LEA Name:	**Pequea Valley SD**	**Class Size: 3**	**County: Lancaster**
Address	**166 S New Holland Road**		**AUN Number: 113365303**
City	**Kinzers, PA** 17535-0130		

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
06/30/2007

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 10/24/07

Board Secretary — Date 8-26-07

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Contact Person

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Amounts Expressed in Whole Dollars

		Governmental Activities	Business-Type Activities	TOTAL	Component Units
ASSETS					
Current Assets:					
0100	Cash and Cash Equivalents	1,459,577	37,205	1,496,782	
0110	Investments	22,633,229	53,250	22,686,479	
0120	Taxes Receivable (Net)	1,039,867		1,039,867	
0133	Internal Balances	31,787	(31,787)		
0141	Due from Other Governments	580,532	38,155	618,687	
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	985,237		985,237	
0170	Inventories	35,448	54,226	89,674	
0180	Prepaid Expenses / Expenditures				
0190	Other Current Assets	9,881		9,881	
Total Current Assets		26,775,558	151,049	26,926,607	
Noncurrent Assets:					
0108	Restricted Cash and Cash Equivalents				
0211	Land	651,861		651,861	
0212	Site Improvements	1,683,661		1,683,661	
0220	Building & Building Improvements (net Acc Dep)	28,421,857		28,421,857	
0230	Furniture & Equipment (net Acc Dep)	844,558	211,400	1,055,958	
0250	Construction in Progress	1,236,856		1,236,856	
0260	Long-Term Prepayments (net Acc Amort LT Prepaymt)	485,520		485,520	
0280	Infrastructure Assets (net Acc Dep)				
0290	Other LT Receivables (incl Adv to Other Funds)				
Total Noncurrent Assets		33,324,313	211,400	33,535,713	
TOTAL ASSETS		**60,099,871**	**362,449**	**60,462,320**	

Amounts Expressed in Whole Dollars

		Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES					
Current Liabilities:					
0403	Internal Balances	(31,787)	31,787		
0411	Due to Other Governments	287,625		287,625	
0412	Due to Primary Government				
0413	Due to Component Units	31,787	(31,787)		
0420	Accounts Payable	392,264	3,603	395,867	
0430	Contracts Payable				
0440	Current Portion of Long-Term Debt	2,570,000		2,570,000	
0450	Short-Term Payables	665,819		665,819	
0461	Accrued Salaries and Benefits	1,230,103		1,230,103	
0462	Payroll Deductions and Withholdings	116,916		116,916	
0480	Deferred Revenues		7,393	7,393	
0490	Other Current Liabilities	161,427		161,427	
Total Current Liabilities		5,424,154	10,996	5,435,150	
Noncurrent Liabilities:					
0470	Advances from Other Funds				
0510	Bonds Payable	36,715,325		36,715,325	
0520	Extended Term Financing Agreements Payable				
0530	Lease Purchase Obligations				
0540	LT Portion of Comp Abs	657,455		657,455	
0550	Authority Lease Obligations				
0560	Other Postemployment Benefits (OPEB)	527,361		527,361	
0599	Other Long-Term Liabilities				
Total Noncurrent Liabilities		37,900,141		37,900,141	
TOTAL LIABILITIES		**43,324,295**	**10,996**	**43,335,291**	
NET ASSETS					
0791	Invested in Capital Assets Net of Related Debt	9,548,335	211,400	9,759,735	
0792	Retirement of Long-Term Debt				
0793	Capital Projects				
0794	Term Endowment - Expendable				
0795	Permanent Endowment - Nonexpendable				
0798	Other Restrictions	179		179	
0799	Unrestricted (deficit)	7,227,062	140,053	7,367,115	
TOTAL NET ASSETS		**16,775,576**	**351,453**	**17,127,029**	
TOTAL LIABILITIES AND NET ASSETS		**60,099,871**	**362,449**	**60,462,320**	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	13,076,707		87,558	2,722,281	
Instructional Student Support	2,054,267			253,022	
Administrative and Financial Support Svcs	2,033,028		29,399	85,860	
Operation and Maintenance of Plant Services	2,033,666		4,800	40,635	
Pupil Transportation	1,470,090			992,777	
Food Service (Governmental Activity)			39,501	40,735	
Student Activities	462,969				
Community Services	6,610				
Scholarships and Awards					
Interest on Long-Term Debt	1,595,662				397,026
Total Governmental Activities	**22,732,999**		**161,258**	**4,135,310**	**397,026**
Business-type Activities					
Food Service (Business-type Activity)	871,292		514,406	329,562	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	**871,292**		**514,406**	**329,562**	
TOTAL PRIMARY GOVERNMENT	**23,604,291**		**675,664**	**4,464,872**	**397,026**
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	**23,604,291**		**675,664**	**4,464,872**	**397,026**

	Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total	Component Units
(10,266,868)		(10,266,868)	
(1,801,245)		(1,801,245)	
(1,917,769)		(1,917,769)	
(1,988,231)		(1,988,231)	
(477,313)		(477,313)	
80,236		80,236	
(462,969)		(462,969)	
(6,610)		(6,610)	
(1,198,636)		(1,198,636)	
(18,039,405)		**(18,039,405)**	
	(27,324)	(27,324)	
	(27,324)	**(27,324)**	
(18,039,405)	**(27,324)**	**(18,066,729)**	
(18,039,405)	**(27,324)**	**(18,066,729)**	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital 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**
(18,039,405)	**(27,324)**	**(18,066,729)**	
16,561,287		16,561,287	
1,989,936		1,989,936	
2,360,442		2,360,442	
1,311,556	5,844	1,317,400	
151		151	
22,223,372	**5,844**	**22,229,216**	
4,183,967	**(21,480)**	**4,162,487**	
13,035,765	372,933	13,408,698	
(444,156)		(444,156)	
16,775,576	**351,453**	**17,127,029**	

	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	1,446,602				
0110	Investments	2,390,916	2,506,817	17,124,528		
0120	Taxes Receivable (Net)	1,039,867				
0130	Due From Other Funds	88,604	1,500,000			
0141	Due from Other Governments	580,532				
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)	2,324	44,617	936,755		
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	35,448				
0180	Prepaid Expenses / Expenditures	9,881				
0190	Other Current Assets					
	TOTAL ASSETS	**5,594,174**	**4,051,434**	**18,061,283**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Assets
				12,975	1,459,577	0100
		105,335			22,127,596	0110
					1,039,867	0120
					1,588,604	0130
					580,532	0141
						0142
						0143
						0145
						0146
						0147
					983,696	0150
						0160
					35,448	0170
					9,881	0180
						0190
		105,335		**12,975**	**27,825,201**	

