LEA Name: Big Spring SD
Address 45 Mt Rock Rd
City Newville, PA 17241-

Class Size: 3

County: Cumberland
AUN Number: 115210503

Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2009

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 — Asst. Superintendent for Richard W. Fry — Date 10/28/09

Board Secretary — Date 28 OCT 2009

Earlene Heckendorn
Contact Person

(717) 776-2407 Ext.
Contact Person Telephone Number

eheckendorn@bigspring.k12.pa.us
Contact Person E-mail Address

(717) 776-4428
Contact Person Fax Number

10/28/2009 9:02:42 AM

Amounts Expressed in Whole Dollars		Governmental Activities	Business-Type Activities	TOTAL	Component Units
ASSETS					
Current Assets:					
0100	Cash and Cash Equivalents	2,060,849	177,807	2,238,656	
0110	Investments				
0120	Taxes Receivable (Net)	2,685,000		2,685,000	
0141	Due from Other Governments	2,507,502	4,668	2,512,170	
0142	State Revenue Receivable				
0143	Federal Revenue Receivable				
0145	Other Intergovernmental Revenue Receivable				
0146	Due From Primary Governments				
0147	Due From Component Units				
0150	Other Receivables	31,476	6,604	38,080	
0170	Inventories		27,946	27,946	
0180	Prepaid Expenses / Expenditures	100,000		100,000	
0190	Other Current Assets				
Total Current Assets		7,384,827	217,025	7,601,852	
Noncurrent Assets:					
0108	Restricted Cash and Cash Equivalents				
0211	Land				
0212	Site Improvements				
0220	Building & Building Improvements (net Acc Dep)				
0230	Furniture & Equipment (net Acc Dep)	985,985		985,985	
0250	Construction in Progress				
0260	Long-Term Prepayments (net Acc Amort LT Prepaymt)	466,179		466,179	
0280	Infrastructure Assets (net Acc Dep)	51,621,831	652,213	52,274,044	
0290	Other LT Receivables (incl Adv to Other Funds)				
Total Noncurrent Assets		53,073,995	652,213	53,726,208	
TOTAL ASSETS		**60,458,822**	**869,238**	**61,328,060**	

Amounts Expressed in Whole Dollars		Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES					
Current Liabilities:					
0403	Internal Balances				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	355,568	290	355,858	
0430	Contracts Payable	219,120		219,120	
0440	Current Portion of Long-Term Debt				
0450	Short-Term Payables		7,000	7,000	
0461	Accrued Salaries and Benefits	2,279,668	1,829	2,281,497	
0462	Payroll Deductions and Withholdings				
0480	Deferred Revenues		15,374	15,374	
0490	Other Current Liabilities	411,100		411,100	
Total Current Liabilities		3,265,456	24,493	3,289,949	
Noncurrent Liabilities:					
0470	Advances from Other Funds				
0510	Bonds Payable				
0520	Extended Term Financing Agreements Payable				
0530	Lease Purchase Obligations				
0540	LT Portion of Comp Abs				
0550	Authority Lease Obligations				
0560	Other Postemployment Benefits (OPEB)				
0599	Other Long-Term Liabilities	37,717,488	34,812	37,752,300	
Total Noncurrent Liabilities		37,717,488	34,812	37,752,300	
TOTAL LIABILITIES		**40,982,944**	**59,305**	**41,042,249**	
NET ASSETS					
0791	Invested in Capital Assets Net of Related Debt	15,907,855	652,213	16,560,068	
0792	Retirement of Long-Term Debt				
0793	Capital Projects				
0794	Term Endowment - Expendable				
0795	Permanent Endowment - Nonexpendable				
0798	Other Restrictions				
0799	Unrestricted (deficit)	3,568,023	157,720	3,725,743	
TOTAL NET ASSETS		**19,475,878**	**809,933**	**20,285,811**	
TOTAL LIABILITIES AND NET ASSETS		**60,458,822**	**869,238**	**61,328,060**	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	22,705,608		329,529	4,876,334	
Instructional Student Support	2,846,780			226,795	
Administrative and Financial Support Svcs	2,718,956			103,497	
Operation and Maintenance of Plant Services	4,377,374		48,705	81,828	
Pupil Transportation	2,315,425			1,689,731	
Food Service (Governmental Activity)					
Student Activities	640,020		47,737	20,355	
Community Services	20,670			1,613	
Scholarships and Awards					
Interest on Long-Term Debt	1,594,303				1,118,246
Total Governmental Activities	**37,219,136**		**425,971**	**7,000,153**	**1,118,246**
Business-type Activities					
Food Service (Business-type Activity)	1,445,389		881,775	492,769	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	**1,445,389**		**881,775**	**492,769**	
TOTAL PRIMARY GOVERNMENT	**38,664,525**		**1,307,746**	**7,492,922**	**1,118,246**
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	**38,664,525**		**1,307,746**	**7,492,922**	**1,118,246**

	Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total	Component Units
(17,499,745)		(17,499,745)	
(2,619,985)		(2,619,985)	
(2,615,459)		(2,615,459)	
(4,246,841)		(4,246,841)	
(625,694)		(625,694)	
(571,928)		(571,928)	
(19,057)		(19,057)	
(476,057)		(476,057)	
(28,674,766)		(28,674,766)	
	(70,845)	(70,845)	
	(70,845)	(70,845)	
(28,674,766)	(70,845)	(28,745,611)	
(28,674,766)	(70,845)	(28,745,611)	

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

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(28,674,766)	**(70,845)**	**(28,745,611)**	
15,747,609		15,747,609	
4,711,041		4,711,041	
9,537,512		9,537,512	
153,464	735	154,199	
(64,182)	64,182		
30,085,444	**64,917**	**30,150,361**	
1,410,678	**(5,928)**	**1,404,750**	
18,065,200	815,861	18,881,061	
19,475,878	**809,933**	**20,285,811**	

	Amounts Expressed in Whole Dollars	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	1,841,545		217,102		
0110	Investments					
0120	Taxes Receivable (Net)	2,685,000				
0130	Due From Other Funds	223				
0141	Due from Other Governments	2,507,502				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	20,990		8,566		
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	100,000				
0190	Other Current Assets					
	TOTAL ASSETS	**7,155,260**		**225,668**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Assets
2,202					2,060,849	0100
						0110
					2,685,000	0120
					223	0130
					2,507,502	0141
						0142
						0143
						0145
						0146
						0147
1,697					31,253	0150
						0160
						0170
					100,000	0180
						0190
3,899					**7,384,827**	

