

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**

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

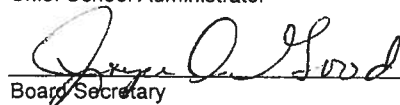
**Annual Financial Report
PDE-2057**

For the Fiscal Year Ending 06/30/2006

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

10/31/06
Date


Board Secretary

10/31/06
Date

Lydia J Stoltzfus
Contact Person

lydia_stoltzfus@pvsd.k12.pa.us
Contact Person E-mail Address

(717) 768-5589 Ext. _____
Contact Person Telephone Number

(717) 768-7176
Contact Person Fax Number

Amounts Expressed in Whole Dollars

ASSETS**Current Assets:**

| | | | | |
|------|---------------------------------|------------|--------|------------|
| 0100 | Cash and Cash Equivalents | 629,412 | 13,189 | 642,601 |
| 0110 | Investments | 22,474,165 | 50,612 | 22,524,777 |
| 0120 | Taxes Receivable (Net) | 941,027 | | 941,027 |
| 0133 | Internal Balances | | | |
| 0141 | Due from Other Governments | 439,765 | 38,522 | 478,287 |
| 0146 | Due From Primary Governments | | | |
| 0147 | Due From Component Units | | | |
| 0150 | Other Receivables | 129,397 | 83 | 129,480 |
| 0170 | Inventories | 34,252 | 35,689 | 69,941 |
| 0180 | Prepaid Expenses / Expenditures | 4,846 | | 4,846 |
| 0190 | Other Current Assets | | | |

Total Current Assets

24,652,864 138,095 24,790,959

Noncurrent Assets:

| | | | | |
|------|---|------------|---------|------------|
| 0108 | Restricted Cash and Cash Equivalents | | | |
| 0211 | Land | 651,861 | | 651,861 |
| 0212 | Site Improvements | 1,700,353 | | 1,700,353 |
| 0220 | Building & Building Improvements (net Acc Dep) | 29,489,651 | | 29,489,651 |
| 0230 | Furniture & Equipment (net Acc Dep) | 846,815 | 242,984 | 1,089,799 |
| 0250 | Construction in Progress | 237,054 | | 237,054 |
| 0260 | Long-Term Prepayments (net Acc Amort LT Prepaymt) | 556,177 | | 556,177 |
| 0280 | Infrastructure Assets (net Acc Dep) | | | |
| 0290 | Other LT Receivables (incl Adv to Other Funds) | | | |

Total Noncurrent Assets

33,481,911 242,984 33,724,895

TOTAL ASSETS**58,134,775 381,079 58,515,854**

Amounts Expressed in Whole Dollars

| | Governmental Activities | Business-Type Activities | TOTAL | Component Units |
|---|----------------------------|-----------------------------|-------------------|--------------------|
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| 0403 Internal Balances | | | | |
| 0411 Due to Other Governments | 27,251 | | 27,251 | |
| 0412 Due to Primary Government | | | | |
| 0413 Due to Component Units | | | | |
| 0420 Accounts Payable | 264,928 | 737 | 265,665 | |
| 0430 Contracts Payable | | | | |
| 0440 Current Portion of Long-Term Debt | 2,465,000 | | 2,465,000 | |
| 0450 Short-Term Payables | 125,612 | | 125,612 | |
| 0461 Accrued Salaries and Benefits | 1,145,549 | | 1,145,549 | |
| 0462 Payroll Deductions and Withholdings | 110,835 | | 110,835 | |
| 0480 Deferred Revenues | 1,760 | 7,409 | 9,169 | |
| 0490 Other Current Liabilities | 143,706 | | 143,706 | |
| Total Current Liabilities | 4,284,641 | 8,146 | 4,292,787 | |
| Noncurrent Liabilities: | | | | |
| 0470 Advances from Other Funds | | | | |
| 0510 Bonds Payable | 39,304,601 | | 39,304,601 | |
| 0520 Extended Term Financing Agreements Payable | | | | |
| 0530 Lease Purchase Obligations | | | | |
| 0540 LT Portion of Comp Abs | 658,961 | | 658,961 | |
| 0550 Authority Lease Obligations | | | | |
| 0590 Other Long-Term Liabilities | 850,807 | | 850,807 | |
| Total Noncurrent Liabilities | 40,814,369 | | 40,814,369 | |
| TOTAL LIABILITIES | 45,099,010 | 8,146 | 45,107,156 | |
| NET ASSETS | | | | |
| 0791 Invested in Capital Assets Net of Related Debt | 9,780,993 | 242,984 | 10,023,977 | |
| 0792 Retirement of Long-Term Debt | | | | |
| 0793 Capital Projects | | | | |
| 0794 Term Endowment - Expendable | | | | |
| 0795 Permanent Endowment - Nonexpendable | | | | |
| 0798 Other Restrictions | 4,549 | | 4,549 | |
| 0799 Unrestricted (deficit) | 3,250,223 | 129,949 | 3,380,172 | |
| TOTAL NET ASSETS | 13,035,765 | 372,933 | 13,408,698 | |
| TOTAL LIABILITIES AND NET ASSETS | 58,134,775 | 381,079 | 58,515,854 | |

Amounts Expressed in Whole Dollars

| | Expenses | Indirect Expenses Allocation | Charges for Services | Program Revenues Operating Grants and Contributions | Capital Grants and Contributions |
|---|-------------------|------------------------------------|-------------------------|--|--|
| Governmental Activities | | | | | |
| Depreciation - unallocated | | | | | |
| Instruction | 12,225,265 | | 62,094 | 2,262,809 | |
| Instructional Student Support | 2,081,435 | | | 270,681 | |
| Administrative and Financial Support Svcs | 1,879,082 | | | 99,011 | |
| Operation and Maintenance of Plant Services | 1,841,987 | | 7,749 | 35,857 | |
| Pupil Transportation | 1,536,795 | | | 1,009,521 | |
| Food Service (Governmental Activity) | | | | | |
| Student Activities | 477,403 | | 51,108 | 11,952 | |
| Community Services | 7,968 | | | 8,944 | |
| Scholarships and Awards | | | | | |
| Interest on Long-Term Debt | 987,357 | | | | 608,476 |
| Total Governmental Activities | 21,037,292 | | 120,951 | 3,698,775 | 608,476 |
| Business-type Activities | | | | | |
| Food Service (Business-type Activity) | 913,460 | | 541,460 | 322,708 | |
| Child Care | | | | | |
| Other Enterprise Funds | | | | | |
| Total Business-Type Activities | 913,460 | | 541,460 | 322,708 | |
| TOTAL PRIMARY GOVERNMENT | 21,950,752 | | 662,411 | 4,021,483 | 608,476 |
| Component Units | | | | | |
| TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS | 21,950,752 | | 662,411 | 4,021,483 | 608,476 |

Net (Expense) Revenue and
Changes in Net Assets

| Governmental Activities | Business-type Activities | Total | Component Units |
|----------------------------|-----------------------------|--------------|--------------------|
| (9,900,362) | | (9,900,362) | |
| (1,810,754) | | (1,810,754) | |
| (1,780,071) | | (1,780,071) | |
| (1,798,381) | | (1,798,381) | |
| (527,274) | | (527,274) | |
| (414,343) | | (414,343) | |
| 976 | | 976 | |
| (378,881) | | (378,881) | |
| (16,609,090) | | (16,609,090) | |
| | (49,292) | (49,292) | |
| | (49,292) | (49,292) | |
| (16,609,090) | (49,292) | (16,658,382) | |
| (16,609,090) | (49,292) | (16,658,382) | |

| Amounts Expressed in Whole Dollars | | | | |
|---|----------|------------------------------|----------------------|--|
| | Expenses | Indirect Expenses Allocation | Charges for Services | Program Revenues Operating Grants and Contributions 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 (AVTS/CTC Only) | | | | |
| 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 |
|----------------------------|-----------------------------|--------------|--------------------|
| (16,609,090) | (49,292) | (16,658,382) | |
| 14,326,470 | | 14,326,470 | |
| 2,100,209 | | 2,100,209 | |
| 2,280,776 | | 2,280,776 | |
| 478,798 | 1,310 | 480,108 | |
| 6,947 | | 6,947 | |
| (20,094) | 20,094 | | |
| 19,173,106 | 21,404 | 19,194,510 | |
| 2,564,016 | (27,888) | 2,536,128 | |
| 10,471,749 | 400,821 | 10,872,570 | |
| 13,035,765 | 372,933 | 13,408,698 | |

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 | 141,153 | | | | |
| 0110 | Investments | 2,244,030 | 2,112,431 | | | |
| 0120 | Taxes Receivable (Net) | 941,027 | | | | |
| 0130 | Due From Other Funds | 184 | | | | |
| 0141 | Due from Other Governments (Include Accounts 0141-0145) | 439,765 | | | | |
| 0146 | Due From Primary Governments | | | | | |
| 0147 | Due From Component Units | | | | | |
| 0150 | Other Receivables (Include Bond Proceeds Receivable) | 630 | | | | |
| 0160 | Advances to Other Funds (Long-Term Loans) | | | | | |
| 0170 | Inventories | 34,252 | | | | |
| 0180 | Prepaid Expenses / Expenditures | 4,846 | | | | |
| 0190 | Other Current Assets | | | | | |
| TOTAL ASSETS | | 3,805,887 | 2,112,431 | | | |

| Athletic/ Activity (29) | Capital Projects (30) | Debt Service (40) | Permanent (90) | Non-Major Governmental Funds | Total Governmental Funds | Assets |
|-------------------------------|-----------------------------|-------------------------|-------------------|------------------------------------|--------------------------------|--------|
| | | | | 3,402 | 144,555 | 0100 |
| | 18,013,115 | 104,589 | | | 22,474,165 | 0110 |
| | | | | | 941,027 | 0120 |
| | | | | | 184 | 0130 |
| | | | | | 439,765 | 0141 |
| | | | | | | 0146 |
| | | | | | | 0147 |
| | 127,222 | | | | 127,852 | 0150 |
| | | | | | | 0160 |
| | | | | | 34,252 | 0170 |
| | | | | | 4,846 | 0180 |
| | | | | | | 0190 |
| | 18,140,337 | 104,589 | | 3,402 | 24,166,646 | |

