

LEA Name: Penn Manor SD
Address PO Box 1001
City Millersville, PA 17551-0301

Class Size: 2

County: Lancaste
AUN Number 113365203

**Pennsylvania Department of Education
Comptroller's Office**

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

**Annual Financial Report (GASB 34)
PDE-2057**

For the Fiscal Year Ending 06/30/2003

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

Chief School Administrator

Date

Board Secretary

Date

Chris Johnston

Contact Person

(717) 872-9500

Contact Person Telephone Number

chris.johnston@penmanor.net

Contact Person E-mail Address

Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	1,101,559	61,846	1,163,405	
0110 Investments	13,903,319	58,639	13,961,958	
0120 Taxes Receivable (Net)	2,393,802		2,393,802	
0133 Internal Balances	92,307	(92,307)		
0141 Due from Other Governments	1,828,422		1,828,422	
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	137,603	7,083	144,686	
0170 Inventories		52,291	52,291	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

Total Current Assets

19,457,012 87,552 19,544,564

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land	1,429,306		1,429,306	
0212 Site Improvements	983,969		983,969	
0220 Building & Building Improvements (net Acc Dep)	56,216,851		56,216,851	
0230 Furniture & Equipment (net Acc Dep)	1,044,064	98,414	1,142,478	
0250 Construction in Progress	4,488,468		4,488,468	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)				
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

64,162,658 98,414 64,261,072

TOTAL ASSETS

83,619,670 185,966 83,805,636

Amounts Expressed in Whole Dollars

		Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES					
Current Liabilities:					
0403	Internal Balances	(92,307)	92,307		
0411	Due to Other Governments	254,004		254,004	
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	1,513,530	94,249	1,607,779	
0430	Contracts Payable				
0440	Current Portion of Long-Term Debt	4,184,551	3,114	4,187,665	
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	3,238,293		3,238,293	
0462	Payroll Deductions and Withholdings	232,235		232,235	
0480	Deferred Revenues	250	21,125	21,375	
0490	Other Current Liabilities	205,786		205,786	
Total Current Liabilities		9,536,342	210,795	9,747,137	
Noncurrent Liabilities:					
0470	Advances from Other Funds				
0510	Bonds Payable	45,349,537		45,349,537	
0520	Extended Term Financing Agreements Payable				
0530	Lease Purchase Obligations	30,007		30,007	
0540	LT Portion of Comp Abs	1,483,890	28,027	1,511,917	
0550	Authority Lease Obligations				
0590	Other Long-Term Liabilities				
Total Noncurrent Liabilities		46,863,434	28,027	46,891,461	
TOTAL LIABILITIES		56,399,776	238,822	56,638,598	
NET ASSETS					
0791	Invested in Capital Assets Net of Related Debt	16,132,888	98,414	16,231,302	
0792	Retirement of Long-Term Debt				
0793	Capital Projects				
0794	Term Endowment - Expendable				
0795	Permanent Endowment - Nonexpendable				
0798	Other Restrictions	218,564		218,564	
0799	Unrestricted (deficit)	10,776,135	(58,963)	10,717,172	
TOTAL NET ASSETS		27,127,587	39,451	27,167,038	
TOTAL LIABILITIES AND NET ASSETS		83,527,363	278,273	83,805,636	

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Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	27,203,145		195,367	3,841,733	8,000
Instructional Student Support	2,589,706			248,227	
Administrative and Financial Support Svcs	3,426,709		49,636	97,119	
Operation and Maintenance of Plant Services	3,697,599		43,542	53,421	50,000
Pupil Transportation	2,268,672			1,639,517	
Food Service (Governmental Activity)					
Student Activities	830,925		51,161	20,310	
Community Services	60				
Scholarships and Awards					
Interest on Long-Term Debt	2,637,112				2,234,697
Total Governmental Activities	42,653,928		339,706	5,900,327	2,292,697
Business-type Activities					
Food Service (Business-type Activity)	1,902,470		1,352,276	476,610	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	1,902,470		1,352,276	476,610	
TOTAL PRIMARY GOVERNMENT	44,556,398		1,691,982	6,376,937	2,292,697
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	44,556,398		1,691,982	6,376,937	2,292,697

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(23,158,045)		(23,158,045)	
(2,341,479)		(2,341,479)	
(3,279,954)		(3,279,954)	
(3,550,636)		(3,550,636)	
(629,155)		(629,155)	
(759,454)		(759,454)	
(60)		(60)	
(402,415)		(402,415)	
(34,121,198)		(34,121,198)	
	(73,584)	(73,584)	
	(73,584)	(73,584)	
(34,121,198)	(73,584)	(34,194,782)	
(34,121,198)	(73,584)	(34,194,782)	

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

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(34,121,198)	(73,584)	(34,194,782)	
26,089,751		26,089,751	
3,958,091		3,958,091	
8,627,933		8,627,933	
451,781	1,350	453,131	
49,412		49,412	
(7,488)		(7,488)	
39,169,480	1,350	39,170,830	
5,048,282	(72,234)	4,976,048	
22,079,305	111,685	22,190,990	
27,127,587	39,451	27,167,038	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	1,098,383				
0110	Investments	10,825,822		1,081,038		
0120	Taxes Receivable (Net)	2,393,802				
0130	Due From Other Funds	96,568		2,035,088		
0141	Due from Other Governments (Include Accounts 0141-0145)	1,828,422				
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	137,229				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		16,380,226		3,116,126		

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				3,176	1,101,559	0100
		199,066		1,797,393	13,903,319	0110
					2,393,802	0120
					2,131,656	0130
					1,828,422	0141
						0146
						0147
				374	137,603	0150
						0160
						0170
						0180
						0190
		199,066		1,800,943	21,496,361	TOTAL

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	1,838,435				
0411	Due to Other Governments			254,004		
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	609,996		903,290		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	3,238,293				
0462	Payroll Deductions and Withholdings	232,235				
0470	Advances from Other Funds					
0480	Deferred Revenues	1,059,085				
0490	Other Current Liabilities					
TOTAL LIABILITIES		6,978,044		1,157,294		
Fund Balances						
0751	Reserve for Inventories					
0752	Reserve for Prepaid Expenses					
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects					
0759	Reserve for Other (explain)					
0760	Specific Fund Balance Reserves					
0771	Unreserved - Designated					
0772	Unreserved - Undesignated	9,402,182		1,958,832		
TOTAL FUND BALANCES		9,402,182		1,958,832		
TOTAL LIABILITIES AND FUND BALANCES		16,380,226		3,116,126		