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					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	355,568				
0430	Contracts Payable			219,120		
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,279,668				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	2,385,000				
0490	Other Current Liabilities					
	TOTAL LIABILITIES	**5,020,236**		**219,120**		
Fund Balances						
0751	Reserve for Inventories					
0752	Reserve for Prepaid Expenses	100,000				
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects					
0759	Reserve for Other (explain)					
0771	Unreserved - Designated					
0772	Unreserved - Undesignated	2,035,024		6,548		
	TOTAL FUND BALANCES	**2,135,024**		**6,548**		
	TOTAL LIABILITIES AND FUND BALANCES	**7,155,260**		**225,668**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
						0400
						0411
						0412
						0413
					355,568	0420
					219,120	0430
						0440
						0450
					2,279,668	0461
						0462
						0470
					2,385,000	0480
						0490
					5,239,356	
						Fund Balances
						0751
					100,000	0752
						0753
						0754
						0755
						0759
						0771
3,899					2,045,471	0772
3,899					**2,145,471**	
3,899					**7,384,827**	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		**2,145,471**
Capital assets are not financial resources and therefore are not presented as assets in the gov. funds. At year end the cost of capital assets is $79,165,700 and the acc. Depreciation is $26,557,884		52,607,816
Certain liabilites are not due and payable in the current year, and are not presented as liabilities in the gov. funds. At year end, these liabilities consist of: bonds & notes payables: -37,277,475, compens. Abse. -392,700, OPE -158,648,		(38,239,923)
Costs related to issuance of bonds are presented as expenditures in gov. funds		577,514
Taxes receivable will be collected, but are not avalilable soon enough to pay for current yr expenditures. And are deffered in the gov funds.		2,385,000
Total Net Assets - Governmental Activities		**19,475,878**

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

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES						
6000	Local Sources	21,421,322		910		
7000	State Sources	16,239,081				
8000	Federal Sources	789,946				
TOTAL REVENUES		**38,450,349**		**910**		
EXPENDITURES						
1000	Instruction	21,219,367				
2000	Support Services	11,840,215		533,873		
3000	Noninstructional Services	488,147				
4000	Fac Acq, Const, and Imp			69,578		
5110	Debt Service (Principal & Interest)	4,663,950		178,097		
5130	Refund of Prior Year Receipts					
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		**38,211,679**		**781,548**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**238,670**		**(780,638)**		
OTHER FINANCING SOURCES (USES)						
9110	Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120	Refunding Bonds Issued					
9130	Bond Premiums					
9200	Proceeds From Extended Term Financing					
9300	Interfund Transfers (From Other Funds)					
9400	Sale / Compensation for Fixed Assets					
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers Out	126,540		18,642		
5300	Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)		**(126,540)**		**(18,642)**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
47,737					21,469,969	6000
					16,239,081	7000
					789,946	8000
47,737					**38,498,996**	
					21,219,367	1000
					12,374,088	2000
130,097					618,244	3000
					69,578	4000
					4,842,047	5110
						5130
						5140
130,097					**39,123,324**	
(82,360)					**(624,328)**	
						9110
						9120
						9130
						9200
81,000					81,000	9300
						9400
						9710
						9720
						9900
						5120
						5150
					145,182	5200
						5300
81,000					**(64,182)**	

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

Amounts Expressed in Whole Dollars

		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
SPECIAL AND EXTRAORDINARY ITEMS						
8888	Special Items					
8889	Extraordinary Items					
NET CHANGE IN FUND BALANCES		**112,130**		**(799,280)**		
0040	Fund Balance - Beginning of Fiscal Year	2,022,894		805,828		
0050	Prior Period Adjustment					
FUND BALANCE - END OF YEAR		**2,135,024**		**6,548**		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
(1,360)					(688,510)	
5,259					2,833,981	0040
						0050
3,899					2,145,471	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		**(688,510)**
Capital outlays are presented as expenditures in the gov funds. In the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.		(1,133,424)
Payments of bond and note principal are presented as expenditures in the governmental funds. The principal repayment reduces the liability for bonds and notes payable in the statement of net assets		3,261,326
Bond and note proceeds are presented as other financing sources in the governmental funds. They are shown as liabilities in the statement of net assets. During the year, no bonds or notes payables were issued		
Bond issuance cost, bond discounts and premiums, and the difference between new bonds and any related refunded bonds are presented as expenditures in the governmental funds.		(149,966)
Because some taxes will not be collected until several months after the end of the fiscal year, they are not considered as available revenues in the government funds		195,000
Payments of interest are presented as expenditures in the governmental funds when the payment is due, In the statement of activities, the expense is measured by the amount accrued during the year. The liability for accrued interest on bonds payable decr		58,800
Payments of other post employment benefits are presented as expenditures in the governmental funds. In the statement of activities, the expense inclueds actuarial estimates, primarily for amortization of prior costs.		(158,648)
Payments of compensated absences are presented as expenditures in the governmental funds. In the statement of activities, the expense is measured by the amount eamed by employess during the year.		26,100
Change in Net Assets - Governmental Activities		**1,410,678**

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

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	21,218,626	21,245,510	21,421,322	175,812
7000	State Sources	16,325,044	16,329,239	16,239,081	(90,158)
8000	Federal Sources	627,229	656,805	789,946	133,141
TOTAL REVENUES		**38,170,899**	**38,231,554**	**38,450,349**	**218,795**
EXPENDITURES					
1100	Regular Programs	14,319,095	15,372,423	15,372,418	5
1200	Special Programs	4,834,420	5,058,804	5,058,663	141
1300	Vocational Programs	619,348	545,188	545,187	1
1400	Other Instructional Programs	129,035	243,136	243,098	38
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	724,882	944,261	944,234	27
2200	Instructional Staff Services	1,295,177	1,305,917	1,305,916	1
2300	Administrative Services	1,727,573	2,002,043	2,002,042	1
2400	Pupil Health	515,755	491,223	424,537	66,686
2500	Business Services	531,367	531,367	501,960	29,407
2600	Operation and Maintenance of Plant Services	4,978,610	4,314,713	4,314,712	1
2700	Student Transportation Services	1,869,896	1,941,995	2,315,425	(373,430)
2800	Central & Other Support Services		6,291	6,291	
2900	Other Support Services	36,000	25,100	25,097	3
3100	Food Services				
3200	Student Activities	445,168	472,153	467,478	4,675
3300	Community Services	15,000	21,093	20,669	424
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	4,758,970	4,663,953	4,663,950	3
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		**36,800,296**	**37,939,660**	**38,211,677**	**(272,017)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**1,370,603**	**291,894**	**238,672**	**(53,222)**

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

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers		291,894		(291,894)
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out	1,292,124	291,894	126,540	165,354
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	108,479			
TOTAL OTHER FINANCING SOURCES (USES)		**(1,400,603)**		**(126,540)**	**(126,540)**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		**(30,000)**	**291,894**	**112,132**	**(179,762)**
0040	Fund Balance - Beginning of Fiscal Year	1,625,817		2,022,894	2,022,894
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		**1,595,817**	**291,894**	**2,135,026**	**1,843,132**

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

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			910	910
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				**910**	**910**
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1500	Nonpublic School 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			533,873	(533,873)
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			69,578	(69,578)
5110	Debt Service (Principal & Interest)			178,097	(178,097)
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				**781,548**	**(781,548)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				**(780,638)**	**(780,638)**

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

Amounts Expressed in Whole Dollars	Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
9100 Sale of Bonds				
9200 Proceeds From Extended Term Financing				
9300 Interfund Transfers				
9400 Sale / Compensation for Fixed Assets				
9700 Transfers from Comp Unit / Primary Govt				
5150 Bond Discounts				
5200 Interfund Transfers Out			18,642	(18,642)
5300 Transfers Involving Component Units				
5900 Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)			**(18,642)**	**(18,642)**
SPECIAL AND EXTRAORDINARY ITEMS				
8888 Special Items				
8889 Extraordinary Items				
NET CHANGE IN FUND BALANCES			**(799,280)**	**(799,280)**
0040 Fund Balance - Beginning of Fiscal Year			805,828	805,828
0050 Prior Period Adjustment				
FUND BALANCE - END OF YEAR			**6,548**	**6,548**

