

LEA Name: Pequea Valley SD
Address 166 South New Holland Road
City Kinzers, PA 17535-0130

Class Size: 3

County: Lancaster
AUN Number: 113365303

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
06/30/2008

CERTIFICATION: By signing this report I agree that this 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

Date

11/20/08



Board Secretary

Date

11/20/08

Lydia J Stoltzfus

Contact Person

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Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	1,448,442	94,431	1,542,873	
0110 Investments	13,845,381	14,830	13,860,211	
0120 Taxes Receivable (Net)	1,177,532		1,177,532	
0141 Due from Other Governments	587,835	46,594	634,429	
0142 State Revenue Receivable				
0143 Federal Revenue Receivable				
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	92,448	823	93,271	
0170 Inventories	36,690	51,417	88,107	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets	5,878		5,878	

Total Current Assets

17,194,206 208,095 17,402,301

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land	651,861		651,861	
0212 Site Improvements	1,574,150		1,574,150	
0220 Building & Building Improvements (net Acc Dep)	27,344,533		27,344,533	
0230 Furniture & Equipment (net Acc Dep)	898,430	181,216	1,079,646	
0250 Construction in Progress	15,406,318		15,406,318	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	415,093		415,093	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

46,290,385 181,216 46,471,601

TOTAL ASSETS

63,484,591 389,311 63,873,902

Amounts Expressed in Whole Dollars

LIABILITIES

Current Liabilities:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0403 Internal Balances	(34,501)	34,501		
0411 Due to Other Governments	610,439	3,274	613,713	
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	1,936,071	301	1,936,372	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	2,635,000		2,635,000	
0450 Short-Term Payables	295,977		295,977	
0461 Accrued Salaries and Benefits	1,343,347		1,343,347	
0462 Payroll Deductions and Withholdings	106,660		106,660	
0480 Deferred Revenues		7,338	7,338	
0490 Other Current Liabilities	795,671		795,671	

Total Current Liabilities

Noncurrent Liabilities:

0470 Advances from Other Funds				
0510 Bonds Payable	34,052,302		34,052,302	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations				
0540 LT Portion of Comp Abs	550,374		550,374	
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)				
0599 Other Long-Term Liabilities	476,335		476,335	

Total Noncurrent Liabilities

TOTAL LIABILITIES

	42,767,675	45,414	42,813,089	
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NET ASSETS

0791 Invested in Capital Assets Net of Related Debt	13,759,577	181,216	13,940,793	
0792 Retirement of Long-Term Debt				
0793 Capital Projects				
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions	97		97	
0799 Unrestricted (deficit)	6,957,242	162,681	7,119,923	

TOTAL NET ASSETS

	20,716,916	343,897	21,060,813	
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TOTAL LIABILITIES AND NET ASSETS

	63,484,591	389,311	63,873,902	
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Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	14,121,812		112,563	2,989,049	
Instructional Student Support	2,378,021			240,716	
Administrative and Financial Support Svcs	2,092,335		29,493	128,821	
Operation and Maintenance of Plant Services	2,105,177		10,334	43,521	
Pupil Transportation	1,558,844			999,464	
Food Service (Governmental Activity)					
Student Activities	484,517		38,225	26,407	
Community Services	15,109			14,177	
Scholarships and Awards					
Interest on Long-Term Debt	1,472,342				513,606
Total Governmental Activities	24,228,157		190,615	4,442,155	513,606
Business-type Activities					
Food Service (Business-type Activity)	898,584		526,484	360,510	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	898,584		526,484	360,510	
TOTAL PRIMARY GOVERNMENT	25,126,741		717,099	4,802,665	513,606
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	25,126,741		717,099	4,802,665	513,606

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(11,020,200)		(11,020,200)	
(2,137,305)		(2,137,305)	
(1,934,021)		(1,934,021)	
(2,051,322)		(2,051,322)	
(559,380)		(559,380)	
(419,885)		(419,885)	
(932)		(932)	
(958,736)		(958,736)	
(19,081,781)		(19,081,781)	
	(11,590)	(11,590)	
	(11,590)	(11,590)	
(19,081,781)	(11,590)	(19,093,371)	
(19,081,781)	(11,590)	(19,093,371)	

Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)				
General Revenues, Special and Extraordinary Items, and Transfers				
Taxes:				
Property Taxes, Levied for General Purposes, Net				
Other taxes levied				
Grants, subsidies, contributions not restricted				
Investment Earnings				
Receipts from Member Districts				
Miscellaneous Income				
Special Item (e.g., Contr to Term or Perm Endowmt)				
Extraordinary Items				
Transfers between Governmental, BT Activities				
Total General Revenues, Special and Extraordinary Items, and Transfers				
CHANGES IN NET ASSETS				
Net Assets, Beginning				
Prior Period Adjustment				
NET ASSETS - END OF FISCAL YEAR				

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(19,081,781)	(11,590)	(19,093,371)	
17,390,869		17,390,869	
1,996,068		1,996,068	
2,407,651		2,407,651	
1,219,036	4,034	1,223,070	
9,497		9,497	
23,023,121	4,034	23,027,155	
3,941,340	(7,556)	3,933,784	
16,775,576	351,453	17,127,029	
20,716,916	343,897	21,060,813	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	1,412,065				
0110	Investments	2,941,745		4,287,826		
0120	Taxes Receivable (Net)	1,177,532				
0130	Due From Other Funds	84,478		1,004,454		
0141	Due from Other Governments	587,835				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	5,255		52,808		
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	36,690				
0180	Prepaid Expenses / Expenditures	5,878				
0190	Other Current Assets					
TOTAL ASSETS		6,251,478		5,345,088		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				36,377	1,448,442	0100
	6,066,682	1,292			13,297,545	0110
					1,177,532	0120
					1,088,932	0130
					587,835	0141
						0142
						0143
						0145
						0146
						0147
	11,616				69,679	0150
						0160
					36,690	0170
					5,878	0180
						0190
	6,078,298	1,292		36,377	17,712,533	