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	1,501,706	54,249			
0411	Due to Other Governments	126,076		161,549		
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	327,635		63,709		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,230,103				
0462	Payroll Deductions and Withholdings	116,916				
0470	Advances from Other Funds					
0480	Deferred Revenues	393,673				
0490	Other Current Liabilities	28,001				
	TOTAL LIABILITIES	**3,724,110**	**54,249**	**225,258**		
Fund Balances						
0751	Reserve for Inventories	35,448				
0752	Reserve for Prepaid Expenses					
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects					
0759	Reserve for Other (explain)					
0760	Specific Fund Balance Reserves					
0771	Unreserved - Designated					
0772	Unreserved - Undesignated	1,834,616	3,997,185	17,836,025		
	TOTAL FUND BALANCES	**1,870,064**	**3,997,185**	**17,836,025**		
	TOTAL LIABILITIES AND FUND BALANCES	**5,594,174**	**4,051,434**	**18,061,283**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
				862	1,556,817	0400
					287,625	0411
						0412
						0413
				920	392,264	0420
						0430
						0440
						0450
					1,230,103	0461
					116,916	0462
						0470
					393,673	0480
					28,001	0490
				1,782	**4,005,399**	
						Fund Balances
					35,448	0751
						0752
						0753
						0754
		179			179	0755
						0759
						0760
						0771
		105,156		11,193	23,784,175	0772
		105,335		**11,193**	**23,819,802**	
		105,335		**12,975**	**27,825,201**	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		**23,819,802**
Capital assets are not current financial resources and are not reported as assets in governmental funds. The cost of assets is $ 51,618275 and accumulated depreciation is $ 18,779,482.		32,838,793
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.		373,749
Property taxes receivable are available for collection this year, but are not available soon enough to pay for the current period's expenditures and are deferred in the funds.		393,671
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	(38,980,000)	
Accrued Interest on Long-Term Debt	(486,645)	
Bond Issue Costs, net of Amortization	485,520	
Bond Permium, net of Amortization	(352,028)	
Bond Discount, net of Amortization	46,704	
Accrued Retirement Bonuses	(559,333)	
Compensated Absences	(804,657)	
Total Long-term Liabilities		(40,650,439)
Total Net Assets - Governmental Activities		**16,775,576**

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

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	19,072,109	117,084	767,144		
7000	State Sources	5,648,737				
8000	Federal Sources	1,238,641				
TOTAL REVENUES		**25,959,487**	**117,084**	**767,144**		
EXPENDITURES						
1000	Instruction	12,136,297				
2000	Support Services	7,406,147	222,330			
3000	Noninstructional Services	337,250				
4000	Capital Outlay		10,000	999,802		
5110	Debt Service (Principal & Interest)	3,827,272				
5130	Refund of Prior Year Receipts	2,207				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		**23,709,173**	**232,330**	**999,802**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**2,250,314**	**(115,246)**	**(232,658)**		
OTHER FINANCING SOURCES (USES)						
9110	Bonds Issued (Do not include Refunded Bonds)					
9120	Refunding Bonds Issued					
9200	Proceeds From Extended Term Financing					
9300	Interfund Transfers (From Other Funds)		2,000,000			
9400	Sale / Compensation for Fixed Assets	159				
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5200	Interfund Transfers Out	2,100,998				
5300	Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)		**(2,100,839)**	**2,000,000**			
SPECIAL AND EXTRAORDINARY ITEMS						
8888	Special Items					
8889	Extraordinary Items					
NET CHANGE IN FUND BALANCES		**149,475**	**1,884,754**	**(232,658)**		
0040	Fund Balance - Beginning of Fiscal Year	1,930,538	2,112,431	18,068,683		
0050	Prior Period Adjustment	(209,949)				
FUND BALANCE - END OF YEAR		**1,870,064**	**3,997,185**	**17,836,025**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
		5,222		40,044	20,001,603	6000
					5,648,737	7000
					1,238,641	8000
		5,222		**40,044**	**26,888,981**	
					12,136,297	1000
					7,628,477	2000
				132,331	469,581	3000
					1,009,802	4000
					3,827,272	5110
					2,207	5130
						5140
				132,331	**25,073,636**	
		5,222		**(92,287)**	**1,815,345**	
						9110
						9120
						9200
				100,998	2,100,998	9300
					159	9400
						9710
						9720
						5120
					2,100,998	5200
						5300
				100,998	**159**	
		(4,476)			(4,476)	8888
						8889
		746		**8,711**	**1,811,028**	
		104,589		2,482	22,218,723	0040
					(209,949)	0050
		105,335		**11,193**	**23,819,802**	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		**1,811,028**
Capital outlays are reported in governmental funds as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Remaining Basis of Capital Assets Sold or Retired	(637)	
Depreciation Expense	(1,420,879)	
Capital Outlays	1,334,575	
Net Capital Outlays		(86,941)
Because some property taxes will not be collected for several months after the School District's fiscal year ends, they are not considered available revenues in the governmental funds. Deferred tax revenues increased by		27,833
Repayment of bond principal is an expenditure in the governmental funds. But the repayment reduces long-term liabilites in the statement of net assets.		2,413,619
In the statement of activites, interest is accrued on outstanding bonds, whereas in the governmental funds, an interest expenditure is reported when due.		(175,326)
In the statement of activities certain operating expenses are measured by the amounts earned during the year. In the governmental funds expenditures for these items are measured by the amount of financial resources used.		193,083
The governmental funds follow the purchase method of inventory, the statement of net assets uses the consumption method to record inventory.		1,196
The internal service funds are not reported in the statement of activities. The net expense of the internal service funds is allocated among the governmental activities.		(525)
Change in Net Assets - Governmental Activities		**4,183,967**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
General Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	17,822,734	17,822,734	19,072,109	1,249,375
7000	State Sources	5,675,407	5,675,407	5,648,737	(26,670)
8000	Federal Sources	1,205,513	1,205,513	1,238,641	33,128
TOTAL REVENUES		**24,703,654**	**24,703,654**	**25,959,487**	**1,255,833**
EXPENDITURES					
1100	Regular Programs	9,265,032	9,302,912	8,955,967	346,945
1200	Special Programs	2,333,236	2,326,996	2,046,843	280,153
1300	Vocational Programs	485,355	476,355	468,527	7,828
1400	Other Instructional Programs	677,612	712,109	664,960	47,149
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	657,470	650,670	619,428	31,242
2200	Instructional Staff Services	1,449,805	1,448,914	1,304,700	144,214
2300	Administrative Services	1,317,582	1,362,397	1,280,096	82,301
2400	Pupil Health	174,665	175,815	155,478	20,337
2500	Business Services	322,304	385,229	383,165	2,064
2600	Operation and Maintenance of Plant Services	2,034,629	2,034,629	1,991,915	42,714
2700	Student Transportation Services	1,449,732	1,473,732	1,470,089	3,643
2800	Central & Other Support Services	215,396	217,396	177,157	40,239
2900	Other Support Services	25,000	25,000	24,119	881
3100	Food Services				
3200	Student Activities	340,631	340,631	330,639	9,992
3300	Community Services	8,924	8,924	6,610	2,314
3400	Scholarships and Awards				
4000	Capital Outlay				
5110	Debt Service (Principal & Interest)	3,845,289	3,845,289	3,827,272	18,017
5130	Refund of Prior Year Receipts			2,207	(2,207)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		**24,602,662**	**24,786,998**	**23,709,172**	**1,077,826**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**100,992**	**(83,344)**	**2,250,315**	**2,333,659**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
General Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With 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			159	159
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5200	Interfund Transfers Out	(100,998)	(100,998)	2,100,998	(2,201,996)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	(400,000)	(215,660)		(215,660)
TOTAL OTHER FINANCING SOURCES (USES)		**500,998**	**316,658**	**(2,100,839)**	**(2,417,497)**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		**601,990**	**233,314**	**149,476**	**(83,838)**
0040	Fund Balance - Beginning of Fiscal Year	1,930,538	1,930,538	1,930,538	
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		**2,532,528**	**2,163,852**	**2,080,014**	**(83,838)**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
Capital Reserve (690, 1850) Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			117,084	117,084
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				**117,084**	**117,084**
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	Capital Outlay			10,000	(10,000)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				**10,000**	**(10,000)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				**107,084**	**107,084**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
Capital Reserve (690, 1850) Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers			2,000,000	2,000,000
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				**2,000,000**	**2,000,000**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				**2,107,084**	**2,107,084**
0040	Fund Balance - Beginning of Fiscal Year			2,112,431	2,112,431
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				**4,219,515**	**4,219,515**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
Capital Reserve 1432 Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			767,144	767,144
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				**767,144**	**767,144**
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	Capital Outlay			999,802	(999,802)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				**999,802**	**(999,802)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				**(232,658)**	**(232,658)**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
Capital Reserve 1432 Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With 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				
9700	Transfers from Comp Unit / Primary Govt				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)					
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				**(232,658)**	**(232,658)**
0040	Fund Balance - Beginning of Fiscal Year			18,068,683	18,068,683
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				**17,836,025**	**17,836,025**

