485.94
240 Tuition Reimbursements	1,524.00		1,524.00
260 Workmen's Compensation	1,934.04		1,934.04
<b>Total Personnel Services-Employee Benefits</b>	<b>98,403.65</b>		<b>98,403.65</b>
<b>500 Other Purchased Services</b>			
564 Tuition to Career and Technology Centers	707,029.43		707,029.43
580 Travel	552.57		552.57
<b>Total Other Purchased Services</b>	<b>707,582.00</b>		<b>707,582.00</b>
<b>600 Supplies</b>			
610 General Supplies	10,834.56		10,834.56
<b>Total Supplies</b>	<b>10,834.56</b>		<b>10,834.56</b>
<b>700 Property</b>			
750 Equipment - Original & Additional	223.61		223.61
<b>Total Property</b>	<b>223.61</b>		<b>223.61</b>
<b>Total 1300 Vocational Education Programs</b>	<b><u>1,091,621.84</u></b>		<b><u>1,091,621.84</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs - E/S</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>22,139.64</b>	<b>94,313.01</b>		<b>116,452.65</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		13,401.34		13,401.34
220 Social Security Contributions	1,693.47	7,104.75		8,798.22
230 PSERS Retirement Contributions	3,748.25	15,967.16		19,715.41
260 Workmen's Compensation	202.93	597.85		800.78
<b>Total Personnel Services-Employee Benefits</b>	<b>5,644.65</b>	<b>37,071.10</b>		<b>42,715.75</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>9,558.00</b>		<b>9,558.00</b>
<b>Total 1400 Other Instructional Programs - E/S</b>	<b><u>27,784.29</u></b>	<b><u>140,942.11</u></b>		<b><u>168,726.40</u></b>

## 1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	20,081.63	7,301.00		27,382.63
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	1,536.25	558.56		2,094.81
230 PSERS Retirement Contributions	3,399.82	1,236.05		4,635.87
260 Workmen's Compensation	185.89			185.89
Total Personnel Services-Employee Benefits	5,121.96	1,794.61		6,916.57
Total 1420 Summer School	<u>25,203.59</u>	<u>9,095.61</u>		<u>34,299.20</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1430 Homebound Instruction</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>2,058.01</b>	<b>3,087.01</b>		<b>5,145.02</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
220 Social Security Contributions	157.22	235.80		393.02
230 PSERS Retirement Contributions	348.43	522.65		871.08
260 Workmen's Compensation	17.04	17.04		34.08
<b>Total Personnel Services-Employee Benefits</b>	<b>522.69</b>	<b>775.49</b>		<b>1,298.18</b>
<b>Total 1430 Homebound Instruction</b>	<b><u>2,580.70</u></b>	<b><u>3,862.50</u></b>		<b><u>6,443.20</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		83,925.00		83,925.00
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		13,401.34		13,401.34
220 Social Security Contributions		6,310.39		6,310.39
230 PSERS Retirement Contributions		14,208.46		14,208.46
260 Workmen's Compensation		580.81		580.81
Total Personnel Services-Employee Benefits		34,501.00		34,501.00
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services		9,558.00		9,558.00
Total 1440 Alternative Regular Education		<u>127,984.00</u>		<u>127,984.00</u>

## 1442 PDE Approved Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		83,925.00		83,925.00
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		13,401.34		13,401.34
220 Social Security Contributions		6,310.39		6,310.39
230 PSERS Retirement Contributions		14,208.46		14,208.46
260 Workmen's Compensation		580.81		580.81
Total Personnel Services-Employee Benefits		34,501.00		34,501.00
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services		9,558.00		9,558.00
Total 1442 PDE Approved Alternative Education Programs		<u>127,984.00</u>		<u>127,984.00</u>