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES					
Liabilities					
0400 Due to Other Funds	1,504,614		36,417		
0411 Due to Other Governments	330,696				
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	300,737				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,343,347				
0462 Payroll Deductions and Withholdings	106,660				
0470 Advances from Other Funds					
0480 Deferred Revenues	421,938				
0490 Other Current Liabilities	24,387				
TOTAL LIABILITIES	4,032,379		36,417		
Fund Balances					
0751 Reserve for Inventories	36,690				
0752 Reserve for Prepaid Expenses	5,878				
0753 Reserve for Encumbrances					
0754 Reserve for Retirement of Long-Term Debt					
0755 Reserve for Capital Projects					
0759 Reserve for Other (explain)					
0771 Unreserved - Designated					
0772 Unreserved - Undesignated	2,176,531		5,308,671		
TOTAL FUND BALANCES	2,219,099		5,308,671		
TOTAL LIABILITIES AND FUND BALANCES	6,251,478		5,345,088		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	13,383			17	1,554,431	Liabilities 0400
	279,743				610,439	0411
						0412
						0413
	1,628,678			6,656	1,936,071	0420
						0430
						0440
						0450
					1,343,347	0461
					106,660	0462
						0470
					421,938	0480
					24,387	0490
	1,921,804			6,673	5,997,273	
						Fund Balances
					36,690	0751
					5,878	0752
						0753
		97			97	0754
						0755
						0759
						0771
	4,156,494	1,195		29,704	11,672,595	0772
	4,156,494	1,292		29,704	11,715,260	
	6,078,298	1,292		36,377	17,712,533	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		11,715,260
Capital assets used in governmental activities are not current financial resources and are not reported as assets in governmental funds. The cost of assets is \$ 66,067,621 & the accumulated depreciation is \$ 20,192,329		45,875,292
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		752,183
Property taxes receivable are available for collection this year, but are not available soon enough to pay for the current period's expenses and are deferred in the funds.		421,938
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Bonds Payable		(36,410,000)
Accrued Interest		(452,862)
Bond Issue Costs, net of Amortization		415,093
Bond Premium, net of Amortization		(314,318)
Bond Discount, net of Amortization		37,016
Accrued Retirement Bonuses		(549,968)
Compensated Absences		(772,718)
Total Net Assets - Governmental Activities		20,716,916

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	20,183,652		179,971		
7000 State Sources	5,868,804				
8000 Federal Sources	1,173,058				
TOTAL REVENUES	27,225,514		179,971		
EXPENDITURES					
1000 Instruction	13,373,266				
2000 Support Services	7,989,480		165,704		
3000 Noninstructional Services	372,388				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	21,735,134		165,704		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,490,380		14,267		
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)			1,297,219		
9400 Sale / Compensation for Fixed Assets	91				
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)	4,498				
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	5,147,174				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(5,142,585)		1,297,219		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	489,931	196,943		44,286	21,094,783	6000
					5,868,804	7000
					1,173,058	8000
	489,931	196,943		44,286	28,136,645	
					13,373,266	1000
					8,155,184	2000
				142,995	515,383	3000
	14,169,462				14,169,462	4000
		4,033,721			4,033,721	5110
						5130
						5140
	14,169,462	4,033,721		142,995	40,247,016	
	(13,679,531)	(3,836,778)		(98,709)	(12,110,371)	
						9110
						9120
						9130
						9200
		3,732,735		117,220	5,147,174	9300
					91	9400
						9710
						9720
					4,498	9900
						5120
						5150
					5,147,174	5200
						5300
		3,732,735		117,220	4,589	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

- 8888 Special Items
- 8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

- 0040 Fund Balance - Beginning of Fiscal Year
- 0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	347,795		1,311,486		
0040 Fund Balance - Beginning of Fiscal Year	1,870,064		3,997,185		
0050 Prior Period Adjustment	1,240				
FUND BALANCE - END OF YEAR	2,219,099		5,308,671		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(13,679,531)	(104,043)		18,511	(12,105,782)	
	17,836,025	105,335		11,193	23,819,802	0040
					1,240	0050
	4,156,494	1,292		29,704	11,715,260	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		(12,105,782)
Capital outlays are reported in governmental funds as expenditures. In the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense.		13,036,499
Because some property taxes will not be collected for several months after fiscal year ends, they are not considered available revenues in the governmental funds. Deferred tax revenues increased this year.		28,265
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		2,527,596
In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due.		33,783
In the statement of activities certain operating expenses are measured by the amounts earned during the year. In governmental funds expenditures for these items are measured by the amount of financial resources used.		41,305
The governmental funds follow the purchase method of inventory, the statement of net assets uses the consumption method to record inventory.		1,240
The internal service funds are not reported in the statement of activities. Governmental fund expenditures & related internal service fund revenues are eliminated.		378,434
Change in Net Assets - Governmental Activities		3,941,340

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources	19,370,857	19,370,857	20,183,652	812,795
7000	State Sources	5,798,433	5,798,433	5,868,804	70,371
8000	Federal Sources	1,228,736	1,228,736	1,173,058	(55,678)
TOTAL REVENUES		26,398,026	26,398,026	27,225,514	827,488
EXPENDITURES					
1100	Regular Programs	10,452,476	10,524,477	10,290,229	234,248
1200	Special Programs	2,500,249	2,507,249	2,437,700	69,549
1300	Vocational Programs	524,082	524,082	519,510	4,572
1400	Other Instructional Programs	79,909	80,739	125,827	(45,088)
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	739,994	741,214	692,082	49,132
2200	Instructional Staff Services	1,413,928	1,522,408	1,501,262	21,146
2300	Administrative Services	1,355,144	1,362,594	1,328,631	33,963
2400	Pupil Health	184,617	187,617	184,975	2,642
2500	Business Services	377,376	381,376	358,360	23,016
2600	Operation and Maintenance of Plant Services	2,209,674	2,209,674	2,084,226	125,448
2700	Student Transportation Services	1,620,419	1,626,419	1,560,310	66,109
2800	Central & Other Support Services	213,743	213,743	255,677	(41,934)
2900	Other Support Services	25,500	25,500	23,957	1,543
3100	Food Services				
3200	Student Activities	381,636	381,636	357,280	24,356
3300	Community Services	1,000	1,000	15,108	(14,108)
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		22,079,747	22,289,728	21,735,134	554,594
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,318,279	4,108,298	5,490,380	1,382,082

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets			91	91
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)			4,498	4,498
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out	4,318,279	4,214,599	5,147,174	(932,575)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	400,000	293,700		293,700
TOTAL OTHER FINANCING SOURCES (USES)		(4,718,279)	(4,508,299)	(5,142,585)	(634,286)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year	(400,000)	(400,001)	347,795	747,796
0050	Prior Period Adjustment			1,870,064	1,870,064
FUND BALANCE - END OF YEAR		(400,000)	(400,001)	2,217,859	2,617,860

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources				
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES					
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					

Amounts Expressed in Whole Dollars

	Budgeted Amounts		Actual	Variance With
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
9100				
9200				
9300				
9400				
9700				
5150				
5200				
5300				
5900				
TOTAL OTHER FINANCING SOURCES (USES)				
SPECIAL AND EXTRAORDINARY ITEMS				
8888				
8889				
NET CHANGE IN FUND BALANCES				
0040				
0050				
FUND BALANCE - END OF YEAR				

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			179,971	179,971
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				179,971	179,971
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				179,971	179,971