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
				200,914	2,039,349	0400
					254,004	0411
						0412
						0413
				244	1,513,530	0420
						0430
		25,000			25,000	0440
						0450
					3,238,293	0461
					232,235	0462
						0470
					1,059,085	0480
		390		9,026	9,416	0490
		25,390		210,184	8,370,912	
						Fund Balances
						0751
						0752
						0753
						0754
						0755
						0759
		173,676		44,888	218,564	0760
						0771
				1,545,871	12,906,885	0772
		173,676		1,590,759	13,125,449	
		199,066		1,800,943	21,496,361	TOTAL

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

	Amount	Amount
Total Fund Balances - Governmental Funds		13,125,449
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$86,023,742, and the accumulated depreciation is \$21,861,084.		64,162,658
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		1,058,835
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		(51,219,355)
Bonds Payable	-49,494,815	
Accrued Interest on the Bonds	-196,370	
Capital Leases Payable	-30,007	
Compensated Absences	-1,498,163	
Total Net Assets - Governmental Activities		27,127,587

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	30,632,032		40,634		
7000 State Sources	16,132,585				
8000 Federal Sources	437,198				
TOTAL REVENUES	47,201,815		40,634		
EXPENDITURES					
1000 Instruction	25,101,786				
2000 Support Services	11,571,685				
3000 Noninstructional Services	719,454				
4000 Capital Outlay	519,665		4,976,841		
5110 Debt Service (Principal & Interest)	10,913,321				
5130 Refund of Prior Year Receipts	35				
TOTAL EXPENDITURES	48,825,946		4,976,841		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,624,131)		(4,936,207)		
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)	4,035,112		5,567,993		
9400 Sale / Compensation for Fixed Assets	1,286				
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5200 Transfers Out	2,009,693				
5310 Transfers to Component Unit					
TOTAL OTHER FINANCING SOURCES (USES)	2,026,705		5,567,993		
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	402,574		631,786		
0040 Fund Balance - Beginning of Fiscal Year	8,999,608		1,327,046		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	9,402,182		1,958,832		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Other Governmental Funds	Total Governmental Funds	
		856		202,573	30,876,095	6000
					16,132,585	7000
					437,198	8000
		856		202,573	47,445,878	
					25,101,786	1000
		47		180	11,571,912	2000
				43,905	763,359	3000
				7,566	5,504,072	4000
		6,875,503			17,788,824	5110
					35	5130
		6,875,550		51,651	60,729,988	
		(6,874,694)		150,922	(13,284,110)	
						9110
						9120
						9200
		7,039,100		(7,768,931)	8,873,274	9300
					1,286	9400
						9710
						9720
						5120
					2,009,693	5200
						5310
		7,039,100		(7,768,931)	6,864,867	
						8888
						8889
		164,406		(7,618,009)	(6,419,243)	
		9,270		9,208,768	19,544,692	0040
						0050
		173,676		1,590,759	13,125,449	

	Amount	Amount
Total net change in fund balances - governmental funds		(6,419,243)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the period.		2,948,141
Depreciation Expense	-2,061,902	
Capital Outlays	5,010,043	
Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred tax revenues increased by this amount this year.		269,726
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assests.		8,245,079
In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental fund, an interest expenditure is reported when due.		28,407
In the statement of activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental fund, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used.		(23,828)
Change in Net Assets - Governmental Activities		5,048,282

School: 113365203 Penn Manor SD

BUDGET AND ACTUAL

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General Fund

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Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources	30,126,221	30,126,221	30,632,032	505,811
7000	State Sources	15,113,048	15,113,048	16,132,585	1,019,537
8000	Federal Sources	394,416	394,416	437,198	42,782
TOTAL REVENUES		45,633,685	45,633,685	47,201,815	1,568,130
EXPENDITURES					
1100	Regular Programs	19,878,691	19,283,685	19,283,686	(1)
1200	Special Programs	3,379,259	3,317,584	3,317,584	
1300	Vocational Programs	2,101,173	2,083,749	2,083,749	
1400	Other Instructional Programs	425,240	415,061	415,061	
1600	Adult Education Programs	2,537	1,706	1,706	
1700	Community/Junior College Programs				
2100	Pupil Personnel Services	1,352,754	1,314,936	1,314,936	
2200	Instructional Staff Services	785,991	863,464	863,464	
2300	Administrative Services	2,741,834	2,497,043	2,497,043	
2400	Pupil Health	404,574	405,114	405,114	
2500	Business Services	508,846	496,793	496,793	
2600	Operation and Maintenance of Plant Services	3,419,400	3,195,532	3,195,532	
2700	Student Transportation Services	2,305,708	2,268,497	2,268,497	
2800	Central & Other Support Services	484,729	472,158	472,158	
2900	Other Support Services	47,179	58,147	58,147	
3100	Food Services				
3200	Student Activities	695,886	719,394	719,394	
3300	Community Services		60	60	
3400	Scholarships and Awards				
4000	Capital Outlay	715,700	519,665	519,665	
5110	Debt Service (Principal & Interest)	11,268,106	10,913,321	10,913,321	
5130	Refund of Prior Year Receipts		35	35	
TOTAL EXPENDITURES		50,517,607	48,825,944	48,825,945	(1)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(4,883,922)	(3,192,259)	(1,624,130)	1,568,129

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	4,183,733	4,183,733	4,035,112	(148,621)
9400	Sale / Compensation for Fixed Assets			1,286	1,286
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5200	Transfers Out	168,031	2,009,693	2,009,693	
5300	Transfers to Component Units				
5900	Budgetary Reserve	150,000			
TOTAL OTHER FINANCING SOURCES (USES)		3,865,702	2,174,040	2,026,705	(147,335)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(1,018,220)	(1,018,219)	402,575	1,420,794
0040	Fund Balance - Beginning of Fiscal Year	8,999,608	8,999,608	8,999,608	
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		7,981,388	7,981,389	9,402,183	1,420,794

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources			40,634	40,634
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				40,634	40,634
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Capital Outlay			4,976,841	(4,976,841)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				4,976,841	(4,976,841)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(4,936,207)	(4,936,207)

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers			5,567,993	5,567,993
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5200	Transfers Out				
5300	Transfers to Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				5,567,993	5,567,993
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				631,786	631,786
0040	Fund Balance - Beginning of Fiscal Year			1,327,046	1,327,046
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				1,958,832	1,958,832