1600 Adult Education Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 1600 Adult Education Programs

Federal

Total

4,250.04

4,250.04

**2000 Support Services**

	<u>Total</u>
<b>100 <u>Personnel Services-Salaries</u></b>	
<b>Total Personnel Services-Salaries</b>	<b>3,665,648.52</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>	
210 Grp Ins - Contracted Provider	873,794.99
220 Social Security Contributions	273,346.13
230 PSERS Retirement Contributions	595,480.32
240 Tuition Reimbursements	20,505.00
250 Unemployment Compensation	(58.50)
260 Workmen's Compensation	28,888.75
290 Other Employee Benefits	24,496.71
<b>Total Personnel Services-Employee Benefits</b>	<b>1,816,453.40</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>462,859.43</b>
<b>400 <u>Purchased Property Services</u></b>	
410 Cleaning Services	61,752.89
420 Utility Services	584,482.44
430 Repairs and Maintenance	222,362.23
440 Rentals	8,945.69
<b>Total Purchased Property Services</b>	<b>877,543.25</b>
<b>500 <u>Other Purchased Services</u></b>	
510 Student Transportation Services	947,345.08
520 Insurance-General	89,847.73
530 Communications	82,768.82
540 Advertising	13,815.62
580 Travel	26,118.45
590 Miscellaneous Purchased Services	25,169.79
<b>Total Other Purchased Services</b>	<b>1,185,065.49</b>
<b>600 <u>Supplies</u></b>	
610 General Supplies	272,136.04
620 Energy	195,808.96
630 Food	11,164.47
640 Books & Periodicals	66,501.99
<b>Total Supplies</b>	<b>545,611.46</b>
<b>700 <u>Property</u></b>	
750 Equipment - Original & Additional	21,498.17
760 Equipment - Replacement	49,371.10
<b>Total Property</b>	<b>70,869.27</b>
<b>800 <u>Other Objects</u></b>	
<b>Total Other Objects</b>	<b>24,569.21</b>
<b>Total 2000 Support Services</b>	<b><u>8,648,620.03</u></b>



	<u>Federal</u>	<u>Total</u>
<b>2100 Pupil Personnel</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>627,360.89</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		87,123.67
220 Social Security Contributions		46,399.40
230 PSERS Retirement Contributions		106,387.44
240 Tuition Reimbursements		4,781.00
260 Workmen's Compensation		4,426.84
290 Other Employee Benefits		548.00
<b>Total Personnel Services-Employee Benefits</b>		<b>249,666.35</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>7,683.00</b>
<b>500 Other Purchased Services</b>		
580 Travel		1,322.11
<b>Total Other Purchased Services</b>		<b>1,322.11</b>
<b>600 Supplies</b>		
610 General Supplies		7,678.85
<b>Total Supplies</b>		<b>7,678.85</b>
<b>Total 2100 Pupil Personnel</b>		<b><u>893,711.20</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>199,198.35</b>	<b>256,976.61</b>		<b>456,174.96</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	44,807.84	35,706.91		80,514.75
220 Social Security Contributions	14,523.00	19,106.59		33,629.59
230 PSERS Retirement Contributions	33,724.35	43,681.17		77,405.52
240 Tuition Reimbursements	1,172.00			1,172.00
260 Workmen's Compensation	1,381.61	1,870.55		3,252.16
290 Other Employee Benefits		548.00		548.00
<b>Total Personnel Services-Employee Benefits</b>	<b>95,608.80</b>	<b>100,913.22</b>		<b>196,522.02</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>455.19</b>	<b>6,827.81</b>		<b>7,283.00</b>
<b>500 Other Purchased Services</b>				
580 Travel	101.86	253.70		355.56
<b>Total Other Purchased Services</b>	<b>101.86</b>	<b>253.70</b>		<b>355.56</b>
<b>600 Supplies</b>				
610 General Supplies	1,406.84	2,702.78		4,109.62
<b>Total Supplies</b>	<b>1,406.84</b>	<b>2,702.78</b>		<b>4,109.62</b>
<b>Total 2120 Guidance Services</b>	<b><u>296,771.04</u></b>	<b><u>367,674.12</u></b>		<b><u>664,445.16</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2140 Psychological Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	48,505.89	38,111.91		86,617.80
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	3,833.17	2,775.75		6,608.92
220 Social Security Contributions	3,681.28	2,892.73		6,574.01
230 PSERS Retirement Contributions	8,212.06	6,452.51		14,664.57
260 Workmen's Compensation	330.60	259.75		590.35
Total Personnel Services-Employee Benefits	16,057.11	12,380.74		28,437.85
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	200.00	200.00		400.00
500 <u>Other Purchased Services</u>				
580 Travel	483.28	483.27		966.55
Total Other Purchased Services	483.28	483.27		966.55
600 <u>Supplies</u>				
610 General Supplies	784.62	784.61		1,569.23
Total Supplies	784.62	784.61		1,569.23
<b>Total 2140 Psychological Services</b>	<b><u>66,030.90</u></b>	<b><u>51,960.53</u></b>		<b><u>117,991.43</u></b>