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

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			47,737	47,737
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				**47,737**	**47,737**
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				**47,737**	**47,737**

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

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers			81,000	81,000
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				**81,000**	**81,000**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				**128,737**	**128,737**
0040	Fund Balance - Beginning of Fiscal Year			5,259	5,259
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				**133,996**	**133,996**

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	177,807				177,807
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments	4,668				4,668
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	6,827				6,827
0170	Inventories	27,946				27,946
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		**217,248**				**217,248**
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)	652,213				652,213
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		**652,213**				**652,213**
TOTAL ASSETS		**869,461**				**869,461**

	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	223				223
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	290				290
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,829				1,829
0462	Payroll Deductions and Withholdings					
0480	Deferred Revenues	15,374				15,374
0490	Other Current Liabilities	7,000				7,000
Total Current Liabilities		**24,716**				**24,716**
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	34,812				34,812
0550	Authority Lease Obligations					
0599	Other Long-Term Liabilities					
Total NonCurrent Liabilities		**34,812**				**34,812**
TOTAL LIABILITIES		**59,528**				**59,528**
NET ASSETS						
0791	Invested in Capital Assets Net of Related Debt	652,213				652,213
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	157,720				157,720
TOTAL NET ASSETS		**809,933**				**809,933**
TOTAL LIABILITIES AND NET ASSETS		**869,461**				**869,461**

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

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

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	881,775				881,775
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		**881,775**				**881,775**
OPERATING EXPENSES						
100	Salaries	465,428				465,428
200	Employee Benefits	223,267				223,267
300	Purchased Professional and Technical Service					
400	Purchased Property Services	63,000				63,000
500	Other Purchased Service					
600	Supplies	606,392				606,392
700	Depreciation	87,302				87,302
810	Dues and Fees					
890	Other Operating Expenditures					
TOTAL OPERATING EXPENSES		**1,445,389**				**1,445,389**
OPERATING INCOME (LOSS)		**(563,614)**				**(563,614)**
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	735				735
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	74,336				74,336
8000	Federal Sources	418,433				418,433
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		**493,504**				**493,504**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		**(70,110)**				**(70,110)**

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

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

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CONTRIBUTIONS AND TRANSFERS						
6922	Capital Contributions					
9998	Transfers From (To) Component Units					
9999	Transfers In (Out)	64,182				64,182
CHANGE IN NET ASSETS		**(5,928)**				**(5,928)**
0041	Net Assets - Beginning of Fiscal Year	815,861				815,861
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		**809,933**				**809,933**

	Internal Service (60)
6922	
9998	
9999	
0041	
0057	
0061	

		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	877,804				877,804
9938	Cash Received From Assessments Made to Other Funds					
9939	Cash Received From Earnings on Investments					
9940	Cash Received From Other Operating Revenue					
9941	Cash Payments to Employees For Services	688,904				688,904
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services	587,752				587,752
9944	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		**(398,852)**				**(398,852)**
Cash Flows From Non-Capital Financing Activities						
6000	Local Sources					
7000	State Sources	74,669				74,669
8000	Federal Sources	337,065				337,065
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	79,033				79,033
9922	Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities		**490,767**				**490,767**
Cash Flows From Capital and Related Financing Activities						
4000	Fac Acq, Const, and Imp	(18,642)				(18,642)
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		**(18,642)**				**(18,642)**
Cash Flows From Investing Activities						
6500	Earnings on Investments	735				735
9929	Purchase of Inv Securities / Deposits to Inv Pools					
9930	Withdrawls from Investment Pools					
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities		**735**				**735**

	Internal Service (60)
9937	
9938	
9939	
9940	
9941	
9942	
9943	
9944	
6000	
7000	
8000	
9917	
9918	
9919	
9920	
9921	
9922	
4000	
6930	
9200	
9925	
9926	
9927	
6500	
9929	
9930	
9931	
9932	

		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow		**74,008**				**74,008**
9935	Cash and Cash Equivalents Beginning of Year	103,799				103,799
Cash and Cash Equivalents at Year End		**177,807**				**177,807**
9900	Other Financing Sources Not Listed (9000 Series)	(563,614)				(563,614)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):						
9901	Depreciation and Net Amortization	87,302				87,302
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments	82,298				82,298
9904	(Inc) Dec In Accounts Receivable (0120-0150)	(6,132)				(6,132)
9905	Advances to Other Funds (0160)					
9906	(Inc) Dec in Inventories (0170)	2,790				2,790
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)					
9909	Inc (Dec) in Accounts Payable (0400-0450)	(3,448)				(3,448)
9910	Inc (Dec) in Accrued Salaries/Benefits (0461)	54				54
9911	Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912	Inc (Dec) in Advances from Other Funds (0470)					
9913	Inc (Dec) in Deferred Revenue (0480)	2,161				2,161
9914	Inc (Dec) in Other Current Liabilities (0490)	(263)				(263)
Total Adjustments		**164,762**				**164,762**
Cash Provided By (Used For) Total		**(398,852)**				**(398,852)**

	Internal Service (60)
9935	
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				143,971	
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	TOTAL ASSETS				143,971	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		143,971	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		143,971	

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					
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				143,971	
	TOTAL LIABILITIES				**143,971**	
Net Assets						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
	TOTAL NET ASSETS					
	TOTAL LIABILITIES AND NET ASSETS				**143,971**	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		143,971	0490
		143,971	
			0791
			0798
			0799
		143,971	

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

	Total Fiduciary Funds
9945	
9946	
9947	
9948	
0041	
9949	

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
6000	**Revenue from Local Sources**		
6111	Current Real Estate Taxes	14,599,268.88	
6112	Interim Real Estate Taxes	203,073.07	
6113	Public Utility Realty Tax	25,103.70	
6114	Payments in Lieu of Current Taxes / State & Local	23,374.82	
6120	Current Per Capita Taxes, Sec. 679	61,974.90	
6140	Current Act 511 Taxes - Flat Rate Assessments	100,072.03	
6150	Current Act 511 Taxes - Proportional Assessments	4,334,195.53	
6400	Delinq on Taxes Levied/Assessed by the LEA	916,586.71	
6500	Earnings on Investments	152,554.65	
6831	Federal Rev. Rcvd. from Other PA Public Schools	626,884.00	
6910	Rentals	36,790.00	
6941	Regular Day School Tuition	975.00	
6944	Receipts from Other LEAS in PA - Education	310,730.80	
6999	All Other Local Revenues Not Specified	29,737.66	
6000	**Total Revenue from Local Sources**		**21,421,321.75**