Amounts Expressed in Whole Dollars

	Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
9100				
9200				
9300				
9400				
9700				
5150				
5200				
5300				
5900				
TOTAL OTHER FINANCING SOURCES (USES)			1,297,219	1,297,219
SPECIAL AND EXTRAORDINARY ITEMS				
8888				
8889				
NET CHANGE IN FUND BALANCES				
0040				
0050				
FUND BALANCE - END OF YEAR			5,474,375	5,474,375

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	94,431				94,431
0110 Investments	14,830				14,830
0130 Due From Other Funds	160				160
0141 Due from Other Governments	46,594				46,594
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	823				823
0170 Inventories	51,417				51,417
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	208,255				208,255
Noncurrent Assets:					
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)	181,216				181,216
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total Noncurrent Assets	181,216				181,216
TOTAL ASSETS	389,471				389,471

**Internal
Service
(60)**

18,305	0100
529,531	0110
500,000	0130
	0141
	0146
	0147
	0150
	0170
	0180
22,769	0190
1,070,605	

0108
0160
0211
0212
0220
0230
0250
0260

1,070,605

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds	34,661				34,661
0411 Due to Other Governments	3,274				3,274
0413 Due to Component Units					
0420 Accounts Payable	301				301
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	7,338				7,338
0490 Other Current Liabilities					
Total Current Liabilities	45,574				45,574
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
TOTAL LIABILITIES	45,574				45,574
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	181,216				181,216
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	162,681				162,681
TOTAL NET ASSETS	343,897				343,897
TOTAL LIABILITIES AND NET ASSETS	389,471				389,471

**Internal
Service
(60)**

0400
0411
0413
0420
0430
0440
0450
0461
0462
0480
0490

318,422

318,422

0470
0510
0520
0530
0540
0550
0599

318,422

0791
0798
0799

752,183

752,183

1,070,605

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES					
6600 Food Service Revenue	526,489				526,489
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	526,489				526,489
OPERATING EXPENSES					
100 Salaries	274,504				274,504
200 Employee Benefits	75,808				75,808
300 Purchased Professional and Technical Service	42,833				42,833
400 Purchased Property Services					
500 Other Purchased Service	21,536				21,536
600 Supplies	453,724				453,724
700 Depreciation	30,184				30,184
810 Dues and Fees					
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	898,589				898,589
OPERATING INCOME (LOSS)	(372,100)				(372,100)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	4,033				4,033
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	57,216				57,216
8000 Federal Sources	303,294				303,294
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	364,543				364,543
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(7,557)				(7,557)

Internal Service (60)

	6600
2,650,975	6900
	6999
2,650,975	

	100
2,297,401	200
	300
	400
	500
	600
	700
	810
	890
2,297,401	
353,574	

24,861	6500
	6921
	6930
	6991
	7000
	8000
	820
	830

24,861

378,435

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CONTRIBUTIONS AND TRANSFERS					
6922 Capital Contributions					
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)					
CHANGE IN NET ASSETS					
	(7,557)				(7,557)
0041 Net Assets - Beginning of Fiscal Year	351,454				351,454
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
NET ASSETS - END OF YEAR	343,897				343,897

Internal Service (60)

6922

9998

9999

378,435

373,748

0041

0057

0061

752,183

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	527,157				527,157
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	274,504				274,504
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	549,755				549,755
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(297,102)	0	0	0	(297,102)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	55,238				55,238
8000 Federal Sources	256,636				256,636
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	311,874				311,874
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	4,034				4,034
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools	38,420				38,420
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	42,454				42,454

Internal Service (60)

	9937
2,128,206	9938
	9939
	9940
	9941
2,112,401	9942
	9943
	9944
15,805	

6000
7000
8000
9917
9918
9919
9920
9921
9922

4000
6930
9200
9925
9926
9927

24,857	6500
	9929
(24,857)	9930
	9931
	9932

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	57,226	0	0	0	57,226
9935 Cash and Cash Equivalents Beginning of Year	37,205				37,205
Cash and Cash Equivalents at Year End	94,431	0	0	0	94,431
<hr/>					
9900 Operating Income (Loss)	(372,100)				(372,100)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	30,184				30,184
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	40,197				40,197
9904 (Inc) Dec In Accounts Receivable (0120-0150)	5,165				5,165
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	2,809				2,809
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(3,302)				(3,302)
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	(55)				(55)
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	74,998				74,998
Cash Provided By (Used For) Total	(297,102)				(297,102)

Internal Service (60)

15,805

2,500

9935

18,305

353,574

9900

9901

9902

9903

(522,764)

9904

9905

9906

9907

9908

184,995

9909

9910

9911

9912

9913

9914

(337,769)

15,805

Amounts Expressed in Whole Dollars

ASSETS

Assets

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100 Cash and Cash Equivalents					10,086
0110 Investments	112,343				56,590
0130 Due From Other Funds					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)					
TOTAL ASSETS	112,343				66,676

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		10,086 0100
		168,933 0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		179,019

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES AND NET ASSETS					
Liabilities					
0400					
0411					
0412					
0413					
0420					7,604
0430					
0450					
0461					
0462					
0470					
0480					
0490					
		5,800			59,072
TOTAL LIABILITIES		5,800			66,676
Net Assets					
0791					
0798		106,543			
0799					
TOTAL NET ASSETS		106,543			
TOTAL LIABILITIES AND NET ASSETS		112,343			66,676

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
	7,604	0420
		0430
		0450
		0461
		0462
		0470
		0480
	64,872	0490
		72,476
		0791
	106,543	0798
		0799
		106,543
		179,019

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions					
9946	Other Additions		4,393			
Deductions						
9947	Scholarships Awarded	5,900				
9948	Other Deductions					
Change In Net Assets		(1,507)				
0041	Net Assets - Beginning of Fiscal Year	108,050				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		106,543				

**Total
Fiduciary
Funds**

	9945
4,393	9946
	9947
5,900	9948
(1,507)	
108,050	0041
	9949
106,543	

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	16,564,494.57	
6112	Interim Real Estate Taxes	154,604.20	
6113	Public Utility Realty Tax	24,122.12	
6114	Payments in Lieu of Current Taxes / State & Local	1,000.00	
6150	Current Act 511 Taxes - Proportional Assessments	1,970,945.66	
6400	Delinq on Taxes Levied/Assessed by the LEA	643,505.12	
6500	Earnings on Investments	363,590.67	
6831	Federal Rev. Rcvd. from Other PA Public Schools	1,732.04	
6832	Federal IDEA Pass Through Revenue	317,320.41	
6910	Rentals	10,333.75	
6920	Contributions and Donations From Private Sources	2,500.00	
6944	Receipts from Other LEAS in PA - Education	109,630.89	
6991	Refunds of Prior Years' Expenditures	308.12	
6999	All Other Local Revenues Not Specified	19,564.40	
6000	Total Revenue from Local Sources		20,183,651.95