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
ASSETS					
Current Assets:					
0100				61,846	
0110				58,639	
0130				5,133	
0141					
0146					
0147					
0150				7,083	
0170				52,291	
0180					
0190					
Total Current Assets				184,992	184,992
Noncurrent Assets:					
0108					
0160					
0211					
0212					
0220					
0230				98,414	
0250					
0260					
Total Noncurrent Assets				98,414	98,414
TOTAL ASSETS				283,406	283,406

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds	97,440			97,440	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	94,249			94,249	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)	3,114			3,114	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	21,125			21,125	
0490 Other Current Liabilities					
Total Current Liabilities	215,928			215,928	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences (Acct Group & Component Units On	28,027			28,027	
0550 Authority Lease Obligations					
0590 Other Long-Term Liabilities					
Total Noncurrent Liabilities	28,027			28,027	
TOTAL LIABILITIES	243,955			243,955	
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	98,414			98,414	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(58,963)			(58,963)	
TOTAL NET ASSETS	39,451			39,451	
TOTAL LIABILITIES AND NET ASSETS	283,406			283,406	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue				1,246,799	
6900 Charges for Services					
6999 Other Operating Revenues			105,477		105,477
TOTAL OPERATING REVENUES				1,352,276	1,352,276
OPERATING EXPENSES					
100 Salaries			561,957		561,957
200 Employee Benefits			201,972		201,972
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies			1,076,060		1,076,060
700 Depreciation			22,444		22,444
810 Dues and Fees					
890 Other Operating Expenditures			40,037		40,037
TOTAL OPERATING EXPENSES				1,902,470	1,902,470
OPERATING INCOME (LOSS)				(550,194)	(550,194)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments			1,350		1,350
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources			91,255		91,255
8000 Federal Sources			385,355		385,355
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)				477,960	477,960
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS				(72,234)	(72,234)

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

6922 Capital Contributions
 9998 Transfers From (To) Component Units
 9999 Transfers In (Out)

CHANGE IN NET ASSETS

0041 Net Assets - Beginning of Fiscal Year
 0057 Accounting Changes / Residual Equity Transfers
 0061 Prior Period Adjustment

NET ASSETS - END OF YEAR

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
CHANGE IN NET ASSETS				(72,234)	
0041 Net Assets - Beginning of Fiscal Year				111,685	
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
NET ASSETS - END OF YEAR				39,451	

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
Cash Flows From Operating Activities						
9937	Cash Received From Users	1,346,876			1,346,876	
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	(555,732)			(555,732)	
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services	(1,211,704)			(1,211,704)	
9944	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(420,560)	0	0	(420,560)	0
Cash Flows From Non-Capital Financing Activities						
6000	Local Sources					
7000	State Sources	90,248			90,248	
8000	Federal Sources	374,309			374,309	
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		464,557			464,557	
Cash Flows From Capital and Related Financing Activities						
4000	Capital Outlay	(5,750)			(5,750)	
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		(5,750)			(5,750)	

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds	TOTAL	Internal Service (60)
Cash Flows From Investing Activities						
6500	Earnings on Investments	1,350			1,350	
9929	Purchase of Inv Securities / Deposits to Inv Pools					
9930	Withdrawals from Investment Pools	12,082			12,082	
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities		13,432			13,432	
Net Inc (Dec) in Cash and Cash Flow		51,679	0	0	51,679	0
9935	Cash and Cash Equivalents Beginning of Year	10,167			10,167	
Cash and Cash Equivalents at Year End		61,846	0	0	61,846	0
9900	Operating Income (Loss)	(550,194)			(550,194)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):						
9901	Depreciation and Net Amortization	22,444			22,444	
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments					
9904	(Inc) Dec In Accounts Receivable (0120-0150)	(6,044)			(6,044)	
9905	Advances to Other Funds (0160)					
9906	(Inc) Dec in Inventories (0170)	10,381			10,381	
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)					
9909	Inc (Dec) in Accounts Payable (0400-0450)	84,785			84,785	
9910	Inc (Dec) in Accrued Salaries/Benefits (0461)	17,424			17,424	
9911	Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912	Inc (Dec) in Advances from Other Funds (0470)					
9913	Inc (Dec) in Deferred Revenue (0480)	644			644	
9914	Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments		129,634			129,634	
Cash Provided By (Used For) Total		(420,560)			(420,560)	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Agency (80)	Activity (81)
ASSETS						
Assets						
0100	Cash and Cash Equivalents				104	
0110	Investments	69,053			87,457	
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)				1,453	
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	TOTAL ASSETS	69,053			89,014	

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Other Fiduciary (97)	Component Units (98)	Component Units (99)	Total Fiduciary Funds	
				Assets
			104	0100
			156,510	0110
				0130
				0147
			1,453	0150
				0160
				0170
				0180
				0190
				0220
				0230
			158,067	TOTAL

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Agency (80)	Activity (81)
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				7,857	
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					81,157
TOTAL LIABILITIES					89,014	
Net Assets						
0791	Invested in Capital Assets Net of Related Debt	69,053				
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
TOTAL NET ASSETS					69,053	
TOTAL LIABILITIES AND NET ASSETS					69,053	89,014

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Other Fiduciary (97)	Component Units (98)	Component Units (99)	Total Fiduciary Funds	
				Liabilities
				0400
				0411
				0412
				0413
			7,857	0420
				0430
				0450
				0461
				0462
				0470
				0480
			81,157	0490
			89,014	
				Net Assets
			69,053	0791
				0798
				0799
			69,053	
			158,067	TOTAL

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Agency (80)	Activity (81)
Additions						
9945	Gifts and Contributions		3,666			
9946	Other Additions		1,158			
Deductions						
9947	Scholarships Awarded		4,225			
9948	Other Deductions					
Change In Net Assets			599			
0041	Net Assets - Beginning of Fiscal Year		68,454			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			69,053			

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

Other Fiduciary (97)	Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			3,666	9945
			1,158	9946
			4,225	9947
				9948
			599	
			68,454	0041
				9949
			69,053	

NOTE: Pursuant to GASB Statement 34, only "major" funds are reported individually. Major funds are determined by certain accounting criteria. All nonmajor funds maintained by the school are reported in the "other" column.