## 2190 Other Pupil Personnel Services

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

260 Workmen's Compensation

## Total Personnel Services-Employee Benefits

600 Supplies

610 General Supplies

## Total Supplies

## Total 2190 Other Pupil Personnel Services

ElementarySecondaryFederalTotal

84,568.13

84,568.13

6,195.80

6,195.80

14,317.35

14,317.35

3,609.00

3,609.00

584.33

584.33

24,706.48

24,706.48

2,000.00

2,000.00

2,000.00

2,000.00

111,274.61111,274.61

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2200 Instructional Staff</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	314,720.53	428,019.03		742,739.56
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	67,295.93	61,125.83		128,421.76
220 Social Security Contributions	23,922.21	32,726.36		56,648.57
230 PSERS Retirement Contributions	52,336.74	70,453.41		122,790.15
240 Tuition Reimbursements	6,730.00	6,015.00		12,745.00
260 Workmen's Compensation	3,189.84	2,817.68		6,007.52
290 Other Employee Benefits	1,942.81	1,942.80		3,885.61
Total Personnel Services-Employee Benefits	155,417.53	175,081.08		330,498.61
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	52,959.92	48,245.92	42,321.50	143,527.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	3,796.64	3,796.63		7,593.27
Total Purchased Property Services	3,796.64	3,796.63		7,593.27
500 <u>Other Purchased Services</u>				
530 Communications	16,647.00	17,421.00		34,068.00
580 Travel	3,035.72	3,604.46	8,246.86	14,887.04
Total Other Purchased Services	19,682.72	21,025.46	8,246.86	48,955.04
600 <u>Supplies</u>				
610 General Supplies	56,893.68	57,014.24		113,907.92
630 Food	848.93	848.91		1,697.84
640 Books & Periodicals	26,606.94	38,162.11		64,769.05
Total Supplies	84,349.55	96,025.26		180,374.81
700 <u>Property</u>				
750 Equipment - Original & Additional	6,888.90	6,277.12		13,166.02
Total Property	6,888.90	6,277.12		13,166.02
800 <u>Other Objects</u>				
Total Other Objects	165.67	165.67		331.34
<b>Total 2200 Instructional Staff</b>	<b>637,981.46</b>	<b>778,636.17</b>	<b>50,568.36</b>	<b>1,467,185.99</b>

**2300 Administration****100 Personnel Services-Salaries****Total Personnel Services-Salaries****Federal      Total****901,083.19****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

176,129.55

220 Social Security Contributions

65,188.74

230 PSERS Retirement Contributions

142,848.62

260 Workmen's Compensation

7,072.42

290 Other Employee Benefits

7,891.14

**Total Personnel Services-Employee Benefits****399,130.47****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****167,032.26****400 Purchased Property Services**

430 Repairs and Maintenance

869.51

440 Rentals

1,751.45

**Total Purchased Property Services****2,620.96****500 Other Purchased Services**

520 Insurance-General

3,570.25

530 Communications

21,104.44

540 Advertising

13,815.62

580 Travel

5,222.77

**Total Other Purchased Services****43,713.08****600 Supplies**

610 General Supplies

26,480.03

630 Food

9,117.09

640 Books &amp; Periodicals

1,629.44

**Total Supplies****37,226.56****700 Property**

750 Equipment - Original &amp; Additional

3,970.18

**Total Property****3,970.18****800 Other Objects****Total Other Objects****19,531.48****Total 2300 Administration****1,574,308.18**

## 2310 Board Services

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

## Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

500 Other Purchased Services

520 Insurance-General

540 Advertising

580 Travel

## Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

## Total Supplies

800 Other Objects

## Total Other Objects

## Total 2310 Board Services

FederalTotal

2,500.00

191.26

423.26

14.52

629.04

37,287.60

513.00

13,815.62

1,553.50

15,882.12

161.49

340.93

502.42

9,703.25

66,504.43

**2320 Board Treasurer Services****100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

## 220 Social Security Contributions

## 230 PSERS Retirement Contributions

**Total Personnel Services-Employee Benefits****500 Other Purchased Services**

## 520 Insurance-General

**Total Other Purchased Services****Total 2320 Board Treasurer Services****Federal****Total****1,050.00**

80.33

177.77

**258.10**

250.00

**250.00****1,558.10**



	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment And Collection Services</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		<b>23,695.00</b>
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		1,812.67
260 Workmen's Compensation		251.62
Total Personnel Services-Employee Benefits		<b>2,064.29</b>
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		<b>31,548.33</b>
500 <u>Other Purchased Services</u>		
520 Insurance-General		2,807.25
Total Other Purchased Services		<b>2,807.25</b>
600 <u>Supplies</u>		
610 General Supplies		12,070.71
Total Supplies		<b>12,070.71</b>
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>72,185.58</u></b>