		AMOUNT	TOTAL
7000	**Revenue from State Sources**		
7110	Basic Instructional Subsidy (In Gross)	8,767,245.93	
7140	Charter Schools	153,377.23	
7160	Tuition - Orphans & Children Placed in Priv. Homes	110,451.44	
7210	Homebound Instruction	1,102.18	
7220	Vocational Education	103,409.62	
7230	Alternative Education	15,007.47	
7240	Driver Education - Student	4,790.00	
7271	Special Education - Funding for School Aged Pupils	1,721,943.92	
7291	Educational Assistance Program (Tutoring)	90,810.00	
7310	Transportation (Regular and Additional)	1,689,731.03	
7320	Rental and Sinking Fund Payments	1,118,246.23	
7330	Health Services	56,896.02	
7340	State Property Tax Reduction Allocation	770,265.82	
7501	PA Accountability Grant	471,257.54	
7502	Dual Enrollment Grants	2,003.19	
7810	Revenue for Social Security Payments	711,762.43	
7820	Revenue for Retirement Payments	450,780.86	
7000	**Total Revenue from State Sources**		**16,239,080.91**
8000	**Revenue from Federal Sources**		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	585,361.64	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	149,605.00	
8517	NCLB, Title IV - 21st Century Schools	10,450.00	
8810	Schl Based ACCESS Med Reimb Prog	44,000.00	
8820	Medical Asst Reimb for Admin Claiming	529.65	
8000	**Total Revenue from Federal Sources**		**789,946.29**

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	$21,421,321.75	
Revenue from State Sources	$16,239,080.91	
Revenue from Federal Sources	$789,946.29	
Other Financing Sources		
		$38,450,348.95

			Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals			$15,725,692	$14,602,487	$14,599,269
6140		Current Act 511 Taxes - Flat Rate Assessments			
	6141	Per Capita Taxes		$61,974.80	
	6143	Emergency and Municipal Services Tax		$38,097.23	
6140		Current Act 511 Taxes - Flat Rate Assessments			$100,072.03
6150		Current Act 511 Taxes - Proportional Assessments			
	6151	Earned Income Taxes		$4,123,818.83	
	6153	Real Estate Transfer Taxes		$210,376.70	
6150		Current Act 511 Taxes - Proportional Assessments			$4,334,195.53

Total Act 1 and Act 511 Taxes **$4,434,267.56**

CONVERSION OF ACCRUAL BASIS TAXES TO CASHBASIS TAXES

REVENUE FROM LOCAL SOURCES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6111	Current Real Estate Taxes	$14,599,268.88	$0.00	$0.00	$14,599,268.88
6112	Interim Real Estate Taxes	$203,073.07	$0.00	$0.00	$203,073.07
6113	Public Utility Realty Tax	$25,103.70	$0.00	$0.00	$25,103.70
6114	Payments in Lieu of Current Taxes / State & Local	$23,374.82	$0.00	$0.00	$23,374.82
6120	Current Per Capita Taxes, Sec. 679	$61,974.90	$0.00	$0.00	$61,974.90
6140	Current Act 511 Taxes - Flat Rate Assessments	$100,072.03	$0.00	$0.00	$100,072.03
6150	Current Act 511 Taxes - Proportional Assessments	$4,334,195.53	$0.00	$0.00	$4,334,195.53
6400	Delinq on Taxes Levied/Assessed by the LEA	$916,586.71	$0.00	$0.00	$916,586.71
6999 TOTAL TAXES		$20,263,649.64	$0.00	$0.00	$20,263,649.64

