

LEA Name: Seneca Valley SD
Address 124 Seneca School Road
City Harmony, PA 16037-

Class Size: 2

County: Butler
AUN Number: 104107903

Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2014

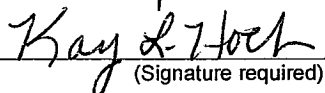
CERTIFICATION: By signing this page I agree that the electronic file submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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

Dr. Tracy L. Vitale
Chief School Administrator


(Signature required)

10/28/14
Date

Kay L. Hoch
Board Secretary


(Signature required)

10/28/14
Date

Celeste Foley
Contact Person

foleycr@svsd.net
Contact Person E-mail Address

(724) 452-6040 Ext. 1622
Contact Person Telephone Number

(724) 452-6105
Contact Person Fax Number

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

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

LEA Name: Seneca Valley SD
AUN Number: 104107903
County: Butler

Audit Certification Due: 12/31/2014

This certification is applicable to:

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

Orig. Annual Financial Report submitted to Comptroller Operations: 10/31/2014
 Annual Financial Report revisions submitted on:

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

Auditing Firm:

Mark C. Turnley, CPA
293 Pinney St
Rochester, PA 15074

Auditor Contact Name: Mark C. Turnley, CPA
Auditor Phone: 724-371-0887
Auditor E-mail: mark@mcturnleycpa.com

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

Chief School Administrator

Tracy L. Vitale
Signature
Dr. Tracy L. Vitale

10/31/14
Date

Board Secretary

Kay L. Hoch
Signature
Kay L. Hoch

10/31/14
Date

AFR Contact Person: Celeste Foley
Email: foleycr@svsd.net

Phone: 7244526040 Ext: 1622
FAX: 7244526105

Mail completed form to:

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

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

Date of Revision: 10/30/2014

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- Balance Sheet (NAG)
- Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- Proprietary Fund Statements (any)
- Fiduciary Fund Statements (any)

Revenues:

- Revenue Detail
- Tax Schedules (any)

Expenditures

- Expenditure Detail

Please indicate if the AFR revision was prompted by PDE or OCO for any of the following reasons:

- Transportation expenditure reporting error
- Restricted Indirect Cost reporting error
- Maintenance of Effort reporting error
- Act 1 Exceptions

Special Schedules:

- Statement of Indebtedness (SOIN)
- Restricted Indirect Costs and Eliminations Schedule (RICE)
- Special Education Services Schedule (SESS)
- Health Care Benefits Schedule (HCBS)
- Tuition Schedule (TUIT)
- Purchased Service Detail Schedule (PSDS)
- Supplemental Expenditure Schedules
- Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- Act 89
- IU Debt Schedule (DEBT)

Additional comments: Moved \$130,000 from Function 5220 to 5280-930 and \$1,255,494.89 from 2720-513 to 2750-513

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
0100 Cash and Cash Equivalents	7,295,070				
0110 Investments	22,837,811				
0120 Taxes Receivable (Net)	203,204				
0130 Due From Other Funds	118,598				
0141 Due from Other Governments	4,524,984				
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)	251,883				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					

TOTAL ASSETS 35,231,550

0910 Deferred Outflows Of Resources

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES 35,231,550

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
	152,095			7,447,165	0100
	4,811,384			27,649,195	0110
				203,204	0120
				118,598	0130
				4,524,984	0141
					0142
					0143
					0145
					0146
					0147
				251,883	0150
					0160
					0170
					0180
					0190
	4,963,479			40,195,029	
	4,963,479			40,195,029	0910

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
0400	Due to Other Funds	270,748			
0411	Due to Other Governments	3,313			
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	1,843,662			
0430	Contracts Payable				
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	7,838,740			
0462	Payroll Deductions and Withholdings	430,962			
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities	7,209			
TOTAL LIABILITIES		10,394,634			
0950	Deferred Inflows Of Resources				
Fund Balances					
0810	Nonspendable Fund Balance				
0820	Restricted Fund Balance				
0830	Committed Fund Balance	6,000,000			
0840	Assigned Fund Balance	11,086,916			
0850	Unassigned Fund Balance	7,750,000			
TOTAL FUND BALANCES		24,836,916			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		35,231,550			

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
				270,748	0400
				3,313	0411
					0412
					0413
	661,812			2,505,474	0420
					0430
					0440
					0450
				7,838,740	0461
				430,962	0462
					0470
					0480
				7,209	0490
	661,812			11,056,446	
					0950
					Fund Balances
					0810
					0820
				6,000,000	0830
	4,301,667			15,388,583	0840
				7,750,000	0850
	4,301,667			29,138,583	
	4,963,479			40,195,029	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
REVENUES					
6000 Local Sources	75,942,633				
7000 State Sources	28,339,739				
8000 Federal Sources	224,836				
TOTAL REVENUES	104,507,208				
EXPENDITURES					
1000 Instruction	60,401,452				
2000 Support Services	25,760,363				
3000 Noninstructional Services	1,608,150				
4000 Fac Acq, Const, and Imp	22,774				
5110 Debt Service (Principal & Interest)	9,291,843				
5130 Refund of Prior Year Receipts	306				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	97,084,888				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,422,320				
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 - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	130,000				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(130,000)				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
	12,255			75,954,888	6000
				28,339,739	7000
				224,836	8000
	12,255			104,519,463	
				60,401,452	1000
				25,760,363	2000
				1,608,150	3000
	1,370,767			1,393,541	4000
				9,291,843	5110
				306	5130
					5140
	1,370,767			98,455,655	
	(1,358,512)			6,063,808	
					9110
					9120
					9130
					9200
					9300
					9400
					9500
					9710
					9720
					9900
		7,633		7,633	5120
					5150
				130,000	5200
					5300
		(7,633)		(137,633)	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
NET CHANGE IN FUND BALANCES		7,292,320			
0040 Fund Balance - Beginning of Fiscal Year		17,544,596			
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR		24,836,916			

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
	(1,358,512)	(7,633)		5,926,175	
	5,660,179	7,633		23,212,408	0040
					0050
	4,301,667			29,138,583	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources	72,405,016	72,405,016	75,942,633	3,537,617
7000	State Sources	28,142,365	28,142,365	28,339,739	197,374
8000	Federal Sources	460,000	460,000	224,836	(235,164)
TOTAL REVENUES		101,007,381	101,007,381	104,507,208	3,499,827
EXPENDITURES					
1100	Regular Programs	43,970,471	44,019,290	42,282,290	1,737,000
1200	Special Programs	15,588,131	15,623,263	15,103,079	520,184
1300	Vocational Programs	2,893,290	2,893,416	2,788,105	105,311
1400	Other Instructional Programs	381,741	336,741	227,978	108,763
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,557,339	2,624,839	2,528,137	96,702
2200	Instructional Staff Services	1,712,061	1,650,495	1,541,067	109,428
2300	Administrative Services	5,727,043	5,809,233	5,551,933	257,300
2400	Pupil Health	901,020	931,991	879,097	52,894
2500	Business Services	2,593,098	2,614,327	2,500,226	114,101
2600	Operation and Maintenance of Plant Services	6,431,843	6,484,495	6,363,922	120,573
2700	Student Transportation Services	6,347,470	6,347,470	6,268,061	79,409
2800	Central & Other Support Services	1,000	1,000	80	920
2900	Other Support Services	130,000	130,000	127,841	2,159
3100	Food Services				
3200	Student Activities	1,677,874	1,677,874	1,596,473	81,401
3300	Community Services	20,000	20,000	11,677	8,323
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	25,000	25,000	22,774	2,226
5110	Debt Service (Principal & Interest)	9,300,000	9,300,000	9,291,843	8,157
5130	Refund of Prior Year Receipts			306	(306)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		100,257,381	100,489,434	97,084,889	3,404,545
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		750,000	517,947	7,422,319	6,904,372