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With 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	Capital Outlay				
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 Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With 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				
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)					
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					

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	37,205			2,500	39,705
0110	Investments	53,250			503,133	556,383
0130	Due From Other Funds	1,706				1,706
0141	Due from Other Governments	38,155				38,155
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)					
0170	Inventories	54,226				54,226
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets				1,541	1,541
Total Current Assets		**184,542**			**507,174**	**691,716**
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)	211,400				211,400
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total Noncurrent Assets		**211,400**				**211,400**
TOTAL ASSETS		**395,942**			**507,174**	**903,116**

	Internal Service (60)
0100	
0110	
0130	
0141	
0146	
0147	
0150	
0170	
0180	
0190	
0108	
0160	
0211	
0212	
0220	
0230	
0250	
0260	

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	33,493				33,493
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	3,603				3,603
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	7,393				7,393
0490	Other Current Liabilities				133,425	133,425
Total Current Liabilities		**44,489**			**133,425**	**177,914**
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		**44,489**			**133,425**	**177,914**
NET ASSETS						
0791	Invested in Capital Assets Net of Related Debt	211,400				211,400
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	140,053			373,749	513,802
TOTAL NET ASSETS		**351,453**			**373,749**	**725,202**
TOTAL LIABILITIES AND NET ASSETS		**395,942**			**507,174**	**903,116**

	Internal Service (60)
0400	
0411	
0413	
0420	
0430	
0440	
0450	
0461	
0462	
0480	
0490	
0470	
0510	
0520	
0530	
0540	
0550	
0599	
0791	
0798	
0799	

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

Proprietary Funds

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	514,406				514,406
6900	Charges for Services				2,590,039	2,590,039
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		**514,406**			**2,590,039**	**3,104,445**
OPERATING EXPENSES						
100	Salaries	296,398				296,398
200	Employee Benefits	83,636			2,615,214	2,698,850
300	Purchased Professional and Technical Service	26,244				26,244
400	Purchased Property Services					
500	Other Purchased Service	21,995				21,995
600	Supplies	411,435				411,435
700	Depreciation	31,584				31,584
810	Dues and Fees					
890	Other Operating Expenditures					
TOTALOPERATING EXPENSES		**871,292**			**2,615,214**	**3,486,506**
OPERATING INCOME (LOSS)		**(356,886)**			**(25,175)**	**(382,061)**
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	5,844			24,651	30,495
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	52,004				52,004
8000	Federal Sources	277,558				277,558
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		**335,406**			**24,651**	**360,057**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		**(21,480)**			**(524)**	**(22,004)**

	Internal Service (60)
6600	
6900	
6999	
100	
200	
300	
400	
500	
600	
700	
810	
890	
6500	
6921	
6930	
6991	
7000	
8000	
820	
830	

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

Proprietary Funds

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		**(21,480)**			**(524)**	**(22,004)**
0041	Net Assets - Beginning of Fiscal Year	372,933			374,273	747,206
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		**351,453**			**373,749**	**725,202**

	Internal Service (60)
6922	
9998	
9999	
0041	
0057	
0061	

Amounts Expressed in Whole Dollars		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	512,767				512,767
9938	Cash Received From Assessments Made to Other Funds				2,590,039	2,590,039
9939	Cash Received From Earnings on Investments					
9940	Cash Received From Other Operating Revenue					
9941	Cash Payments to Employees For Services	296,398				296,398
9942	Cash Payments For Insurance Claims				2,593,918	2,593,918
9943	Cash Payments to Suppliers For Goods and Services	485,291				485,291
9944	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		**(268,922)**	**0**	**0**	**(3,879)**	**(272,801)**
Cash Flows From Non-Capital Financing Activities						
6000	Local Sources					
7000	State Sources	52,299				52,299
8000	Federal Sources	237,433				237,433
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		**289,732**				**289,732**
Cash Flows From Capital and Related Financing Activities						
4000	Capital Outlay					
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						

	Internal Service (60)
9937	
9938	
9939	
9940	
9941	
9942	
9943	
9944	
0	
6000	
7000	
8000	
9917	
9918	
9919	
9920	
9921	
9922	
4000	
6930	
9200	
9925	
9926	
9927	

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Investing Activities						
6500	Earnings on Investments	5,844			24,655	30,499
9929	Purchase of Inv Securities / Deposits to Inv Pools	(2,638)			(24,655)	(27,293)
9930	Withdrawls from Investment Pools					
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
Net Inc (Dec) in Cash and Cash Flow		**24,016**	**0**	**0**	**(3,879)**	**20,137**
9935	Cash and Cash Equivalents Beginning of Year	13,189			6,379	19,568
Cash and Cash Equivalents at Year End		**37,205**	**0**	**0**	**2,500**	**39,705**
9900	Operating Income (Loss)	(356,886)			(25,175)	(382,061)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):						
9901	Depreciation and Net Amortization	31,584				31,584
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments					
9904	(Inc) Dec In Accounts Receivable (0120-0150)	(1,623)				(1,623)
9905	Advances to Other Funds (0160)					
9906	(Inc) Dec in Inventories (0170)	(18,537)				(18,537)
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)	40,197				40,197
9909	Inc (Dec) in Accounts Payable (0400-0450)	3,010			21,296	24,306
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)	33,349				33,349
9913	Inc (Dec) in Deferred Revenue (0480)	(16)				(16)
9914	Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments		**87,964**			**21,296**	**109,260**
Cash Provided By (Used For) Total		**(268,922)**			**(3,879)**	**(272,801)**

	Internal Service (60)
6500	
9929	
9930	
9931	
9932	
	0
9935	
	0
9900	
9901	
9902	
9903	
9904	
9905	
9906	
9907	
9908	
9909	
9910	
9911	
9912	
9913	
9914	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS						
Assets						
0100	Cash and Cash Equivalents					14,262
0110	Investments	110,890				64,343
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	**110,890**				**78,605**

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		14,262	0100
		175,233	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		189,495	

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	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable					325
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities	2,840				78,280
	TOTAL LIABILITIES	**2,840**				**78,605**
Net Assets						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)	108,050				
0799	Unrestricted					
	TOTAL NET ASSETS	**108,050**				
	TOTAL LIABILITIES AND NET ASSETS	**110,890**				**78,605**

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
		325	0420
			0430
			0450
			0461
			0462
			0470
			0480
		81,120	0490
		81,445	
			0791
		108,050	0798
			0799
		108,050	
		189,495	

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	4,594				
9946	Other Additions	5,379				
Deductions						
9947	Scholarships Awarded	2,840				
9948	Other Deductions					
Change In Net Assets		**7,133**				
0041	Net Assets - Beginning of Fiscal Year	100,917				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		**108,050**				

	Total Fiduciary Funds	
	4,594	9945
	5,379	9946
	2,840	9947
		9948
	7,133	
	100,917	0041
		9949
	108,050	