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 | 1,069 | | | | |
| 0411 Due to Other Governments | 27,251 | | | | |
| 0412 Due to Primary Government | | | | | |
| 0413 Due to Component Units | | | | | |
| 0420 Accounts Payable | 192,394 | | | | |
| 0430 Contracts Payable | | | | | |
| 0440 Current Portion of Long-Term Debt (e.g. St Comp Abs) | | | | | |
| 0450 Short-Term Payables | | | | | |
| 0461 Accrued Salaries and Benefits | 1,145,549 | | | | |
| 0462 Payroll Deductions and Withholdings | 110,835 | | | | |
| 0470 Advances from Other Funds | | | | | |
| 0480 Deferred Revenues | 367,599 | | | | |
| 0490 Other Current Liabilities | 30,652 | | | | |
| TOTAL LIABILITIES | 1,875,349 | | | | |
| Fund Balances | | | | | |
| 0751 Reserve for Inventories | 34,252 | | | | |
| 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 | 1,896,286 | 2,112,431 | | | |
| TOTAL FUND BALANCES | 1,930,538 | 2,112,431 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | 3,805,887 | 2,112,431 | | | |

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

Governmental Funds

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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 | 16,677,641 | 91,949 | | | |
| 7000 State Sources | 5,607,915 | | | | |
| 8000 Federal Sources | 939,150 | | | | |
| TOTAL REVENUES | 23,224,706 | 91,949 | | | |
| EXPENDITURES | | | | | |
| 1000 Instruction | 11,159,461 | | | | |
| 2000 Support Services | 7,019,996 | 83,447 | | | |
| 3000 Noninstructional Services | 329,538 | | | | |
| 4000 Capital Outlay | | 10,770 | | | |
| 5110 Debt Service (Principal & Interest) | | | | | |
| 5130 Refund of Prior Year Receipts | 2,134 | | | | |
| 5140 Short Term Borrowing – Interests and Costs | | | | | |
| TOTAL EXPENDITURES | 18,511,129 | 94,217 | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,713,577 | (2,268) | | | |
| 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) | | (114,533) | | | |
| 9400 Sale / Compensation for Fixed Assets | 1,907 | | | | |
| 9710 Transfers from Component Unit | | | | | |
| 9720 Transfers From Primary Govt | | | | | |
| 5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent) | | | | | |
| 5200 Transfers Out | 3,277,382 | | | | |
| 5300 Transfers Involving Component Units | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | (3,275,475) | (114,533) | | | |
| SPECIAL AND EXTRAORDINARY ITEMS | | | | | |
| 8888 Special Items | | | | | |
| 8889 Extraordinary Items | | | | | |
| NET CHANGE IN FUND BALANCES | 1,438,102 | (116,801) | | | |
| 0040 Fund Balance - Beginning of Fiscal Year | 491,439 | 2,229,232 | | | |
| 0050 Prior Period Adjustment | 997 | | | | |
| FUND BALANCE - END OF YEAR | 1,930,538 | 2,112,431 | | | |

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

Governmental Funds

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| Athletic/ Activity (29) | Capital Projects (30) | Debt Service (40) | Permanent (90) | Non-Major Governmental Funds | Total Governmental Funds | |
|-------------------------------|-----------------------------|-------------------------|-------------------|------------------------------------|--------------------------------|------|
| | 156,158 | 67 | | 51,251 | 16,977,066 | 6000 |
| | | | | | 5,607,915 | 7000 |
| | | | | | 939,150 | 8000 |
| | 156,158 | 67 | | 51,251 | 23,524,131 | |
| | | | | | 11,159,461 | 1000 |
| | | | | | 7,103,443 | 2000 |
| | | | | 155,757 | 485,295 | 3000 |
| | 237,054 | | | | 247,824 | 4000 |
| | 232,399 | 3,173,108 | | | 3,405,507 | 5110 |
| | | | | | 2,134 | 5130 |
| | | | | | | 5140 |
| | 469,453 | 3,173,108 | | 155,757 | 22,403,664 | |
| | (313,295) | (3,173,041) | | (104,506) | 1,120,467 | |
| | 18,000,000 | | | | 18,000,000 | 9110 |
| | 381,978 | | | | 381,978 | 9120 |
| | | | | | | 9200 |
| | | 3,277,538 | | 94,283 | 3,257,288 | 9300 |
| | | | | | 1,907 | 9400 |
| | | | | | | 9710 |
| | | | | | | 9720 |
| | | | | | | 5120 |
| | | | | | 3,277,382 | 5200 |
| | | | | | | 5300 |
| | 18,381,978 | 3,277,538 | | 94,283 | 18,363,791 | |
| | | | | | | 8888 |
| | | | | | | 8889 |
| | 18,068,683 | 104,497 | | (10,223) | 19,484,258 | |
| | | 92 | | 12,705 | 2,733,468 | 0040 |
| | | | | | 997 | 0050 |
| | 18,068,683 | 104,589 | | 2,482 | 22,218,723 | |

Amounts Expressed in Whole Dollars

| | Amount | Amount |
|---|-------------|-------------------|
| Total net change in fund balances - governmental funds | | 19,484,258 |
| 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. | | |
| Depreciation Expense | (1,415,063) | |
| Capital Outlays | 433,037 | (982,026) |
| Some property taxes will not be collected for several months after the fiscal year ends; they are not considered as "available" revenues in the governmental funds. Deferred tax revenues decreased by this amount | | 97,499 |
| Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. | | 2,410,000 |
| In the statement of activities interest is accrued on outstanding bonds, whereas in the governmental fund, an interest expenditure is reported when due. | | (156,255) |
| In the statement of activities certain operating expenses are measured by the amounts earned during the year. In the governmental fund expenditures for these items are measured by the amount of financial resources used. | | (53,133) |
| Internal service funds are not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue of the internal service funds is allocated among the governmental activities. | | (19,751) |
| The governmental funds follow the purchase method of inventory. The statement of net assets used the consumption method to record inventory. | | 997 |
| The issuance of long-term obligations provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. | | (18,217,573) |
| Change in Net Assets - Governmental Activities | | 2,564,016 |

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

BUDGET AND ACTUAL

General Fund

Page GOV-1

Amounts Expressed in Whole Dollars

| | | Budgeted Amounts | | Actual | Variance With |
|--|---|-------------------|-------------------|-------------------|----------------------------------|
| | | Original | Final | (Budgetary Basis) | Final Budget Positive (Negative) |
| REVENUES | | | | | |
| 6000 | Local Sources | 16,078,818 | 16,078,818 | 16,677,641 | 598,823 |
| 7000 | State Sources | 5,374,834 | 5,374,834 | 5,607,915 | 233,081 |
| 8000 | Federal Sources | 958,257 | 958,257 | 939,150 | (19,107) |
| TOTAL REVENUES | | 22,411,909 | 22,411,909 | 23,224,706 | 812,797 |
| EXPENDITURES | | | | | |
| 1100 | Regular Programs | 8,666,371 | 8,666,371 | 8,378,749 | 287,622 |
| 1200 | Special Programs | 1,751,986 | 1,751,986 | 1,662,979 | 89,007 |
| 1300 | Vocational Programs | 507,710 | 507,710 | 510,448 | (2,738) |
| 1400 | Other Instructional Programs | 711,454 | 711,454 | 607,285 | 104,169 |
| 1600 | Adult Education Programs | | | | |
| 1700 | Community/Junior College Programs | | | | |
| 1800 | Pre-Kindergarten | | | | |
| 2100 | Pupil Personnel Services | 621,846 | 621,846 | 616,373 | 5,473 |
| 2200 | Instructional Staff Services | 1,277,301 | 1,277,301 | 1,219,623 | 57,678 |
| 2300 | Administrative Services | 1,239,395 | 1,239,395 | 1,187,952 | 51,443 |
| 2400 | Pupil Health | 162,001 | 162,001 | 155,439 | 6,562 |
| 2500 | Business Services | 313,306 | 313,306 | 301,137 | 12,169 |
| 2600 | Operation and Maintenance of Plant Services | 1,895,536 | 1,895,536 | 1,792,078 | 103,458 |
| 2700 | Student Transportation Services | 1,372,206 | 1,537,206 | 1,536,754 | 452 |
| 2800 | Central & Other Support Services | 232,413 | 232,413 | 186,699 | 45,714 |
| 2900 | Other Support Services | 24,128 | 24,128 | 23,941 | 187 |
| 3100 | Food Services | | | | |
| 3200 | Student Activities | 327,250 | 327,250 | 318,792 | 8,458 |
| 3300 | Community Services | 7,968 | 7,968 | 10,746 | (2,778) |
| 3400 | Scholarships and Awards | | | | |
| 4000 | Capital Outlay | | | | |
| 5110 | Debt Service (Principal & Interest) | (3,240,133) | (3,240,133) | | (3,240,133) |
| 5130 | Refund of Prior Year Receipts | | | 2,134 | (2,134) |
| 5140 | Short Term Borrowing – Interests and Costs | | | | |
| TOTAL EXPENDITURES | | 15,870,738 | 16,035,738 | 18,511,129 | (2,475,391) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | 6,541,171 | 6,376,171 | 4,713,577 | (1,662,594) |

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

BUDGET AND ACTUAL

General Fund

Page GOV-2

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 | | | 1,907 | 1,907 |
| 9700 | Transfers from Comp Unit / Primary Govt | (96,906) | (96,906) | | 96,906 |
| 5120 | Debt Service - Refunded Bond Issues | | | | |
| 5200 | Transfers Out | | | 3,277,382 | (3,277,382) |
| 5300 | Transfers Involving Component Units | | | | |
| 5900 | Budgetary Reserve | (400,000) | (235,000) | | (235,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | | 303,094 | 138,094 | (3,275,475) | (3,413,569) |
| SPECIAL AND EXTRAORDINARY ITEMS | | | | | |
| 8888 | Special Items | | | | |
| 8889 | Extraordinary Items | | | | |
| NET CHANGE IN FUND BALANCES | | | | | |
| 0040 | Fund Balance - Beginning of Fiscal Year | 6,844,265 | 6,514,265 | 1,438,102 | (5,076,163) |
| 0050 | Prior Period Adjustment | | | 491,439 | 491,439 |
| FUND BALANCE - END OF YEAR | | 6,844,265 | 6,514,265 | 1,929,541 | (4,584,724) |

| Athletic/ Activity (29) | Capital Projects (30) | Debt Service (40) | Permanent (90) | Non-Major Governmental Funds | Total Governmental Funds | |
|-------------------------------|-----------------------------|-------------------------|-------------------|------------------------------------|--------------------------------|----------------------|
| | | | | | | Liabilities |
| | | | | 40 | 1,109 | 0400 |
| | | | | | 27,251 | 0411 |
| | | | | | | 0412 |
| | | | | | | 0413 |
| | 71,654 | | | 880 | 264,928 | 0420 |
| | | | | | | 0430 |
| | | | | | | 0440 |
| | | | | | | 0450 |
| | | | | | 1,145,549 | 0461 |
| | | | | | 110,835 | 0462 |
| | | | | | | 0470 |
| | | | | | 367,599 | 0480 |
| | | | | | 30,652 | 0490 |
| | 71,654 | | | 920 | 1,947,923 | |
| | | | | | | Fund Balances |
| | | | | | 34,252 | 0751 |
| | | | | | | 0752 |
| | | | | | | 0753 |
| | | 4,549 | | | 4,549 | 0754 |
| | | | | | | 0755 |
| | | | | | | 0759 |
| | | | | | | 0760 |
| | | | | | | 0771 |
| | 18,068,683 | 100,040 | | 2,482 | 22,179,922 | 0772 |
| | 18,068,683 | 104,589 | | 2,482 | 22,218,723 | |
| | 18,140,337 | 104,589 | | 3,402 | 24,166,646 | |