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 - IN (from other funds)				
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 (to other funds)		130,000	130,000	
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	750,000	387,947		387,947
TOTAL OTHER FINANCING SOURCES (USES)		(750,000)	(517,947)	(130,000)	387,947
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year	12,279,299	12,279,299	17,544,596	5,265,297
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		12,279,299	12,279,299	24,836,915	12,557,616

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents	1,141,553			1,141,553	
0110 Investments					
0130 Due From Other Funds	270,748			270,748	
0141 Due from Other Governments	80,880			80,880	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	63,213			63,213	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	1,556,394			1,556,394	
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)	169,506			169,506	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	169,506			169,506	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	1,725,900			1,725,900	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current Liabilities:					
0400 Due to Other Funds				118,598	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable				60,653	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues				30,719	
0490 Other Current Liabilities					
Total Current Liabilities				209,970	209,970
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				518	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities				518	518
TOTAL LIABILITIES				210,488	210,488
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt				169,506	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted				1,345,906	
TOTAL NET POSITION				1,515,412	1,515,412
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				1,725,900	1,725,900

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	1,844,446			1,844,446	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	1,844,446			1,844,446	
OPERATING EXPENSES					
100 Salaries	958,871			958,871	
200 Employee Benefits	281,904			281,904	
300 Purchased Professional and Technical Service	6,044			6,044	
400 Purchased Property Services	144,570			144,570	
500 Other Purchased Service	6,964			6,964	
600 Supplies	1,143,529			1,143,529	
700 Depreciation	56,412			56,412	
810 Dues and Fees	1,799			1,799	
890 Other Operating Expenditures	30,298			30,298	
TOTAL OPERATING EXPENSES	2,630,391			2,630,391	
OPERATING INCOME (LOSS)	(785,945)			(785,945)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	991			991	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets	10,800			10,800	
6991 Refunds of Prior Year Expenditures					
7000 State Sources	191,076			191,076	
8000 Federal Sources	713,331			713,331	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	916,198			916,198	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	130,253			130,253	

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

9500 Capital Contributions
 9998 Transfers from (to) Component Units or Primary Govt
 9999 Transfers In (Out)

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
CHANGE IN NET POSITION				130,253	130,253
0041 Net Position - Beginning of Fiscal Year				1,345,818	1,345,818
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment				39,341	39,341
NET POSITION - END OF YEAR				1,515,412	1,515,412

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users				1,859,077	
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				1,277,882	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services				1,353,043	
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities				(771,848)	(771,848)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources				183,611	
8000 Federal Sources				493,773	
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				677,384	677,384
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp				(80,502)	
6930 Gain / Loss on Sale of Fixed Assets				10,800	
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				(69,702)	(69,702)
Cash Flows From Investing Activities					
6500 Earnings on Investments				991	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities				991	991

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	(163,175)			(163,175)	
9935 Cash and Cash Equivalents Beginning of Year	1,304,728			1,304,728	
Cash and Cash Equivalents at Year End	1,141,553			1,141,553	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(785,945)			(785,945)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	190,567			190,567	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)	(178,784)			(178,784)	
9906 (Inc) Dec in Inventories (0170)	12,451			12,451	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)					
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)	(25,632)			(25,632)	
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Unearned Revenue (0480)	15,352			15,352	
9914 Inc (Dec) in Other Current Liabilities (0490)	143			143	
Total Adjustments	14,097			14,097	
Cash Provided By (Used For) Total	(771,848)			(771,848)	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets					
0100	Cash and Cash Equivalents	1,653		220,440	127,058
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		1,653		220,440	127,058
0910	Deferred Outflows Of Resources				
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		1,653		220,440	127,058

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		349,151	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		349,151	
			0910
		349,151	

Amounts Expressed in Whole Dollars

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Liabilities				
0400	Due to Other Funds			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholdings			
0470	Advances from Other Funds			
0480	Unearned Revenues			
0490	Other Current Liabilities		220,440	127,058
TOTAL LIABILITIES			220,440	127,058
0950	Deferred Inflows Of Resources			
Net Position				
0791	Invested in Capital Assets Net of Related Debt			
0798	Restricted for Legal Purposes (0792-0798)			
0799	Unrestricted	1,653		
TOTAL NET POSITION		1,653		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		1,653	220,440	127,058

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		0950
		0791
		0798
		0799
		347,498
		347,498
		1,653
		1,653
		349,151

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		1			
Deductions						
9947	Scholarships Awarded		100			
9948	Other Deductions					
Change in Net Position			(99)			
0041	Net Position - Beginning of Fiscal Year		1,752			
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year			1,653			

Total
Fiduciary
Funds

	9945
1	9946
100	9947
	9948
(99)	
1,752	0041
	9949
1,653	

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	58,388,079.92	
6112	Interim Real Estate Taxes	542,611.68	
6113	Public Utility Realty Tax	81,165.37	
6114	Payments in Lieu of Current Taxes / State & Local	202,079.00	
6140	Current Act 511 Taxes - Flat Rate Assessments	153,448.41	
6150	Current Act 511 Taxes - Proportional Assessments	11,486,943.14	
6400	Delinq on Taxes Levied/Assessed by the LEA	1,302,940.88	
6500	Earnings on Investments	32,867.28	
6700	Revenue From Student Activities	395,511.29	
6831	Federal Rev. Rcvd. from Other PA Public Schools	575,787.15	
6832	Federal IDEA Pass Through Revenue	1,285,544.00	
6910	Rentals	105,707.41	
6920	Contributions and Donations From Private Sources	18,600.00	
6942	Summer School Tuition	81,755.00	
6944	Receipts from Other LEAS in PA - Education	891,756.57	
6991	Refunds of Prior Years' Expenditures	299,198.34	
6999	All Other Local Revenues Not Specified	98,637.37	
6000	Total Revenue from Local Sources		75,942,632.81
7000	Revenue from State Sources		
7110	Basic Education Funding (Gross)	13,285,006.13	
7160	Tuition - Orphans & Children Placed in Priv. Homes	114,368.86	
7271	Special Education Funding for School Aged Pupils	3,392,362.66	
7310	Transportation (Regular and Additional)	2,919,966.44	
7320	Rental and Sinking Fund Payments	1,266,827.82	
7330	Health Services	140,054.80	
7340	State Property Tax Reduction Allocation	1,212,625.64	
7501	PA Accountability Grant	250,380.00	
7810	Revenue for Social Security Payments	1,776,560.84	
7820	Revenue for Retirement Payments	3,981,585.35	
7000	Total Revenue from State Sources		28,339,738.54