	AMOUNT	TOTAL
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<u>6000</u>	Revenue from Local Sources		
-------------	----------------------------	--	--

6111	Current Real Estate Taxes	24,815,789.36	
6112	Interim Real Estate Taxes	311,673.12	
6113	Public Utility Realty Tax	46,999.10	
6114	Payments in Lieu of Current Taxes / State & Local	35.44	
6150	Current Act 511 Taxes - Proportional Assessments	3,905,541.25	
6400	Delinq on Taxes Levied/Assessed by the LEA	698,077.95	
6500	Earnings on Investments	333,688.97	
6831	Federal Revenue Received from Other PA Public Schools	139,310.30	
6839	Federal Revenue Received from Other Intermediary Sources	25,000.00	
6910	Rentals	43,541.58	
6941	Regular Day School Tuition	2,287.15	
6942	Summer School Tuition	4,245.00	
6943	Adult Education Tuition	1,665.00	
6944	Receipts from Other LEAS in PA - Education	42,984.21	
6991	Refunds of Prior Years' Expenditures	8,187.07	
6999	All Other Local Revenues Not Specified	253,006.29	
6000	Total Revenue from Local Sources		30,632,031.79

	AMOUNT	TOTAL
--	--------	-------

7000 Revenue from State Sources

7110	Basic Instructional Subsidy (In Gross)	8,627,818.96
7140	Charter Schools	33,936.67
7150	School Performance Awards	38,091.00
7160	Tuition for Orphans and Children Placed in Private Homes (Sec. 1305 & 1306)	64,640.34
7210	Homebound Instruction	2,669.49
7220	Vocational Education	73,576.06
7230	Alternative Education	26,640.00
7250	Migratory Children	114.00
7271	Special Education - Funding for School Aged Pupils	2,198,857.34
7310	Transportation (Regular and Additional)	1,638,054.78
7320	Rental and Sinking Fund Payments	2,282,132.68
7330	Health Services	107,137.23
7810	Revenue for Social Security Payments	873,093.07
7820	Revenue for Retirement Payments	165,823.30

7000 Total Revenue from State Sources**16,132,584.92****8000 Revenue from Federal Sources**

8514	Education of Disadvantaged Children - ESEA, Title 1	192,512.29
8519	Other ESEA & IDEA Programs	138,256.10
8670	Drug Free Schools	17,489.04
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	71,722.05
8820	Medical Assistance Reimbursement for Health Related Trans and Administration	17,218.63

8000 Total Revenue from Federal Sources**437,198.11****9000 Other Financing Sources**

9330	Capital Projects Fund Transfers	4,024,811.58
9380	Activity Fund Transfers	10,300.00
9400	Sale or Compensation for Loss of Fixed Assets	1,286.00

9000 Total Other Financing Sources**4,036,397.58**

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$30,632,031.79	
Revenue from State Sources	\$16,132,584.92	
Revenue from Federal Sources	\$437,198.11	
Other Financing Sources	\$4,036,397.58	
		\$51,238,212.40

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,759,326,700</u>	<u>25,809,323</u>	<u>24,815,789</u>
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$3,377,782.58	
6153	Real Estate Transfer Taxes	\$527,758.67	
6150	Current Act 511 Taxes - Proportional Assessments		\$3,905,541.25

Total Act 511 Taxes

\$3,905,541.25

<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	\$24,815,789.36	\$0.00	\$0.00	\$24,815,789.36
6112	Interim Real Estate Taxes	\$311,673.12	\$77,777.99	\$28,469.68	\$262,364.81
6113	Public Utility Realty Tax	\$46,999.10	\$0.00	\$0.00	\$46,999.10
6114	Payments in Lieu of Current Taxes / State & Local	\$35.44	\$0.00	\$0.00	\$35.44
6150	Current Act 511 Taxes - Proportional Assessments	\$3,905,541.25	\$996,203.44	\$898,397.57	\$3,807,735.38
6400	Delinq on Taxes Levied/Assessed by the LEA	\$698,077.95	\$1,319,820.96	\$910,054.13	\$288,311.12
6999 TOTAL TAXES		\$29,778,116.22	\$2,393,802.39	\$1,836,921.38	\$29,221,235.21

1000 Instruction

100 Personnel Services-Salaries

Total Personnel Services-Salaries

<u>Total</u>
17,369,902.34

200 Personnel Services-Employee Benefits

- 210 Group Insurance
- 220 Social Security Contributions
- 230 Retirement Contributions
- 240 Tuition Reimbursements
- 250 Unemployment Compensation
- 260 Workmen's Compensation
- 290 Other Employee Benefits

2,387,449.09
1,318,608.58
260,392.88
278,761.42
4,433.51
93,850.00
56,185.25

Total Personnel Services-Employee Benefits

4,399,680.73

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

865,507.08

400 Purchased Property Services

Total Purchased Property Services

359,764.67

500 Other Purchased Services

- 510 Student Transportation Services
- 560 Tuition
- 580 Travel
- 590 Miscellaneous Purchased Services