Amounts Expressed in Whole Dollars

| | Amount | Amount |
|--|--------------|-------------------|
| Total Fund Balances - Governmental Funds | | 22,218,723 |
| 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. | | 374,273 |
| Capital assets used in governmental activities are not financial resources and are not reported as assets in government funds. The cost of assets is \$50,287,440 and the accumulated depreciation is \$17,361,706 | | 32,925,734 |
| Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and are deferred in the funds. | | 365,839 |
| 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 | (41,445,000) | |
| Accrued Interest on Long-Term Debt | (311,319) | |
| Debt Issuance Cost (net of Amortization) | 556,177 | |
| Bond Discount (net of Amortization) | (324,601) | |
| Accrued Retirement Bonus | (587,608) | |
| Compensated Absences | (736,453) | (42,848,804) |
| Total Net Assets - Governmental Activities | | 13,035,765 |

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

BUDGET AND ACTUAL

Capital Reserve (690, 1850) Fund

Page GOV-3

Amounts Expressed in Whole Dollars

| Amounts Expressed in Whole Dollars | | Budgeted Amounts | | Actual (Budgetary Basis) | Variance With Final Budget Positive (Negative) |
|---|---|------------------|-------|--------------------------------|---|
| | | Original | Final | | |
| REVENUES | | | | | |
| 6000 | Local Sources | | | 91,949 | 91,949 |
| 7000 | State Sources | | | | |
| 8000 | Federal Sources | | | | |
| TOTAL REVENUES | | | | 91,949 | 91,949 |
| 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 | | | 10,770 | (10,770) |
| 5110 | Debt Service (Principal & Interest) | | | | |
| 5130 | Refund of Prior Year Receipts | | | | |
| TOTAL EXPENDITURES | | | | 10,770 | (10,770) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | 81,179 | 81,179 |

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

BUDGET AND ACTUAL

Capital Reserve (690, 1850) Fund

Page GOV-4

Amounts Expressed in Whole Dollars

| Amounts Expressed in Whole Dollars | | Budgeted Amounts | | Actual (Budgetary Basis) | Variance With Final Budget Positive (Negative) |
|--------------------------------------|---|------------------|-------|--------------------------------|---|
| | | Original | Final | | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| 9100 | Sale of Bonds | | | | |
| 9200 | Proceeds From Extended Term Financing | | | | |
| 9300 | Interfund Transfers | | | (114,533) | (114,533) |
| 9400 | Sale / Compensation for Fixed Assets | | | | |
| 9700 | Transfers from Comp Unit / Primary Govt | | | | |
| 5120 | Debt Service - Refunded Bond Issues | | | | |
| 5200 | Transfers Out | | | | |
| 5300 | Transfers Involving Component Units | | | | |
| 5900 | Budgetary Reserve | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | (114,533) | (114,533) |
| SPECIAL AND EXTRAORDINARY ITEMS | | | | | |
| 8888 | Special Items | | | | |
| 8889 | Extraordinary Items | | | | |
| NET CHANGE IN FUND BALANCES | | | | (33,354) | (33,354) |
| 0040 | Fund Balance - Beginning of Fiscal Year | | | 2,229,232 | 2,229,232 |
| 0050 | Prior Period Adjustment | | | | |
| FUND BALANCE - END OF YEAR | | | | 2,195,878 | 2,195,878 |

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

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

Page GOV-5

| 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 | Capital Outlay | | | | |
| 5110 | Debt Service (Principal & Interest) | | | | |
| 5130 | Refund of Prior Year Receipts | | | | |
| TOTAL EXPENDITURES | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | |

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

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

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Amounts Expressed in Whole Dollars

| Amounts Expressed in Whole Dollars | | Budgeted Amounts | | Actual | Variance With |
|--------------------------------------|---|------------------|-------|-------------------|----------------------------------|
| | | Original | Final | (Budgetary Basis) | Final Budget Positive (Negative) |
| <hr/> | | | | | |
| 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 | 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 | | | | | |
| <hr/> | | | | | |

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 | 13,189 | | | 6,379 | 19,568 |
| 0110 Investments | 50,612 | | | 478,478 | 529,090 |
| 0130 Due From Other Funds | | | | | |
| 0141 Due from Other Governments (Include Accounts 0141-0145) | 38,522 | | | | 38,522 |
| 0146 Due From Primary Governments | | | | | |
| 0147 Due From Component Units | | | | | |
| 0150 Other Receivables (Include Bond Proceeds Receivable) | 83 | | | | 83 |
| 0170 Inventories | 35,689 | | | | 35,689 |
| 0180 Prepaid Expenses / Expenditures | | | | | |
| 0190 Other Current Assets | | | | 1,545 | 1,545 |
| Total Current Assets | 138,095 | | | 486,402 | 624,497 |
| 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) | 242,984 | | | | 242,984 |
| 0250 Construction in Progress | | | | | |
| 0260 LT Prepayments (net Acc Amort LT Prepayments) | | | | | |
| Total Noncurrent Assets | 242,984 | | | | 242,984 |
| TOTAL ASSETS | 381,079 | | | 486,402 | 867,481 |

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 | | | | | |
| 0411 Due to Other Governments | | | | | |
| 0413 Due to Component Units | | | | | |
| 0420 Accounts Payable | 737 | | | | 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 | | | | | |
| 0462 Payroll Deductions and Withholdings | | | | | |
| 0480 Deferred Revenues | 7,409 | | | | 7,409 |
| 0490 Other Current Liabilities | | | | 112,129 | 112,129 |
| Total Current Liabilities | 8,146 | | | 112,129 | 120,275 |
| 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 (Acct Group & Component Units On | | | | | |
| 0550 Authority Lease Obligations | | | | | |
| 0590 Other Long-Term Liabilities | | | | | |
| Total Noncurrent Liabilities | | | | | |
| TOTAL LIABILITIES | 8,146 | | | 112,129 | 120,275 |
| NET ASSETS | | | | | |
| 0791 Invested in Capital Assets Net of Related Debt | 242,984 | | | | 242,984 |
| 0798 Restricted for Legal Purposes (0792-0798) | | | | | |
| 0799 Unrestricted | 129,949 | | | 374,273 | 504,222 |
| TOTAL NET ASSETS | 372,933 | | | 374,273 | 747,206 |
| TOTAL LIABILITIES AND NET ASSETS | 381,079 | | | 486,402 | 867,481 |

Internal
Service
(60)

0400
0411
0413
0420
0430
0440
0450
0461
0462
0480
0490

0470
0510
0520
0530
0540
0550
0590

0791
0798
0799

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

Proprietary Funds

Page PRO-1A

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 | 541,460 | | | | 541,460 |
| 6900 Charges for Services | | | | | |
| 6999 Other Operating Revenues | | | | 1,444,810 | 1,444,810 |
| TOTAL OPERATING REVENUES | 541,460 | | | 1,444,810 | 1,986,270 |
| OPERATING EXPENSES | | | | | |
| 100 Salaries | 314,329 | | | | 314,329 |
| 200 Employee Benefits | 95,555 | | | 1,443,489 | 1,539,044 |
| 300 Purchased Professional and Technical Service | 2,018 | | | 39,646 | 41,664 |
| 400 Purchased Property Services | 21,462 | | | | 21,462 |
| 500 Other Purchased Service | | | | | |
| 600 Supplies | 448,117 | | | | 448,117 |
| 700 Depreciation | 31,979 | | | | 31,979 |
| 810 Dues and Fees | | | | | |
| 890 Other Operating Expenditures | | | | | |
| TOTAL OPERATING EXPENSES | 913,460 | | | 1,483,135 | 2,396,595 |
| OPERATING INCOME (LOSS) | (372,000) | | | (38,325) | (410,325) |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| 6500 Earnings on Investments | 1,310 | | | 18,574 | 19,884 |
| 6921 Contributions and Donations - Private Sources | | | | | |
| 6930 Gain / Loss on Sale of Fixed Assets | | | | | |
| 6991 Refunds of Prior Year Expenditures | | | | | |
| 7000 State Sources | 51,150 | | | | 51,150 |
| 8000 Federal Sources | 271,558 | | | | 271,558 |
| 820 Claims and Judgements | | | | | |
| 830 Interest Expenses | | | | | |
| TOTAL NONOPERATING REVENUES (EXPENSES) | 324,018 | | | 18,574 | 342,592 |
| INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS | (47,982) | | | (19,751) | (67,733) |

Internal
Service
(60)

- 6600
- 6900
- 6999

- 100
- 200
- 300
- 400
- 500
- 600
- 700
- 810
- 890

- 6500
- 6921
- 6930
- 6991
- 7000
- 8000
- 820
- 830

Page PRO-2A

TOTAL

20,094

(47,639)

794,845

747,206

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 | 543,737 | | | | 543,737 |
| 9938 | Cash Received From Assessments Made to Other Funds | | | | 1,444,810 | 1,444,810 |
| 9939 | Cash Received From Earnings on Investments | | | | | |
| 9940 | Cash Received From Other Operating Revenue | | | | | |
| 9941 | Cash Payments to Employees For Services | 409,884 | | | | 409,884 |
| 9942 | Cash Payments For Insurance Claims | | | | 1,430,485 | 1,430,485 |
| 9943 | Cash Payments to Suppliers For Goods and Services | 427,584 | | | 39,646 | 467,230 |
| 9944 | Cash Payments For Other Operating Expenses | | | | | |
| Net Cash Provided By (Used For) Operating Activities | | (293,731) | 0 | 0 | (25,321) | (319,052) |
| Cash Flows From Non-Capital Financing Activities | | | | | | |
| 6000 | Local Sources | | | | | |
| 7000 | State Sources | 47,529 | | | | 47,529 |
| 8000 | Federal Sources | 201,466 | | | | 201,466 |
| 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 | | 248,995 | | | | 248,995 |
| Cash Flows From Capital and Related Financing Activities | | | | | | |
| 4000 | Capital Outlay | (12,110) | | | | (12,110) |
| 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 | | (12,110) | | | | (12,110) |