		AMOUNT	TOTAL
8000	Revenue from Federal Sources		
8190	Unrstrct. Fed. Grants-in-Aid Direct - Fed. Govt.	60,343.69	
8810	Schl Based ACCESS Med Reimb Prog	140,458.78	
8820	Medical Asst Reimb for Admin Claiming	24,033.22	
8000	Total Revenue from Federal Sources		224,835.69

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	75,942,632.81	
Revenue from State Sources	28,339,738.54	
Revenue from Federal Sources	224,835.69	
Other Financing Sources		104,507,207.04

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>544,500,027</u>	<u>61,392,378</u>	<u>58,388,080</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6149	Other Flat Rate Assessments	153,448.41	
6140	Current Act 511 Taxes - Flat Rate Assessments		153,448.41
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	9,639,343.63	
6153	Real Estate Transfer Taxes	1,847,599.51	
6150	Current Act 511 Taxes - Proportional Assessments		11,486,943.14

<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	58,388,079.92	0.00	0.00	58,388,079.92
6112	Interim Real Estate Taxes	542,611.68	0.00	0.00	542,611.68
6113	Public Utility Realty Tax	81,165.37	0.00	0.00	81,165.37
6114	Payments in Lieu of Current Taxes / State & Local	202,079.00	0.00	0.00	202,079.00
6140	Current Act 511 Taxes - Flat Rate Assessments	153,448.41	0.00	0.00	153,448.41
6150	Current Act 511 Taxes - Proportional Assessments	11,486,943.14	0.00	0.00	11,486,943.14
6400	Delinq on Taxes Levied/Assessed by the LEA	1,302,940.88	0.00	0.00	1,302,940.88
6999 TOTAL TAXES		72,157,268.40	0.00	0.00	72,157,268.40

<u>REVENUE FROM DELINQUENT TAXES</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>
6411	Delinquent Real Estate Taxes	811,189.35			811,189.35
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes	435,605.65			435,605.65
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes	56,145.88			56,145.88
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		1,302,940.88			1,302,940.88

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	36,124,647.14
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	7,608,983.92
220 Social Security Contributions	2,718,466.59
230 PSERS Retirement Contributions	6,064,026.25
240 Tuition Reimbursements	77,571.00
250 Unemployment Compensation	26,221.50
260 Workmen's Compensation	199,100.38
Total Personnel Services-Employee Benefits	16,694,369.64
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	2,340,989.71
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	193,716.90
440 Rentals	209,718.32
Total Purchased Property Services	403,435.22
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	11,197.13
560 Tuition	3,697,164.07
580 Travel	62,250.06
590 Miscellaneous Purchased Services	1,429.49
Total Other Purchased Services	3,772,040.75
600 <u>Supplies</u>	
610 General Supplies	548,276.11
620 Energy	1,790.66
640 Books & Periodicals	450,379.24
Total Supplies	1,000,446.01
700 <u>Property</u>	
750 Equipment - Original & Additional	52,001.05
760 Equipment - Replacement	7,475.46
Total Property	59,476.51
800 <u>Other Objects</u>	
Total Other Objects	6,046.60
Total 1000 Instruction	<u>60,401,451.58</u>

	<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	13,014,567.72	13,142,295.19	369,819.43	26,526,682.34
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	2,916,937.37	2,745,048.06	101,249.49	5,763,234.92
220 Social Security Contributions	979,809.29	986,385.53	27,887.39	1,994,082.21
230 PSERS Retirement Contributions	2,185,201.59	2,215,593.49	62,610.64	4,463,405.72
240 Tuition Reimbursements	37,196.00	40,375.00		77,571.00
250 Unemployment Compensation	8,496.02	7,985.61	656.63	17,138.26
260 Workmen's Compensation	79,228.04	78,722.27	2,477.67	160,427.98
Total Personnel Services-Employee Benefits	6,206,868.31	6,074,109.96	194,881.82	12,475,860.09
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	759,867.67	328,695.71	843.41	1,089,406.79
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	111,423.31	82,154.98		193,578.29
440 Rentals	117,193.05	92,525.27		209,718.32
Total Purchased Property Services	228,616.36	174,680.25		403,296.61
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	4,228.00	(206.71)		4,021.29
562 Tuition to Pennsylvania Charter Schools	162,664.88	680,792.78		843,457.66
580 Travel	7,146.04	43,113.73		50,259.77
Total Other Purchased Services	174,038.92	723,699.80		897,738.72
600 <u>Supplies</u>				
610 General Supplies	278,904.47	163,384.52		442,288.99
640 Books & Periodicals	100,480.44	295,490.42		395,970.86
Total Supplies	379,384.91	458,874.94		838,259.85
700 <u>Property</u>				
750 Equipment - Original & Additional	4,368.12	41,254.93		45,623.05
760 Equipment - Replacement	3,949.48			3,949.48
Total Property	8,317.60	41,254.93		49,572.53
800 <u>Other Objects</u>				
Total Other Objects		1,473.00		1,473.00
Total 1100 Regular Programs - E/S	<u>20,771,661.49</u>	<u>20,945,083.78</u>	<u>565,544.66</u>	<u>42,282,289.93</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	3,718,068.34	3,568,272.56	703,354.77	7,989,695.67
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	677,670.17	694,102.87	122,346.86	1,494,119.90
220 Social Security Contributions	281,094.35	268,422.54	53,211.22	602,728.11
230 PSERS Retirement Contributions	617,670.51	597,194.99	117,504.66	1,332,370.16
250 Unemployment Compensation	4,202.40	3,103.01	773.92	8,079.33
260 Workmen's Compensation	13,409.59	14,802.66	2,334.78	30,547.03
Total Personnel Services-Employee Benefits	1,594,047.02	1,577,626.07	296,171.44	3,467,844.53
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	476,001.79	347,099.13	408,304.33	1,231,405.25
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	135.58	7,040.26		7,175.84
561 Tuition to Other School Districts Within The State	3,818.58	22,941.24		26,759.82
562 Tuition to Pennsylvania Charter Schools	171,816.85	408,816.22		580,633.07
563 Tuition to Nonpublic Schools	58,546.94	303,971.30	20,810.18	383,328.42
567 Tuition to Approved Private and PA Chartered Schools	722,906.60	495,134.50	71,820.00	1,289,861.10
580 Travel	2,970.24	5,684.24	2,883.77	11,538.25
594 IU Payment by Withholding for Institutionalized Children's Progra	1,429.49			1,429.49
Total Other Purchased Services	961,624.28	1,243,587.76	95,513.95	2,300,725.99
600 <u>Supplies</u>				
610 General Supplies	19,615.76	19,879.97	3,976.35	43,472.08
620 Energy		1,790.66		1,790.66
640 Books & Periodicals	51,008.88	3,399.50		54,408.38
Total Supplies	70,624.64	25,070.13	3,976.35	99,671.12
700 <u>Property</u>				
750 Equipment - Original & Additional	4,999.86	1,378.14		6,378.00
760 Equipment - Replacement	2,784.95			2,784.95
Total Property	7,784.81	1,378.14		9,162.95
800 <u>Other Objects</u>				
Total Other Objects	523.00	4,050.60		4,573.60
Total 1200 Special and Gifted Education	<u>6,828,673.88</u>	<u>6,767,084.39</u>	<u>1,507,320.84</u>	<u>15,103,079.11</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	1,491,701.14		1,491,701.14
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	351,629.10		351,629.10
220 Social Security Contributions	112,751.48		112,751.48
230 PSERS Retirement Contributions	249,440.46		249,440.46
250 Unemployment Compensation	869.89		869.89
260 Workmen's Compensation	7,875.48		7,875.48
Total Personnel Services-Employee Benefits	722,566.41		722,566.41
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	10,015.00		10,015.00
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	138.61		138.61
Total Purchased Property Services	138.61		138.61
500 <u>Other Purchased Services</u>			
564 Tuition to Career and Technology Centers	500,427.41		500,427.41
Total Other Purchased Services	500,427.41		500,427.41
600 <u>Supplies</u>			
610 General Supplies	62,515.04		62,515.04
Total Supplies	62,515.04		62,515.04
700 <u>Property</u>			
760 Equipment - Replacement	741.03		741.03
Total Property	741.03		741.03
Total 1300 Vocational Education Programs	<u>2,788,104.64</u>		<u>2,788,104.64</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	13,545.19	103,022.80		116,567.99
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	1,035.01	7,869.78		8,904.79
230 PSERS Retirement Contributions	1,869.25	16,940.66		18,809.91
250 Unemployment Compensation	29.07	104.95		134.02
260 Workmen's Compensation	35.86	214.03		249.89
Total Personnel Services-Employee Benefits	2,969.19	25,129.42		28,098.61
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		10,162.67		10,162.67
500 <u>Other Purchased Services</u>				
560 Tuition		72,696.59		72,696.59
580 Travel	452.04			452.04
Total Other Purchased Services	452.04	72,696.59		73,148.63
Total 1400 Other Instructional Programs - E/S	<u>16,966.42</u>	<u>211,011.48</u>		<u>227,977.90</u>