7,292.93
1,069,681.82
25,032.93
9,467.39

Total Other Purchased Services

1,111,475.07

600 Supplies

- 610 General Supplies
- 640 Books & Periodicals

454,231.89
270,569.97

Total Supplies

724,801.86

700 Property

- 750 Equipment - Original & Additional
- 760 Equipment - Replacement

267,243.60
2,927.38

Total Property

270,170.98

800 Other Objects

Total Other Objects

482.80

Total 1000 Instruction

25,101,785.53

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	<u>Elementar</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	7,737,156.73	6,589,215.96		14,326,372.69
200 Personnel Services-Employee Benefits				
210 Group Insurance	1,189,894.91	914,652.95		2,104,547.86
220 Social Security Contributions	585,452.16	501,100.42		1,086,552.58
230 Retirement Contributions	115,292.43	100,368.96		215,661.39
240 Tuition Reimbursements	127,988.75	150,772.67		278,761.42
250 Unemployment Compensation	4,433.51			4,433.51
260 Workmen's Compensation	44,150.00	35,100.00		79,250.00
290 Other Employee Benefits	16,169.00	28,550.00		44,719.00
Total Personnel Services-Employee Benefits	2,083,380.76	1,730,545.00		3,813,925.76
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	339.00	21,137.00		21,476.00
400 Purchased Property Services				
Total Purchased Property Services	41,366.52	76,380.09		117,746.61
500 Other Purchased Services				
510 Student Transportation Services	1,717.57	3,573.63		5,291.20
560 Tuition	39,535.35	62,587.26		102,122.61
580 Travel	7,475.92	6,715.45		14,191.37
Total Other Purchased Services	48,728.84	72,876.34		121,605.18
600 Supplies				
610 General Supplies	183,354.51	216,892.02		400,246.53
640 Books & Periodicals	151,896.27	76,507.88		228,404.15
Total Supplies	335,250.78	293,399.90		628,650.68
700 Property				
750 Equipment - Original & Additional	130,289.02	121,976.86		252,265.88
760 Equipment - Replacement		1,159.90		1,159.90
Total Property	130,289.02	123,136.76		253,425.78
800 Other Objects				
Total Other Objects		482.80		482.80
Total 1100 Regular Programs - E/S	<u>10,376,511.65</u>	<u>8,907,173.85</u>		<u>19,283,685.50</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	972,849.80	856,786.30	33,071.13	1,862,707.23
200 Personnel Services-Employee Benefits				
210 Group Insurance	85,754.92	118,385.55		204,140.47
220 Social Security Contributions	76,007.60	65,700.45	193.66	141,901.71
230 Retirement Contributions	14,654.23	12,837.45	3.22	27,494.90
260 Workmen's Compensation	5,300.00	4,300.00		9,600.00
290 Other Employee Benefits	6,125.00	91.25		6,216.25
Total Personnel Services-Employee Benefits	187,841.75	201,314.70	196.88	389,353.33
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	418,291.00	424,861.04		843,152.04
400 Purchased Property Services				
Total Purchased Property Services	7,310.50	9,354.14	74,704.75	91,369.39
500 Other Purchased Services				
510 Student Transportation Services		1,000.00		1,000.00
560 Tuition	23,200.00	47,843.28		71,043.28
580 Travel	2,054.87	2,029.73	2,453.95	6,538.55
590 Miscellaneous Purchased Services		8,897.39		8,897.39
Total Other Purchased Services	25,254.87	59,770.40	2,453.95	87,479.22
600 Supplies				
610 General Supplies	7,527.01	8,021.57	3,767.34	19,315.92
640 Books & Periodicals	3,224.23	8,015.08		11,239.31
Total Supplies	10,751.24	16,036.65	3,767.34	30,555.23
700 Property				
750 Equipment - Original & Additional			12,968.00	12,968.00
Total Property			12,968.00	12,968.00
Total 1200 Special and Gifted Education	<u>1,622,299.16</u>	<u>1,568,123.23</u>	<u>127,162.05</u>	<u>3,317,584.44</u>

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1300 Vocational Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		823,183.27		823,183.27
200 Personnel Services-Employee Benefits				
210 Group Insurance		78,737.07		78,737.07
220 Social Security Contributions		62,642.15		62,642.15
230 Retirement Contributions		12,405.15		12,405.15
260 Workmen's Compensation		4,500.00		4,500.00
290 Other Employee Benefits		5,250.00		5,250.00
Total Personnel Services-Employee Benefits		163,534.37		163,534.37
400 Purchased Property Services				
Total Purchased Property Services		150,648.67		150,648.67
500 Other Purchased Services				
510 Student Transportation Services		1,001.73		1,001.73
560 Tuition		896,515.73		896,515.73
580 Travel		1,233.67		1,233.67
Total Other Purchased Services		898,751.13		898,751.13
600 Supplies				
610 General Supplies		27,080.63		27,080.63
640 Books & Periodicals		16,773.89		16,773.89
Total Supplies		43,854.52		43,854.52
700 Property				
750 Equipment - Original & Additional		2,009.72		2,009.72
760 Equipment - Replacement		1,767.48		1,767.48
Total Property		3,777.20		3,777.20
Total 1300 Vocational Education Programs		<u>2,083,749.16</u>		<u>2,083,749.16</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	144,688.24	51,266.97	160,367.94	356,323.15
200 Personnel Services-Employee Benefits				
210 Group Insurance		23.69		23.69
220 Social Security Contributions	11,416.82	3,901.67	12,095.88	27,414.37
230 Retirement Contributions	2,097.26	587.02	2,132.01	4,816.29
260 Workmen's Compensation		500.00		500.00
Total Personnel Services-Employee Benefits	13,514.08	5,012.38	14,227.89	32,754.35
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services			879.04	879.04
500 Other Purchased Services				
560 Tuition		0.20		0.20
580 Travel	305.30	1,825.01	939.03	3,069.34
590 Miscellaneous Purchased Services			570.00	570.00
Total Other Purchased Services	305.30	1,825.21	1,509.03	3,639.54
600 Supplies				
610 General Supplies	640.64	250.30	6,421.22	7,312.16
640 Books & Periodicals	213.94	490.78	13,447.90	14,152.62
Total Supplies	854.58	741.08	19,869.12	21,464.78
Total 1400 Other Instructional Programs - E/S	<u>159,362.20</u>	<u>58,845.64</u>	<u>196,853.02</u>	<u>415,060.86</u>

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1410 Driver's Education

600 Supplies

640 Books & Periodicals

Total Supplies

Total 1410 Driver's Education

DETAIL OF GENERAL FUND EXPENDITURES

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
490.78		490.78
490.78		490.78
<u>490.78</u>		<u>490.78</u>

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1420 Summer School

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 Retirement Contributions

Total Personnel Services-Employee Benefits

Total 1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Personnel Services-Salaries	4,200.00	11,607.76		15,807.76
220 Social Security Contributions	321.30	884.23		1,205.53
230 Retirement Contributions	48.30	152.61		200.91
Total Personnel Services-Employee Benefits	369.60	1,036.84		1,406.44
Total 1420 Summer School	<u>4,569.60</u>	<u>12,644.60</u>		<u>17,214.20</u>

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1430 Homebound Instruction

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Personnel Services-Salaries	8,806.00	15,274.00		24,080.00
210 Group Insurance		23.69		23.69
220 Social Security Contributions	670.94	1,164.24		1,835.18
230 Retirement Contributions	59.28	154.07		213.35
260 Workmen's Compensation		200.00		200.00
Total Personnel Services-Employee Benefits	730.22	1,542.00		2,272.22
580 Travel	305.30	1,825.01		2,130.31
Total Other Purchased Services	305.30	1,825.01		2,130.31
Total 1430 Homebound Instruction	<u>9,841.52</u>	<u>18,641.01</u>		<u>28,482.53</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	24,485.29	24,385.21		48,870.50
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,873.12	1,853.20		3,726.32
230 Retirement Contributions	281.59	280.34		561.93
260 Workmen's Compensation		300.00		300.00
Total Personnel Services-Employee Benefits	2,154.71	2,433.54		4,588.25
500 Other Purchased Services				
560 Tuition		0.20		0.20
Total Other Purchased Services		0.20		0.20
600 Supplies				
610 General Supplies		250.30		250.30
Total Supplies		250.30		250.30
Total 1440 Alternative Regular Education	<u>26,640.00</u>	<u>27,069.25</u>		<u>53,709.25</u>

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1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