REVENUE FROM DELINQUENT TAXES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6411	Delinquent Real Estate Taxes	900,267.00			900,267.00
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		**900,267.00**			**900,267.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
1000 Instruction	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**13,137,267.84**
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	30,586.94
220 Social Security Contributions	977,549.51
230 PSERS Retirement Contributions	582,625.50
240 Tuition Reimbursements	168,129.81
260 Workmen's Compensation	37,836.06
270 Grp Ins - Self Insurance	2,193,762.70
290 Other Employee Benefits	41,040.00
Total Personnel Services-Employee Benefits	**4,031,530.52**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**546,604.49**
400 Purchased Property Services	
Total Purchased Property Services	**11,614.98**
500 Other Purchased Services	
510 Student Transportation Services	38,087.35
560 Tuition	2,435,758.04
580 Travel	19,793.39
590 Miscellaneous Purchased Services	6,394.55
Total Other Purchased Services	**2,500,033.33**
600 Supplies	
610 General Supplies	488,717.70
620 Energy	407.75
640 Books & Periodicals	254,330.99
Total Supplies	**743,456.44**
700 Property	
750 Equipment - Original & Additional	17,366.19
760 Equipment - Replacement	212,260.20
Total Property	**229,626.39**
800 Other Objects	
Total Other Objects	**19,232.60**
Total 1000 Instruction	**21,219,366.59**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1100 Regular Programs - E/S	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**4,051,600.54**	**5,778,551.42**	**462,967.39**	**10,293,119.35**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	11,597.29	13,614.21		25,211.50
220 Social Security Contributions	299,990.28	426,581.01	34,189.87	760,761.16
230 PSERS Retirement Contributions	173,084.43	251,307.72	21,963.97	446,356.12
240 Tuition Reimbursements	77,339.71	90,790.10		168,129.81
260 Workmen's Compensation	4,818.72	5,656.76		10,475.48
270 Grp Ins - Self Insurance	777,525.40	912,747.20	84,585.00	1,774,857.60
290 Other Employee Benefits	18,878.40	22,161.60		41,040.00
Total Personnel Services-Employee Benefits	**1,363,234.23**	**1,722,858.60**	**140,738.84**	**3,226,831.67**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**53,133.25**	**85,384.59**	**9,325.00**	**147,842.84**
400 Purchased Property Services				
Total Purchased Property Services	**1,262.13**	**10,352.85**		**11,614.98**
500 Other Purchased Services				
510 Student Transportation Services	15,124.60	12,708.00		27,832.60
560 Tuition	392,505.01	460,766.74		853,271.75
580 Travel	4,233.11	4,083.14		8,316.25
Total Other Purchased Services	**411,862.72**	**477,557.88**		**889,420.60**
600 Supplies				
610 General Supplies	129,910.36	219,216.83	4,362.06	353,489.25
640 Books & Periodicals	102,082.66	145,826.45		247,909.11
Total Supplies	**231,993.02**	**365,043.28**	**4,362.06**	**601,398.36**
700 Property				
760 Equipment - Replacement	85,310.91	100,987.08		186,297.99
Total Property	**85,310.91**	**100,987.08**		**186,297.99**
800 Other Objects				
Total Other Objects	**9,128.78**	**5,615.32**	**1,148.50**	**15,892.60**
Total 1100 Regular Programs - E/S	**6,207,525.58**	**8,546,351.02**	**618,541.79**	**15,372,418.39**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1200 Special and Gifted Education	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**1,001,146.74**	**1,465,946.14**	**281,869.16**	**2,748,962.04**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	2,472.70	2,902.74		5,375.44
220 Social Security Contributions	76,689.36	111,882.31	21,166.53	209,738.20
230 PSERS Retirement Contributions	48,164.39	70,493.14	13,261.31	131,918.84
260 Workmen's Compensation	12,585.87	14,774.71		27,360.58
270 Grp Ins - Self Insurance	143,646.54	168,628.56	106,630.00	418,905.10
Total Personnel Services-Employee Benefits	**283,558.86**	**368,681.46**	**141,057.84**	**793,298.16**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**119,287.61**	**140,033.29**	**118,040.75**	**377,361.65**
500 Other Purchased Services				
510 Student Transportation Services	2,474.32	2,904.63	4,875.80	10,254.75
560 Tuition	431,698.69	506,776.74		938,475.43
580 Travel	5,279.48	6,197.66		11,477.14
590 Miscellaneous Purchased Services	2,941.49	3,453.06		6,394.55
Total Other Purchased Services	**442,393.98**	**519,332.09**	**4,875.80**	**966,601.87**
600 Supplies				
610 General Supplies	3,046.84	11,556.33	119,962.05	134,565.22
640 Books & Periodicals	2,954.07	3,467.81		6,421.88
Total Supplies	**6,000.91**	**15,024.14**	**119,962.05**	**140,987.10**
700 Property				
750 Equipment - Original & Additional	989.20	1,161.24		2,150.44
760 Equipment - Replacement			25,962.21	25,962.21
Total Property	**989.20**	**1,161.24**	**25,962.21**	**28,112.65**
800 Other Objects				
Total Other Objects	**350.52**	**411.48**	**2,578.00**	**3,340.00**
Total 1200 Special and Gifted Education	**1,853,727.82**	**2,510,589.84**	**694,345.81**	**5,058,663.47**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Secondary	Federal	Total
1300 Vocational Education Programs			
500 Other Purchased Services			
560 Tuition	545,187.00		545,187.00
Total Other Purchased Services	**545,187.00**		**545,187.00**
Total 1300 Vocational Education Programs	**545,187.00**		**545,187.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1400 Other Instructional Programs - E/S	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**649.00**	**94,537.45**		**95,186.45**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	49.42	7,000.73		7,050.15
230 PSERS Retirement Contributions	7.99	4,342.55		4,350.54
Total Personnel Services-Employee Benefits	**57.41**	**11,343.28**		**11,400.69**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**21,400.00**		**21,400.00**
500 Other Purchased Services				
560 Tuition	45,458.98	53,364.88		98,823.86
Total Other Purchased Services	**45,458.98**	**53,364.88**		**98,823.86**
600 Supplies				
610 General Supplies	234.27	428.96		663.23
620 Energy		407.75		407.75
Total Supplies	**234.27**	**836.71**		**1,070.98**
700 Property				
750 Equipment - Original & Additional		15,215.75		15,215.75
Total Property		**15,215.75**		**15,215.75**
Total 1400 Other Instructional Programs - E/S	**46,399.66**	**196,698.07**		**243,097.73**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Secondary	Federal	Total
1410 Driver's Education			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	**55,979.28**		**55,979.28**
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	4,157.93		4,157.93
230 PSERS Retirement Contributions	2,664.59		2,664.59
Total Personnel Services-Employee Benefits	**6,822.52**		**6,822.52**
300 Purchased Professional & Technical Services			
Total Purchased Professional & Technical Services	**21,400.00**		**21,400.00**
600 Supplies			
610 General Supplies	153.95		153.95
620 Energy	407.75		407.75
Total Supplies	**561.70**		**561.70**
700 Property			
750 Equipment - Original & Additional	15,215.75		15,215.75
Total Property	**15,215.75**		**15,215.75**
Total 1410 Driver's Education	**99,979.25**		**99,979.25**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1420 Summer School				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**30,044.17**		**30,044.17**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		2,203.00		2,203.00
230 PSERS Retirement Contributions		1,272.75		1,272.75
Total Personnel Services-Employee Benefits		**3,475.75**		**3,475.75**
600 Supplies				
610 General Supplies	234.27	275.01		509.28
Total Supplies	**234.27**	**275.01**		**509.28**
Total 1420 Summer School	**234.27**	**33,794.93**		**34,029.20**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**649.00**	**8,514.00**		**9,163.00**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	49.42	639.80		689.22
230 PSERS Retirement Contributions	7.99	405.21		413.20
Total Personnel Services-Employee Benefits	**57.41**	**1,045.01**		**1,102.42**
Total 1430 Homebound Instruction	**706.41**	**9,559.01**		**10,265.42**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1440 Alternative Regular Education				
500 Other Purchased Services				
560 Tuition	45,458.98	53,364.88		98,823.86
Total Other Purchased Services	**45,458.98**	**53,364.88**		**98,823.86**
Total 1440 Alternative Regular Education	**45,458.98**	**53,364.88**		**98,823.86**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1441 Adjudicated / Court Placed Programs				
500 Other Purchased Services				
560 Tuition	1,526.28	1,791.72		3,318.00
Total Other Purchased Services	**1,526.28**	**1,791.72**		**3,318.00**
Total 1441 Adjudicated / Court Placed Programs	**1,526.28**	**1,791.72**		**3,318.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1442 PDE Approved Alternative Education Programs				
500 Other Purchased Services				
560 Tuition	43,932.70	51,573.16		95,505.86
Total Other Purchased Services	**43,932.70**	**51,573.16**		**95,505.86**
Total 1442 PDE Approved Alternative Education Programs	**43,932.70**	**51,573.16**		**95,505.86**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**4,454,441.50**
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	21,285.68
220 Social Security Contributions	335,804.40
230 PSERS Retirement Contributions	203,933.29
240 Tuition Reimbursements	2,035.00
250 Unemployment Compensation	1,432.15
260 Workmen's Compensation	92,254.46
270 Grp Ins - Self Insurance	849,084.35
290 Other Employee Benefits	6,290.00
Total Personnel Services-Employee Benefits	**1,512,119.33**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**373,193.52**
400 Purchased Property Services	
Total Purchased Property Services	**1,348,607.32**
500 Other Purchased Services	
510 Student Transportation Services	2,285,286.72
520 Insurance-General	89,211.00
530 Communications	114,293.01
540 Advertising	13,335.70
550 Printing & Binding	37,833.39
580 Travel	16,391.85
590 Miscellaneous Purchased Services	25,097.44
Total Other Purchased Services	**2,581,449.11**
600 Supplies	
610 General Supplies	604,225.25
620 Energy	688,406.48
640 Books & Periodicals	79,413.63
Total Supplies	**1,372,045.36**
700 Property	
750 Equipment - Original & Additional	2,740.00
760 Equipment - Replacement	112,031.20
Total Property	**114,771.20**
800 Other Objects	
Total Other Objects	**83,587.93**
Total 2000 Support Services	**11,840,215.27**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2100 Pupil Personnel		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**664,084.71**
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		3,225.25
220 Social Security Contributions		49,565.15
230 PSERS Retirement Contributions		32,482.93
270 Grp Ins - Self Insurance		175,212.68
Total Personnel Services-Employee Benefits		**260,486.01**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**3,705.00**
500 Other Purchased Services		
510 Student Transportation Services		548.20
580 Travel		801.93
Total Other Purchased Services		**1,350.13**
600 Supplies		
610 General Supplies		12,022.12
Total Supplies		**12,022.12**
700 Property		
760 Equipment - Replacement		1,316.60
Total Property		**1,316.60**
800 Other Objects		
Total Other Objects		**1,269.84**
Total 2100 Pupil Personnel		**944,234.41**

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**103,938.59**	**385,738.87**		**489,677.46**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	1,483.62	1,741.63		3,225.25
220 Social Security Contributions	7,787.64	28,973.99		36,761.63
230 PSERS Retirement Contributions	4,619.30	18,330.10		22,949.40
270 Grp Ins - Self Insurance	80,597.83	94,614.85		175,212.68
Total Personnel Services-Employee Benefits	**94,488.39**	**143,660.57**		**238,148.96**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**3,300.00**		**3,300.00**
500 Other Purchased Services				
510 Student Transportation Services		548.20		548.20
580 Travel	194.61			194.61
Total Other Purchased Services	**194.61**	**548.20**		**742.81**
600 Supplies				
610 General Supplies	1,511.80	5,131.56		6,643.36
Total Supplies	**1,511.80**	**5,131.56**		**6,643.36**
700 Property				
760 Equipment - Replacement		1,316.60		1,316.60
Total Property		**1,316.60**		**1,316.60**
800 Other Objects				
Total Other Objects	**55.00**	**1,094.84**		**1,149.84**
Total 2120 Guidance Services	**200,188.39**	**540,790.64**		**740,979.03**