1420 Summer School

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

Total 1420 Summer School

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5,190.42	67,090.82		72,281.24
397.07	5,131.59		5,528.66
878.74	11,266.00		12,144.74
	2.29		2.29
15.53	106.65		122.18
1,291.34	16,506.53		17,797.87
6,481.76	83,597.35		90,079.11

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	8,354.77	35,931.98		44,286.75
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	637.94	2,738.19		3,376.13
230 PSERS Retirement Contributions	990.51	5,674.66		6,665.17
250 Unemployment Compensation	29.07	102.66		131.73
260 Workmen's Compensation	20.33	107.38		127.71
Total Personnel Services-Employee Benefits	1,677.85	8,622.89		10,300.74
Total 1430 Homebound Instruction	10,032.62	44,554.87		54,587.49

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		10,162.67		10,162.67
500 <u>Other Purchased Services</u>				
560 Tuition		72,696.59		72,696.59
Total Other Purchased Services		72,696.59		72,696.59
Total 1440 Alternative Regular Education		<u>82,859.26</u>		<u>82,859.26</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1441 Adjudicated / Court Placed Programs				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		10,162.67		10,162.67
500 <u>Other Purchased Services</u>				
561 Tuition to Other School Districts Within The State		31,869.89		31,869.89
568 Tuition for PRRIs (in-state) and Detention Centers		752.76		752.76
Total Other Purchased Services		32,622.65		32,622.65
Total 1441 Adjudicated / Court Placed Programs		<u>42,785.32</u>		<u>42,785.32</u>

1442 PDE Approved Alternative Education Programs

500 Other Purchased Services

561 Tuition to Other School Districts Within The State

563 Tuition to Nonpublic Schools

568 Tuition for PRRIs (in-state) and Detention Centers

Total Other Purchased Services

Total 1442 PDE Approved Alternative Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	1,638.36		1,638.36
	45,856.08		45,856.08
	(7,420.50)		(7,420.50)
	40,073.94		40,073.94
	<u>40,073.94</u>		<u>40,073.94</u>

1490 Additional Other Instruction Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

452.04

452.04

Total Other Purchased Services

452.04

452.04

Total 1490 Additional Other Instruction Programs

452.04

452.04

	<u>Total</u>
2000 Support Services	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	8,770,435.21
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,355,506.92
220 Social Security Contributions	657,176.80
230 PSERS Retirement Contributions	1,450,505.06
240 Tuition Reimbursements	16,888.25
250 Unemployment Compensation	6,175.44
260 Workmen's Compensation	38,745.34
Total Personnel Services-Employee Benefits	4,524,997.81
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	595,525.70
400 <u>Purchased Property Services</u>	
410 Cleaning Services	1,630,484.10
420 Utility Services	725,836.39
430 Repairs and Maintenance	459,162.72
440 Rentals	26,473.90
490 Other Purchased Property Services	6,053.71
Total Purchased Property Services	2,848,010.82
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	5,728,661.90
520 Insurance-General	259,930.25
530 Communications	187,012.96
540 Advertising	5,983.65
550 Printing & Binding	22,432.61
580 Travel	38,271.07
590 Miscellaneous Purchased Services	132,901.38
Total Other Purchased Services	6,375,193.82
600 <u>Supplies</u>	
610 General Supplies	701,584.74
620 Energy	646,107.81
640 Books & Periodicals	350,280.49
Total Supplies	1,697,973.04
700 <u>Property</u>	
750 Equipment - Original & Additional	141,287.24
760 Equipment - Replacement	625,852.65
Total Property	767,139.89
800 <u>Other Objects</u>	
Total Other Objects	181,086.69
Total 2000 Support Services	<u>25,760,362.98</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	12,275.58	1,685,141.89
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		377,875.74
220 Social Security Contributions	939.14	127,442.72
230 PSERS Retirement Contributions		280,380.41
250 Unemployment Compensation	48.40	1,212.67
260 Workmen's Compensation		7,612.70
Total Personnel Services-Employee Benefits	987.54	794,524.24
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		18,253.51
500 <u>Other Purchased Services</u>		
550 Printing & Binding		362.50
580 Travel		3,809.19
Total Other Purchased Services		4,171.69
600 <u>Supplies</u>		
610 General Supplies		22,797.14
640 Books & Periodicals		500.00
Total Supplies		23,297.14
700 <u>Property</u>		
760 Equipment - Replacement		129.94
Total Property		129.94
800 <u>Other Objects</u>		
Total Other Objects		2,619.00
Total 2100 Pupil Personnel	<u>13,263.12</u>	<u>2,528,137.41</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	359,325.27	852,211.82		1,211,537.09
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	57,949.11	191,598.96		249,548.07
220 Social Security Contributions	27,121.46	64,292.70		91,414.16
230 PSERS Retirement Contributions	60,833.88	142,879.03		203,712.91
250 Unemployment Compensation	322.21	543.16		865.37
260 Workmen's Compensation	1,262.43	4,216.16		5,478.59
Total Personnel Services-Employee Benefits	147,489.09	403,530.01		551,019.10
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		1,836.08		1,836.08
500 Other Purchased Services				
550 Printing & Binding		362.50		362.50
580 Travel		56.39		56.39
Total Other Purchased Services		418.89		418.89
600 Supplies				
610 General Supplies	12,265.01	2,039.52		14,304.53
640 Books & Periodicals		200.00		200.00
Total Supplies	12,265.01	2,239.52		14,504.53
800 Other Objects				
Total Other Objects		119.00		119.00
Total 2120 Guidance Services	<u>519,079.37</u>	<u>1,260,355.32</u>		<u>1,779,434.69</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	285,921.12	175,408.10	12,275.58	473,604.80
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	82,327.60	46,000.07		128,327.67
220 Social Security Contributions	21,703.58	13,385.84	939.14	36,028.56
230 PSERS Retirement Contributions	47,957.26	28,710.24		76,667.50
250 Unemployment Compensation	181.94	116.96	48.40	347.30
260 Workmen's Compensation	1,179.81	954.30		2,134.11
Total Personnel Services-Employee Benefits	153,350.19	89,167.41	987.54	243,505.14
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	13,792.43			13,792.43
500 Other Purchased Services				
580 Travel	1,470.30	2,282.50		3,752.80
Total Other Purchased Services	1,470.30	2,282.50		3,752.80
600 Supplies				
610 General Supplies	4,480.78	4,011.83		8,492.61
640 Books & Periodicals	150.00	150.00		300.00
Total Supplies	4,630.78	4,161.83		8,792.61
700 Property				
760 Equipment - Replacement		129.94		129.94
Total Property		129.94		129.94
800 Other Objects				
Total Other Objects	1,200.00	1,300.00		2,500.00
Total 2140 Psychological Services	460,364.82	272,449.78	13,263.12	746,077.72