<u>Elementar</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	0.20		0.20
	0.20		0.20
	<u>0.20</u>		<u>0.20</u>

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1442 PDE Approved Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	24,485.29	24,385.21		48,870.50
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	1,873.12	1,853.20		3,726.32
230 Retirement Contributions	281.59	280.34		561.93
260 Workmen's Compensation		300.00		300.00
Total Personnel Services-Employee Benefits	2,154.71	2,433.54		4,588.25
600 Supplies				
610 General Supplies		250.30		250.30
Total Supplies		250.30		250.30
Total 1442 PDE Approved Alternative Education Programs	<u>26,640.00</u>	<u>27,069.05</u>		<u>53,709.05</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instruction Programs				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	107,196.95		160,367.94	267,564.89
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	8,551.46		12,095.88	20,647.34
230 Retirement Contributions	1,708.09		2,132.01	3,840.10
Total Personnel Services-Employee Benefits	10,259.55		14,227.89	24,487.44
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services			879.04	879.04
500 Other Purchased Services				
580 Travel			939.03	939.03
590 Miscellaneous Purchased Services			570.00	570.00
Total Other Purchased Services			1,509.03	1,509.03
600 Supplies				
610 General Supplies	640.64		6,421.22	7,061.86
640 Books & Periodicals	213.94		13,447.90	13,661.84
Total Supplies	854.58		19,869.12	20,723.70
Total 1490 Additional Other Instruction Programs	<u>118,311.08</u>		<u>196,853.02</u>	<u>315,164.10</u>

1600 Adult Education Programs

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 Retirement Contributions

Total Personnel Services-Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1600 Adult Education Programs

<u>Federal</u>	<u>Total</u>
	1,316.00
	97.77
	15.15
	112.92
	276.65
	276.65
	<u>1,705.57</u>

	<u>Total</u>
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	5,296,622.99
200 Personnel Services-Employee Benefits	
210 Group Insurance	843,791.10
220 Social Security Contributions	404,760.22
230 Retirement Contributions	67,032.12
240 Tuition Reimbursements	26,006.50
250 Unemployment Compensation	2,639.11
260 Workmen's Compensation	29,400.00
290 Other Employee Benefits	32,730.51
Total Personnel Services-Employee Benefits	1,406,359.56
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	327,666.69
400 Purchased Property Services	
Total Purchased Property Services	989,091.85
500 Other Purchased Services	
510 Student Transportation Services	2,254.19
513 Contracted Carrier	2,027,531.31
515 Public Carriers	1,291.00
516 From the IU	166,539.42
519 From Other Sources	1,327.00
520 Insurance-General	15,942.00
521 Fire Insurance	84,983.00
530 Communications	124,706.77
540 Advertising	18,837.47
550 Printing & Binding	41,149.68
580 Travel	52,590.66
590 Miscellaneous Purchased Services	68,627.49
Total Other Purchased Services	2,605,779.99
600 Supplies	
610 General Supplies	424,580.35
620 Energy	212,439.85
630 Food	1,799.53
640 Books & Periodicals	86,150.58
Total Supplies	724,970.31
700 Property	
750 Equipment - Original & Additional	135,263.86
760 Equipment - Replacement	71,109.10
Total Property	206,372.96
800 Other Objects	
Total Other Objects	14,820.96
Total 2000 Support Services	11,571,685.31

2100 Pupil Personnel

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

- 210 Group Insurance
- 220 Social Security Contributions
- 230 Retirement Contributions
- 260 Workmen's Compensation
- 290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

- 510 Student Transportation Services
- 580 Travel

Total Other Purchased Services

600 Supplies

- 610 General Supplies
- 640 Books & Periodicals

Total Supplies

Total 2100 Pupil Personnel

<u>Federal</u>	<u>Total</u>
12,420.17	1,090,315.57
	92,455.50
893.54	83,265.72
134.32	16,044.32
	5,700.00
	504.31
1,027.86	197,969.85
	567.41
	1,123.37
	2,254.19
	5,463.09
	7,717.28
	12,074.30
	5,167.90
	17,242.20
<u>13,448.03</u>	<u>1,314,935.68</u>

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2110 Supervision Of Pupil Personnel Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 2110 Supervision Of Pupil Personnel Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	284.96	284.96		569.92
	284.96	284.96		569.92
	<u>284.96</u>	<u>284.96</u>		<u>569.92</u>

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2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	228,320.62	605,505.80	12,420.17	846,246.59
200 Personnel Services-Employee Benefits				
210 Group Insurance	11,984.49	53,405.39		65,389.88
220 Social Security Contributions	17,256.61	46,507.24	893.54	64,657.39
230 Retirement Contributions	3,504.26	9,094.21	134.32	12,732.79
260 Workmen's Compensation	1,300.00	3,200.00		4,500.00
Total Personnel Services-Employee Benefits	34,045.36	112,206.84	1,027.86	147,280.06
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	283.70	283.71		567.41
400 Purchased Property Services				
Total Purchased Property Services	76.41	1,046.96		1,123.37
500 Other Purchased Services				
510 Student Transportation Services		2,254.19		2,254.19
580 Travel	408.33	718.64		1,126.97
Total Other Purchased Services	408.33	2,972.83		3,381.16
600 Supplies				
610 General Supplies	2,187.95	5,173.47		7,361.42
640 Books & Periodicals	2,927.48	1,231.82		4,159.30
Total Supplies	5,115.43	6,405.29		11,520.72
Total 2120 Guidance Services	<u>268,249.85</u>	<u>728,421.43</u>	<u>13,448.03</u>	<u>1,010,119.31</u>