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

65,468.26

65,468.26

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

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

233,598.88

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

39,651.61

220 Social Security Contributions

15,628.51

230 PSERS Retirement Contributions

38,746.46

260 Workmen's Compensation

1,725.91

290 Other Employee Benefits

5,610.40

## Total Personnel Services-Employee Benefits

101,362.89

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

5,347.99

400 Purchased Property Services

430 Repairs and Maintenance

869.51

440 Rentals

1,751.45

## Total Purchased Property Services

2,620.96

500 Other Purchased Services

530 Communications

21,104.44

21,104.44

580 Travel

1,431.70

## Total Other Purchased Services

22,536.14

600 Supplies

610 General Supplies

3,058.83

630 Food

3,168.05

640 Books &amp; Periodicals

1,629.44

## Total Supplies

7,856.32

800 Other Objects

## Total Other Objects

7,458.94

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

380,782.12

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office Of The Principal Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	321,706.41	318,532.90		640,239.31
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	78,882.22	57,595.72		136,477.94
220 Social Security Contributions	23,883.79	23,592.18		47,475.97
230 PSERS Retirement Contributions	52,818.67	50,682.46		103,501.13
260 Workmen's Compensation	2,593.06	2,487.31		5,080.37
290 Other Employee Benefits	1,382.09	898.65		2,280.74
Total Personnel Services-Employee Benefits	159,559.83	135,256.32		294,816.15
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	14,412.22	12,967.86		27,380.08
500 <u>Other Purchased Services</u>				
580 Travel	1,889.58	347.99		2,237.57
Total Other Purchased Services	1,889.58	347.99		2,237.57
600 <u>Supplies</u>				
610 General Supplies	5,449.38	5,739.62		11,189.00
630 Food	2,681.52	2,926.59		5,608.11
Total Supplies	8,130.90	8,666.21		16,797.11
700 <u>Property</u>				
750 Equipment - Original & Additional	1,732.69	2,237.49		3,970.18
Total Property	1,732.69	2,237.49		3,970.18
800 <u>Other Objects</u>				
Total Other Objects	1,019.58	1,349.71		2,369.29
<b>Total 2380 Office Of The Principal Services</b>	<b><u>508,451.21</u></b>	<b><u>479,358.48</u></b>		<b><u>987,809.69</u></b>

## 2400 Pupil Health

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

Federal Total

187,940.11

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

36,304.72

220 Social Security Contributions

13,816.59

230 PSERS Retirement Contributions

31,260.71

240 Tuition Reimbursements

1,449.00

260 Workmen's Compensation

1,322.49

## Total Personnel Services-Employee Benefits

84,153.51

300 Purchased Professional & Technical Services

## Total Purchased Professional &amp; Technical Services

107,180.34

500 Other Purchased Services

580 Travel

247.88

## Total Other Purchased Services

247.88

600 Supplies

610 General Supplies

7,661.16

## Total Supplies

7,661.16

## Total 2400 Pupil Health

387,183.00

**2500 Business****Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****188,975.18****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

64,523.15

220 Social Security Contributions

14,069.04

230 PSERS Retirement Contributions

31,757.55

240 Tuition Reimbursements

1,233.00

260 Workmen's Compensation

1,582.02

290 Other Employee Benefits

1,856.25

**Total Personnel Services-Employee Benefits****115,021.01****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****22,075.49****400 Purchased Property Services**