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**49,485.43**	**65,522.89**		**115,008.32**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	3,589.52	4,778.43		8,367.95
230 PSERS Retirement Contributions	2,989.75	3,716.29		6,706.04
Total Personnel Services-Employee Benefits	**6,579.27**	**8,494.72**		**15,073.99**
500 Other Purchased Services				
580 Travel	149.43	175.42		324.85
Total Other Purchased Services	**149.43**	**175.42**		**324.85**
600 Supplies				
610 General Supplies	218.04	255.96		474.00
Total Supplies	**218.04**	**255.96**		**474.00**
Total 2140 Psychological Services	**56,432.17**	**74,448.99**		**130,881.16**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2160 Social Work Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**59,398.93**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		4,435.57
230 PSERS Retirement Contributions		2,827.49
Total Personnel Services-Employee Benefits		**7,263.06**
500 Other Purchased Services		
580 Travel		282.47
Total Other Purchased Services		**282.47**
Total 2160 Social Work Services		**66,944.46**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2170 Student Accounting Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		405.00
600 Supplies		
610 General Supplies		4,904.76
Total Supplies		4,904.76
800 Other Objects		
Total Other Objects		120.00
Total 2170 Student Accounting Services		5,429.76

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2200 Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**289,433.48**	**355,516.40**	**7,076.10**	**652,025.98**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	1,978.16	2,322.19		4,300.35
220 Social Security Contributions	21,543.23	26,633.83	535.98	48,713.04
230 PSERS Retirement Contributions	13,708.56	16,257.95	336.58	30,303.09
240 Tuition Reimbursements	476.10	558.90		1,035.00
260 Workmen's Compensation	2,517.17	2,954.94		5,472.11
270 Grp Ins - Self Insurance	61,463.78	72,153.16		133,616.94
290 Other Employee Benefits		225.00		225.00
Total Personnel Services-Employee Benefits	**101,687.00**	**121,105.97**	**872.56**	**223,665.53**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**27,612.19**	**32,414.29**	**40,413.14**	**100,439.62**
400 Purchased Property Services				
Total Purchased Property Services	**2,350.00**	**2,476.01**		**4,826.01**
500 Other Purchased Services				
530 Communications	16,088.09	18,886.01		34,974.10
580 Travel	2,949.07	3,461.95		6,411.02
Total Other Purchased Services	**19,037.16**	**22,347.96**		**41,385.12**
600 Supplies				
610 General Supplies	54,018.81	76,266.93	16,400.14	146,685.88
640 Books & Periodicals	35,374.87	44,273.93	107.87	79,756.67
Total Supplies	**89,393.68**	**120,540.86**	**16,508.01**	**226,442.55**
700 Property				
760 Equipment - Replacement	5,522.00	6,520.60		12,042.60
Total Property	**5,522.00**	**6,520.60**		**12,042.60**
800 Other Objects				
Total Other Objects	**22,980.12**	**22,008.64**	**100.00**	**45,088.76**
Total 2200 Instructional Staff	**558,015.63**	**682,930.73**	**64,969.81**	**1,305,916.17**

2300 Administration	Federal	Total
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**1,351,934.56**
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		4,837.89
220 Social Security Contributions		101,341.93
230 PSERS Retirement Contributions		60,537.96
240 Tuition Reimbursements		1,000.00
260 Workmen's Compensation		5,472.11
270 Grp Ins - Self Insurance		162,819.00
290 Other Employee Benefits		6,065.00
Total Personnel Services-Employee Benefits		**342,073.89**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**85,816.70**
400 Purchased Property Services		
Total Purchased Property Services		**70,110.44**
500 Other Purchased Services		
520 Insurance-General		14,926.00
530 Communications		1,263.05
550 Printing & Binding		19,316.63
580 Travel		3,551.78
Total Other Purchased Services		**39,057.46**
600 Supplies		
610 General Supplies		75,489.04
Total Supplies		**75,489.04**
700 Property		
760 Equipment - Replacement		11,103.35
Total Property		**11,103.35**
800 Other Objects		
Total Other Objects		**26,456.73**
Total 2300 Administration		**2,002,042.17**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2310 Board Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**3,155.00**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		231.07
Total Personnel Services-Employee Benefits		**231.07**
500 Other Purchased Services		
520 Insurance-General		12,974.00
Total Other Purchased Services		**12,974.00**
600 Supplies		
610 General Supplies		112.50
Total Supplies		**112.50**
800 Other Objects		
Total Other Objects		**13,372.73**
Total 2310 Board Services		**29,845.30**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2330 Tax Assessment And Collection Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**66,843.20**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		5,113.54
Total Personnel Services-Employee Benefits		**5,113.54**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**48,964.75**
500 Other Purchased Services		
520 Insurance-General		1,952.00
Total Other Purchased Services		**1,952.00**
600 Supplies		
610 General Supplies		17,861.27
Total Supplies		**17,861.27**
Total 2330 Tax Assessment And Collection Services		**140,734.76**

	Federal	Total
2350 Legal and Accounting Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		34,756.95
Total 2350 Legal and Accounting Services		34,756.95

2360 Office Of The Superintendent (Exec Dir.) Svcs.	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				**190,200.93**
200 Personnel Services-Employee Benefits				
220 Social Security Contributions				13,920.72
230 PSERS Retirement Contributions				8,625.20
240 Tuition Reimbursements				1,000.00
Total Personnel Services-Employee Benefits				**23,545.92**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				**500.00**
500 Other Purchased Services				
530 Communications	581.00	682.05		1,263.05
550 Printing & Binding				10,075.50
580 Travel				2,480.86
Total Other Purchased Services				**13,819.41**
600 Supplies				
610 General Supplies				11,670.03
Total Supplies				**11,670.03**
800 Other Objects				
Total Other Objects				**9,722.00**
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				**249,458.29**

2380 Office Of The Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**436,565.11**	**655,170.32**		**1,091,735.43**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	2,225.43	2,612.46		4,837.89
220 Social Security Contributions	33,187.38	48,889.22		82,076.60
230 PSERS Retirement Contributions	20,977.04	30,935.72		51,912.76
260 Workmen's Compensation	2,517.17	2,954.94		5,472.11
270 Grp Ins - Self Insurance	74,896.74	87,922.26		162,819.00
290 Other Employee Benefits		6,065.00		6,065.00
Total Personnel Services-Employee Benefits	**133,803.76**	**179,379.60**		**313,183.36**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	**1,595.00**			**1,595.00**
400 Purchased Property Services				
Total Purchased Property Services	**27,303.99**	**42,806.45**		**70,110.44**
500 Other Purchased Services				
550 Printing & Binding	156.00	9,085.13		9,241.13
580 Travel		1,070.92		1,070.92
Total Other Purchased Services	**156.00**	**10,156.05**		**10,312.05**
600 Supplies				
610 General Supplies	11,485.48	34,359.76		45,845.24
Total Supplies	**11,485.48**	**34,359.76**		**45,845.24**
700 Property				
760 Equipment - Replacement	1,234.00	9,869.35		11,103.35
Total Property	**1,234.00**	**9,869.35**		**11,103.35**
800 Other Objects				
Total Other Objects	**1,485.00**	**1,877.00**		**3,362.00**
Total 2380 Office Of The Principal Services	**613,628.34**	**933,618.53**		**1,547,246.87**