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
6000	**Revenue from Local Sources**		
6111	Current Real Estate Taxes	15,513,762.36	
6112	Interim Real Estate Taxes	329,304.23	
6113	Public Utility Realty Tax	24,279.80	
6114	Payments in Lieu of Current Taxes / State & Local	1,000.00	
6150	Current Act 511 Taxes - Proportional Assessments	1,964,656.47	
6400	Delinq on Taxes Levied/Assessed by the LEA	690,383.79	
6500	Earnings on Investments	428,449.42	
6910	Rentals	4,800.00	
6920	Contributions and Donations From Private Sources	5,400.00	
6941	Regular Day School Tuition	4,113.28	
6942	Summer School Tuition	2,980.50	
6944	Receipts from Other LEAS in PA - Education	74,111.97	
6999	All Other Local Revenues Not Specified	28,866.73	
6000	**Total Revenue from Local Sources**		**19,072,108.55**

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
7000	**Revenue from State Sources**		
7110	Basic Instructional Subsidy (In Gross)	2,360,441.97	
7140	Charter Schools	46,867.19	
7160	Tuition - Orphans & Children Placed in Priv. Homes	75,023.21	
7210	Homebound Instruction	112.80	
7220	Vocational Education	1,535.11	
7230	Alternative Education	6,793.08	
7271	Special Education - Funding for School Aged Pupils	906,826.10	
7299	Addl. Prog. Subs. not listed in the 7000 series	13,006.50	
7310	Transportation (Regular and Additional)	984,317.59	
7320	Rental and Sinking Fund Payments	397,026.00	
7330	Health Services	43,020.54	
7501	PA Accountability Grant	120,658.00	
7502	Dual Enrollment Grants	2,693.71	
7810	Revenue for Social Security Payments	379,282.09	
7820	Revenue for Retirement Payments	311,133.24	
7000	**Total Revenue from State Sources**		**5,648,737.13**
8000	**Revenue from Federal Sources**		
8512	IDEA, Part B	305,250.00	
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	697,057.93	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	199,357.65	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	1,850.96	
8660	Workforce Investment Act (WIA)	14,214.00	
8670	Drug Free Schools	13,780.45	
8820	Med. Asst. Reimb. - Tran./ Adm. Costs - Title 19	7,130.50	
8000	**Total Revenue from Federal Sources**		**1,238,641.49**
9000	**Other Financing Sources**		
9400	Sale or Compensation for Loss of Fixed Assets	159.00	
9000	**Total Other Financing Sources**		**159.00**

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	$19,072,108.55	
Revenue from State Sources	$5,648,737.13	
Revenue from Federal Sources	$1,238,641.49	
Other Financing Sources	$159.00	
		$25,959,646.17

AMOUNT TOTAL

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals		1101793000	16086178	16075293
6150		Current Act 511 Taxes - Proportional Assessments		
	6151	Earned Income Taxes	$1,646,888.28	
	6153	Real Estate Transfer Taxes	$317,768.19	
6150		Current Act 511 Taxes - Proportional Assessments		$1,964,656.47

Total Act 511 Taxes **$1,964,656.47**

CONVERSION OF ACCRUAL BASIS TAXES TO CASH BASIS TAXES

REVENUE FROM LOCAL SOURCES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6111	Current Real Estate Taxes	$15,513,762.36	$393,673.26	$955,203.44	$16,075,292.54
6112	Interim Real Estate Taxes	$329,304.23	$36,566.00	$0.00	$292,738.23
6113	Public Utility Realty Tax	$24,279.80	$0.00	$0.00	$24,279.80
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	$1,964,656.47	$476,765.00	$408,634.94	$1,896,526.41
6400	Delinq on Taxes Levied/Assessed by the LEA	$690,383.79	$132,863.00	$107,116.66	$664,637.45
6999 TOTAL TAXES		$18,523,386.65	$1,039,867.26	$1,470,955.04	$18,954,474.43