2150 Speech Pathology And Audiology Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2150 Speech Pathology And Audiology Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300.00	2,325.00		2,625.00
<u>300.00</u>	<u>2,325.00</u>		<u>2,625.00</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	531,571.13	398,662.22	78,849.69	1,009,083.04
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	101,115.04	47,829.48	3,036.42	151,980.94
220 Social Security Contributions	39,657.77	29,033.28	6,000.80	74,691.85
230 PSERS Retirement Contributions	89,103.34	66,927.35	13,349.23	169,379.92
250 Unemployment Compensation	268.33	175.59	212.75	656.67
260 Workmen's Compensation	2,868.94	2,159.29	280.05	5,308.28
Total Personnel Services-Employee Benefits	233,013.42	146,124.99	22,879.25	402,017.66
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	270.00	5,245.42	61,200.00	66,715.42
500 <u>Other Purchased Services</u>				
580 Travel	3,514.77	4,235.80		7,750.57
Total Other Purchased Services	3,514.77	4,235.80		7,750.57
600 <u>Supplies</u>				
610 General Supplies	599.69	3,309.26		3,908.95
640 Books & Periodicals	15,036.48	13,623.90		28,660.38
Total Supplies	15,636.17	16,933.16		32,569.33
700 <u>Property</u>				
750 Equipment - Original & Additional		18,506.09		18,506.09
Total Property		18,506.09		18,506.09
800 <u>Other Objects</u>				
Total Other Objects	2,000.00	2,424.95		4,424.95
Total 2200 Instructional Staff	786,005.49	592,132.63	162,928.94	1,541,067.06

2300 Administration

100 Personnel Services-Salaries

Total Personnel Services-Salaries

Federal Total

3,064,756.41

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

902,525.78

226,654.20

495,462.19

16,888.25

2,222.15

12,866.34

1,656,618.91

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

359,960.58

400 Purchased Property Services

430 Repairs and Maintenance

440 Rentals

Total Purchased Property Services

23,050.92

16,633.90

39,684.82

500 Other Purchased Services

520 Insurance-General

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

590 Miscellaneous Purchased Services

Total Other Purchased Services

96,285.25

79,109.12

5,983.65

20,631.01

19,883.82

5,060.23

226,953.08

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

36,204.59

4,054.31

40,258.90

700 Property

750 Equipment - Original & Additional

Total Property

2,927.22

2,927.22

800 Other Objects

Total Other Objects

160,772.74

Total 2300 Administration

5,551,932.66

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		170.79
Total Personnel Services-Employee Benefits		170.79
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		14,722.00
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		22,290.92
440 Rentals		16,633.90
Total Purchased Property Services		38,924.82
500 <u>Other Purchased Services</u>		
520 Insurance-General		62,383.25
540 Advertising		5,983.65
580 Travel		2,294.66
Total Other Purchased Services		70,661.56
600 <u>Supplies</u>		
610 General Supplies		4,349.80
Total Supplies		4,349.80
800 <u>Other Objects</u>		
Total Other Objects		134,750.00
Total 2310 Board Services		<u>263,578.97</u>

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		74,405.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		5,691.98
260 Workmen's Compensation		280.25
Total Personnel Services-Employee Benefits		5,972.23
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		199,305.80
500 <u>Other Purchased Services</u>		
520 Insurance-General		33,902.00
530 Communications		9,602.86
591 Services Purchased locally		5,060.23
Total Other Purchased Services		48,565.09
800 <u>Other Objects</u>		
Total Other Objects		7,107.69
Total 2330 Tax Assessment And Collection Services		<u>335,355.81</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services		
300 <u>Purchased Professional & Technical Services</u>		52,881.46
Total Purchased Professional & Technical Services		52,881.46
Total 2350 Legal and Accounting Services		<u>52,881.46</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				448,620.62
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				115,323.19
220 Social Security Contributions				29,756.91
230 PSERS Retirement Contributions				71,139.79
250 Unemployment Compensation				345.70
260 Workmen's Compensation				1,858.51
Total Personnel Services-Employee Benefits				218,424.10
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				9,892.53
500 <u>Other Purchased Services</u>				
530 Communications	23,542.50	23,726.49		47,268.99
580 Travel				4,608.54
Total Other Purchased Services				51,877.53
600 <u>Supplies</u>				
610 General Supplies				7,417.55
640 Books & Periodicals				1,907.52
Total Supplies				9,325.07
800 <u>Other Objects</u>				
Total Other Objects				6,057.17
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>744,197.02</u>