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 | 1,310 | | | (359) | 951 |
| 9929 Purchase of Inv Securities / Deposits to Inv Pools | (50,612) | | | 359 | (50,253) |
| 9930 Withdrawals from Investment Pools | | | | | |
| 9931 Proceeds from Sale and Maturity of Inv Securities | | | | | |
| 9932 Loans Received (Paid) | | | | | |
| Net Inc (Dec) in Cash and Cash Flow | (106,148) | 0 | 0 | (25,321) | (131,469) |
| 9935 Cash and Cash Equivalents Beginning of Year | 119,337 | | | 31,700 | 151,037 |
| Cash and Cash Equivalents at Year End | 13,189 | 0 | 0 | 6,379 | 19,568 |
| <hr/> | | | | | |
| 9900 Operating Income (Loss) | (372,000) | | | (38,325) | (410,325) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for): | | | | | |
| 9901 Depreciation and Net Amortization | 31,979 | | | | 31,979 |
| 9902 Provision for Uncollectible Accounts | | | | | |
| 9903 Other Adjustments | 42,898 | | | | 42,898 |
| 9904 (Inc) Dec In Accounts Receivable (0120-0150) | 1,312 | | | 43,630 | 44,942 |
| 9905 Advances to Other Funds (0160) | | | | | |
| 9906 (Inc) Dec in Inventories (0170) | 1,579 | | | | 1,579 |
| 9907 (Inc) Dec in Prepaid Expenses (0180) | | | | | |
| 9908 (Inc) Dec in Other Current Assets (0190) | | | | | |
| 9909 Inc (Dec) in Accounts Payable (0400-0450) | (464) | | | (30,626) | (31,090) |
| 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) | 965 | | | | 965 |
| 9914 Inc (Dec) in Other Current Liabilities (0490) | | | | | |
| Total Adjustments | 78,269 | | | 13,004 | 91,273 |
| Cash Provided By (Used For) Total | (293,731) | | | (25,321) | (319,052) |

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 | | | | | 55 |
| 0110 | Investments | | 107,407 | | | 77,012 |
| 0130 | Due From Other Funds | | | | | |
| 0147 | Due From Component Units | | | | | 1,069 |
| 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 | | | 107,407 | | | 78,136 |

| Component Units (98) | Component Units (99) | Total Fiduciary Funds |
|----------------------------|----------------------------|-----------------------------|
| | | |
| | 55 | 0100 |
| | 184,419 | 0110 |
| | | 0130 |
| | 1,069 | 0147 |
| | | 0150 |
| | | 0160 |
| | | 0170 |
| | | 0180 |
| | | 0190 |
| | | 0220 |
| | | 0230 |
| | | |
| | | 185,543 |

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 | | | | | 6,195 |
| 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 | 6,490 | | | | 71,941 |
| TOTAL LIABILITIES | 6,490 | | | | 78,136 |
| Net Assets | | | | | |
| 0791 Invested in Capital Assets Net of Related Debt | | | | | |
| 0798 Restricted for Legal Purposes (0792-0798) | 100,917 | | | | |
| 0799 Unrestricted | | | | | |
| TOTAL NET ASSETS | 100,917 | | | | |
| TOTAL LIABILITIES AND NET ASSETS | 107,407 | | | | 78,136 |

| Component Units (98) | Component Units (99) | Total Fiduciary Funds |
|----------------------------|----------------------------|-----------------------------|
| | | 0400 |
| | | 0411 |
| | | 0412 |
| | | 0413 |
| | 6,195 | 0420 |
| | | 0430 |
| | | 0450 |
| | | 0461 |
| | | 0462 |
| | | 0470 |
| | | 0480 |
| | 78,431 | 0490 |
| | 84,626 | |
| | | 0791 |
| | 100,917 | 0798 |
| | | 0799 |
| | 100,917 | |
| | 185,543 | |

| 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 | | 1,000 | | | |
| 9946 | Other Additions | | 4,185 | | | |
| Deductions | | | | | | |
| 9947 | Scholarships Awarded | | 6,490 | | | |
| 9948 | Other Deductions | | | | | |
| Change In Net Assets | | | (1,305) | | | |
| 0041 | Net Assets - Beginning of Fiscal Year | | 102,222 | | | |
| 9949 | Net Assets Held in Trust for Pension Benefits | | | | | |
| Net Assets - End of Fiscal Year | | | 100,917 | | | |

**Total
Fiduciary
Funds**

1,000 9945

4,185 9946

6,490 9947

9948

(1,305)

102,222 0041

9949

100,917

| | | AMOUNT | TOTAL |
|-------------|---|---------------|----------------------|
| 6000 | Revenue from Local Sources | | |
| 6111 | Current Real Estate Taxes | 13,530,635.43 | |
| 6112 | Interim Real Estate Taxes | 208,264.95 | |
| 6113 | Public Utility Realty Tax | 24,100.12 | |
| 6114 | Payments in Lieu of Current Taxes / State & Local | 1,000.00 | |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 2,075,109.58 | |
| 6400 | Delinq on Taxes Levied/Assessed by the LEA | 490,070.56 | |
| 6500 | Earnings on Investments | 237,654.31 | |
| 6810 | Revenue From Local Government Units | 25,882.81 | |
| 6910 | Rentals | 7,748.75 | |
| 6920 | Contributions and Donations From Private Sources | 5,050.00 | |
| 6942 | Summer School Tuition | 27,159.69 | |
| 6944 | Receipts from Other LEAS in PA - Education | 34,934.40 | |
| 6999 | All Other Local Revenues Not Specified | 10,030.25 | |
| 6000 | Total Revenue from Local Sources | | 16,677,640.85 |

| | | AMOUNT | TOTAL |
|-------------|--|--------------|---------------------|
| 7000 | Revenue from State Sources | | |
| 7110 | Basic Instructional Subsidy (In Gross) | 2,280,775.67 | |
| 7140 | Charter Schools | 28,317.81 | |
| 7160 | Tuition - Orphans & Children Placed in Priv. Homes | 50,204.99 | |
| 7210 | Homebound Instruction | 219.62 | |
| 7220 | Vocational Education | 4,268.49 | |
| 7230 | Alternative Education | 5,061.42 | |
| 7250 | Migratory Children | 40.00 | |
| 7271 | Special Education - Funding for School Aged Pupils | 888,237.15 | |
| 7310 | Transportation (Regular and Additional) | 1,001,229.99 | |
| 7320 | Rental and Sinking Fund Payments | 608,476.39 | |
| 7330 | Health Services | 43,691.43 | |
| 7501 | PA Accountability Grant | 94,741.00 | |
| 7502 | Dual Enrollment Grants | 5,037.42 | |
| 7810 | Revenue for Social Security Payments | 363,320.37 | |
| 7820 | Revenue for Retirement Payments | 234,292.80 | |
| 7000 | Total Revenue from State Sources | | 5,607,914.55 |
| 8000 | Revenue from Federal Sources | | |
| 8514 | NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged) | 692,765.67 | |
| 8515 | NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin. | 219,159.54 | |
| 8518 | NCLB, Title V - Informed Par. Ch. & Innovt. Prog. | 3,722.00 | |
| 8670 | Drug Free Schools | 18,199.93 | |
| 8820 | Med. Asst. Reimb. - Tran./ Adm. Costs - Title 19 | 5,303.18 | |
| 8000 | Total Revenue from Federal Sources | | 939,150.32 |
| 9000 | Other Financing Sources | | |
| 9400 | Sale or Compensation for Loss of Fixed Assets | 1,906.60 | |
| 9000 | Total Other Financing Sources | | 1,906.60 |

| SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES | | AMOUNT | TOTAL |
|--|-----------------|---------------|-----------------|
| | | <u>AMOUNT</u> | <u>TOTAL</u> |
| Revenue from Local Sources | \$16,677,640.85 | | |
| Revenue from State Sources | \$5,607,914.55 | | |
| Revenue from Federal Sources | \$939,150.32 | | |
| Other Financing Sources | \$1,906.60 | | |
| | | | \$23,226,612.32 |

| | Taxable Assessed Value | Tax Levy | Taxes Collected |
|-------------|------------------------|-----------------|-----------------|
| 6111 Totals | <u>1071782500</u> | <u>14147529</u> | <u>12609365</u> |

6150 Current Act 511 Taxes - Proportional Assessments

6151 Earned Income Taxes \$1,680,823.28

6153 Real Estate Transfer Taxes \$394,286.30

6150 Current Act 511 Taxes - Proportional Assessments \$2,075,109.58

Total Act 511 Taxes

\$2,075,109.58

| <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 | \$13,530,635.43 | \$955,203.44 | \$33,933.00 | \$12,609,364.99 |
| 6112 | Interim Real Estate Taxes | \$208,264.95 | \$0.00 | \$0.00 | \$208,264.95 |
| 6113 | Public Utility Realty Tax | \$24,100.12 | \$0.00 | \$0.00 | \$24,100.12 |
| 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 | \$2,075,109.58 | \$408,634.94 | \$358,108.62 | \$2,024,583.26 |
| 6400 | Delinq on Taxes Levied/Assessed by the LEA | \$490,070.56 | \$107,116.66 | \$91,561.51 | \$474,515.41 |

6999 TOTAL TAXES

\$16,329,180.64

\$1,470,955.04

\$483,603.13

\$15,341,828.73

| <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 | 490,070.56 | 107,116.66 | 91,561.51 | 474,515.41 |
| 6412 | Delinquent Interim Real Estate Taxes | | | | |
| 6451 | Delinquent Act 511 Earned Income Taxes | | | | |
| 6461 | Delinquent Earned Income Taxes | | | | |
| TOTAL TAXES | | 490,070.56 | 107,116.66 | 91,561.51 | 474,515.41 |