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	2,407,650.81	
7140	Charter Schools	80,510.15	
7160	Tuition - Orphans & Children Placed in Priv. Homes	99,369.63	
7210	Homebound Instruction	67.38	
7220	Vocational Education	335.26	
7230	Alternative Education	1,254.00	
7250	Migratory Children	80.00	
7271	Special Education - Funding for School Aged Pupils	817,687.48	
7310	Transportation (Regular and Additional)	997,853.57	
7320	Rental and Sinking Fund Payments	513,606.07	
7330	Health Services	42,010.24	
7501	PA Accountability Grant	125,954.00	
7502	Dual Enrollment Grants	4,391.76	
7599	Additional grants not listed elsewhere	22,890.92	
7810	Revenue for Social Security Payments	369,387.34	
7820	Revenue for Retirement Payments	385,755.43	
7000	Total Revenue from State Sources		5,868,804.04
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	956,314.25	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	200,119.63	
8516	NCLB, Title III - Language Instruction	1,490.98	
8517	NCLB, Title IV - 21st Century Schools	13,285.65	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	1,847.00	
8000	Total Revenue from Federal Sources		1,173,057.51
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	91.25	
9990	Insurance Recoveries	4,497.60	
9000	Total Other Financing Sources		4,588.85

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$20,183,651.95	
Revenue from State Sources	\$5,868,804.04	
Revenue from Federal Sources	\$1,173,057.51	
Other Financing Sources	\$4,588.85	
		\$27,230,102.35

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1144306500</u>	<u>16706875</u>	<u>16536230</u>
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$1,636,944.16	
6153	Real Estate Transfer Taxes	\$334,001.50	
6150	Current Act 511 Taxes - Proportional Assessments		\$1,970,945.66

Total Real Estate, Act 1 and Act 511 Taxes

\$1,970,945.66

<u>REVENUE FROM LOCAL SOURCES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	\$16,564,494.57	\$421,938.00	\$393,673.26	\$16,536,229.83
6112	Interim Real Estate Taxes	\$154,604.20	\$37,382.00	\$36,566.00	\$153,788.20
6113	Public Utility Realty Tax	\$24,122.12	\$0.00	\$0.00	\$24,122.12
6114	Payments in Lieu of Current Taxes / State & Local	\$1,000.00	\$0.00	\$0.00	\$1,000.00
6150	Current Act 511 Taxes - Proportional Assessments	\$1,970,945.66	\$551,777.00	\$476,765.00	\$1,895,933.66
6400	Delinq on Taxes Levied/Assessed by the LEA	\$643,505.12	\$166,435.00	\$132,863.00	\$609,933.12
6999 TOTAL TAXES		\$19,358,671.67	\$1,177,532.00	\$1,039,867.26	\$19,221,006.93

<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	643,505.12	166,435.00	132,863.00	609,933.12
6412 Delinquent Interim Real Estate Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES	643,505.12	166,435.00	132,863.00	609,933.12

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	10,290,228.54	
1200 Special and Gifted Education	2,437,699.96	
1300 Vocational Education Programs	519,509.67	
1400 Other Instructional Programs - E/S	125,827.41	
		13,373,265.58
2000 Support Services		
2100 Pupil Personnel	692,082.12	
2200 Instructional Staff	1,501,261.93	
2300 Administration	1,328,631.03	
2400 Pupil Health	184,975.46	
2500 Business	358,360.00	
2600 Operation & Maintenance of Plant Services	2,084,225.94	
2700 Student Transportation Services	1,560,309.58	
2800 Central	255,677.06	
2900 Other Support Services	23,956.87	
		7,989,479.99
3000 Operation of Noninstructional Services		
3200 Student Activities	357,279.78	
3300 Community Services	15,108.30	
		372,388.08
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers Out	5,147,174.43	
		5,147,174.43
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		26,882,308.08