2130 Attendance Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

Total Personnel Services-Employee Benefits

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 2130 Attendance Services

<u>Federal</u>	<u>Total</u>
	25,932.92
	10,390.41
	1,940.36
	298.22
	12,628.99
	52.71
	52.71
	<u>38,614.62</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	103,701.38	114,434.68		218,136.06
200 Personnel Services-Employee Benefits				
210 Group Insurance	9,499.10	7,176.11		16,675.21
220 Social Security Contributions	9,356.26	7,311.71		16,667.97
230 Retirement Contributions	1,740.59	1,272.72		3,013.31
260 Workmen's Compensation	900.00	300.00		1,200.00
290 Other Employee Benefits		504.31		504.31
Total Personnel Services-Employee Benefits	21,495.95	16,564.85		38,060.80
500 Other Purchased Services				
580 Travel	1,272.77	2,440.72		3,713.49
Total Other Purchased Services	1,272.77	2,440.72		3,713.49
600 Supplies				
610 General Supplies	2,135.68	2,577.20		4,712.88
640 Books & Periodicals	820.85	187.75		1,008.60
Total Supplies	2,956.53	2,764.95		5,721.48
Total 2140 Psychological Services	<u>129,426.63</u>	<u>136,205.20</u>		<u>265,631.83</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	190,675.39	218,439.91		409,115.30
200 Personnel Services-Employee Benefits				
210 Group Insurance	124,648.53	39,393.34		164,041.87
220 Social Security Contributions	14,479.71	16,588.34		31,068.05
230 Retirement Contributions	2,670.75	3,168.25		5,839.00
260 Workmen's Compensation	1,100.00	1,100.00		2,200.00
Total Personnel Services-Employee Benefits	142,898.99	60,249.93		203,148.92
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		800.00		800.00
400 Purchased Property Services				
Total Purchased Property Services	7,175.99	27,134.91		34,310.90
500 Other Purchased Services				
580 Travel	3,180.44	2,259.74	3,754.61	9,194.79
Total Other Purchased Services	3,180.44	2,259.74	3,754.61	9,194.79
600 Supplies				
610 General Supplies	6,689.89	67,713.89	94.77	74,498.55
630 Food	1,424.43	375.10		1,799.53
640 Books & Periodicals	32,099.61	46,637.08		78,736.69
Total Supplies	40,213.93	114,726.07	94.77	155,034.77
700 Property				
750 Equipment - Original & Additional	5,560.00	46,023.63		51,583.63
Total Property	5,560.00	46,023.63		51,583.63
800 Other Objects				
Total Other Objects		276.00		276.00
Total 2200 Instructional Staff	<u>389,704.74</u>	<u>469,910.19</u>	<u>3,849.38</u>	<u>863,464.31</u>

2300 Administration

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

- 210 Group Insurance
- 220 Social Security Contributions
- 230 Retirement Contributions
- 240 Tuition Reimbursements
- 250 Unemployment Compensation
- 260 Workmen's Compensation
- 290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

- 520 Insurance-General
- 530 Communications
- 540 Advertising
- 550 Printing & Binding
- 580 Travel

Total Other Purchased Services

600 Supplies

- 610 General Supplies
- 640 Books & Periodicals

Total Supplies

700 Property

- 750 Equipment - Original & Additional
- 760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 2300 Administration

<u>Federal</u>	<u>Total</u>
	1,596,914.60
	185,500.57
	121,269.11
	18,701.46
	12,308.00
	2,531.95
	8,900.00
	29,503.70
	378,714.79
	293,553.27
	13,846.92
	15,942.00
	65,277.20
	18,837.47
	29,444.17
	25,631.47
	155,132.31
	38,637.40
	2,067.99
	40,705.39
	721.37
	4,039.85
	4,761.22
	13,414.96
	<u>2,497,043.46</u>

2310 Board Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 Retirement Contributions

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

540 Advertising

580 Travel

Total Other Purchased Services

600 Supplies

640 Books & Periodicals

Total Supplies

800 Other Objects

Total Other Objects

Total 2310 Board Services

<u>Federal</u>	<u>Total</u>
	2,499.90
	190.64
	28.86
	219.50
	31,975.00
	15,942.00
	2,634.98
	15,000.19
	33,577.17
	347.90
	347.90
	10,136.33
	<u>78,755.80</u>

2330 Tax Assessment And Collection Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

530 Communications

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

Total 2330 Tax Assessment And Collection Services

<u>Federal</u>	<u>Total</u>
	130,163.94
	4,200.00
	4,200.00
	10,720.36
	10,720.36
	<u>145,084.30</u>

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2350 Legal Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal Services

DETAIL OF GENERAL FUND EXPENDITURES

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<u>Federal</u>	<u>Total</u>
	118,503.00
	<u>118,503.00</u>

2360 Office Of The Superintendent (Executive Director) Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				258,627.33
200 <u>Personnel Services-Employee Benefits</u>				
210 Group Insurance				12,257.83
220 Social Security Contributions				19,876.66
230 Retirement Contributions				2,993.07
260 Workmen's Compensation				1,900.00
290 Other Employee Benefits				2,201.60
Total Personnel Services-Employee Benefits				39,229.16
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				2,535.56
500 <u>Other Purchased Services</u>				
580 Travel				6,624.03
Total Other Purchased Services				6,624.03
600 <u>Supplies</u>				
610 General Supplies				11,580.64
640 Books & Periodicals				50.00
Total Supplies				11,630.64
800 <u>Other Objects</u>				
Total Other Objects				1,199.00
Total 2360 Office Of The Superintendent (Executive Director) Services				<u>319,845.72</u>

2370 Community Relations Services

<u>Federal</u>	<u>Total</u>
	34,324.81
	3,683.25
	1,678.10
	258.78
	5,620.13
	5,546.16
	14,075.00
	1,559.94
	21,181.10
	6,803.59
	143.20
	6,946.79
	721.37
	721.37
	<u>68,794.20</u>

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

Total Personnel Services-Employee Benefits

500 Other Purchased Services

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

Total 2370 Community Relations Services

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2380 Office Of The Principal Services

	<u>Elementar</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	596,512.80	673,185.76		1,269,698.56
200 Personnel Services-Employee Benefits				
210 Group Insurance	103,658.73	65,900.76		169,559.49
220 Social Security Contributions	44,889.78	52,228.38		97,118.16
230 Retirement Contributions	7,226.57	7,828.70		15,055.27
240 Tuition Reimbursements	7,112.00	5,196.00		12,308.00
250 Unemployment Compensation	2,531.95			2,531.95
260 Workmen's Compensation	3,000.00	3,800.00		6,800.00
290 Other Employee Benefits	8,363.30	18,938.80		27,302.10
Total Personnel Services-Employee Benefits	176,782.33	153,892.64		330,674.97
400 Purchased Property Services				
Total Purchased Property Services	2,296.77	4,653.66		6,950.43
500 Other Purchased Services				
550 Printing & Binding	1,410.89	13,958.28		15,369.17
580 Travel	1,267.03	1,180.28		2,447.31
Total Other Purchased Services	2,677.92	15,138.56		17,816.48
600 Supplies				
610 General Supplies		9,532.81		9,532.81
640 Books & Periodicals		1,061.68		1,061.68
Total Supplies		10,594.49		10,594.49
700 Property				
760 Equipment - Replacement		4,039.85		4,039.85
Total Property		4,039.85		4,039.85
800 Other Objects				
Total Other Objects		1,194.63		1,194.63
Total 2380 Office Of The Principal Services	<u>778,269.82</u>	<u>862,699.59</u>		<u>1,640,969.41</u>