1000 Instruction**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

Total
7,160,667.23

200 Personnel Services-Employee Benefits

220 Social Security Contributions

539,557.09

230 Retirement Contributions

332,412.21

250 Unemployment Compensation

4,318.26

260 Workmen's Compensation

36,330.91

270 Health Benefits

970,987.89

Total Personnel Services-Employee Benefits

1,883,606.36

300 Purchased Professional & Technical Services**Total Purchased Professional & Technical Services**

986,952.71

400 Purchased Property Services**Total Purchased Property Services**

158,396.57

500 Other Purchased Services

510 Student Transportation Services

11,639.42

550 Printing & Binding

598.00

560 Tuition

589,954.30

580 Travel

4,593.00

590 Miscellaneous Purchased Services

16,290.55

Total Other Purchased Services

623,075.27

600 Supplies

610 General Supplies

278,049.07

630 Food

217.00

640 Books & Periodicals

66,397.00

Total Supplies

344,663.07

800 Other Objects**Total Other Objects**

2,100.00

Total 1000 Instruction11,159,461.21

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|----------------------------|----------------------------|--------------------------|----------------------------|
| 1100 Regular Programs - E/S | | | | |
| 100 <u>Personnel Services-Salaries</u> | | | | |
| Total Personnel Services-Salaries | 2,727,150.51 | 3,146,090.90 | 170,452.44 | 6,043,693.85 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 204,993.72 | 237,570.89 | 12,557.88 | 455,122.49 |
| 230 Retirement Contributions | 128,421.03 | 148,359.52 | 3,969.18 | 280,749.73 |
| 250 Unemployment Compensation | 1,723.68 | 2,027.82 | | 3,751.50 |
| 260 Workmen's Compensation | 13,901.69 | 16,071.59 | 775.47 | 30,748.75 |
| 270 Health Benefits | 370,028.62 | 425,976.76 | 35,880.70 | 831,886.08 |
| Total Personnel Services-Employee Benefits | 719,068.74 | 830,006.58 | 53,183.23 | 1,602,258.55 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | 72,156.49 | 75,986.71 | | 148,143.20 |
| 400 <u>Purchased Property Services</u> | | | | |
| Total Purchased Property Services | 22,222.52 | 31,576.20 | | 53,798.72 |
| 500 <u>Other Purchased Services</u> | | | | |
| 510 Student Transportation Services | 174.96 | 238.18 | | 413.14 |
| 550 Printing & Binding | 598.00 | | | 598.00 |
| 560 Tuition | 79,802.77 | 149,436.91 | | 229,239.68 |
| 580 Travel | 778.19 | 983.71 | | 1,761.90 |
| Total Other Purchased Services | 81,353.92 | 150,658.80 | | 232,012.72 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 58,751.64 | 154,006.89 | 19,656.00 | 232,414.53 |
| 630 Food | 217.00 | | | 217.00 |
| 640 Books & Periodicals | 46,177.42 | 19,532.71 | | 65,710.13 |
| Total Supplies | 105,146.06 | 173,539.60 | 19,656.00 | 298,341.66 |
| 800 <u>Other Objects</u> | | | | |
| Total Other Objects | 211.75 | 288.25 | | 500.00 |
| Total 1100 Regular Programs - E/S | <u>3,727,309.99</u> | <u>4,408,147.04</u> | <u>243,291.67</u> | <u>8,378,748.70</u> |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|---------------------|----------------|---------------------|
| 1200 Special and Gifted Education | | | | |
| 100 Personnel Services-Salaries | | | | |
| Total Personnel Services-Salaries | 277,405.15 | 314,292.68 | | 591,697.83 |
| 200 Personnel Services-Employee Benefits | | | | |
| 220 Social Security Contributions | 20,848.54 | 23,720.36 | | 44,568.90 |
| 230 Retirement Contributions | 12,831.81 | 14,493.99 | | 27,325.80 |
| 250 Unemployment Compensation | 304.00 | 231.68 | | 535.68 |
| 260 Workmen's Compensation | 1,525.11 | 1,630.24 | | 3,155.35 |
| 270 Health Benefits | 42,015.78 | 39,325.86 | | 81,341.64 |
| Total Personnel Services-Employee Benefits | 77,525.24 | 79,402.13 | | 156,927.37 |
| 300 Purchased Professional & Technical Services | | | | |
| Total Purchased Professional & Technical Services | 262,038.28 | 576,189.23 | | 838,227.51 |
| 400 Purchased Property Services | | | | |
| Total Purchased Property Services | 10,515.44 | 14,314.41 | | 24,829.85 |
| 500 Other Purchased Services | | | | |
| 560 Tuition | 3,643.54 | 14,747.37 | | 18,390.91 |
| 580 Travel | 135.53 | 184.50 | | 320.03 |
| 590 Miscellaneous Purchased Services | | 16,290.55 | | 16,290.55 |
| Total Other Purchased Services | 3,779.07 | 31,222.42 | | 35,001.49 |
| 600 Supplies | | | | |
| 610 General Supplies | 4,934.02 | 9,074.18 | | 14,008.20 |
| 640 Books & Periodicals | 686.87 | | | 686.87 |
| Total Supplies | 5,620.89 | 9,074.18 | | 14,695.07 |
| 800 Other Objects | | | | |
| Total Other Objects | 677.60 | 922.40 | | 1,600.00 |
| Total 1200 Special and Gifted Education | <u>637,561.67</u> | <u>1,025,417.45</u> | | <u>1,662,979.12</u> |

| | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|--------------------------|----------------|--------------------------|
| 1300 Vocational Education Programs | | | |
| 100 <u>Personnel Services-Salaries</u> | | | |
| Total Personnel Services-Salaries | 70,476.60 | | 70,476.60 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | |
| 220 Social Security Contributions | 5,208.10 | | 5,208.10 |
| 230 Retirement Contributions | 3,257.86 | | 3,257.86 |
| 250 Unemployment Compensation | 31.08 | | 31.08 |
| 260 Workmen's Compensation | 347.47 | | 347.47 |
| 270 Health Benefits | 7,577.23 | | 7,577.23 |
| Total Personnel Services-Employee Benefits | 16,421.74 | | 16,421.74 |
| 400 <u>Purchased Property Services</u> | | | |
| Total Purchased Property Services | 79,768.00 | | 79,768.00 |
| 500 <u>Other Purchased Services</u> | | | |
| 560 Tuition | 335,463.00 | | 335,463.00 |
| Total Other Purchased Services | 335,463.00 | | 335,463.00 |
| 600 <u>Supplies</u> | | | |
| 610 General Supplies | 8,319.12 | | 8,319.12 |
| Total Supplies | 8,319.12 | | 8,319.12 |
| Total 1300 Vocational Education Programs | <u>510,448.46</u> | | <u>510,448.46</u> |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|-------------------------|-------------------------|--------------------------|--------------------------|
| 1400 Other Instructional Programs - E/S | | | | |
| 100 <u>Personnel Services-Salaries</u> | | | | |
| Total Personnel Services-Salaries | 11,438.18 | 15,570.51 | 427,790.26 | 454,798.95 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 911.14 | 1,240.32 | 32,506.14 | 34,657.60 |
| 230 Retirement Contributions | 10,081.83 | 1,103.65 | 9,893.34 | 21,078.82 |
| 260 Workmen's Compensation | 56.37 | 76.74 | 1,946.23 | 2,079.34 |
| 270 Health Benefits | | | 50,182.94 | 50,182.94 |
| Total Personnel Services-Employee Benefits | 11,049.34 | 2,420.71 | 94,528.65 | 107,998.70 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | | 582.00 | | 582.00 |
| 500 <u>Other Purchased Services</u> | | | | |
| 510 Student Transportation Services | 579.92 | 789.44 | 9,856.92 | 11,226.28 |
| 560 Tuition | 2,110.72 | 4,749.99 | | 6,860.71 |
| 580 Travel | 724.59 | 939.05 | 847.43 | 2,511.07 |
| Total Other Purchased Services | 3,415.23 | 6,478.48 | 10,704.35 | 20,598.06 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 7,616.88 | 10,368.68 | 5,321.66 | 23,307.22 |
| Total Supplies | 7,616.88 | 10,368.68 | 5,321.66 | 23,307.22 |
| Total 1400 Other Instructional Programs - E/S | <u>33,519.63</u> | <u>35,420.38</u> | <u>538,344.92</u> | <u>607,284.93</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 | | | 27,769.25 | 27,769.25 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | | | 2,117.99 | 2,117.99 |
| 230 Retirement Contributions | 219.23 | 298.43 | 517.66 | 1,035.32 |
| 260 Workmen's Compensation | | | 126.38 | 126.38 |
| Total Personnel Services-Employee Benefits | 219.23 | 298.43 | 2,762.03 | 3,279.69 |
| 500 <u>Other Purchased Services</u> | | | | |
| 510 Student Transportation Services | | | 9,856.92 | 9,856.92 |
| Total Other Purchased Services | | | 9,856.92 | 9,856.92 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | | | 381.33 | 381.33 |
| Total Supplies | | | 381.33 | 381.33 |
| Total 1420 Summer School | <u>219.23</u> | <u>298.43</u> | <u>40,769.53</u> | <u>41,287.19</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 | 833.45 | 1,134.55 | | 1,968.00 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 63.75 | 86.79 | | 150.54 |
| 230 Retirement Contributions | 30.39 | 41.38 | | 71.77 |
| 260 Workmen's Compensation | 3.80 | 5.17 | | 8.97 |
| Total Personnel Services-Employee Benefits | 97.94 | 133.34 | | 231.28 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | | 582.00 | | 582.00 |
| 500 <u>Other Purchased Services</u> | | | | |
| 580 Travel | 34.77 | | | 34.77 |
| Total Other Purchased Services | 34.77 | | | 34.77 |
| Total 1430 Homebound Instruction | <u>966.16</u> | <u>1,849.89</u> | | <u>2,816.05</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 | | 1,876.71 | | 1,876.71 |
| Total Other Purchased Services | | 1,876.71 | | 1,876.71 |
| Total 1440 Alternative Regular Education | | <u>1,876.71</u> | | <u>1,876.71</u> |

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-9

| 1441 | Adjudicated / Court Placed Programs | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|-------------------|--|-------------------|------------------------|----------------|------------------------|
| 500 | <u>Other Purchased Services</u> | | | | |
| 560 | Tuition | | 1,876.71 | | 1,876.71 |
| | Total Other Purchased Services | | 1,876.71 | | 1,876.71 |
| Total 1441 | Adjudicated / Court Placed Programs | | <u>1,876.71</u> | | <u>1,876.71</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 | 10,604.73 | 14,435.96 | 400,021.01 | 425,061.70 |
| 200 Personnel Services-Employee Benefits | | | | |
| 220 Social Security Contributions | 847.39 | 1,153.53 | 30,388.15 | 32,389.07 |
| 230 Retirement Contributions | 9,832.21 | 763.84 | 9,375.68 | 19,971.73 |
| 260 Workmen's Compensation | 52.57 | 71.57 | 1,819.85 | 1,943.99 |
| 270 Health Benefits | | | 50,182.94 | 50,182.94 |
| Total Personnel Services-Employee Benefits | 10,732.17 | 1,988.94 | 91,766.62 | 104,487.73 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 579.92 | 789.44 | | 1,369.36 |
| 560 Tuition | 2,110.72 | 2,873.28 | | 4,984.00 |
| 580 Travel | 689.82 | 939.05 | 847.43 | 2,476.30 |
| Total Other Purchased Services | 3,380.46 | 4,601.77 | 847.43 | 8,829.66 |
| 600 Supplies | | | | |
| 610 General Supplies | 7,616.88 | 10,368.68 | 4,940.33 | 22,925.89 |
| Total Supplies | 7,616.88 | 10,368.68 | 4,940.33 | 22,925.89 |
| Total 1490 Additional Other Instruction Programs | <u>32,334.24</u> | <u>31,395.35</u> | <u>497,575.39</u> | <u>561,304.98</u> |