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	7,562,252.97
200 <u>Personnel Services-Employee Benefits</u>	
220 Social Security Contributions	569,303.79
230 PSERS Retirement Contributions	532,095.90
250 Unemployment Compensation	2,045.24
260 Workmen's Compensation	59,308.66
270 Grp Ins - Self Insurance	1,691,133.02
Total Personnel Services-Employee Benefits	2,853,886.61
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,393,239.76
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	170,851.65
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	13,196.09
560 Tuition	888,657.22
580 Travel	19,829.91
Total Other Purchased Services	921,683.22
600 <u>Supplies</u>	
610 General Supplies	395,036.35
640 Books & Periodicals	87,163.02
Total Supplies	482,199.37
800 <u>Other Objects</u>	
Total Other Objects	(10,848.00)
Total 1000 Instruction	<u>13,373,265.58</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	2,934,193.08	2,967,845.02	732,693.48	6,634,731.58
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	221,275.37	223,584.54	54,512.46	499,372.37
230 PSERS Retirement Contributions	226,974.26	213,644.15	25,848.78	466,467.19
250 Unemployment Compensation	867.39	830.21		1,697.60
260 Workmen's Compensation	23,882.18	24,155.60	2,955.83	50,993.61
270 Grp Ins - Self Insurance	661,642.53	735,346.94	92,213.70	1,489,203.17
Total Personnel Services-Employee Benefits	1,134,641.73	1,197,561.44	175,530.77	2,507,733.94
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	86,340.86	98,910.09	4,854.00	190,104.95
400 Purchased Property Services				
Total Purchased Property Services	28,579.92	40,343.68		68,923.60
500 Other Purchased Services				
510 Student Transportation Services			1,920.00	1,920.00
560 Tuition	140,963.20	304,601.35		445,564.55
580 Travel	642.00	847.36	875.23	2,364.59
Total Other Purchased Services	141,605.20	305,448.71	2,795.23	449,849.14
600 Supplies				
610 General Supplies	137,517.48	172,427.12	54,225.71	364,170.31
640 Books & Periodicals	34,591.12	52,571.90		87,163.02
Total Supplies	172,108.60	224,999.02	54,225.71	451,333.33
800 Other Objects				
Total Other Objects	(5,162.19)	(7,285.81)		(12,448.00)
Total 1100 Regular Programs - E/S	<u>4,492,307.20</u>	<u>4,827,822.15</u>	<u>970,099.19</u>	<u>10,290,228.54</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	387,035.51	395,324.28		782,359.79
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	29,192.34	29,758.02		58,950.36
230 PSERS Retirement Contributions	27,465.48	28,164.73		55,630.21
250 Unemployment Compensation	156.48	155.66		312.14
260 Workmen's Compensation	3,630.58	3,658.34		7,288.92
270 Grp Ins - Self Insurance	69,996.73	105,844.00		175,840.73
Total Personnel Services-Employee Benefits	130,441.61	167,580.75		298,022.36
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	315,125.82	884,181.14		1,199,306.96
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	9,726.13	13,727.30		23,453.43
500 <u>Other Purchased Services</u>				
560 Tuition	38,923.40	55,772.34		94,695.74
580 Travel	6,578.88	9,285.29		15,864.17
Total Other Purchased Services	45,502.28	65,057.63		110,559.91
600 <u>Supplies</u>				
610 General Supplies	10,619.19	11,778.32		22,397.51
Total Supplies	10,619.19	11,778.32		22,397.51
800 <u>Other Objects</u>				
Total Other Objects	663.52	936.48		1,600.00
Total 1200 Special and Gifted Education	<u>899,114.06</u>	<u>1,538,585.90</u>		<u>2,437,699.96</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	70,780.00		70,780.00
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	5,314.50		5,314.50
230 PSERS Retirement Contributions	5,046.60		5,046.60
250 Unemployment Compensation	14.20		14.20
260 Workmen's Compensation	491.78		491.78
270 Grp Ins - Self Insurance	13,044.56		13,044.56
Total Personnel Services-Employee Benefits	23,911.64		23,911.64
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	78,474.62		78,474.62
500 <u>Other Purchased Services</u>			
560 Tuition	340,875.13		340,875.13
Total Other Purchased Services	340,875.13		340,875.13
600 <u>Supplies</u>			
610 General Supplies	5,468.28		5,468.28
Total Supplies	5,468.28		5,468.28
Total 1300 Vocational Education Programs	<u>519,509.67</u>		<u>519,509.67</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	17,784.82	25,101.18	31,495.60	74,381.60
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,350.76	1,906.42	2,409.38	5,666.56
230 PSERS Retirement Contributions	1,658.90	2,341.33	951.67	4,951.90
250 Unemployment Compensation	8.83	12.47		21.30
260 Workmen's Compensation	221.60	312.75		534.35
270 Grp Ins - Self Insurance	5,409.58	7,634.98		13,044.56
Total Personnel Services-Employee Benefits	8,649.67	12,207.95	3,361.05	24,218.67
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	485.46	3,342.39		3,827.85
500 Other Purchased Services				
510 Student Transportation Services	191.13	269.76	10,815.20	11,276.09
560 Tuition	1,821.27	5,700.53		7,521.80
580 Travel	625.44	975.71		1,601.15
Total Other Purchased Services	2,637.84	6,946.00	10,815.20	20,399.04
600 Supplies				
610 General Supplies	690.62	974.72	1,334.91	3,000.25
Total Supplies	690.62	974.72	1,334.91	3,000.25
Total 1400 Other Instructional Programs - E/S	<u>30,248.41</u>	<u>48,572.24</u>	<u>47,006.76</u>	<u>125,827.41</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries			31,495.60	31,495.60
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions			2,409.38	2,409.38
230 PSERS Retirement Contributions	394.66	557.02	951.67	1,903.35
Total Personnel Services-Employee Benefits	394.66	557.02	3,361.05	4,312.73
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			10,815.20	10,815.20
Total Other Purchased Services			10,815.20	10,815.20
600 <u>Supplies</u>				
610 General Supplies			1,334.91	1,334.91
Total Supplies			1,334.91	1,334.91
Total 1420 Summer School	<u>394.66</u>	<u>557.02</u>	<u>47,006.76</u>	<u>47,958.44</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,275.20	1,799.80		3,075.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	97.40	137.46		234.86
230 PSERS Retirement Contributions	90.93	128.33		219.26
260 Workmen's Compensation	5.81	8.19		14.00
Total Personnel Services-Employee Benefits	194.14	273.98		468.12
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	407.00	3,231.65		3,638.65
500 <u>Other Purchased Services</u>				
580 Travel	32.83	139.32		172.15
Total Other Purchased Services	32.83	139.32		172.15
Total 1430 Homebound Instruction	<u>1,909.17</u>	<u>5,444.75</u>		<u>7,353.92</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
500 <u>Other Purchased Services</u>				
560 Tuition		3,130.02		3,130.02
Total Other Purchased Services		3,130.02		3,130.02
Total 1440 Alternative Regular Education		<u>3,130.02</u>		<u>3,130.02</u>

1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,130.02		3,130.02
	3,130.02		3,130.02
	<u>3,130.02</u>		<u>3,130.02</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instruction Programs				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	16,509.62	23,301.38		39,811.00
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,253.36	1,768.96		3,022.32
230 PSERS Retirement Contributions	1,173.31	1,655.98		2,829.29
250 Unemployment Compensation	8.83	12.47		21.30
260 Workmen's Compensation	215.79	304.56		520.35
270 Grp Ins - Self Insurance	5,409.58	7,634.98		13,044.56
Total Personnel Services-Employee Benefits	8,060.87	11,376.95		19,437.82
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	78.46	110.74		189.20
500 Other Purchased Services				
510 Student Transportation Services	191.13	269.76		460.89
560 Tuition	1,821.27	2,570.51		4,391.78
580 Travel	592.61	836.39		1,429.00
Total Other Purchased Services	2,605.01	3,676.66		6,281.67
600 Supplies				
610 General Supplies	690.62	974.72		1,665.34
Total Supplies	690.62	974.72		1,665.34
Total 1490 Additional Other Instruction Programs	<u>27,944.58</u>	<u>39,440.45</u>		<u>67,385.03</u>