440 Rentals

7,194.24

**Total Purchased Property Services****7,194.24****500 Other Purchased Services**

580 Travel

2,603.75

**Total Other Purchased Services****2,603.75****600 Supplies**

610 General Supplies

2,348.60

630 Food

133.21

640 Books &amp; Periodicals

103.50

**Total Supplies****2,585.31****700 Property**

750 Equipment - Original &amp; Additional

1,254.97

**Total Property****1,254.97****800 Other Objects****Total Other Objects****2,335.98****Total 2500 Business****342,045.93**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				803,183.23
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				319,048.65
220 Social Security Contributions				61,103.44
230 PSERS Retirement Contributions				127,779.84
240 Tuition Reimbursements				198.00
250 Unemployment Compensation				(58.50)
260 Workmen's Compensation				6,748.29
290 Other Employee Benefits				9,394.06
Total Personnel Services-Employee Benefits				524,213.78
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services				10,341.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				61,752.89
420 Utility Services				584,482.44
430 Repairs and Maintenance				206,368.11
Total Purchased Property Services				852,603.44
500 <u>Other Purchased Services</u>				
521 Fire Insurance				56,086.00
522 Automotive Liability Insurance				11,256.00
523 General Property and Liability Insurance				18,935.48
530 Communications				27,596.38
580 Travel				36.16
Total Other Purchased Services				113,910.02
600 <u>Supplies</u>				
610 General Supplies	46,069.57	64,839.70		110,909.27
620 Energy				166,155.00
Total Supplies				277,064.27
700 <u>Property</u>				
750 Equipment - Original & Additional				3,107.00
Total Property				3,107.00
800 <u>Other Objects</u>				
Total Other Objects				908.38
Total 2600 Operation & Maintenance of Plant Services				<u>2,585,331.12</u>

	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		99,010.40
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		34,293.95
220 Social Security Contributions		7,563.82
230 PSERS Retirement Contributions		13,197.30
260 Workmen's Compensation		758.45
290 Other Employee Benefits		550.00
Total Personnel Services-Employee Benefits		56,363.52
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		5,020.00
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		7,531.34
Total Purchased Property Services		7,531.34
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		854,420.73
519 St Tr Svc From Other Sources		92,924.35
580 Travel		648.21
Total Other Purchased Services		947,993.29
600 <u>Supplies</u>		
610 General Supplies		339.97
620 Energy		29,653.96
Total Supplies		29,993.93
700 <u>Property</u>		
760 Equipment - Replacement		49,371.10
Total Property		49,371.10
800 <u>Other Objects</u>		
Total Other Objects		189.00
<b>Total 2700 Student Transportation Services</b>		<b><u>1,195,472.58</u></b>



	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		115,355.96
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		27,949.54
220 Social Security Contributions		8,556.53
230 PSERS Retirement Contributions		19,458.71
240 Tuition Reimbursements		99.00
260 Workmen's Compensation		970.72
290 Other Employee Benefits		371.65
Total Personnel Services-Employee Benefits		57,406.15
500 <u>Other Purchased Services</u>		
580 Travel		1,150.53
Total Other Purchased Services		1,150.53
600 <u>Supplies</u>		
610 General Supplies		2,810.24
630 Food		216.33
Total Supplies		3,026.57
800 <u>Other Objects</u>		
Total Other Objects		1,273.03
Total 2800 Central		<u>178,212.24</u>

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 Other Purchased Services		
595 Intermediate Unit Payments by Withholding		25,169.79
Total Other Purchased Services		25,169.79
Total 2900 Other Support Services		<u>25,169.79</u>

	<u>Federal</u>	<u>Total</u>
<b>3000 Operation of Noninstructional Services</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		<b>305,599.51</b>
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		13,277.64
220 Social Security Contributions		23,171.36
230 PSERS Retirement Contributions		48,389.85
250 Unemployment Compensation		1,761.13
260 Workmen's Compensation		2,291.18
Total Personnel Services-Employee Benefits		<b>88,891.16</b>
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		<b>84,893.00</b>
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		34,484.17
520 Insurance-General		8,700.00
580 Travel		816.13
590 Miscellaneous Purchased Services		6,401.10
Total Other Purchased Services		<b>50,401.40</b>
600 <u>Supplies</u>		
610 General Supplies		38,386.27
Total Supplies		<b>38,386.27</b>
800 <u>Other Objects</u>		
Total Other Objects		<b>5,455.75</b>
<b>Total 3000 Operation of Noninstructional Services</b>		<b><u>573,627.09</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>305,599.51</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		13,277.64
220 Social Security Contributions		23,171.36
230 PSERS Retirement Contributions		48,389.85
250 Unemployment Compensation		1,761.13
260 Workmen's Compensation		2,291.18
<b>Total Personnel Services-Employee Benefits</b>		<b>88,891.16</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>84,893.00</b>
<b>500 <u>Other Purchased Services</u></b>		
510 Student Transportation Services		34,484.17
520 Insurance-General		8,700.00
580 Travel		816.13
<b>Total Other Purchased Services</b>		<b>44,000.30</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		38,386.27
<b>Total Supplies</b>		<b>38,386.27</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>5,455.75</b>
<b>Total 3200 Student Activities</b>		<b><u>567,225.99</u></b>

3300 Community Services

500 Other Purchased Services

591 Services Purchased locally

592 Services Purchased from another LEA within the State

**Total Other Purchased Services**

**Total 3300 Community Services**

Federal

Total

6,251.10

150.00

**6,401.10**

**6,401.10**

4000 Facilities Acquisition, Const. and Improve. Svcs.

700 Property

750 Equipment - Original & Additional

Total Property

Total 4000 Facilities Acquisition, Const. and Improve. Svcs.