REVENUE FROM DELINQUENT TAXES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6411	Delinquent Real Estate Taxes	690,383.79	132,863.00	107,116.66	664,637.45
6412	Delinquent Interim Real Estate Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		**690,383.79**	**132,863.00**	**107,116.66**	**664,637.45**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
1000 Instruction	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**7,383,905.03**
200 Personnel Services-Employee Benefits	
220 Social Security Contributions	556,707.52
230 Retirement Contributions	471,505.13
250 Unemployment Compensation	1,999.21
260 Workmen's Compensation	40,123.13
270 Grp Ins - Self Insurance	1,144,388.90
Total Personnel Services-Employee Benefits	**2,214,723.89**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**1,370,738.44**
400 Purchased Property Services	
Total Purchased Property Services	**149,898.71**
500 Other Purchased Services	
510 Student Transportation Services	12,850.96
550 Printing & Binding	1,083.50
560 Tuition	614,493.80
580 Travel	4,676.32
590 Miscellaneous Purchased Services	3,619.79
Total Other Purchased Services	**636,724.37**
600 Supplies	
610 General Supplies	327,789.29
630 Food	94.49
640 Books & Periodicals	50,270.44
Total Supplies	**378,154.22**
800 Other Objects	
Total Other Objects	**2,152.00**
Total 1000 Instruction	**12,136,296.66**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1100 Regular Programs - E/S	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**3,010,320.25**	**3,045,953.25**	**148,295.95**	**6,204,569.45**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	226,751.43	229,752.81	11,128.28	467,632.52
230 Retirement Contributions	194,766.38	195,134.34	4,318.55	394,219.27
250 Unemployment Compensation	864.37	841.09		1,705.46
260 Workmen's Compensation	16,519.28	16,734.69	544.33	33,798.30
270 Grp Ins - Self Insurance	436,247.12	500,428.40	35,023.76	971,699.28
Total Personnel Services-Employee Benefits	**875,148.58**	**942,891.33**	**51,014.92**	**1,869,054.83**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**84,007.37**	**106,105.34**		**190,112.71**
400 Purchased Property Services				
Total Purchased Property Services	**25,190.21**	**23,738.83**		**48,929.04**
500 Other Purchased Services				
550 Printing & Binding	707.13	376.37		1,083.50
560 Tuition	129,091.49	162,529.39		291,620.88
580 Travel	612.38	746.02		1,358.40
Total Other Purchased Services	**130,411.00**	**163,651.78**		**294,062.78**
600 Supplies				
610 General Supplies	116,053.67	182,546.41		298,600.08
630 Food	94.49			94.49
640 Books & Periodicals	29,760.32	20,231.25		49,991.57
Total Supplies	**145,908.48**	**202,777.66**		**348,686.14**
800 Other Objects				
Total Other Objects	**274.07**	**277.93**		**552.00**
Total 1100 Regular Programs - E/S	**4,271,259.96**	**4,485,396.12**	**199,310.87**	**8,955,966.95**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1200 Special and Gifted Education	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**322,642.29**	**305,318.55**		**627,960.84**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	24,242.11	22,995.66		47,237.77
230 Retirement Contributions	20,815.08	19,676.15		40,491.23
250 Unemployment Compensation	137.55	127.90		265.45
260 Workmen's Compensation	1,916.71	1,806.85		3,723.56
270 Grp Ins - Self Insurance	51,847.26	68,278.15		120,125.41
Total Personnel Services-Employee Benefits	**98,958.71**	**112,884.71**		**211,843.42**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**562,580.62**	**590,343.75**		**1,152,924.37**
400 Purchased Property Services				
Total Purchased Property Services	**10,662.20**	**10,812.53**		**21,474.73**
500 Other Purchased Services				
560 Tuition	6,742.04	10,782.07		17,524.11
580 Travel	256.84	260.47		517.31
590 Miscellaneous Purchased Services		3,619.79		3,619.79
Total Other Purchased Services	**6,998.88**	**14,662.33**		**21,661.21**
600 Supplies				
610 General Supplies	5,547.93	3,551.71		9,099.64
640 Books & Periodicals	278.87			278.87
Total Supplies	**5,826.80**	**3,551.71**		**9,378.51**
800 Other Objects				
Total Other Objects	**794.40**	**805.60**		**1,600.00**
Total 1200 Special and Gifted Education	**1,008,463.90**	**1,038,379.18**		**2,046,843.08**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Secondary	Federal	Total
1300 Vocational Education Programs			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	**69,484.20**		**69,484.20**
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	5,183.97		5,183.97
230 Retirement Contributions	4,488.64		4,488.64
250 Unemployment Compensation	14.15		14.15
260 Workmen's Compensation	362.33		362.33
270 Grp Ins - Self Insurance	8,894.97		8,894.97
Total Personnel Services-Employee Benefits	**18,944.06**		**18,944.06**
400 Purchased Property Services			
Total Purchased Property Services	**79,494.94**		**79,494.94**
500 Other Purchased Services			
560 Tuition	295,395.39		295,395.39
Total Other Purchased Services	**295,395.39**		**295,395.39**
600 Supplies			
610 General Supplies	5,208.44		5,208.44
Total Supplies	**5,208.44**		**5,208.44**
Total 1300 Vocational Education Programs	**468,527.03**		**468,527.03**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1400 Other Instructional Programs - E/S	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**16,037.71**	**16,263.83**	**449,589.00**	**481,890.54**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,221.49	1,238.72	34,193.05	36,653.26
230 Retirement Contributions	16,808.43	1,353.56	14,144.00	32,305.99
250 Unemployment Compensation	7.03	7.12		14.15
260 Workmen's Compensation	95.91	97.26	2,045.77	2,238.94
270 Grp Ins - Self Insurance			43,669.24	43,669.24
Total Personnel Services-Employee Benefits	**18,132.86**	**2,696.66**	**94,052.06**	**114,881.58**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**268.79**	**27,432.57**		**27,701.36**
500 Other Purchased Services				
510 Student Transportation Services	754.96	765.60	11,330.40	12,850.96
560 Tuition	1,337.43	8,615.99		9,953.42
580 Travel	1,012.42	1,026.71	761.48	2,800.61
Total Other Purchased Services	**3,104.81**	**10,408.30**	**12,091.88**	**25,604.99**
600 Supplies				
610 General Supplies	4,199.58	4,258.78	6,422.77	14,881.13
Total Supplies	**4,199.58**	**4,258.78**	**6,422.77**	**14,881.13**
Total 1400 Other Instructional Programs - E/S	**41,743.75**	**61,060.14**	**562,155.71**	**664,959.60**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1420 Summer School	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries			**26,106.21**	**26,106.21**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions			1,997.19	1,997.19
230 Retirement Contributions	229.64	232.88	468.82	931.34
260 Workmen's Compensation			118.81	118.81
Total Personnel Services-Employee Benefits	**229.64**	**232.88**	**2,584.82**	**3,047.34**
500 Other Purchased Services				
510 Student Transportation Services			11,330.40	11,330.40
Total Other Purchased Services			**11,330.40**	**11,330.40**
600 Supplies				
610 General Supplies			742.82	742.82
Total Supplies			**742.82**	**742.82**
Total 1420 Summer School	**229.64**	**232.88**	**40,764.25**	**41,226.77**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1430 Homebound Instruction				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		27,160.00		27,160.00
Total 1430 Homebound Instruction		27,160.00		27,160.00

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1440 Alternative Regular Education				
500 Other Purchased Services				
560 Tuition		7,259.71		7,259.71
Total Other Purchased Services		**7,259.71**		**7,259.71**
Total 1440 Alternative Regular Education		**7,259.71**		**7,259.71**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1441 Adjudicated / Court Placed Programs				
500 Other Purchased Services				
560 Tuition		7,259.71		7,259.71
Total Other Purchased Services		**7,259.71**		**7,259.71**
Total 1441 Adjudicated / Court Placed Programs		**7,259.71**		**7,259.71**

1490 Additional Other Instruction Programs	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**16,037.71**	**16,263.83**	**423,482.79**	**455,784.33**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,221.49	1,238.72	32,195.86	34,656.07
230 Retirement Contributions	16,578.79	1,120.68	13,675.18	31,374.65
250 Unemployment Compensation	7.03	7.12		14.15
260 Workmen's Compensation	95.91	97.26	1,926.96	2,120.13
270 Grp Ins - Self Insurance			43,669.24	43,669.24
Total Personnel Services-Employee Benefits	**17,903.22**	**2,463.78**	**91,467.24**	**111,834.24**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**268.79**	**272.57**		**541.36**
500 Other Purchased Services				
510 Student Transportation Services	754.96	765.60		1,520.56
560 Tuition	1,337.43	1,356.28		2,693.71
580 Travel	1,012.42	1,026.71	761.48	2,800.61
Total Other Purchased Services	**3,104.81**	**3,148.59**	**761.48**	**7,014.88**
600 Supplies				
610 General Supplies	4,199.58	4,258.78	5,679.95	14,138.31
Total Supplies	**4,199.58**	**4,258.78**	**5,679.95**	**14,138.31**
Total 1490 Additional Other Instruction Programs	**41,514.11**	**26,407.55**	**521,391.46**	**589,313.12**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**2,980,632.79**
200 Personnel Services-Employee Benefits	
220 Social Security Contributions	224,682.49
230 Retirement Contributions	237,764.33
240 Tuition Reimbursements	146,097.47
250 Unemployment Compensation	917.40
260 Workmen's Compensation	16,560.16
270 Grp Ins - Self Insurance	498,473.31
Total Personnel Services-Employee Benefits	**1,124,495.16**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**251,721.53**
400 Purchased Property Services	
Total Purchased Property Services	**548,376.09**
500 Other Purchased Services	
510 Student Transportation Services	1,441,237.85
520 Insurance-General	66,804.00
530 Communications	66,884.99
540 Advertising	8,599.89
550 Printing & Binding	13,753.80
580 Travel	48,651.24
590 Miscellaneous Purchased Services	24,119.20
Total Other Purchased Services	**1,670,050.97**
600 Supplies	
610 General Supplies	406,034.56
620 Energy	224,154.01
630 Food	9,047.00
640 Books & Periodicals	14,167.16
Total Supplies	**653,402.73**
700 Property	
750 Equipment - Original & Additional	134,616.75
760 Equipment - Replacement	7,687.87
Total Property	**142,304.62**
800 Other Objects	
Total Other Objects	**35,162.77**
Total 2000 Support Services	**7,406,146.66**

	Federal	Total
2100 Pupil Personnel		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**470,099.60**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		35,657.41
230 Retirement Contributions		30,361.65
250 Unemployment Compensation		116.91
260 Workmen's Compensation		2,520.53
270 Grp Ins - Self Insurance		48,922.33
Total Personnel Services-Employee Benefits		**117,578.83**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services	**14,017.24**	**20,497.24**
500 Other Purchased Services		
530 Communications		365.32
580 Travel		1,954.29
Total Other Purchased Services		**2,319.61**
600 Supplies		
610 General Supplies		8,486.83
640 Books & Periodicals		445.54
Total Supplies		**8,932.37**
Total 2100 Pupil Personnel	**14,017.24**	**619,427.65**