2000 Support Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

Total
2,944,562.54

200 Personnel Services-Employee Benefits

220 Social Security Contributions

219,132.93

230 Retirement Contributions

136,268.70

240 Tuition Reimbursements

157,711.29

250 Unemployment Compensation

2,031.16

260 Workmen's Compensation

15,140.23

270 Health Benefits

444,768.33

Total Personnel Services-Employee Benefits

975,052.64

300 Purchased Professional & Technical Services**Total Purchased Professional & Technical Services**

244,345.25

400 Purchased Property Services**Total Purchased Property Services**

546,548.34

500 Other Purchased Services

510 Student Transportation Services

1,509,355.69

520 Insurance-General

68,852.00

530 Communications

87,171.45

540 Advertising

3,361.75

550 Printing & Binding

21,547.26

580 Travel

43,496.34

590 Miscellaneous Purchased Services

23,940.94

Total Other Purchased Services

1,757,725.43

600 Supplies

610 General Supplies

240,640.28

620 Energy

124,427.39

630 Food

7,869.21

640 Books & Periodicals

10,194.85

Total Supplies

383,131.73

700 Property

750 Equipment - Original & Additional

143,069.00

760 Equipment - Replacement

52.00

Total Property

143,121.00

800 Other Objects**Total Other Objects**

25,509.37

Total 2000 Support Services7,019,996.30

2100 Pupil Personnel

| | <u>Federal</u> | <u>Total</u> |
|--|-------------------------|--------------------------|
| 100 Personnel Services-Salaries | | |
| Total Personnel Services-Salaries | | 464,967.31 |
| 200 Personnel Services-Employee Benefits | | |
| 220 Social Security Contributions | | 35,227.51 |
| 230 Retirement Contributions | | 21,787.65 |
| 250 Unemployment Compensation | | 270.42 |
| 260 Workmen's Compensation | | 2,349.42 |
| 270 Health Benefits | | 57,586.98 |
| Total Personnel Services-Employee Benefits | | 117,221.98 |
| 300 Purchased Professional & Technical Services | | |
| Total Purchased Professional & Technical Services | 17,767.00 | 21,339.00 |
| 500 Other Purchased Services | | |
| 580 Travel | 23.46 | 1,900.04 |
| Total Other Purchased Services | 23.46 | 1,900.04 |
| 600 Supplies | | |
| 610 General Supplies | 48.71 | 10,495.16 |
| 640 Books & Periodicals | | 449.40 |
| Total Supplies | 48.71 | 10,944.56 |
| Total 2100 Pupil Personnel | <u>17,839.17</u> | <u>616,372.89</u> |

| 2120 Guidance Services | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|--------------------------|--------------------------|-------------------------|--------------------------|
| 100 <u>Personnel Services-Salaries</u> | | | | |
| Total Personnel Services-Salaries | 139,001.85 | 204,216.81 | | 343,218.66 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 10,558.24 | 15,364.04 | | 25,922.28 |
| 230 Retirement Contributions | 6,519.03 | 9,558.23 | | 16,077.26 |
| 250 Unemployment Compensation | 66.01 | 120.48 | | 186.49 |
| 260 Workmen's Compensation | 689.54 | 1,033.48 | | 1,723.02 |
| 270 Health Benefits | 16,094.05 | 29,369.36 | | 45,463.41 |
| Total Personnel Services-Employee Benefits | 33,926.87 | 55,445.59 | | 89,372.46 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | 940.17 | 1,279.83 | 17,767.00 | 19,987.00 |
| 500 <u>Other Purchased Services</u> | | | | |
| 580 Travel | | | 23.46 | 23.46 |
| Total Other Purchased Services | | | 23.46 | 23.46 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 1,107.62 | 6,472.39 | 48.71 | 7,628.72 |
| 640 Books & Periodicals | 151.90 | | | 151.90 |
| Total Supplies | 1,259.52 | 6,472.39 | 48.71 | 7,780.62 |
| Total 2120 Guidance Services | <u>175,128.41</u> | <u>267,414.62</u> | <u>17,839.17</u> | <u>460,382.20</u> |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------------|-------------------------|----------------|-------------------------|
| 2140 Psychological Services | | | | |
| 100 Personnel Services-Salaries | | | | |
| Total Personnel Services-Salaries | 26,229.86 | 31,113.79 | | 57,343.65 |
| 200 Personnel Services-Employee Benefits | | | | |
| 220 Social Security Contributions | 2,002.36 | 2,375.87 | | 4,378.23 |
| 230 Retirement Contributions | 1,230.37 | 1,459.36 | | 2,689.73 |
| 250 Unemployment Compensation | 20.58 | 29.15 | | 49.73 |
| 260 Workmen's Compensation | 137.11 | 166.71 | | 303.82 |
| 270 Health Benefits | 1,893.40 | 1,895.22 | | 3,788.62 |
| Total Personnel Services-Employee Benefits | 5,283.82 | 5,926.31 | | 11,210.13 |
| 300 Purchased Professional & Technical Services | | | | |
| Total Purchased Professional & Technical Services | 572.57 | 779.43 | | 1,352.00 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 507.38 | 690.69 | | 1,198.07 |
| Total Other Purchased Services | 507.38 | 690.69 | | 1,198.07 |
| 600 Supplies | | | | |
| 610 General Supplies | 655.48 | 916.59 | | 1,572.07 |
| 640 Books & Periodicals | 125.99 | 171.51 | | 297.50 |
| Total Supplies | 781.47 | 1,088.10 | | 1,869.57 |
| Total 2140 Psychological Services | <u>33,375.10</u> | <u>39,598.32</u> | | <u>72,973.42</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 | 57,075.68 | 7,329.32 | | 64,405.00 |
| 200 Personnel Services-Employee Benefits | | | | |
| 220 Social Security Contributions | 4,366.32 | 560.68 | | 4,927.00 |
| 230 Retirement Contributions | 2,676.95 | 343.71 | | 3,020.66 |
| 250 Unemployment Compensation | 28.37 | 5.83 | | 34.20 |
| 260 Workmen's Compensation | 284.23 | 38.35 | | 322.58 |
| 270 Health Benefits | 6,913.47 | 1,421.48 | | 8,334.95 |
| Total Personnel Services-Employee Benefits | 14,269.34 | 2,370.05 | | 16,639.39 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 287.35 | 391.16 | | 678.51 |
| Total Other Purchased Services | 287.35 | 391.16 | | 678.51 |
| 600 Supplies | | | | |
| 610 General Supplies | 548.17 | 746.20 | | 1,294.37 |
| Total Supplies | 548.17 | 746.20 | | 1,294.37 |
| Total 2150 Speech Pathology And Audiology Services | <u>72,180.54</u> | <u>10,836.73</u> | | <u>83,017.27</u> |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|--------------------------|--------------------------|--------------------------|----------------------------|
| 2200 Instructional Staff | | | | |
| 100 <u>Personnel Services-Salaries</u> | | | | |
| Total Personnel Services-Salaries | 265,252.65 | 268,454.57 | 92,894.74 | 626,601.96 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 19,654.91 | 19,815.20 | 6,604.56 | 46,074.67 |
| 230 Retirement Contributions | 14,386.66 | 12,663.66 | 2,050.32 | 29,100.64 |
| 240 Tuition Reimbursements | 83,725.68 | 60,985.61 | 13,000.00 | 157,711.29 |
| 250 Unemployment Compensation | 120.39 | 143.80 | | 264.19 |
| 260 Workmen's Compensation | 1,311.30 | 1,346.16 | 399.24 | 3,056.70 |
| 270 Health Benefits | 29,372.91 | 35,056.33 | 11,646.00 | 76,075.24 |
| Total Personnel Services-Employee Benefits | 148,571.85 | 130,010.76 | 33,700.12 | 312,282.73 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | 5,727.45 | 7,796.64 | 62.12 | 13,586.21 |
| 400 <u>Purchased Property Services</u> | | | | |
| Total Purchased Property Services | 6,426.29 | 3,068.08 | | 9,494.37 |
| 500 <u>Other Purchased Services</u> | | | | |
| 530 Communications | 8,218.67 | 11,187.86 | | 19,406.53 |
| 580 Travel | 3,695.11 | 6,116.81 | 9,486.61 | 19,298.53 |
| Total Other Purchased Services | 11,913.78 | 17,304.67 | 9,486.61 | 38,705.06 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 24,662.90 | 39,526.90 | 5,659.56 | 69,849.36 |
| 630 Food | 2,062.10 | 5,143.64 | | 7,205.74 |
| 640 Books & Periodicals | 6,123.16 | 1,855.57 | | 7,978.73 |
| Total Supplies | 32,848.16 | 46,526.11 | 5,659.56 | 85,033.83 |
| 700 <u>Property</u> | | | | |
| 750 Equipment - Original & Additional | 56,483.89 | 76,890.11 | | 133,374.00 |
| 760 Equipment - Replacement | 22.02 | 29.98 | | 52.00 |
| Total Property | 56,505.91 | 76,920.09 | | 133,426.00 |
| 800 <u>Other Objects</u> | | | | |
| Total Other Objects | 208.79 | 284.21 | | 493.00 |
| Total 2200 Instructional Staff | <u>527,454.88</u> | <u>550,365.13</u> | <u>141,803.15</u> | <u>1,219,623.16</u> |

2300 Administration**100 Personnel Services-Salaries****Total Personnel Services-Salaries****826,162.68****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

60,329.43

230 Retirement Contributions

38,658.09

250 Unemployment Compensation

520.61

260 Workmen's Compensation

4,209.08

270 Health Benefits

123,130.12

Total Personnel Services-Employee Benefits**226,847.33****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****78,041.03****500 Other Purchased Services**

520 Insurance-General

13,301.00

530 Communications

248.00

550 Printing & Binding

13,545.67

580 Travel

4,111.20

Total Other Purchased Services**31,205.87****600 Supplies**

610 General Supplies

12,334.56

630 Food

663.47

640 Books & Periodicals

1,766.72

Total Supplies**14,764.75****800 Other Objects****Total Other Objects****10,930.13****Total 2300 Administration****1,187,951.79**

2310 Board Services**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

520 Insurance-General

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 2310 Board Services****Federal****Total****658.29**

13,301.00

2,707.71

16,008.71

886.47

663.47

776.35

2,326.29**10,930.13****29,923.42**

2330 Tax Assessment And Collection Services**200 Personnel Services-Employee Benefits**

250 Unemployment Compensation

260 Workmen's Compensation

270 Health Benefits

Total Personnel Services-Employee Benefits**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**