2000 Support Services

	<u>Total</u>
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	3,100,753.13
200 Personnel Services-Employee Benefits	
220 Social Security Contributions	233,345.58
230 PSERS Retirement Contributions	233,318.47
240 Tuition Reimbursements	132,156.10
250 Unemployment Compensation	969.67
260 Workmen's Compensation	25,260.63
270 Grp Ins - Self Insurance	785,060.45
Total Personnel Services-Employee Benefits	1,410,110.90
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	243,365.15
400 Purchased Property Services	
Total Purchased Property Services	531,916.29
500 Other Purchased Services	
510 Student Transportation Services	1,516,801.72
520 Insurance-General	62,416.00
530 Communications	99,212.68
540 Advertising	6,851.92
550 Printing & Binding	24,686.65
580 Travel	64,959.11
590 Miscellaneous Purchased Services	23,956.87
Total Other Purchased Services	1,798,884.95
600 Supplies	
610 General Supplies	385,248.70
620 Energy	209,322.65
630 Food	10,545.19
640 Books & Periodicals	18,243.63
Total Supplies	623,360.17
700 Property	
750 Equipment - Original & Additional	233,087.37
760 Equipment - Replacement	13,680.34
Total Property	246,767.71
800 Other Objects	
Total Other Objects	34,321.69
Total 2000 Support Services	<u>7,989,479.99</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		486,196.31
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		36,903.48
230 PSERS Retirement Contributions		34,656.59
250 Unemployment Compensation		138.61
260 Workmen's Compensation		3,868.02
270 Grp Ins - Self Insurance		84,789.66
Total Personnel Services-Employee Benefits		160,356.36
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	15,133.00	18,426.00
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		460.88
530 Communications		9,128.01
550 Printing & Binding		9,420.00
580 Travel		1,519.63
Total Other Purchased Services		20,528.52
600 <u>Supplies</u>		
610 General Supplies		5,554.48
640 Books & Periodicals		865.45
Total Supplies		6,419.93
800 <u>Other Objects</u>		
Total Other Objects		155.00
Total 2100 Pupil Personnel	<u>15,133.00</u>	<u>692,082.12</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	160,556.87	195,058.18		355,615.05
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	12,221.45	14,711.34		26,932.79
230 PSERS Retirement Contributions	11,447.91	13,898.40		25,346.31
250 Unemployment Compensation	33.08	52.12		85.20
260 Workmen's Compensation	1,125.77	1,510.30		2,636.07
270 Grp Ins - Self Insurance	30,387.32	34,835.51		65,222.83
Total Personnel Services-Employee Benefits	55,215.53	65,007.67		120,223.20
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	1,365.61	1,927.39	15,133.00	18,426.00
500 Other Purchased Services				
510 Student Transportation Services	460.88			460.88
530 Communications		5,628.01		5,628.01
580 Travel		130.09		130.09
Total Other Purchased Services	460.88	5,758.10		6,218.98
600 Supplies				
610 General Supplies	2,373.01	407.27		2,780.28
Total Supplies	2,373.01	407.27		2,780.28
800 Other Objects				
Total Other Objects	51.07	103.93		155.00
Total 2120 Guidance Services	<u>220,022.97</u>	<u>268,262.54</u>	<u>15,133.00</u>	<u>503,418.51</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	32,641.30	31,684.96		64,326.26
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	2,486.63	2,415.41		4,902.04
230 PSERS Retirement Contributions	2,327.30	2,259.03		4,586.33
250 Unemployment Compensation	15.52	23.68		39.20
260 Workmen's Compensation	333.82	427.13		760.95
270 Grp Ins - Self Insurance	3,581.25	2,941.03		6,522.28
Total Personnel Services-Employee Benefits	8,744.52	8,066.28		16,810.80
500 Other Purchased Services				
580 Travel	576.24	813.30		1,389.54
Total Other Purchased Services	576.24	813.30		1,389.54
600 Supplies				
610 General Supplies	1,176.87	1,176.88		2,353.75
Total Supplies	1,176.87	1,176.88		2,353.75
Total 2140 Psychological Services	<u>43,138.93</u>	<u>41,741.42</u>		<u>84,880.35</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology And Audiology Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	59,396.00	6,859.00		66,255.00
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	4,543.79	524.86		5,068.65
230 PSERS Retirement Contributions	4,234.93	489.02		4,723.95
250 Unemployment Compensation	6.24	7.97		14.21
260 Workmen's Compensation	344.60	126.40		471.00
270 Grp Ins - Self Insurance	5,723.10	7,321.45		13,044.55
Total Personnel Services-Employee Benefits	14,852.66	8,469.70		23,322.36
600 Supplies				
610 General Supplies	174.36	246.09		420.45
640 Books & Periodicals	358.90	506.55		865.45
Total Supplies	533.26	752.64		1,285.90
Total 2150 Speech Pathology And Audiology Services	<u>74,781.92</u>	<u>16,081.34</u>		<u>90,863.26</u>

2170 Student Accounting Services

500 Other Purchased Services

530 Communications

550 Printing & Binding

Total Other Purchased Services

Total 2170 Student Accounting Services

Federal

Total

3,500.00

9,420.00

12,920.00

12,920.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	334,365.54	275,280.66	62,572.48	672,218.68
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	24,961.20	20,374.87	4,669.89	50,005.96
230 PSERS Retirement Contributions	31,018.01	23,687.88	2,231.64	56,937.53
240 Tuition Reimbursements	53,524.05	74,012.05	4,620.00	132,156.10
250 Unemployment Compensation	69.20	80.05		149.25
260 Workmen's Compensation	2,347.97	2,208.85	0.80	4,557.62
270 Grp Ins - Self Insurance	63,563.94	73,534.42	12,747.50	149,845.86
Total Personnel Services-Employee Benefits	175,484.37	193,898.12	24,269.83	393,652.32
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	7,564.13	10,675.87		18,240.00
400 Purchased Property Services				
Total Purchased Property Services	4,058.35	5,727.88		9,786.23
500 Other Purchased Services				
530 Communications	9,686.00	13,670.65		23,356.65
580 Travel	5,575.86	8,207.20	7,104.17	20,887.23
Total Other Purchased Services	15,261.86	21,877.85	7,104.17	44,243.88
600 Supplies				
610 General Supplies	35,783.96	55,500.48	1,214.93	92,499.37
630 Food	2,840.44	5,915.14		8,755.58
640 Books & Periodicals	9,764.26	6,055.10		15,819.36
Total Supplies	48,388.66	67,470.72	1,214.93	117,074.31
700 Property				
750 Equipment - Original & Additional	95,962.89	135,440.28		231,403.17
760 Equipment - Replacement	5,673.24	8,007.10		13,680.34
Total Property	101,636.13	143,447.38		245,083.51
800 Other Objects				
Total Other Objects	399.36	563.64		963.00
Total 2200 Instructional Staff	<u>687,158.40</u>	<u>718,942.12</u>	<u>95,161.41</u>	<u>1,501,261.93</u>

2300 Administration

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

640 Books & Periodicals

Total Supplies

800 Other Objects

Total Other Objects

Total 2300 Administration

Federal

Total

855,239.48

64,715.18

64,772.39

234.32

6,690.64

195,668.45

332,080.98

71,641.35

13,368.00

741.14

14,155.59

2,943.75

31,208.48

22,982.77

1,789.61

1,558.82

26,331.20

12,129.54

1,328,631.03

2310 Board Services

	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		3,353.50
500 <u>Other Purchased Services</u>		
520 Insurance-General		13,368.00
580 Travel		2,265.09
Total Other Purchased Services		15,633.09
600 <u>Supplies</u>		
610 General Supplies		912.76
630 Food		1,789.61
640 Books & Periodicals		632.35
Total Supplies		3,334.72
800 <u>Other Objects</u>		
Total Other Objects		12,114.54
Total 2310 Board Services		<u>34,435.85</u>