Federal

Total

1,101,380.80

**1,101,380.80**

**1,101,380.80**

4600 Existing Building Improvement Services

700 Property

750 Equipment - Original & Additional

Total Property

Total 4600 Existing Building Improvement Services

Federal

Total

1,101,380.80

**1,101,380.80**

**1,101,380.80**

## 5000 Other Expenditures and Financing Uses

800 Other Objects

830 Interest

620,315.00

880 Refund of Prior Year's Receipts

48.89

## Total Other Objects

620,363.89

900 Other Financing Uses

910 Redemption of Principal

1,928,496.17

930 Fund Transfers

1,031,999.54

## Total Other Financing Uses

2,960,495.71

## Total 5000 Other Expenditures and Financing Uses

3,580,859.60



5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

Federal

Total

620,315.00

48.89

620,363.89

1,928,496.17

1,928,496.17

2,548,860.06

## 5110 Debt Service

800 Other Objects

830 Interest

## Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

## Total Other Financing Uses

## Total 5110 Debt Service

FederalTotal

620,315.00

620,315.00

1,928,496.17

1,928,496.17

2,548,811.17

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Federal

Total

48.89

48.89

48.89

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

1,031,999.54

**1,031,999.54**

**1,031,999.54**

5230 Capital Projects Fund Transfers

900 Other Financing Uses

939 Other Fund Transfers

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

975,928.92

975,928.92

975,928.92

5250 Enterprise Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5250 Enterprise Fund Transfers

Federal

Total

56,070.62

56,070.62

56,070.62

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

## BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
<b>1000 <u>Instruction</u></b>		
1100 Regular Programs - E/S	11,006,040.16	
1200 Special and Gifted Education	3,950,481.18	
1300 Vocational Education Programs	1,091,621.84	
1400 Other Instructional Programs - E/S	168,726.40	
1600 Adult Education Programs	4,250.04	
		16,221,119.62
<b>2000 <u>Support Services</u></b>		
2100 Pupil Personnel	893,711.20	
2200 Instructional Staff	1,467,185.99	
2300 Administration	1,574,308.18	
2400 Pupil Health	387,183.00	
2500 Business	342,045.93	
2600 Operation & Maintenance of Plant Services	2,585,331.12	
2700 Student Transportation Services	1,195,472.58	
2800 Central	178,212.24	
2900 Other Support Services	25,169.79	
		8,648,620.03
<b>3000 <u>Operation of Noninstructional Services</u></b>		
3200 Student Activities	567,225.99	
3300 Community Services	6,401.10	
		573,627.09
<b>4000 <u>Facilities Acquisition, Const. and Improve. Svcs.</u></b>		
4600 Existing Building Improvement Services	1,101,380.80	
		1,101,380.80
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
5100 Debt Service, Other Expenditures and Fin Uses	2,548,860.06	
5200 Interfund Transfers Out	1,031,999.54	
		3,580,859.60
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>30,125,607.14</b>

**Bond Detail****Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		468,039	90,004	0	558,043	0	0
Compensated Absences		441,362	0	2,717	438,645	74,799	0
General Obligation Bonds - (CIB)	04/ 2004	380,000	0	380,000	0	0	0
General Obligation Bonds - (CIB)	04/ 2005	12,515,000	0	865,000	11,650,000	895,000	539,079
General Obligation Bonds - (CIB)	05/ 2013	6,435,000	0	400,000	6,035,000	635,000	68,682
Totals for Debt Entered:		20,239,401	90,004	1,647,717	18,681,688	1,604,799	607,761





## (PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		19,330,000			468,039	441,362	20,239,401
2 Additional Debt Incurred During Year					90,004		90,004
3 Retirements and Repayments		1,645,000				2,717	1,647,717
4 Debt at End of Fiscal Year		17,685,000			558,043	438,645	18,681,688
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		17,685,000			558,043	438,645	18,681,688
7 Current Portion P&I - Due within 1 year		1,530,000				74,799	1,604,799
8 Interest Paid during current fiscal year		607,761					607,761