7.77

6.72

1,894.31

1,908.80

56,981.51

248.00

5,851.67

6,099.67

64,989.98

2350 Legal Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal Services

Federal

Total

19,335.23

19,335.23

2360 Office Of The Superintendent (Exec Dir.) Svcs.ElementarySecondaryFederalTotal**100 Personnel Services-Salaries****Total Personnel Services-Salaries****161,928.07****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

10,141.98

230 Retirement Contributions

7,591.34

250 Unemployment Compensation

62.16

260 Workmen's Compensation

790.40

270 Health Benefits

15,154.48

Total Personnel Services-Employee Benefits**33,740.36****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****1,066.00****500 Other Purchased Services**

580 Travel

1,403.49

Total Other Purchased Services**1,403.49****600 Supplies**

610 General Supplies

614.37

640 Books & Periodicals

748.99

Total Supplies**1,363.36****Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.****199,501.28**

| | <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 | 265,744.43 | 398,490.18 | | 664,234.61 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | 20,348.68 | 29,838.77 | | 50,187.45 |
| 230 Retirement Contributions | 12,442.87 | 18,623.88 | | 31,066.75 |
| 250 Unemployment Compensation | 186.36 | 264.32 | | 450.68 |
| 260 Workmen's Compensation | 1,370.20 | 2,041.76 | | 3,411.96 |
| 270 Health Benefits | 41,644.50 | 64,436.83 | | 106,081.33 |
| Total Personnel Services-Employee Benefits | 75,992.61 | 115,205.56 | | 191,198.17 |
| 500 <u>Other Purchased Services</u> | | | | |
| 550 Printing & Binding | | 7,694.00 | | 7,694.00 |
| Total Other Purchased Services | | 7,694.00 | | 7,694.00 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 3,380.56 | 7,453.16 | | 10,833.72 |
| 640 Books & Periodicals | 241.38 | | | 241.38 |
| Total Supplies | 3,621.94 | 7,453.16 | | 11,075.10 |
| Total 2380 Office Of The Principal Services | <u>345,358.98</u> | <u>528,842.90</u> | | <u>874,201.88</u> |

2400 Pupil Health

| | <u>Federal</u> | <u>Total</u> |
|--|----------------|--------------------------|
| 100 Personnel Services-Salaries | | |
| Total Personnel Services-Salaries | | 118,891.73 |
| 200 Personnel Services-Employee Benefits | | |
| 220 Social Security Contributions | | 8,937.41 |
| 230 Retirement Contributions | | 5,575.96 |
| 250 Unemployment Compensation | | 96.35 |
| 260 Workmen's Compensation | | 624.39 |
| 270 Health Benefits | | 15,154.48 |
| Total Personnel Services-Employee Benefits | | 30,388.59 |
| 300 Purchased Professional & Technical Services | | |
| Total Purchased Professional & Technical Services | | 969.00 |
| 500 Other Purchased Services | | |
| 580 Travel | | 302.74 |
| Total Other Purchased Services | | 302.74 |
| 600 Supplies | | |
| 610 General Supplies | | 4,887.41 |
| Total Supplies | | 4,887.41 |
| Total 2400 Pupil Health | | <u>155,439.47</u> |

2500 Business**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

| <u>Federal</u> | <u>Total</u> |
|----------------|-------------------|
| | 224,493.11 |

200 Personnel Services-Employee Benefits

220 Social Security Contributions

16,908.99

230 Retirement Contributions

10,209.21

250 Unemployment Compensation

164.73

260 Workmen's Compensation

1,163.99

270 Health Benefits

32,582.12

Total Personnel Services-Employee Benefits**61,029.04****500 Other Purchased Services**

580 Travel

214.17

Total Other Purchased Services**214.17****600 Supplies**

610 General Supplies

5,636.46

Total Supplies**5,636.46****800 Other Objects****Total Other Objects****9,764.24****Total 2500 Business****301,137.02**

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|---------------------|
| 2600 Operation & Maintenance of Plant Services | | | | |
| 100 <u>Personnel Services-Salaries</u> | | | | |
| Total Personnel Services-Salaries | | | | 619,932.06 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | | |
| 220 Social Security Contributions | | | | 46,898.62 |
| 230 Retirement Contributions | | | | 27,958.13 |
| 250 Unemployment Compensation | | | | 665.13 |
| 260 Workmen's Compensation | | | | 3,404.44 |
| 270 Health Benefits | | | | 122,751.27 |
| Total Personnel Services-Employee Benefits | | | | 201,677.59 |
| 300 <u>Purchased Professional & Technical Services</u> | | | | |
| Total Purchased Professional & Technical Services | | | | 58,840.05 |
| 400 <u>Purchased Property Services</u> | | | | |
| Total Purchased Property Services | | | | 537,053.97 |
| 500 <u>Other Purchased Services</u> | | | | |
| 522 Automotive Liability Insurance | | | | 10,691.00 |
| 523 General Property and Liability Insurance | | | | 44,860.00 |
| 530 Communications | | | | 43,851.77 |
| 580 Travel | | | | 5,688.01 |
| Total Other Purchased Services | | | | 105,090.78 |
| 600 <u>Supplies</u> | | | | |
| 610 General Supplies | 56,338.33 | 77,673.81 | | 134,012.14 |
| 620 Energy | | | | 124,427.39 |
| Total Supplies | | | | 258,439.53 |
| 700 <u>Property</u> | | | | |
| 750 Equipment - Original & Additional | | | | 9,695.00 |
| Total Property | | | | 9,695.00 |
| 800 <u>Other Objects</u> | | | | |
| Total Other Objects | | | | 1,349.00 |
| Total 2600 Operation & Maintenance of Plant Services | | | | <u>1,792,077.98</u> |

| | <u>Federal</u> | <u>Total</u> |
|--|----------------|----------------------------|
| 2700 Student Transportation Services | | |
| 100 <u>Personnel Services-Salaries</u> | | |
| Total Personnel Services-Salaries | | 21,054.19 |
| 200 <u>Personnel Services-Employee Benefits</u> | | |
| 220 Social Security Contributions | | 1,569.96 |
| 230 Retirement Contributions | | 987.53 |
| 250 Unemployment Compensation | | 15.54 |
| 260 Workmen's Compensation | | 109.44 |
| 270 Health Benefits | | 3,030.90 |
| Total Personnel Services-Employee Benefits | | 5,713.37 |
| 500 <u>Other Purchased Services</u> | | |
| 513 St Tr Svc-Contr Carrier | | 1,379,632.52 |
| 516 St Tr Svc from the IU | | 129,723.17 |
| 580 Travel | | 188.69 |
| Total Other Purchased Services | | 1,509,544.38 |
| 600 <u>Supplies</u> | | |
| 610 General Supplies | | 441.86 |
| Total Supplies | | 441.86 |
| Total 2700 Student Transportation Services | | <u>1,536,753.80</u> |

2800 Central**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

| <u>Federal</u> | <u>Total</u> |
|----------------|--------------|
| 21,517.39 | 42,459.50 |

200 Personnel Services-Employee Benefits

220 Social Security Contributions

1,626.78 3,186.34

230 Retirement Contributions

504.56 1,991.49

250 Unemployment Compensation

34.19

260 Workmen's Compensation

97.90 222.77

270 Health Benefits

2,485.18 14,457.22

Total Personnel Services-Employee Benefits

4,714.42 19,892.01

300 Purchased Professional & Technical Services**Total Purchased Professional & Technical Services**

71,569.96

500 Other Purchased Services

530 Communications

23,665.15

540 Advertising

3,361.75

550 Printing & Binding

8,001.59

580 Travel

11,792.96

Total Other Purchased Services

46,821.45

600 Supplies

610 General Supplies

2,983.33

Total Supplies

2,983.33

800 Other Objects**Total Other Objects**

2,973.00

Total 2800 Central

| | |
|-----------|------------|
| 26,231.81 | 186,699.25 |
|-----------|------------|

2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

23,940.94

23,940.94

23,940.94

3000 Operation of Noninstructional Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

270 Health Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****500 Other Purchased Services**

510 Student Transportation Services

520 Insurance-General

Total Other Purchased Services**600 Supplies**

610 General Supplies

630 Food

Total Supplies**800 Other Objects****Total Other Objects****Total 3000 Operation of Noninstructional Services****Federal****Total**

2,698.17

236,454.39

206.49

18,015.06

63.31

9,230.96

26.30

12.28

1,096.43

5,943.93

282.08

34,312.68

20,827.60

3,143.00

816.80

5,100.00

5,916.80

4,612.48

25,770.82

1,090.45

1,112.88

5,702.93

26,883.70

2,000.00

8,683.18**329,538.17**

3200 Student Activities**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

270 Health Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****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**FederalTotal**233,756.22**

17,808.57

9,104.34

26.30

1,084.15

5,943.93

33,967.29**20,827.60****3,143.00**

816.80

5,100.00

5,916.80

21,158.34

22.43

21,180.77**318,791.68**

| | <u>Federal</u> | <u>Total</u> |
|--|------------------------|-------------------------|
| 3300 Community Services | | |
| 100 <u>Personnel Services-Salaries</u> | | |
| Total Personnel Services-Salaries | 2,698.17 | 2,698.17 |
| 200 <u>Personnel Services-Employee Benefits</u> | | |
| 220 Social Security Contributions | 206.49 | 206.49 |
| 230 Retirement Contributions | 63.31 | 126.62 |
| 260 Workmen's Compensation | 12.28 | 12.28 |
| Total Personnel Services-Employee Benefits | 282.08 | 345.39 |
| 600 <u>Supplies</u> | | |
| 610 General Supplies | 4,612.48 | 4,612.48 |
| 630 Food | 1,090.45 | 1,090.45 |
| Total Supplies | 5,702.93 | 5,702.93 |
| 800 <u>Other Objects</u> | | |
| Total Other Objects | | 2,000.00 |
| Total 3300 Community Services | <u>8,683.18</u> | <u>10,746.49</u> |

5000 Other Expenditures and Financing Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

2,134.02

2,134.02

3,277,382.00

3,277,382.00

3,279,516.02

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

Total

2,134.02

2,134.02

2,134.02

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Total

2,134.02

2,134.02

2,134.02

| | <u>Total</u> |
|---------------------------------|---------------------|
| 5200 Fund Transfers | |
| 900 <u>Other Financing Uses</u> | |
| 930 Fund Transfers | 3,277,382.00 |
| Total Other Financing Uses | 3,277,382.00 |
| Total 5200 Fund Transfers | <u>3,277,382.00</u> |

5220 Special Revenue Fund Transfers

900 Other Financing Uses

933 Athletic Fund Transfers

939 Other Fund Transfers

Total Other Financing Uses

Total 5220 Special Revenue Fund Transfers

Total

94,283.00

100,000.00

194,283.00

194,283.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Total

(100,000.00)