	<u>Federal</u>	<u>Total</u>
2370 Community Relations Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		79,999.92
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		20,664.94
220 Social Security Contributions		6,056.43
230 PSERS Retirement Contributions		13,543.92
250 Unemployment Compensation		42.70
260 Workmen's Compensation		439.92
Total Personnel Services-Employee Benefits		40,747.91
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		52,372.79
500 <u>Other Purchased Services</u>		
530 Communications		3,000.00
550 Printing & Binding		19,349.56
Total Other Purchased Services		22,349.56
600 <u>Supplies</u>		
610 General Supplies		11,680.15
Total Supplies		11,680.15
800 <u>Other Objects</u>		
Total Other Objects		2,093.00
Total 2370 Community Relations Services		<u>209,243.33</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,195,320.68	1,266,410.19		2,461,730.87
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	389,995.42	376,371.44		766,366.86
220 Social Security Contributions	90,371.93	94,776.95		185,148.88
230 PSERS Retirement Contributions	196,830.28	213,948.20		410,778.48
240 Tuition Reimbursements		16,888.25		16,888.25
250 Unemployment Compensation	998.17	835.58		1,833.75
260 Workmen's Compensation	4,597.08	5,690.58		10,287.66
Total Personnel Services-Employee Benefits	682,792.88	708,511.00		1,391,303.88
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		30,786.00		30,786.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	230.00	530.00		760.00
Total Purchased Property Services	230.00	530.00		760.00
500 <u>Other Purchased Services</u>				
530 Communications	10,591.07	8,646.20		19,237.27
550 Printing & Binding	559.32	722.13		1,281.45
580 Travel	4,407.85	8,572.77		12,980.62
Total Other Purchased Services	15,558.24	17,941.10		33,499.34
600 <u>Supplies</u>				
610 General Supplies	5,923.61	6,833.48		12,757.09
640 Books & Periodicals	484.53	1,662.26		2,146.79
Total Supplies	6,408.14	8,495.74		14,903.88
700 <u>Property</u>				
750 Equipment - Original & Additional	2,292.43	634.79		2,927.22
Total Property	2,292.43	634.79		2,927.22
800 <u>Other Objects</u>				
Total Other Objects	5,000.00	5,764.88		10,764.88
Total 2380 Office Of The Principal Services	<u>1,907,602.37</u>	<u>2,039,073.70</u>		<u>3,946,676.07</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	1,702.50	591,109.92
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		123,862.92
220 Social Security Contributions	130.25	44,611.55
230 PSERS Retirement Contributions	288.23	97,334.13
250 Unemployment Compensation		411.87
260 Workmen's Compensation	9.37	3,141.07
Total Personnel Services-Employee Benefits	427.85	269,361.54
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		5,789.29
500 <u>Other Purchased Services</u>		
580 Travel		144.00
Total Other Purchased Services		144.00
600 <u>Supplies</u>		
610 General Supplies		7,207.45
Total Supplies		7,207.45
700 <u>Property</u>		
750 Equipment - Original & Additional		5,484.49
Total Property		5,484.49
Total 2400 Pupil Health	<u>2,130.35</u>	<u>879,096.69</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		692,984.44
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		236,940.62
220 Social Security Contributions		52,381.57
230 PSERS Retirement Contributions		115,969.55
250 Unemployment Compensation		53.91
260 Workmen's Compensation		2,063.90
Total Personnel Services-Employee Benefits		407,409.55
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		113,154.20
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		7,450.59
Total Purchased Property Services		7,450.59
500 <u>Other Purchased Services</u>		
580 Travel		3,535.83
Total Other Purchased Services		3,535.83
600 <u>Supplies</u>		
610 General Supplies		283,332.70
640 Books & Periodicals		317,065.80
Total Supplies		600,398.50
700 <u>Property</u>		
750 Equipment - Original & Additional		75,000.00
760 Equipment - Replacement		597,902.62
Total Property		672,902.62
800 <u>Other Objects</u>		
Total Other Objects		2,390.00
Total 2500 Business		<u>2,500,225.73</u>

	<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				1,616,364.59
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				496,560.48
220 Social Security Contributions				122,953.70
230 PSERS Retirement Contributions				273,559.79
250 Unemployment Compensation				1,522.84
260 Workmen's Compensation				7,580.15
Total Personnel Services-Employee Benefits				902,176.96
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				25,252.70
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,630,484.10
420 Utility Services				725,836.39
430 Repairs and Maintenance				428,661.21
440 Rentals				9,840.00
490 Other Purchased Property Services				6,053.71
Total Purchased Property Services				2,800,875.41
500 <u>Other Purchased Services</u>				
521 Fire Insurance				143,464.00
522 Automotive Liability Insurance				9,460.00
523 General Property and Liability Insurance				10,721.00
530 Communications				106,735.68
580 Travel				475.07
Total Other Purchased Services				270,855.75
600 <u>Supplies</u>				
610 General Supplies	144,623.53	203,060.03		347,683.56
620 Energy				322,823.19
Total Supplies				670,506.75
700 <u>Property</u>				
750 Equipment - Original & Additional				39,369.44
760 Equipment - Replacement				27,820.09
Total Property				67,189.53
800 <u>Other Objects</u>				
Total Other Objects				10,700.00
Total 2600 Operation & Maintenance of Plant Services				<u>6,363,921.69</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		110,994.92
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		65,760.44
220 Social Security Contributions		8,441.21
230 PSERS Retirement Contributions		18,419.07
250 Unemployment Compensation		95.33
260 Workmen's Compensation		172.90
Total Personnel Services-Employee Benefits		92,888.95
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		6,400.00
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		5,722,434.18
516 St Tr Svc from the IU		6,227.72
530 Communications		1,168.16
550 Printing & Binding		1,439.10
580 Travel		2,672.59
Total Other Purchased Services		5,733,941.75
600 <u>Supplies</u>		
610 General Supplies		450.35
620 Energy		323,284.62
Total Supplies		323,734.97
800 <u>Other Objects</u>		
Total Other Objects		100.00
Total 2700 Student Transportation Services		<u>6,268,060.59</u>

2800 Central

800 Other Objects

Total Other Objects

Total 2800 Central

Federal

Total

80.00

80.00

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 <u>Other Purchased Services</u>		
595 Intermediate Unit Payments by Withholding		127,841.15
Total Other Purchased Services		127,841.15
Total 2900 Other Support Services		<u>127,841.15</u>

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	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		848,785.97
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		25,576.21
220 Social Security Contributions		66,525.57
230 PSERS Retirement Contributions		145,609.35
250 Unemployment Compensation		1,467.31
260 Workmen's Compensation		1,865.34
Total Personnel Services-Employee Benefits		241,043.78
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		146,116.39
400 <u>Purchased Property Services</u>		
410 Cleaning Services		4,249.20
430 Repairs and Maintenance		21,943.26
440 Rentals		5,028.37
Total Purchased Property Services		31,220.83
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		99,223.18
530 Communications		741.87
550 Printing & Binding		1,549.68
580 Travel		3,445.91
590 Miscellaneous Purchased Services		11,677.14
Total Other Purchased Services		116,637.78
600 <u>Supplies</u>		
610 General Supplies		66,245.30
Total Supplies		66,245.30
700 <u>Property</u>		
750 Equipment - Original & Additional		(1,936.90)
760 Equipment - Replacement		8,853.18
Total Property		6,916.28
800 <u>Other Objects</u>		
Total Other Objects		151,183.90
Total 3000 Operation of Noninstructional Services		<u>1,608,150.23</u>