## (PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year							
2 Additional Debt Incurred During Year							
3 Retirements and Repayments							
4 Debt at End of Fiscal Year							
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest							
7 Current Portion P&I - Due within 1 year							
8 Interest Paid during current fiscal year							

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

Tuition Reported in General Fund Expenditures 1000-560

1,827,721.76

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

**Total**

1,827,721.76

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

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

44,104.46

112,337.17

6 Brick and Mortar Charter Schools

157,519.44

7 Cyber Charter Schools

469,535.19

122,891.82

8 Career and Technology Centers

410,251.64

296,777.79

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

106,733.85

107,570.40

**Total Amounts Paid to Institutions**

1,188,144.58

639,577.18

**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	1,420.92	1,420.92	2,841.84
1100-323			
1100-324			
1100-329		568.46	568.46
<b>Total 320</b>	<b>1,420.92</b>	<b>1,989.38</b>	<b>3,410.30</b>
1200-322	66,627.27	107,428.23	174,055.50
1200-323			
1200-324			
1200-329			
<b>Total 320</b>	<b>66,627.27</b>	<b>107,428.23</b>	<b>174,055.50</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323	610.50	7,763.27	8,373.77
2200-324			
2200-329	28,476.66	28,476.67	56,953.33
<b>Total 320</b>	<b>29,087.16</b>	<b>36,239.94</b>	<b>65,327.10</b>
2400-322	149.00		149.00
2400-323			
2400-324			
2400-329			
<b>Total 320</b>	<b>149.00</b>		<b>149.00</b>
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

	<u>Federal</u>	<u>Total</u>
<b>1190 Federally Funded Regular Programs</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>	<b>214,951.00</b>	<b>214,951.00</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider	34,218.57	34,218.57
220 Social Security Contributions	13,316.94	13,316.94
230 PSERS Retirement Contributions	14,858.93	14,858.93
<b>Total Personnel Services-Employee Benefits</b>	<b>62,394.44</b>	<b>62,394.44</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,364.00</b>	<b>1,364.00</b>
<b>500 <u>Other Purchased Services</u></b>		
580 Travel	549.50	549.50
<b>Total Other Purchased Services</b>	<b>549.50</b>	<b>549.50</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies	3,139.49	3,139.49
<b>Total Supplies</b>	<b>3,139.49</b>	<b>3,139.49</b>
<b>Total 1190 Federally Funded Regular Programs</b>	<b><u>282,398.43</u></b>	<b><u>282,398.43</u></b>

**1243 Gifted Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>			
<b>Total Personnel Services-Salaries</b>	<b>101,361.21</b>	<b>56,146.48</b>	<b>157,507.69</b>
<b>200 Personnel Services-Employee Benefits</b>			
210 Grp Ins - Contracted Provider	20,439.08	3,211.07	23,650.15
220 Social Security Contributions	7,504.58	4,257.99	11,762.57
230 PSERS Retirement Contributions	17,160.40	9,481.51	26,641.91
240 Tuition Reimbursements	1,463.25	1,974.75	3,438.00
260 Workmen's Compensation	649.89	395.53	1,045.42
<b>Total Personnel Services-Employee Benefits</b>	<b>47,217.20</b>	<b>19,320.85</b>	<b>66,538.05</b>
<b>500 Other Purchased Services</b>			
510 Student Transportation Services	1,650.09	488.45	2,138.54
580 Travel	352.06	288.08	640.14
<b>Total Other Purchased Services</b>	<b>2,002.15</b>	<b>776.53</b>	<b>2,778.68</b>
<b>600 Supplies</b>			
610 General Supplies	2,094.32	1,872.51	3,966.83
<b>Total Supplies</b>	<b>2,094.32</b>	<b>1,872.51</b>	<b>3,966.83</b>
<b>700 Property</b>			
750 Equipment - Original & Additional	419.20	419.19	838.39
<b>Total Property</b>	<b>419.20</b>	<b>419.19</b>	<b>838.39</b>
<b>Total 1243 Gifted Support</b>	<b><u>153,094.08</u></b>	<b><u>78,535.56</u></b>	<b><u>231,629.64</u></b>