(100,000.00)

(100,000.00)

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

3,177,538.00

3,177,538.00

3,177,538.00

5250 Enterprise Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5250 Enterprise Fund Transfers

Total

5,561.00

5,561.00

5,561.00

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

BY SUBFUNCTIONS

Page EXP-1

| | Amount | Total |
|---|--------------|----------------------|
| 1000 Instruction | | |
| 1100 Regular Programs - E/S | 8,378,748.70 | |
| 1200 Special and Gifted Education | 1,662,979.12 | |
| 1300 Vocational Education Programs | 510,448.46 | |
| 1400 Other Instructional Programs - E/S | 607,284.93 | |
| | | 11,159,461.21 |
| 2000 Support Services | | |
| 2100 Pupil Personnel | 616,372.89 | |
| 2200 Instructional Staff | 1,219,623.16 | |
| 2300 Administration | 1,187,951.79 | |
| 2400 Pupil Health | 155,439.47 | |
| 2500 Business | 301,137.02 | |
| 2600 Operation & Maintenance of Plant Services | 1,792,077.98 | |
| 2700 Student Transportation Services | 1,536,753.80 | |
| 2800 Central | 186,699.25 | |
| 2900 Other Support Services | 23,940.94 | |
| | | 7,019,996.30 |
| 3000 Operation of Noninstructional Services | | |
| 3200 Student Activities | 318,791.68 | |
| 3300 Community Services | 10,746.49 | |
| | | 329,538.17 |
| 5000 Other Expenditures and Financing Uses | | |
| 5100 Debt Service, Other Expenditures and Fin Uses | 2,134.02 | |
| 5200 Fund Transfers | 3,277,382.00 | |
| | | 3,279,516.02 |
| TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES | | 21,788,511.70 |

(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 | | 25,855,000 | | 1,202,012 | 27,057,012 |
| 2 Additional Debt Incurred During Year | | 18,000,000 | | 53,132 | 18,053,132 |
| 3 Retirements and Repayments | | 2,410,000 | | (11,539) | 2,398,461 |
| 4 Debt at End of Fiscal Year | | 41,445,000 | | 1,266,683 | 42,711,683 |

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 | | 2,410,000 | 767,538 | 3,177,538 |
| 5110 | 50 Enterprise | | | | |
| 5110 | 60 Internal Service | | | | |
| 5120 | 10 General | | | | |
| 5120 | 20 Special Revenue | | | | |
| 5120 | 30 Capital Projects | | | | |
| 5120 | 40 Debt Services | | | | |
| 5120 | 50 Enterprise | | | | |
| 5120 | 60 Internal Service | | | | |
| Total Debt Payments | | | 2,410,000 | 767,538 | 3,177,538 |

| | <u>Amount</u> | <u>Total</u> |
|--|---------------|--------------|
| Tuition Paid to Other LEAs During Fiscal Year | | |
| 561 Tuition to Other School Districts Within the State | 33,822.13 | |
| 562 Tuition to Charter Schools | 175,147.40 | |
| 564 Tuition Paid to Area Vocational Technical Schools | 335,463.00 | |
| 567 Tuition to Approved Private Schools | 9,305.51 | |
| 568 Tuition to PRRIs and Detention Centers | 31,232.26 | |
| 569 Tuition - Other | 4,984.00 | |
| | <hr/> | |
| 0560 Total Tuition Paid During Fiscal Year | | 589,954.30 |
| | | <hr/> <hr/> |

DO NOT INCLUDE FEDERAL EXPENDITURES

| FUNCTION-OBJECT | ELEMENTARY | SECONDARY | TOTAL |
|------------------|-------------------|-------------------|-------------------|
| 1100-322 | | | |
| 1100-323 | | | |
| 1100-329 | | | |
| Total 320 | | | |
| 1200-322 | 261,064.23 | 416,012.92 | 677,077.15 |
| 1200-323 | 974.05 | 160,176.31 | 161,150.36 |
| 1200-329 | | | |
| Total 320 | 262,038.28 | 576,189.23 | 838,227.51 |
| 1300-322 | | | |
| 1300-323 | | | |
| 1300-329 | | | |
| Total 320 | | | |
| 2200-322 | | | |
| 2200-323 | 3,710.79 | 3,710.80 | 7,421.59 |
| 2200-329 | | | |
| Total 320 | 3,710.79 | 3,710.80 | 7,421.59 |
| 2400-322 | | | |
| 2400-323 | | | |
| 2400-329 | | | |
| Total 320 | | | |
| 2450-322 | | | |
| 2450-323 | | | |
| 2450-329 | | | |
| Total 320 | | | |
| 2900-322 | | | |
| 2900-323 | | | |
| 2900-329 | | | |
| Total 320 | | | |

Selected Supplemental Revenue

Amount

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

3,722.00

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

| 1243 Gifted Support | <u>Elementary</u> | <u>Secondary</u> | <u>Total</u> |
|--|--------------------------|-------------------------|-------------------------|
| 100 <u>Personnel Services-Salaries</u> | | | |
| Total Personnel Services-Salaries | 1,992.60 | 19,905.74 | 21,898.34 |
| 200 <u>Personnel Services-Employee Benefits</u> | | | |
| 220 Social Security Contributions | 152.31 | 1,521.70 | 1,674.01 |
| 230 Retirement Contributions | 74.66 | 734.23 | 808.89 |
| 260 Workmen's Compensation | 9.06 | 90.53 | 99.59 |
| Total Personnel Services-Employee Benefits | 236.03 | 2,346.46 | 2,582.49 |
| 500 <u>Other Purchased Services</u> | | | |
| 580 Travel | 135.53 | 184.50 | 320.03 |
| Total Other Purchased Services | 135.53 | 184.50 | 320.03 |
| 600 <u>Supplies</u> | | | |
| 610 General Supplies | 671.01 | 1,448.15 | 2,119.16 |
| Total Supplies | 671.01 | 1,448.15 | 2,119.16 |
| 800 <u>Other Objects</u> | | | |
| Total Other Objects | 677.60 | 922.40 | 1,600.00 |
| Total 1243 Gifted Support | <u>3,712.77</u> | <u>24,807.25</u> | <u>28,520.02</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 | 125,547.09 | 126,515.23 | | 252,062.32 |
| 200 Personnel Services-Employee Benefits | | | | |
| 220 Social Security Contributions | 9,403.76 | 9,398.72 | | 18,802.48 |
| 230 Retirement Contributions | 5,888.07 | 5,933.67 | | 11,821.74 |
| 250 Unemployment Compensation | 66.01 | 89.39 | | 155.40 |
| 260 Workmen's Compensation | 628.41 | 652.85 | | 1,281.26 |
| 270 Health Benefits | 16,094.05 | 21,792.13 | | 37,886.18 |
| Total Personnel Services-Employee Benefits | 32,080.30 | 37,866.76 | | 69,947.06 |
| 400 Purchased Property Services | | | | |
| Total Purchased Property Services | 4,090.16 | (112.03) | | 3,978.13 |
| 600 Supplies | | | | |
| 610 General Supplies | 712.17 | 8,162.65 | | 8,874.82 |
| 640 Books & Periodicals | 6,098.77 | 1,822.38 | | 7,921.15 |
| Total Supplies | 6,810.94 | 9,985.03 | | 16,795.97 |
| Total 2250 School Library Services | <u>168,528.49</u> | <u>174,254.99</u> | | <u>342,783.48</u> |

2750 Nonpublic Transportation

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

Total Other Purchased Services

Total 2750 Nonpublic Transportation

Total

293,446.21

293,446.21

293,446.21

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.

| 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 | 29,923.42 | | 29,923.42 | Business Manager expenditures coded to 2310** |
| 2500 | 291,372.78 | | 291,372.78 | 95% of total is salaries & benefits |
| 2830 | 21,321.15 | | 21,321.15 | Workshops, conferences non cert employees |
| 2840 | 32,054.36 | | 32,054.36 | Software |
| Total | 374,671.71 | | 374,671.71 | |

** 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 | 677,595.15 |
| 1000-323 | 161,150.36 |
| 1200-594 | 16,290.55 |
| 2300-820 | |
| 2500-432 | |
| 2500-810 | 1,764.24 |
| 2900-595 | 23,940.94 |
| 2900-596 | |
| 2990-899 | |

| Enterprise Fund Expenses Cafeteria Fund | |
|--|------------|
| Function-Object | Amount |
| 3100-571 | |
| 3100-630 | 416,160.78 |

| FUNCTION | SPECIAL EDUCATION | ALL OTHER EDUCATION | TOTAL |
|--|----------------------|------------------------|--------------|
| 2100 Pupil Personnel | | | |
| 2120 Guidance Services | 59,954.48 | 400,427.72 | 460,382.20 |
| 2140 Psychological Services | 9,503.16 | 63,470.26 | 72,973.42 |
| 2150 Speech Pathology And Audiology Services | 10,811.14 | 72,206.13 | 83,017.27 |
| 2160 Social Work Services | | | |
| 2260 Instruction and Curriculum Development Services | 19,461.13 | 129,978.23 | 149,439.36 |
| 2350 Legal Services | 2,517.98 | 16,817.25 | 19,335.23 |
| 2380 Office Of The Principal Services | 113,845.24 | 760,356.64 | 874,201.88 |
| 2420 Medical Services | 126.19 | 842.81 | 969.00 |
| 2440 Nursing Services | 20,116.32 | 134,354.15 | 154,470.47 |
| 2700 Student Transportation Services | 295,472.85 | 1,241,280.95 | 1,536,753.80 |
| TOTAL | 531,808.49 | 2,819,734.14 | 3,351,542.63 |

**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 | 755,878.10 | 531,448.96 | 1,287,327.06 |
| | 272 Self-Insurance Dental Health Benefits | | | |
| | 275 Self-Insurance Eye Care Health Benefits | | | |
| | 276 Self-Insurance Prescription Health Benefits | | | |
| | FUND TOTAL | 755,878.10 | 531,448.96 | 1,287,327.06 |
| 50 Enterprise Fund | | | | |
| | 211 Medical Insurance | | | |
| | 212 Dental Insurance | | | |
| | 215 Eye Care Insurance | | | |
| | 216 Prescription Insurance | | | |
| | 271 Self-Insurance Medical Health Benefits | | 55,982.62 | 55,982.62 |
| | 272 Self-Insurance Dental Health Benefits | | | |
| | 275 Self-Insurance Eye Care Health Benefits | | | |
| | 276 Self-Insurance Prescription Health Benefits | | | |
| | FUND TOTAL | | 55,982.62 | 55,982.62 |
| 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 | 755,878.10 | 587,431.58 | 1,343,309.68 |