2330 Tax Assessment And Collection Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

530 Communications

550 Printing & Binding

Total Other Purchased Services

Total 2330 Tax Assessment And Collection Services

Federal

Total

51,257.62

741.14

8,827.19

9,568.33

60,825.95

2350 Legal Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal Services

Federal

Total

17,030.23

17,030.23

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				152,691.54
200 Personnel Services-Employee Benefits				
220 Social Security Contributions				10,575.30
230 PSERS Retirement Contributions				12,086.80
250 Unemployment Compensation				28.40
260 Workmen's Compensation				1,034.13
270 Grp Ins - Self Insurance				26,089.13
Total Personnel Services-Employee Benefits				49,813.76
500 Other Purchased Services				
580 Travel				678.66
Total Other Purchased Services				678.66
600 Supplies				
610 General Supplies				2,412.01
640 Books & Periodicals				833.84
Total Supplies				3,245.85
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>206,429.81</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	328,640.39	373,907.55		702,547.94
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	25,303.55	28,836.33		54,139.88
230 PSERS Retirement Contributions	26,851.04	25,834.55		52,685.59
250 Unemployment Compensation	96.82	109.10		205.92
260 Workmen's Compensation	2,651.89	3,004.62		5,656.51
270 Grp Ins - Self Insurance	82,415.55	87,163.77		169,579.32
Total Personnel Services-Employee Benefits	137,318.85	144,948.37		282,267.22
500 <u>Other Purchased Services</u>				
550 Printing & Binding		5,328.40		5,328.40
Total Other Purchased Services		5,328.40		5,328.40
600 <u>Supplies</u>				
610 General Supplies	5,862.12	13,795.88		19,658.00
640 Books & Periodicals	92.63			92.63
Total Supplies	5,954.75	13,795.88		19,750.63
800 <u>Other Objects</u>				
Total Other Objects		15.00		15.00
Total 2380 Office Of The Principal Services	<u>471,913.99</u>	<u>537,995.20</u>		<u>1,009,909.19</u>

2400 Pupil Health

	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		130,048.85
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		9,819.62
230 PSERS Retirement Contributions		9,096.82
250 Unemployment Compensation		49.71
260 Workmen's Compensation		1,185.53
270 Grp Ins - Self Insurance		26,089.14
Total Personnel Services-Employee Benefits		46,240.82
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		150.00
500 Other Purchased Services		
580 Travel		405.67
Total Other Purchased Services		405.67
600 Supplies		
610 General Supplies		8,130.12
Total Supplies		8,130.12
Total 2400 Pupil Health		<u>184,975.46</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		232,986.75
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		17,656.18
230 PSERS Retirement Contributions		17,803.97
250 Unemployment Compensation		67.46
260 Workmen's Compensation		1,866.21
270 Grp Ins - Self Insurance		61,961.67
Total Personnel Services-Employee Benefits		99,355.49
500 <u>Other Purchased Services</u>		
580 Travel		3.98
Total Other Purchased Services		3.98
600 <u>Supplies</u>		
610 General Supplies		12,928.95
Total Supplies		12,928.95
800 <u>Other Objects</u>		
Total Other Objects		13,084.83
Total 2500 Business		<u>358,360.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				643,633.10
200 Personnel Services-Employee Benefits				
220 Social Security Contributions				48,346.96
230 PSERS Retirement Contributions				44,386.97
250 Unemployment Compensation				304.33
260 Workmen's Compensation				6,566.29
270 Grp Ins - Self Insurance				238,585.06
Total Personnel Services-Employee Benefits				338,189.61
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				42,032.30
400 Purchased Property Services				
Total Purchased Property Services				522,130.06
500 Other Purchased Services				
522 Automotive Liability Insurance				9,278.00
523 General Property and Liability Insurance				39,770.00
530 Communications				40,545.35
580 Travel				8,025.94
Total Other Purchased Services				97,619.29
600 Supplies				
610 General Supplies	81,562.50	146,099.12		227,661.62
620 Energy				209,322.65
Total Supplies				436,984.27
800 Other Objects				
Total Other Objects				3,637.31
Total 2600 Operation & Maintenance of Plant Services				<u>2,084,225.94</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		23,832.07
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		1,768.58
230 PSERS Retirement Contributions		1,639.26
250 Unemployment Compensation		10.65
260 Workmen's Compensation		235.68
270 Grp Ins - Self Insurance		9,783.45
Total Personnel Services-Employee Benefits		13,437.62
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		1,488,649.26
516 St Tr Svc from the IU		27,691.58
580 Travel		395.94
Total Other Purchased Services		1,516,736.78
600 Supplies		
610 General Supplies		6,303.11
Total Supplies		6,303.11
Total 2700 Student Transportation Services		<u>1,560,309.58</u>

	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	32,999.20	56,597.89
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions	2,402.22	4,129.62
230 PSERS Retirement Contributions	1,176.41	4,024.94
250 Unemployment Compensation		15.34
260 Workmen's Compensation		290.64
270 Grp Ins - Self Insurance	5,292.60	18,337.16
Total Personnel Services-Employee Benefits	8,871.23	26,797.70
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		92,875.50
500 <u>Other Purchased Services</u>		
530 Communications		25,441.53
540 Advertising		6,851.92
550 Printing & Binding		1,111.06
580 Travel		30,776.97
Total Other Purchased Services		64,181.48
600 <u>Supplies</u>		
610 General Supplies	8,001.62	9,188.28
Total Supplies	8,001.62	9,188.28
700 <u>Property</u>		
750 Equipment - Original & Additional	1,684.20	1,684.20
Total Property	1,684.20	1,684.20
800 <u>Other Objects</u>		
Total Other Objects		4,352.01
Total 2800 Central	<u>51,556.25</u>	<u>255,677.06</u>

2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

23,956.87

23,956.87

23,956.87

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	2,067.70	281,204.50
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions	158.23	21,402.69
230 PSERS Retirement Contributions	73.74	16,403.10
250 Unemployment Compensation		10.65
260 Workmen's Compensation	9.38	1,406.94
270 Grp Ins - Self Insurance		13,044.56
Total Personnel Services-Employee Benefits	241.35	52,267.94
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		1,660.52
520 Insurance-General		5,700.00
Total Other Purchased Services		7,360.52
600 <u>Supplies</u>		
610 General Supplies	11,214.58	30,006.81
630 Food	510.93	548.31
Total Supplies	11,725.51	30,555.12
800 <u>Other Objects</u>		
Total Other Objects		1,000.00
Total 3000 Operation of Noninstructional Services	<u>14,034.56</u>	<u>372,388.08</u>