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**155,016.44**	**189,535.99**		**344,552.43**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	11,814.21	14,249.29		26,063.50
230 Retirement Contributions	10,013.89	12,237.55		22,251.44
250 Unemployment Compensation	32.71	52.21		84.92
260 Workmen's Compensation	811.97	1,032.84		1,844.81
270 Grp Ins - Self Insurance	20,558.93	23,915.91		44,474.84
Total Personnel Services-Employee Benefits	**43,231.71**	**51,487.80**		**94,719.51**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**3,217.32**	**3,262.68**	**14,017.24**	**20,497.24**
500 Other Purchased Services				
530 Communications		365.32		365.32
580 Travel		145.52		145.52
Total Other Purchased Services		**510.84**		**510.84**
600 Supplies				
610 General Supplies	1,881.45	5,306.63		7,188.08
640 Books & Periodicals	445.54			445.54
Total Supplies	**2,326.99**	**5,306.63**		**7,633.62**
Total 2120 Guidance Services	**203,792.46**	**250,103.94**	**14,017.24**	**467,913.64**

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**30,479.19**	**30,012.98**		**60,492.17**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	2,325.92	2,291.10		4,617.02
230 Retirement Contributions	1,968.95	1,938.86		3,907.81
250 Unemployment Compensation	5.91	11.93		17.84
260 Workmen's Compensation	157.90	175.53		333.43
270 Grp Ins - Self Insurance	2,422.68	2,024.81		4,447.49
Total Personnel Services-Employee Benefits	**6,881.36**	**6,442.23**		**13,323.59**
500 Other Purchased Services				
580 Travel	506.16	513.30		1,019.46
Total Other Purchased Services	**506.16**	**513.30**		**1,019.46**
600 Supplies				
610 General Supplies	407.75	716.00		1,123.75
Total Supplies	**407.75**	**716.00**		**1,123.75**
Total 2140 Psychological Services	**38,274.46**	**37,684.51**		**75,958.97**

2150 Speech Pathology And Audiology Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**58,260.98**	**6,794.02**		**65,055.00**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	4,457.13	519.76		4,976.89
230 Retirement Contributions	3,763.64	438.76		4,202.40
250 Unemployment Compensation	12.67	1.48		14.15
260 Workmen's Compensation	306.47	35.82		342.29
Total Personnel Services-Employee Benefits	**8,539.91**	**995.82**		**9,535.73**
500 Other Purchased Services				
580 Travel	391.89	397.42		789.31
Total Other Purchased Services	**391.89**	**397.42**		**789.31**
600 Supplies				
610 General Supplies	86.89	88.11		175.00
Total Supplies	**86.89**	**88.11**		**175.00**
Total 2150 Speech Pathology And Audiology Services	**67,279.67**	**8,275.37**		**75,555.04**

2200 Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**298,050.37**	**255,282.01**	**78,504.40**	**631,836.78**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	22,216.66	18,845.97	5,900.41	46,963.04
230 Retirement Contributions	33,975.71	28,797.81	3,118.38	65,891.90
240 Tuition Reimbursements	71,854.80	62,105.67	12,137.00	146,097.47
250 Unemployment Compensation	58.93	61.37		120.30
260 Workmen's Compensation	1,548.41	1,361.71	356.51	3,266.63
270 Grp Ins - Self Insurance	37,068.62	38,563.81	11,614.72	87,247.15
Total Personnel Services-Employee Benefits	**166,723.13**	**149,736.34**	**33,127.02**	**349,586.49**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**3,815.20**	**3,868.99**		**7,684.19**
400 Purchased Property Services				
Total Purchased Property Services	**5,856.47**	**5,939.03**		**11,795.50**
500 Other Purchased Services				
530 Communications	14,554.50	14,759.70		29,314.20
580 Travel	7,056.01	7,829.39	5,098.40	19,983.80
Total Other Purchased Services	**21,610.51**	**22,589.09**	**5,098.40**	**49,298.00**
600 Supplies				
610 General Supplies	41,326.95	49,871.63	2,215.08	93,413.66
630 Food	2,723.65	5,296.64		8,020.29
640 Books & Periodicals	10,775.94	834.12		11,610.06
Total Supplies	**54,826.54**	**56,002.39**	**2,215.08**	**113,044.01**
700 Property				
750 Equipment - Original & Additional	64,564.24	68,052.51		132,616.75
760 Equipment - Replacement	3,817.03	3,870.84		7,687.87
Total Property	**68,381.27**	**71,923.35**		**140,304.62**
800 Other Objects				
Total Other Objects	**573.51**	**576.99**		**1,150.50**
Total 2200 Instructional Staff	**619,837.00**	**565,918.19**	**118,944.90**	**1,304,700.09**

	Federal	Total
2300 Administration		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**822,325.14**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		62,749.49
230 Retirement Contributions		73,024.14
250 Unemployment Compensation		237.07
260 Workmen's Compensation		4,514.87
270 Grp Ins - Self Insurance		133,423.55
Total Personnel Services-Employee Benefits		**273,949.12**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**108,277.65**
500 Other Purchased Services		
520 Insurance-General		13,540.00
530 Communications		248.00
550 Printing & Binding		9,737.75
580 Travel		1,193.09
Total Other Purchased Services		**24,718.84**
600 Supplies		
610 General Supplies		33,687.48
630 Food		1,026.71
640 Books & Periodicals		2,111.56
Total Supplies		**36,825.75**
800 Other Objects		
Total Other Objects		**13,999.83**
Total 2300 Administration		**1,280,096.33**

	Federal	Total
2310 Board Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**3,495.00**
500 Other Purchased Services		
520 Insurance-General		13,540.00
580 Travel		1,074.09
Total Other Purchased Services		**14,614.09**
600 Supplies		
610 General Supplies		634.70
630 Food		1,026.71
640 Books & Periodicals		631.35
Total Supplies		**2,292.76**
800 Other Objects		
Total Other Objects		**13,999.83**
Total 2310 Board Services		**34,401.68**

	Federal	Total
2330 Tax Assessment And Collection Services		
200 Personnel Services-Employee Benefits		
250 Unemployment Compensation		3.54
260 Workmen's Compensation		11.54
Total Personnel Services-Employee Benefits		**15.08**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**45,000.00**
500 Other Purchased Services		
530 Communications		248.00
550 Printing & Binding		7,224.75
Total Other Purchased Services		**7,472.75**
Total 2330 Tax Assessment And Collection Services		**52,487.83**