## 2250 School Library Services

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

260 Workmen's Compensation

## Total Personnel Services-Employee Benefits

500 Other Purchased Services

580 Travel

## Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books &amp; Periodicals

## Total Supplies

## Total 2250 School Library Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
194,473.28	142,062.80		336,536.08
21,982.08	15,812.00		37,794.08
14,673.91	10,841.59		25,515.50
32,841.27	22,903.46		55,744.73
	6,015.00		6,015.00
1,352.29	980.17		2,332.46
70,849.55	56,552.22		127,401.77
150.25	719.00		869.25
150.25	719.00		869.25
1,071.03	1,795.78		2,866.81
23,884.56	35,439.74		59,324.30
24,955.59	37,235.52		62,191.11
290,428.67	236,569.54		526,998.21

		<u>Total</u>
<b>2750 Nonpublic Transportation</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>9,584.64</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions		733.20
230 PSERS Retirement Contributions		1,622.68
260 Workmen's Compensation		73.22
290 Other Employee Benefits		550.00
<b>Total Personnel Services-Employee Benefits</b>		<b>2,979.10</b>
<b>500 <u>Other Purchased Services</u></b>		
513 St Tr Svc-Contr Carrier		124,554.02
<b>Total Other Purchased Services</b>		<b>124,554.02</b>
<b>Total 2750 Nonpublic Transportation</b>		<b><u>137,117.76</u></b>



I.	<u>Student Transportation Services for Educational Field Trips</u>	38,412.68
II.	<u>Student Transportation Services for Student Activities</u>	34,484.17
III.	<u>Rental of Vehicles for Student Transportation Services</u>	1,800.00
IV.	<u>Capital Reserve (Special Revenue) Fund</u>	

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	20,200.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	333,596.72		A/P, Payroll, Purchasing and Grant Accounting
2830			
2840			
<b>Total</b>	<b>353,796.72</b>		

\*\* Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	187,819.34
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	2,335.98
2900-595	25,169.79
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	298,701.08

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

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	145,048.38	519,396.78	664,445.16
2140 Psychological Services	117,991.43		117,991.43
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	39,771.28	142,432.59	182,203.87
2350 Legal and Accounting Services	26,780.50	38,687.76	65,468.26
2420 Medical Services	23,385.18	83,749.16	107,134.34
2440 Nursing Services	61,118.70	218,883.96	280,002.66
2700 Student Transportation Services	303,677.82	754,677.00	1,058,354.82
<b>TOTAL</b>	<b>717,773.29</b>	<b>1,757,827.25</b>	<b>2,475,600.54</b>

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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance	1,484,361.62	945,232.43	2,429,594.05
	212 Dental Insurance	23,580.40	13,000.67	36,581.07
	215 Eye Care Insurance	9,775.71	5,456.14	15,231.85
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>	<b>1,517,717.73</b>	<b>963,689.24</b>	<b>2,481,406.97</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance		18,923.38	18,923.38
	212 Dental Insurance		424.76	424.76
	215 Eye Care Insurance		282.72	282.72
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>		<b>19,630.86</b>	<b>19,630.86</b>
<b>60 Internal Service Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>			
	<b>TOTAL FOR ALL FUNDS</b>	<b>1,517,717.73</b>	<b>983,320.10</b>	<b>2,501,037.83</b>

LEA acknowledges there is no Self Insurance data to report.

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services	494.55	35.00					529.55
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b><u>Total GF Expenditures: Functions</u></b>	<b>494.55</b>	<b>35.00</b>					<b>529.55</b>

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

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

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	13,471,834.14
Total Federally Funded salaries subject to PSERS withholding	459,217.39

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

Amount Description	Amount
Expenditures Funded with Current Title I Funds	235,576.00
Expenditures Funded with Carry over Title I Funds	21,487.41
<b>Total Title I Expenditures</b>	<b>257,063.41</b>

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

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



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

Federal Revenue: 8110-8690, 8810-8830	316,773.60
Federal Pass Thru Revenue: 6831, 6832, 6839	283,920.00

<b>Total Non-ARRA Federal Revenue</b>		600,693.60
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**ARRA Revenue**

Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edujobs Revenue: 8709	0.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6836	529.55

<b>Total ARRA Federal Revenue</b>		529.55
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<b>Total Federal Revenue</b>		601,223.15
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**Federal Expenditures:** as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	566,402.36
Function 2000	50,568.36
Function 3000	0.00
Function 4000	0.00
Function 5000	0.00

<b>Total Federal Expenditures reported in General Fund</b>		616,970.72
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