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		848,785.97
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		25,576.21
220 Social Security Contributions		66,525.57
230 PSERS Retirement Contributions		145,609.35
250 Unemployment Compensation		1,467.31
260 Workmen's Compensation		1,865.34
Total Personnel Services-Employee Benefits		241,043.78
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		146,116.39
400 <u>Purchased Property Services</u>		
410 Cleaning Services		4,249.20
430 Repairs and Maintenance		21,943.26
440 Rentals		5,028.37
Total Purchased Property Services		31,220.83
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		99,223.18
530 Communications		741.87
550 Printing & Binding		1,549.68
580 Travel		3,445.91
Total Other Purchased Services		104,960.64
600 <u>Supplies</u>		
610 General Supplies		66,245.30
Total Supplies		66,245.30
700 <u>Property</u>		
750 Equipment - Original & Additional		(1,936.90)
760 Equipment - Replacement		8,853.18
Total Property		6,916.28
800 <u>Other Objects</u>		
Total Other Objects		151,183.90
Total 3200 Student Activities		<u>1,596,473.09</u>

3300 Community Services

500 Other Purchased Services

591 Services Purchased locally

Total Other Purchased Services

Total 3300 Community Services

Federal

Total

11,677.14

11,677.14

11,677.14

4000 Facilities Acquisition, Const. and Improve. Svcs.

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

22,773.80

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

22,773.80

	<u>Federal</u>	<u>Total</u>
4200 Existing Site Improvement Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		22,773.80
Total 4200 Existing Site Improvement Services		<u>22,773.80</u>

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
830 Interest	2,896,843.16
880 Refund of Prior Year's Receipts	306.09
Total Other Objects	2,897,149.25
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	6,395,000.00
930 Fund Transfers	130,000.00
Total Other Financing Uses	6,525,000.00
Total 5000 Other Expenditures and Financing Uses	<u>9,422,149.25</u>

	<u>Federal</u>	<u>Total</u>
5100 Debt Service, Other Expenditures and Fin Uses		
800 <u>Other Objects</u>		
830 Interest		2,896,843.16
880 Refund of Prior Year's Receipts		306.09
Total Other Objects		2,897,149.25
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		6,395,000.00
Total Other Financing Uses		6,395,000.00
Total 5100 Debt Service, Other Expenditures and Fin Uses		<u>9,292,149.25</u>

	<u>Federal</u>	<u>Total</u>
5110 Debt Service		
800 <u>Other Objects</u>		
830 Interest		2,896,843.16
Total Other Objects		2,896,843.16
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		6,395,000.00
Total Other Financing Uses		6,395,000.00
Total 5110 Debt Service		<u>9,291,843.16</u>

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	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Years' Revenues/Receipts		
800 <u>Other Objects</u>		
880 Refund of Prior Year's Receipts		306.09
Total Other Objects		306.09
Total 5130 Refund of Prior Years' Revenues/Receipts		<u>306.09</u>

	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers Out		
900 <u>Other Financing Uses</u>		
930 Fund Transfers		130,000.00
Total Other Financing Uses		130,000.00
Total 5200 Interfund Transfers Out		<u>130,000.00</u>

	<u>Federal</u>	<u>Total</u>
5280 Fiduciary Fund Transfers		
900 <u>Other Financing Uses</u>		
930 Fund Transfers		130,000.00
Total Other Financing Uses		130,000.00
Total 5280 Fiduciary Fund Transfers		<u>130,000.00</u>

	Amount	Total
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	42,282,289.93	
1200 Special and Gifted Education	15,103,079.11	
1300 Vocational Education Programs	2,788,104.64	
1400 Other Instructional Programs - E/S	227,977.90	
		60,401,451.58
2000 <u>Support Services</u>		
2100 Pupil Personnel	2,528,137.41	
2200 Instructional Staff	1,541,067.06	
2300 Administration	5,551,932.66	
2400 Pupil Health	879,096.69	
2500 Business	2,500,225.73	
2600 Operation & Maintenance of Plant Services	6,363,921.69	
2700 Student Transportation Services	6,268,060.59	
2800 Central	80.00	
2900 Other Support Services	127,841.15	
		25,760,362.98
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	1,596,473.09	
3300 Community Services	11,677.14	
		1,608,150.23
4000 <u>Facilities Acquisition, Const. and Improve. Svcs.</u>		
4200 Existing Site Improvement Services	22,773.80	
		22,773.80
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	9,292,149.25	
5200 Interfund Transfers Out	130,000.00	
		9,422,149.25
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		<u><u>97,214,887.84</u></u>

Bond Detail

Governmental Funds	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		2,533,820	0	0	2,533,820	0	0
Compensated Absences		625,429	0	0	625,429	0	0
General Obligation Bonds - (CIB)	08/ 2005	30,890,000	0	135,000	30,755,000	2,877,738	1,487,665
General Obligation Bonds - (CIB)	02/ 2007	9,665,000	0	1,205,000	8,460,000	1,623,325	413,575
General Obligation Bonds - (CIB)	04/ 2008	6,500,000	0	4,360,000	2,140,000	2,193,500	216,000
General Obligation Bonds - (CIB)	07/ 2010	3,245,000	0	5,000	3,240,000	127,985	123,115
General Obligation Bonds - (CIB)	07/ 2010	1,280,000	0	5,000	1,275,000	53,315	48,445
General Obligation Bonds - (CIB)	12/ 2011	9,735,000	0	5,000	9,730,000	316,158	281,258
General Obligation Bonds - (CIB)	05/ 2012	1,475,000	0	150,000	1,325,000	182,570	30,570
General Obligation Bonds - (CIB)	05/ 2012	1,440,000	0	145,000	1,295,000	176,940	29,840
General Obligation Bonds - (CIB)	05/ 2012	1,395,000	0	165,000	1,230,000	214,600	27,900
General Obligation Bonds - (CIB)	10/ 2012	5,155,000	0	5,000	5,150,000	112,625	107,725
General Obligation Bonds - (CIB)	05/ 2013	8,875,000	0	215,000	8,660,000	1,396,101	130,751
Totals for Debt Entered:		82,814,249	0	6,395,000	76,419,249	9,274,857	2,896,844

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School: 104107903 Seneca Valley SD

County: Butler

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Bond and Other Debt Listing

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(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		79,655,000			2,533,820	625,429	82,814,249
2 Additional Debt Incurred During Year							
3 Retirements and Repayments		6,395,000					6,395,000
4 Debt at End of Fiscal Year		73,260,000			2,533,820	625,429	76,419,249
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		73,260,000			2,533,820	625,429	76,419,249
7 Current Portion P&I - Due within 1 year		9,274,857					9,274,857
8 Interest Paid during current fiscal year		2,896,844					2,896,844

(PRINCIPAL AMOUNTS ONLY)

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

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)	Miscellaneous Other Uses (990)
5110	10 General	6,395,000		2,896,843	9,291,843	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services	7,633			7,633	
Total Debt Payments - Governmental Funds		6,402,633		2,896,843	9,299,476	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

Tuition Paid to Other LEAs During Fiscal Year

Tuition Reported in General Fund Expenditures 1000-560
 Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Amount
 3,697,164.07
 1,429.49