2400 Pupil Health	Federal	Total
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**308,612.62**
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		1,612.64
220 Social Security Contributions		22,903.48
230 PSERS Retirement Contributions		14,691.10
260 Workmen's Compensation		5,472.11
270 Grp Ins - Self Insurance		47,606.32
Total Personnel Services-Employee Benefits		**92,285.65**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**11,978.76**
500 Other Purchased Services		
580 Travel		290.41
Total Other Purchased Services		**290.41**
600 Supplies		
610 General Supplies		8,629.28
Total Supplies		**8,629.28**
700 Property		
750 Equipment - Original & Additional		2,740.00
Total Property		**2,740.00**
Total 2400 Pupil Health		**424,536.72**

2500 Business	Federal	Total
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**234,376.97**
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		2,471.68
220 Social Security Contributions		17,524.64
230 PSERS Retirement Contributions		10,998.48
270 Grp Ins - Self Insurance		67,010.54
Total Personnel Services-Employee Benefits		**98,005.34**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**49,787.07**
400 Purchased Property Services		
Total Purchased Property Services		**37,600.12**
500 Other Purchased Services		
530 Communications		29,444.02
540 Advertising		13,335.70
550 Printing & Binding		18,516.76
580 Travel		4,073.06
Total Other Purchased Services		**65,369.54**
600 Supplies		
610 General Supplies		12,848.17
640 Books & Periodicals		(3,725.02)
Total Supplies		**9,123.15**
700 Property		
760 Equipment - Replacement		3,298.38
Total Property		**3,298.38**
800 Other Objects		
Total Other Objects		**4,399.60**
Total 2500 Business		**501,960.17**

2600 Operation & Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				**1,243,406.66**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				4,837.87
220 Social Security Contributions				95,756.16
230 PSERS Retirement Contributions				54,919.73
250 Unemployment Compensation				1,432.15
260 Workmen's Compensation				75,838.13
270 Grp Ins - Self Insurance				262,818.87
Total Personnel Services-Employee Benefits				**495,602.91**
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				**104,951.37**
400 Purchased Property Services				
Total Purchased Property Services				**1,236,070.75**
500 Other Purchased Services				
521 Fire Insurance				55,358.00
522 Automotive Liability Insurance				14,307.00
529 Other Insurance				4,620.00
530 Communications				34,360.43
580 Travel				1,263.65
Total Other Purchased Services				**109,909.08**
600 Supplies				
610 General Supplies	157,554.55	184,955.33		342,509.88
620 Energy				688,406.48
640 Books & Periodicals				3,381.98
Total Supplies				**1,034,298.34**
700 Property				
760 Equipment - Replacement				84,270.27
Total Property				**84,270.27**
800 Other Objects				
Total Other Objects				**6,203.00**
Total 2600 Operation & Maintenance of Plant Services				**4,314,712.38**

	Federal	Total
2700 Student Transportation Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**16,265.00**
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		2,284,345.39
516 St Tr Svc from the IU		393.13
530 Communications		14,251.41
Total Other Purchased Services		**2,298,989.93**
800 Other Objects		
Total Other Objects		**170.00**
Total 2700 Student Transportation Services		**2,315,424.93**

	Federal	Total
2800 Central		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**250.00**
600 Supplies		
610 General Supplies		6,040.88
Total Supplies		**6,040.88**
Total 2800 Central		**6,290.88**

	Federal	Total
2900 Other Support Services		
500 Other Purchased Services		
590 Miscellaneous Purchased Services		25,097.44
Total Other Purchased Services		**25,097.44**
Total 2900 Other Support Services		**25,097.44**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**356,375.70**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		26,766.36
230 PSERS Retirement Contributions		12,643.54
290 Other Employee Benefits		1,000.00
Total Personnel Services-Employee Benefits		**40,409.90**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**14,200.00**
400 Purchased Property Services		
Total Purchased Property Services		**4,736.20**
500 Other Purchased Services		
510 Student Transportation Services		60,874.90
Total Other Purchased Services		**60,874.90**
600 Supplies		
610 General Supplies	653.07	11,550.73
Total Supplies	**653.07**	**11,550.73**
Total 3000 Operation of Noninstructional Services	**653.07**	**488,147.43**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**338,205.52**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		25,285.24
230 PSERS Retirement Contributions		12,278.56
290 Other Employee Benefits		1,000.00
Total Personnel Services-Employee Benefits		**38,563.80**
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		**14,200.00**
400 Purchased Property Services		
Total Purchased Property Services		**4,736.20**
500 Other Purchased Services		
510 Student Transportation Services		60,874.90
Total Other Purchased Services		**60,874.90**
600 Supplies		
610 General Supplies		10,897.66
Total Supplies		**10,897.66**
Total 3200 Student Activities		**467,478.08**

	Federal	Total
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		**18,170.18**
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		1,481.12
230 PSERS Retirement Contributions		364.98
Total Personnel Services-Employee Benefits		**1,846.10**
600 Supplies		
610 General Supplies	653.07	653.07
Total Supplies	**653.07**	**653.07**
Total 3300 Community Services	**653.07**	**20,669.35**

	Total
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	1,580,721.00
Total Other Objects	**1,580,721.00**
900 Other Financing Uses	
910 Redemption of Principal	3,083,229.00
930 Fund Transfers	126,540.00
Total Other Financing Uses	**3,209,769.00**
Total 5000 Other Expenditures and Financing Uses	**4,790,490.00**

	Total
5100 Debt Service, Other Expenditures and Fin Uses	
800 Other Objects	
830 Interest	1,580,721.00
Total Other Objects	**1,580,721.00**
900 Other Financing Uses	
910 Redemption of Principal	3,083,229.00
Total Other Financing Uses	**3,083,229.00**
Total 5100 Debt Service, Other Expenditures and Fin Uses	**4,663,950.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5110 Debt Service	
800 Other Objects	
830 Interest	1,580,721.00
Total Other Objects	**1,580,721.00**
900 Other Financing Uses	
910 Redemption of Principal	3,083,229.00
Total Other Financing Uses	**3,083,229.00**
Total 5110 Debt Service	**4,663,950.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5200 Interfund Transfers Out	
900 Other Financing Uses	
930 Fund Transfers	126,540.00
Total Other Financing Uses	**126,540.00**
Total 5200 Interfund Transfers Out	**126,540.00**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5220 Special Revenue Fund Transfers	
900 Other Financing Uses	
933 Athletic Fund Transfers	81,000.00
939 Other Fund Transfers	45,540.00
Total Other Financing Uses	**126,540.00**
Total 5220 Special Revenue Fund Transfers	**126,540.00**