	Federal	Total
2350 Legal Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**59,782.65**
Total 2350 Legal Services		**59,782.65**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2360 Office Of The Superintendent (Exec Dir.) Svcs.	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				**174,883.12**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions				12,581.68
230 Retirement Contributions				24,990.93
250 Unemployment Compensation				28.31
260 Workmen's Compensation				888.15
270 Grp Ins - Self Insurance				17,789.94
Total Personnel Services-Employee Benefits				**56,279.01**
500 Other Purchased Services				
580 Travel				119.00
Total Other Purchased Services				**119.00**
600 Supplies				
610 General Supplies				1,218.77
640 Books & Periodicals				1,089.34
Total Supplies				**2,308.11**
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				**233,589.24**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2380 Office Of The Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**313,344.90**	**334,097.12**		**647,442.02**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	24,203.92	25,963.89		50,167.81
230 Retirement Contributions	20,234.31	27,798.90		48,033.21
250 Unemployment Compensation	95.46	109.76		205.22
260 Workmen's Compensation	1,737.06	1,878.12		3,615.18
270 Grp Ins - Self Insurance	55,549.87	60,083.74		115,633.61
Total Personnel Services-Employee Benefits	**101,820.62**	**115,834.41**		**217,655.03**
500 Other Purchased Services				
550 Printing & Binding		2,513.00		2,513.00
Total Other Purchased Services		**2,513.00**		**2,513.00**
600 Supplies				
610 General Supplies	6,315.94	25,518.07		31,834.01
640 Books & Periodicals	390.87			390.87
Total Supplies	**6,706.81**	**25,518.07**		**32,224.88**
Total 2380 Office Of The Principal Services	**421,872.33**	**477,962.60**		**899,834.93**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2400 Pupil Health		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**121,799.04**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		9,195.77
230 Retirement Contributions		7,843.55
250 Unemployment Compensation		42.45
260 Workmen's Compensation		692.90
270 Grp Ins - Self Insurance		8,893.97
Total Personnel Services-Employee Benefits		**26,668.64**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**36.00**
500 Other Purchased Services		
580 Travel		399.22
Total Other Purchased Services		**399.22**
600 Supplies		
610 General Supplies		6,574.90
Total Supplies		**6,574.90**
Total 2400 Pupil Health		**155,477.80**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2500 Business		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**234,195.64**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		17,664.59
230 Retirement Contributions		16,919.24
250 Unemployment Compensation		75.01
260 Workmen's Compensation		1,310.39
270 Grp Ins - Self Insurance		53,368.82
Total Personnel Services-Employee Benefits		**89,338.05**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**225.00**
500 Other Purchased Services		
550 Printing & Binding		(15.41)
580 Travel		1,224.32
Total Other Purchased Services		**1,208.91**
600 Supplies		
610 General Supplies		43,161.19
Total Supplies		**43,161.19**
800 Other Objects		
Total Other Objects		**15,035.94**
Total 2500 Business		**383,164.73**

2600 Operation & Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				**641,821.49**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions				48,063.38
230 Retirement Contributions				39,955.52
250 Unemployment Compensation				303.31
260 Workmen's Compensation				3,915.23
270 Grp Ins - Self Insurance				153,793.33
Total Personnel Services-Employee Benefits				**246,030.77**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				**45,663.35**
400 Purchased Property Services				
Total Purchased Property Services				**536,340.59**
500 Other Purchased Services				
522 Automotive Liability Insurance				(30,346.00)
523 General Property and Liability Insurance				83,610.00
530 Communications				14,465.74
580 Travel				7,873.26
Total Other Purchased Services				**75,603.00**
600 Supplies				
610 General Supplies	101,387.26	117,589.75		218,977.01
620 Energy				224,154.01
Total Supplies				**443,131.02**
700 Property				
750 Equipment - Original & Additional				2,000.00
Total Property				**2,000.00**
800 Other Objects				
Total Other Objects				**1,325.00**
Total 2600 Operation & Maintenance of Plant Services				**1,991,915.22**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2700 Student Transportation Services		
100 Personnel Services-Salaries		**20,992.19**
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		1,558.54
230 Retirement Contributions		1,335.76
250 Unemployment Compensation		7.06
260 Workmen's Compensation		118.58
270 Grp Ins - Self Insurance		3,556.99
Total Personnel Services-Employee Benefits		**6,576.93**
400 Purchased Property Services		**240.00**
Total Purchased Property Services		
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		1,351,076.59
516 St Tr Svc from the IU		90,161.26
580 Travel		151.16
Total Other Purchased Services		**1,441,389.01**
600 Supplies		
610 General Supplies		890.85
Total Supplies		**890.85**
Total 2700 Student Transportation Services		**1,470,088.98**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2800 Central		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	**14,493.14**	**37,562.91**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	1,111.05	2,830.27
230 Retirement Contributions	547.60	2,432.57
250 Unemployment Compensation		15.29
260 Workmen's Compensation	66.31	221.03
270 Grp Ins - Self Insurance	373.20	9,267.17
Total Personnel Services-Employee Benefits	**2,098.16**	**14,766.33**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**69,338.10**
500 Other Purchased Services		
530 Communications		22,491.73
540 Advertising		8,599.89
550 Printing & Binding		4,031.46
580 Travel		15,872.10
Total Other Purchased Services		**50,995.18**
600 Supplies		
610 General Supplies		842.64
Total Supplies		**842.64**
800 Other Objects		
Total Other Objects		**3,651.50**
Total 2800 Central	**16,591.30**	**177,156.66**

	Federal	Total
2900 Other Support Services		
500 Other Purchased Services		
590 Miscellaneous Purchased Services		24,119.20
Total Other Purchased Services		**24,119.20**
Total 2900 Other Support Services		**24,119.20**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	**2,567.22**	**243,908.31**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	196.37	18,671.08
230 Retirement Contributions	82.88	12,172.21
250 Unemployment Compensation		10.61
260 Workmen's Compensation	11.68	1,147.68
270 Grp Ins - Self Insurance		8,893.97
Total Personnel Services-Employee Benefits	**290.93**	**40,895.55**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**27,400.00**
400 Purchased Property Services		
Total Purchased Property Services		**3,461.00**
500 Other Purchased Services		
510 Student Transportation Services		1,496.20
520 Insurance-General		5,100.00
Total Other Purchased Services		**6,596.20**
600 Supplies		
610 General Supplies	2,819.49	14,138.87
630 Food	849.81	849.81
Total Supplies	**3,669.30**	**14,988.68**
Total 3000 Operation of Noninstructional Services	**6,527.45**	**337,249.74**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**241,341.09**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		18,474.71
230 Retirement Contributions		12,006.45
250 Unemployment Compensation		10.61
260 Workmen's Compensation		1,136.00
270 Grp Ins - Self Insurance		8,893.97
Total Personnel Services-Employee Benefits		**40,521.74**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**27,400.00**
400 Purchased Property Services		
Total Purchased Property Services		**3,461.00**
500 Other Purchased Services		
510 Student Transportation Services		1,496.20
520 Insurance-General		5,100.00
Total Other Purchased Services		**6,596.20**
600 Supplies		
610 General Supplies		11,319.38
Total Supplies		**11,319.38**
Total 3200 Student Activities		**330,639.41**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	**2,567.22**	**2,567.22**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	196.37	196.37
230 Retirement Contributions	82.88	165.76
260 Workmen's Compensation	11.68	11.68
Total Personnel Services-Employee Benefits	**290.93**	**373.81**
600 Supplies		
610 General Supplies	2,819.49	2,819.49
630 Food	849.81	849.81
Total Supplies	**3,669.30**	**3,669.30**
Total 3300 Community Services	**6,527.45**	**6,610.33**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	1,362,272.03
880 Refund of Prior Year's Receipts	2,207.40
Total Other Objects	**1,364,479.43**
900 Other Financing Uses	
910 Redemption of Principal	2,465,000.00
930 Fund Transfers	2,100,997.88
Total Other Financing Uses	**4,565,997.88**
Total 5000 Other Expenditures and Financing Uses	**5,930,477.31**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5100 Debt Service, Other Expenditures and Fin Uses	
800 Other Objects	
830 Interest	1,362,272.03
880 Refund of Prior Year's Receipts	2,207.40
Total Other Objects	**1,364,479.43**
900 Other Financing Uses	
910 Redemption of Principal	2,465,000.00
Total Other Financing Uses	**2,465,000.00**
Total 5100 Debt Service, Other Expenditures and Fin Uses	**3,829,479.43**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5110 Debt Service	
800 Other Objects	
830 Interest	1,362,272.03
Total Other Objects	**1,362,272.03**
900 Other Financing Uses	
910 Redemption of Principal	2,465,000.00
Total Other Financing Uses	**2,465,000.00**
Total 5110 Debt Service	**3,827,272.03**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5130 Refund of Prior Years' Revenues/Receipts	
800 Other Objects	
880 Refund of Prior Year's Receipts	2,207.40
Total Other Objects	**2,207.40**
Total 5130 Refund of Prior Years' Revenues/Receipts	**2,207.40**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5200 Interfund Transfers Out	
900 Other Financing Uses	
930 Fund Transfers	2,100,997.88
Total Other Financing Uses	**2,100,997.88**
Total 5200 Interfund Transfers Out	**2,100,997.88**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5220 Special Revenue Fund Transfers	
900 Other Financing Uses	
933 Athletic Fund Transfers	100,998.00
Total Other Financing Uses	**100,998.00**
Total 5220 Special Revenue Fund Transfers	**100,998.00**