3200 Student Activities

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

Total Personnel Services-Employee Benefits

500 Other Purchased Services

510 Student Transportation Services

520 Insurance-General

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

Total 3200 Student Activities

Federal

Total

279,136.80

21,244.46

16,255.62

10.65

1,397.56

13,044.56

51,952.85

1,660.52

5,700.00

7,360.52

18,792.23

37.38

18,829.61

357,279.78

3300 Community Services

	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	2,067.70	2,067.70
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	158.23	158.23
230 PSERS Retirement Contributions	73.74	147.48
260 Workmen's Compensation	9.38	9.38
Total Personnel Services-Employee Benefits	241.35	315.09
600 Supplies		
610 General Supplies	11,214.58	11,214.58
630 Food	510.93	510.93
Total Supplies	11,725.51	11,725.51
800 Other Objects		
Total Other Objects		1,000.00
Total 3300 Community Services	<u>14,034.56</u>	<u>15,108.30</u>

5000 Other Expenditures and Financing Uses

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

5,147,174.43

5,147,174.43

5,147,174.43

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Total

5,147,174.43

5,147,174.43

5,147,174.43

5220 Special Revenue Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

933 Athletic Fund Transfers

Total Other Financing Uses

Total 5220 Special Revenue Fund Transfers

Total

1,100,000.00

117,220.00

1,217,220.00

1,217,220.00

5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5240 Debt Service Fund Transfers (to sinking fund)

Total

3,929,954.43

3,929,954.43

3,929,954.43

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES		Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1	Debt at Beginning of Fiscal Year		38,980,000		1,669,314	40,649,314
2	Additional Debt Incurred During Year					
3	Retirements and Repayments		2,570,000		69,326	2,639,326
4	Debt at End of Fiscal Year		36,410,000		1,599,988	38,009,988

Total Principal and Interest Payments Made by Your School - All Funds
(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General				
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services		2,570,000	1,463,721	4,033,721
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
Total Debt Payments - Governmental Funds			2,570,000	1,463,721	4,033,721
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	161,757.75	
562 Tuition to Charter Schools	335,817.73	
564 Tuition Paid to Area Vocational Technical Schools	340,875.13	
568 Tuition to PRRIs and Detention Centers	45,814.83	
569 Tuition - Other	4,391.78	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		888,657.22
		<hr/> <hr/>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329	4,854.00		4,854.00
Total 320	4,854.00		4,854.00
1200-322	315,125.82	715,261.82	1,030,387.64
1200-323		168,919.32	168,919.32
1200-324			
1200-329			
Total 320	315,125.82	884,181.14	1,199,306.96
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323	981.80	1,018.20	2,000.00
2200-324			
2200-329			
Total 320	981.80	1,018.20	2,000.00
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue

Amount

8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog.

1,847.00

(Only Title V revenue coded as Part A – Innovative Programs)

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	582,691.48	582,691.48
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions	43,266.57	43,266.57
230 PSERS Retirement Contributions	20,528.74	20,528.74
260 Workmen's Compensation	2,273.00	2,273.00
270 Grp Ins - Self Insurance	62,155.98	62,155.98
Total Personnel Services-Employee Benefits	128,224.29	128,224.29
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	4,854.00	4,854.00
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	1,920.00	1,920.00
580 Travel	875.23	875.23
Total Other Purchased Services	2,795.23	2,795.23
600 <u>Supplies</u>		
610 General Supplies	54,225.71	54,225.71
Total Supplies	54,225.71	54,225.71
Total 1190 Federally Funded Regular Programs	<u>772,790.71</u>	<u>772,790.71</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	5,119.59	15,411.58	20,531.17
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	391.65	1,176.43	1,568.08
230 PSERS Retirement Contributions	365.04	1,098.91	1,463.95
250 Unemployment Compensation	2.34	4.76	7.10
260 Workmen's Compensation	51.27	127.04	178.31
270 Grp Ins - Self Insurance	2,149.09	10,895.49	13,044.58
Total Personnel Services-Employee Benefits	2,959.39	13,302.63	16,262.02
500 Other Purchased Services			
580 Travel	145.15	204.85	350.00
Total Other Purchased Services	145.15	204.85	350.00
600 Supplies			
610 General Supplies	686.74	533.99	1,220.73
Total Supplies	686.74	533.99	1,220.73
800 Other Objects			
Total Other Objects	663.52	936.48	1,600.00
Total 1243 Gifted Support	<u>9,574.39</u>	<u>30,389.53</u>	<u>39,963.92</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	148,391.75	125,380.90		273,772.65
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	11,196.15	9,293.82		20,489.97
230 PSERS Retirement Contributions	10,580.31	8,939.71		19,520.02
250 Unemployment Compensation	33.08	37.92		71.00
260 Workmen's Compensation	1,070.34	1,023.48		2,093.82
270 Grp Ins - Self Insurance	30,387.32	34,835.51		65,222.83
Total Personnel Services-Employee Benefits	53,267.20	54,130.44		107,397.64
600 Supplies				
610 General Supplies	4,641.24	7,963.20		12,604.44
640 Books & Periodicals	5,795.29	453.37		6,248.66
Total Supplies	10,436.53	8,416.57		18,853.10
Total 2250 School Library Services	<u>212,095.48</u>	<u>187,927.91</u>		<u>400,023.39</u>

2750 Nonpublic Transportation

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

Total Other Purchased Services

Total 2750 Nonpublic Transportation

Total

311,600.76

311,600.76

311,600.76

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
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TOTAL EXPENDITURES:

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

On the schedule below, report those expenditures that are considered allowable indirect costs for the listed functions, and provide a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300				General Audit expenditures only
2310	34,435.85		34,435.85	Business Manager expenditures coded to 2310**
2500	358,360.00		358,360.00	92% is salaries & benefits
2830	42,669.69		42,669.69	workshops, conferences for non-certified employees
2840	37,320.50		37,320.50	software
Total	472,786.04		472,786.04	

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

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	1,030,388.00
1000-323	172,558.00
1200-594	
2300-820	
2500-432	
2500-810	13,084.83
2900-595	23,956.87
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	415,984.04

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	78,908.42	411,224.09	490,132.51
2140 Psychological Services	13,665.23	71,215.12	84,880.35
2150 Speech Pathology And Audiology Services	14,628.44	76,234.82	90,863.26
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	31,397.04	163,622.83	195,019.87
2350 Legal Services	1,717.49	15,312.74	17,030.23
2420 Medical Services			
2440 Nursing Services	29,755.80	155,069.66	184,825.46
2700 Student Transportation Services	332,760.24	1,225,429.37	1,558,189.61
TOTAL	502,832.66	2,118,108.63	2,620,941.29

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	1,404,549.06	551,919.89	1,956,468.95
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	1,404,549.06	551,919.89	1,956,468.95
50 Enterprise Fund				
	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			
	FUND TOTAL			
60 Internal Service Fund				
	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			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	1,404,549.06	551,919.89	1,956,468.95