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

		Amount	Total
1000	**Instruction**		
	1100 Regular Programs - E/S	15,372,418.39	
	1200 Special and Gifted Education	5,058,663.47	
	1300 Vocational Education Programs	545,187.00	
	1400 Other Instructional Programs - E/S	243,097.73	
			21,219,366.59
2000	**Support Services**		
	2100 Pupil Personnel	944,234.41	
	2200 Instructional Staff	1,305,916.17	
	2300 Administration	2,002,042.17	
	2400 Pupil Health	424,536.72	
	2500 Business	501,960.17	
	2600 Operation & Maintenance of Plant Services	4,314,712.38	
	2700 Student Transportation Services	2,315,424.93	
	2800 Central	6,290.88	
	2900 Other Support Services	25,097.44	
			11,840,215.27
3000	**Operation of Noninstructional Services**		
	3200 Student Activities	467,478.08	
	3300 Community Services	20,669.35	
			488,147.43
5000	**Other Expenditures and Financing Uses**		
	5100 Debt Service, Other Expenditures and Fin Uses	4,663,950.00	
	5200 Interfund Transfers Out	126,540.00	
			4,790,490.00
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES			**38,338,219.29**

(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		40,538,801			40,538,801
2	Additional Debt Incurred During Year				392,700	392,700
3	Retirements and Repayments		3,083,229			3,083,229
4	Debt at End of Fiscal Year		37,455,572		392,700	37,848,272

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	3,083,229		1,580,721	4,663,950
5110	20	Special Revenue			178,097	178,097
5110	30	Capital Projects				
5110	40	Debt Services				
5120	10	General				
5120	20	Special Revenue				
5120	30	Capital Projects				
5120	40	Debt Services				
		Total Debt Payments - Governmental Funds	**3,083,229**		**1,758,818**	**4,842,047**
5110	50	Enterprise				
5110	60	Internal Service				
5120	50	Enterprise				
5120	60	Internal Service				
		Total Debt Payments - Proprietary Funds				

		Amount	Total
Tuition Paid to Other LEAs During Fiscal Year			
561	Tuition to Other School Districts Within the State	163,351.68	
562	Tuition to Charter Schools	740,931.50	
563	Tuition Paid to Nonpublic Schools	946,653.10	
564	Tuition Paid to Area Vocational Technical Schools	545,187.00	
567	Tuition to Approved Private Schools	30,203.22	
569	Tuition - Other	9,431.54	
0560 Total Tuition Paid During Fiscal Year			2,435,758.04

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		6,280.00	6,280.00
1100-323			
1100-324			
1100-329	3,095.11	3,633.39	6,728.50
Total 320	**3,095.11**	**9,913.39**	**13,008.50**
1200-322	107,847.00	126,603.00	234,450.00
1200-323			
1200-324			
1200-329			
Total 320	**107,847.00**	**126,603.00**	**234,450.00**
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue		Amount
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog. (Only Title V revenue coded as Part A – Innovative Programs)	

	Federal	Total
1190 Federally Funded Regular Programs		
600 Supplies		
610 General Supplies	1,892.12	1,892.12
Total Supplies	**1,892.12**	**1,892.12**
Total 1190 Federally Funded Regular Programs	**1,892.12**	**1,892.12**

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

1243 Gifted Support	Elementary	Secondary	Total
100 Personnel Services-Salaries			
Total Personnel Services-Salaries		**109,308.62**	**109,308.62**
200 Personnel Services-Employee Benefits			
220 Social Security Contributions		8,268.67	8,268.67
230 PSERS Retirement Contributions		5,192.95	5,192.95
Total Personnel Services-Employee Benefits		**13,461.62**	**13,461.62**
500 Other Purchased Services			
510 Student Transportation Services	9.20	10.80	20.00
Total Other Purchased Services	**9.20**	**10.80**	**20.00**
600 Supplies			
610 General Supplies	182.45	214.17	396.62
Total Supplies	**182.45**	**214.17**	**396.62**
Total 1243 Gifted Support	**191.65**	**122,995.21**	**123,186.86**

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

	Elementary	Secondary	Federal	Total
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	**108,636.04**	**133,001.24**		**241,637.28**
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	989.08	1,161.09		2,150.17
220 Social Security Contributions	7,994.33	10,084.23		18,078.56
230 PSERS Retirement Contributions	5,171.21	6,235.84		11,407.05
240 Tuition Reimbursements	476.10	558.90		1,035.00
260 Workmen's Compensation	2,517.17	2,954.94		5,472.11
270 Grp Ins - Self Insurance	7,731.88	9,076.56		16,808.44
290 Other Employee Benefits		225.00		225.00
Total Personnel Services-Employee Benefits	**24,879.77**	**30,296.56**		**55,176.33**
600 Supplies				
610 General Supplies	1,389.02	5,111.13		6,500.15
640 Books & Periodicals	35,374.87	42,424.95	107.87	77,907.69
Total Supplies	**36,763.89**	**47,536.08**	**107.87**	**84,407.84**
700 Property				
760 Equipment - Replacement	1,991.00	520.60		2,511.60
Total Property	**1,991.00**	**520.60**		**2,511.60**
800 Other Objects				
Total Other Objects	**2,700.00**	**2,728.00**		**5,428.00**
Total 2250 School Library Services	**174,970.70**	**214,082.48**	**107.87**	**389,161.05**

	Total
2750 Nonpublic Transportation	
500 Other Purchased Services	
513 St Tr Svc-Contr Carrier	22,330.00
Total Other Purchased Services	**22,330.00**
Total 2750 Nonpublic Transportation	**22,330.00**

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount

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

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION

TOTAL EXPENDITURES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300				General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500				
2830				
2840				
Total				

** 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	
1000-323	
1200-594	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Enterprise Fund Expenses
Cafeteria Fund

Function-Object	Amount
3100-571	
3100-630	

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	246,746.01	494,233.02	740,979.03
2140 Psychological Services	52,352.46	78,528.70	130,881.16
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	26,777.78	40,166.68	66,944.46
2260 Instruction and Curriculum Development Services	87,852.04	263,556.15	351,408.19
2350 Legal and Accounting Services	17,378.47	17,378.48	34,756.95
2420 Medical Services			
2440 Nursing Services	212,268.36	212,268.36	424,536.72
2700 Student Transportation Services	1,041,941.21	1,273,483.72	2,315,424.93
TOTAL	**1,685,316.33**	**2,379,615.11**	**4,064,931.44**

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	2,944,954.98		2,944,954.98
	272 Self-Insurance Dental Health Benefits	222,669.13		222,669.13
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	**3,167,624.11**		**3,167,624.11**
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	**3,167,624.11**		**3,167,624.11**

LEA acknowledges there were no ARRA funded expenditures

General Fund Expenditures: Functions	1000	2000	3100	3300	4000	Object Total
100 Personnel Services-Salaries						
200 Personnel Services-Employee Benefits						
300 Purchased Professional & Technical Service						
400 Purchased Property Services						
500 Other Purchased Services						
600 Supplies						
700 Property						
810 Dues And Fees						
890 Miscellaneous Expenditures						
Total GF Expenditures: Functions						

General Fund Expenditures: Sub Functions	1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
890 Miscellaneous Expenditures							
Total GF Expenditures: Sub Functions							

Enterprise Fund Expenses	Fund 51	Funds 52-59	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
890 Other Operating Expenditures			
Total Enterprise Fund Expenses			