	Total
5230 Capital Projects Fund Transfers	
900 Other Financing Uses	
930 Fund Transfers	1,999,999.88
Total Other Financing Uses	**1,999,999.88**
Total 5230 Capital Projects Fund Transfers	**1,999,999.88**

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

		Amount	Total
1000	**Instruction**		
	1100 Regular Programs - E/S	8,955,966.95	
	1200 Special and Gifted Education	2,046,843.08	
	1300 Vocational Education Programs	468,527.03	
	1400 Other Instructional Programs - E/S	664,959.60	
			12,136,296.66
2000	**Support Services**		
	2100 Pupil Personnel	619,427.65	
	2200 Instructional Staff	1,304,700.09	
	2300 Administration	1,280,096.33	
	2400 Pupil Health	155,477.80	
	2500 Business	383,164.73	
	2600 Operation & Maintenance of Plant Services	1,991,915.22	
	2700 Student Transportation Services	1,470,088.98	
	2800 Central	177,156.66	
	2900 Other Support Services	24,119.20	
			7,406,146.66
3000	**Operation of Noninstructional Services**		
	3200 Student Activities	330,639.41	
	3300 Community Services	6,610.33	
			337,249.74
5000	**Other Expenditures and Financing Uses**		
	5100 Debt Service, Other Expenditures and Fin Uses	3,829,479.43	
	5200 Interfund Transfers Out	2,100,997.88	
			5,930,477.31
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES			**25,810,170.37**

(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		41,445,000		1,881,684	43,326,684
2	Additional Debt Incurred During Year					
3	Retirements and Repayments		2,465,000		212,370	2,677,370
4	Debt at End of Fiscal Year		38,980,000		1,669,314	40,649,314

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	2,465,000		1,362,272	3,827,272
5110	20	Special Revenue				
5110	30	Capital Projects				
5110	40	Debt Services				
5120	10	General				
5120	20	Special Revenue				
5120	30	Capital Projects				
5120	40	Debt Services				
Total Debt Payments - Governmental Funds			**2,465,000**		**1,362,272**	**3,827,272**
5110	50	Enterprise				
5110	60	Internal Service				
5120	50	Enterprise				
5120	60	Internal Service				
Total Debt Payments - Proprietary Funds						

		Amount	Total
Tuition Paid to Other LEAs During Fiscal Year			
561	Tuition to Other School Districts Within the State	73,086.78	
562	Tuition to Charter Schools	258,331.09	
564	Tuition Paid to Area Vocational Technical Schools	295,395.39	
567	Tuition to Approved Private Schools	3,944.97	
568	Tuition to PRRIs and Detention Centers	(18,958.14)	
569	Tuition - Other	2,693.71	
0560 Total Tuition Paid During Fiscal Year			614,493.80

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	562,580.62	426,725.43	989,306.05
1200-323		163,618.32	163,618.32
1200-324			
1200-329			
Total 320	**562,580.62**	**590,343.75**	**1,152,924.37**
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323	2,067.52	2,096.67	4,164.19
2200-324			
2200-329			
Total 320	**2,067.52**	**2,096.67**	**4,164.19**
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.	1,850.96
	(Only Title V revenue coded as Part A – Innovative Programs)	

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

1243 Gifted Support	Elementary	Secondary	Total
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	**4,724.91**	**15,693.80**	**20,418.71**
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	361.49	1,200.62	1,562.11
230 Retirement Contributions	302.21	1,003.90	1,306.11
260 Workmen's Compensation	21.53	71.45	92.98
Total Personnel Services-Employee Benefits	**685.23**	**2,275.97**	**2,961.20**
500 Other Purchased Services			
580 Travel	256.84	260.47	517.31
Total Other Purchased Services	**256.84**	**260.47**	**517.31**
600 Supplies			
610 General Supplies	3,839.72	331.13	4,170.85
Total Supplies	**3,839.72**	**331.13**	**4,170.85**
800 Other Objects			
Total Other Objects	**794.40**	**805.60**	**1,600.00**
Total 1243 Gifted Support	**10,301.10**	**19,366.97**	**29,668.07**

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**141,148.30**	**121,461.03**		**262,609.33**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	10,629.55	8,960.75		19,590.30
230 Retirement Contributions	9,118.12	7,848.18		16,966.30
250 Unemployment Compensation	32.71	38.06		70.77
260 Workmen's Compensation	749.00	677.06		1,426.06
270 Grp Ins - Self Insurance	20,558.93	23,915.91		44,474.84
Total Personnel Services-Employee Benefits	**41,088.31**	**41,439.96**		**82,528.27**
600 Supplies				
610 General Supplies	1,850.27	11,596.59		13,446.86
640 Books & Periodicals	10,009.90	57.28		10,067.18
Total Supplies	**11,860.17**	**11,653.87**		**23,514.04**
800 Other Objects				
Total Other Objects		**(4.60)**		**(4.60)**
Total 2250 School Library Services	**194,096.78**	**174,550.26**		**368,647.04**

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

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

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION

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	34,401.68		34,401.68	Business Manager expenditures coded to 2310**
2500	383,164.73		383,164.73	84% of total is salaries & benefits
2830	19,985.00		19,985.00	Workshops, conferences for non-cert employees
2840	32,343.10		32,343.10	Software
Total	469,894.51		469,894.51	

** 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	989,306.05
1000-323	163,618.32
1200-594	3,619.79
2300-820	
2500-432	
2500-810	15,035.94
2900-595	24,119.20
2900-596	
2990-899	

Enterprise Fund Expenses
Cafeteria Fund

Function-Object	Amount
3100-571	
3100-630	393,999.65

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	75,331.32	392,582.32	467,913.64
2140 Psychological Services	12,228.94	63,730.03	75,958.97
2150 Speech Pathology And Audiology Services	12,163.91	63,391.13	75,555.04
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	31,782.05	165,629.30	197,411.35
2350 Legal Services	6,713.44	53,069.21	59,782.65
2420 Medical Services	5.80	30.20	36.00
2440 Nursing Services	25,025.21	130,416.59	155,441.80
2700 Student Transportation Services	295,626.90	1,145,610.95	1,441,237.85
TOTAL	**458,877.57**	**2,014,459.73**	**2,473,337.30**

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	1,271,363.22	354,420.94	1,625,784.16
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	**1,271,363.22**	**354,420.94**	**1,625,784.16**
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	**1,271,363.22**	**354,420.94**	**1,625,784.16**