Total

3,698,593.56

Tuition Paid to Institution Types During Fiscal Year

- 1 1306 Institutions
- 2 Institutionalized Children's Programs
- 3 Juveniles incarcerated in adult facilities
- 4 Residential Treatment Facilities
- 5 Other Local Education Agencies
- 6 Brick and Mortar Charter Schools
- 7 Cyber Charter Schools
- 8 Career and Technology Centers
- 9 Approved Private Schools
- 10 PA Chartered Schools for the Deaf and Blind
- 11 Private Residential Rehabilitative Institutions
- 12 Juvenile detention centers
- 13 Special Program Jointures
- 14 Other Tuition Not Included Elsewhere In This Section

**Tuition Paid For
 Nonspecial Education**

**Tuition Paid For
 Special Education**

33,508.25

20,768.81

45,856.08

383,328.42

207,953.58

150,891.24

635,504.08

429,741.83

500,427.41

1,289,861.10

752.76

1,423,249.40

2,275,344.16

Total Amounts Paid to Institutions

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329	675,683.02	55,768.50	731,451.52
Total 320	675,683.02	55,768.50	731,451.52
1200-322	397,355.45	246,417.19	643,772.64
1200-323			
1200-324			
1200-329	33,686.29	100,681.94	134,368.23
Total 320	431,041.74	347,099.13	778,140.87
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	270.00		270.00
Total 320	270.00		270.00
2400-322			
2400-323			
2400-324			
2400-329	114.85		114.85
Total 320	114.85		114.85
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	262,263.24	262,263.24
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	83,077.41	83,077.41
220 Social Security Contributions	12,258.07	12,258.07
230 PSERS Retirement Contributions	27,127.98	27,127.98
250 Unemployment Compensation	656.63	656.63
260 Workmen's Compensation	2,477.67	2,477.67
Total Personnel Services-Employee Benefits	125,597.76	125,597.76
Total 1190 Federally Funded Regular Programs	<u>387,861.00</u>	<u>387,861.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	415,657.11	488,965.34	904,622.45
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	92,785.20	92,469.42	185,254.62
220 Social Security Contributions	31,437.21	36,814.08	68,251.29
230 PSERS Retirement Contributions	70,118.37	81,986.00	152,104.37
250 Unemployment Compensation	241.16	264.32	505.48
260 Workmen's Compensation	2,216.36	2,594.34	4,810.70
Total Personnel Services-Employee Benefits	196,798.30	214,128.16	410,926.46
500 Other Purchased Services			
510 Student Transportation Services	135.58	5,650.27	5,785.85
580 Travel	515.51	1,238.29	1,753.80
Total Other Purchased Services	651.09	6,888.56	7,539.65
600 Supplies			
610 General Supplies	1,751.23	1,307.94	3,059.17
640 Books & Periodicals	29.00	999.50	1,028.50
Total Supplies	1,780.23	2,307.44	4,087.67
800 Other Objects			
Total Other Objects	223.00	3,667.10	3,890.10
Total 1243 Gifted Support	615,109.73	715,956.60	1,331,066.33

1280 Special Programs - Early Intervention Support
300 Purchased Professional & Technical Services
Total Purchased Professional & Technical Services
Total 1280 Special Programs - Early Intervention Support

<u>Elementary</u>	<u>Federal</u>	<u>Total</u>
32,471.49		32,471.49
<u>32,471.49</u>		<u>32,471.49</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	380,780.02	234,935.76		615,715.78
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	74,626.40	39,781.44		114,407.84
220 Social Security Contributions	28,801.84	17,778.81		46,580.65
230 PSERS Retirement Contributions	64,256.15	39,673.08		103,929.23
250 Unemployment Compensation	204.27	110.43		314.70
260 Workmen's Compensation	2,070.84	1,286.91		3,357.75
Total Personnel Services-Employee Benefits	169,959.50	98,630.67		268,590.17
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		637.57		637.57
600 Supplies				
610 General Supplies	599.69	950.41		1,550.10
640 Books & Periodicals	15,036.48	13,623.90		28,660.38
Total Supplies	15,636.17	14,574.31		30,210.48
Total 2250 School Library Services	<u>566,375.69</u>	<u>348,778.31</u>		<u>915,154.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2280 NonPublic Support Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	8,196.41	8,746.07		16,942.48
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	622.64	657.06		1,279.70
230 PSERS Retirement Contributions	1,387.65	1,480.71		2,868.36
250 Unemployment Compensation		0.07		0.07
260 Workmen's Compensation	35.78	35.71		71.49
Total Personnel Services-Employee Benefits	2,046.07	2,173.55		4,219.62
Total 2280 NonPublic Support Services	<u>10,242.48</u>	<u>10,919.62</u>		<u>21,162.10</u>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

1,255,494.89

Total Other Purchased Services

1,255,494.89

Total 2750 Nonpublic Transportation

1,255,494.89

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

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

Contracted transportation services should not be recorded on this schedule.

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	13,723.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	1,818,327.52		Expenses in 2500 that are normally allowed
2830			
2840			
Total	1,832,050.52		

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

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

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	948,729.21
1000-323	
1200-594	1,429.49
1200-597	
2300-820	122,400.00
2500-432	
2500-810	845.00
2900-595	127,841.15
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	899,745.18

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

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	266,915.20	1,512,519.49	1,779,434.69
2140 Psychological Services	67,146.99	678,930.73	746,077.72
2150 Speech Pathology And Audiology Services	393.75	2,231.25	2,625.00
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	61,986.27	351,255.54	413,241.81
2350 Legal and Accounting Services	7,932.22	44,949.24	52,881.46
2420 Medical Services	2,492.46	14,123.92	16,616.38
2440 Nursing Services	129,109.55	731,620.76	860,730.31
2700 Student Transportation Services	1,045,211.34	5,222,849.25	6,268,060.59
TOTAL	1,581,187.78	8,558,480.18	10,139,667.96

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	8,797,707.77	554,639.04	9,352,346.81
	212 Dental Insurance	439,393.22	36,767.52	476,160.74
	215 Eye Care Insurance	83,484.10	5,242.20	88,726.30
	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	9,320,585.09	596,648.76	9,917,233.85
50 Enterprise Fund				
	211 Medical Insurance		31,463.76	31,463.76
	212 Dental Insurance		1,782.72	1,782.72
	215 Eye Care Insurance		271.20	271.20
	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		33,517.68	33,517.68
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	9,320,585.09	630,166.44	9,950,751.53

LEA acknowledges there were no ARRA funded expenditures

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

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

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

PSERS Salary Data (School Districts Only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	45,252,610.99
Total Federally Funded salaries subject to PSERS withholding	1,130,236.84

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	376,613.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	376,613.00

Title I ARRA Amount (School Districts and Charter Schools)

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

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue

Federal Revenue: 8110-8690, 8810-8830	224,835.69
Federal Pass Thru Revenue: 6831, 6832, 6839	1,861,331.15

Total Non-ARRA Federal Revenue 2,086,166.84

ARRA Revenue

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

Total ARRA Federal Revenue 0.00

Total Federal Revenue 2,086,166.84

Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	2,072,865.50
Function 2000	178,322.41
Function 3000	0.00
Function 4000	0.00
Function 5000	0.00

Total Federal Expenditures reported in General Fund 2,251,187.91