2390 Other Administration Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

530 Communications

540 Advertising

Total Other Purchased Services

600 Supplies

640 Books & Periodicals

Total Supplies

800 Other Objects

Total Other Objects

Total 2390 Other Administration Services

<u>Federal</u>	<u>Total</u>
	31,764.00
	2,405.55
	365.48
	200.00
	2,971.03
	12,911.33
	4,360.93
	55,531.04
	16,202.49
	71,733.53
	465.21
	465.21
	885.00
	<u>125,091.03</u>

2400 Pupil Health

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

Total 2400 Pupil Health

<u>Federal</u>	<u>Total</u>
	325,700.68
	31,771.55
	24,963.86
	4,524.20
	1,700.00
	2,722.50
	65,682.11
	4,000.00
	668.85
	668.85
	8,884.81
	178.00
	9,062.81
	<u>405,114.45</u>

2500 Business

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

800 Other Objects

Total Other Objects

Total 2500 Business

<u>Federal</u>	<u>Total</u>
	327,821.99
	40,256.81
	24,691.44
	3,754.25
	1,900.00
	70,602.50
	28,746.01
	1,016.71
	11,705.51
	5,220.44
	16,925.95
	11,545.14
	11,545.14
	39,005.00
	39,005.00
	1,130.00
	<u>496,793.30</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				1,215,396.92
200 Personnel Services-Employee Benefits				
210 Group Insurance				270,717.67
220 Social Security Contributions				93,344.21
230 Retirement Contributions				14,231.39
250 Unemployment Compensation				107.16
260 Workmen's Compensation				7,000.00
Total Personnel Services-Employee Benefits				385,400.43
400 Purchased Property Services				
Total Purchased Property Services				902,760.04
500 Insurance - General				
521 Fire Insurance				84,983.00
530 Communications				53,885.57
580 Travel				3,872.22
590 Miscellaneous Purchased Services				10,480.83
Total Insurance - General				153,221.62
600 Supplies				
610 General Supplies	110,059.36	134,325.98		244,385.34
620 Energy				212,439.85
Total Supplies				456,825.19
700 Property				
750 Equipment - Original & Additional				14,858.83
760 Equipment - Replacement				67,069.25
Total Property				81,928.08
Total 2600 Operation & Maintenance of Plant Services				<u>3,195,532.28</u>

2700 Student Transportation Services

<u>Federal</u>	<u>Total</u>
	33,867.08
	28,536.41
	2,554.18
	389.48
	200.00
	31,680.07
	1,757.00
	2,027,531.31
	1,291.00
	166,539.42
	1,327.00
	305.00
	2,196,993.73
	474.93
	474.93
	3,724.00
	3,724.00
	<u>2,268,496.81</u>

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

400 Purchased Property Services

Total Purchased Property Services

500 Student Transportation Services

513 Contracted Carrier

515 Public Carriers

516 From the IU

519 From Other Sources

580 Travel

Total Student Transportation Services

600 Supplies

610 General Supplies

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

Total 2700 Student Transportation Services

2800 Central

<u>Federal</u>	<u>Total</u>
	297,490.85
	30,510.72
	23,603.65
	3,548.02
	13,698.50
	1,800.00
	73,160.89
	34,276.91
	5,544.00
	2,234.80
	7,778.80
	34,079.88
	34,079.88
	25,371.03
	25,371.03
	<u>472,158.36</u>

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

240 Tuition Reimbursements

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

530 Communications

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

Total 2800 Central

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2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

DETAIL OF GENERAL FUND EXPENDITURES

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<u>Federal</u>	<u>Total</u>
	58,146.66
	58,146.66
	<u>58,146.66</u>

3000 Operation of Noninstructional Services

<u>Federal</u>	<u>Total</u>
	477,401.86
	15,667.53
	36,343.65
	4,560.88
	2,400.00
	691.03
	59,663.09
	1,120.00
	26,734.79
	46,228.76
	4,650.00
	1,861.13
	52,739.89
60.00	78,051.16
	163.65
60.00	78,214.81
	18,966.97
	579.95
	19,546.92
	4,033.00
<u>60.00</u>	<u>719,454.36</u>

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

520 Insurance-General

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

700 Property

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 3000 Operation of Noninstructional Services

3200 Student Activities

<u>Federal</u>	<u>Total</u>
	477,401.86
	15,667.53
	36,343.65
	4,560.88
	2,400.00
	691.03
	59,663.09
	1,120.00
	26,734.79
	46,228.76
	4,650.00
	1,861.13
	52,739.89
	77,991.16
	163.65
	78,154.81
	18,966.97
	579.95
	19,546.92
	4,033.00
	719,394.36

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

520 Insurance-General

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

700 Property

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 3200 Student Activities

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3300 Community Services

600 Supplies

610 General Supplies

Total Supplies

Total 3300 Community Services

DETAIL OF GENERAL FUND EXPENDITURES

	<u>Federal</u>	<u>Total</u>
	60.00	60.00
	60.00	60.00
	<u>60.00</u>	<u>60.00</u>

4000 Facilities Acquisition, Construction and Improvement Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

600 Supplies

610 General Supplies

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

Total 4000 Facilities Acquisition, Construction and Improvement Services

<u>Federal</u>	<u>Total</u>
	7,130.38
	72.00
	72.00
	512,462.34
	512,462.34
	<u>519,664.72</u>

4600 Existing Building Improvement Services
 300 Purchased Professional & Technical Services
 Total Purchased Professional & Technical Services
 600 Supplies
 610 General Supplies
 Total Supplies
 700 Property
 750 Equipment - Original & Additional
 Total Property
Total 4600 Existing Building Improvement Services

<u>Federal</u>	<u>Total</u>
	7,130.38
	72.00
	72.00
	512,462.34
	512,462.34
	<u>519,664.72</u>

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DETAIL OF GENERAL FUND EXPENDITURES

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5000 Other Expenditures and Financing Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

930 Fund Transfers

Total Other Financing Uses

930 Fund Transfers

931 Capitl Resrv Fnd Transf (Sec 690 Scl Code)

Total Fund Transfers

Total 5000 Other Expenditures and Financing Uses

Total

3,033,445.10

35.29

3,033,480.39

7,879,875.48

175,519.14

8,055,394.62

1,834,174.07

1,834,174.07

12,923,049.08

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

Total

3,033,445.10

35.29

3,033,480.39

7,879,875.48

7,879,875.48

10,913,355.87

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

Total

3,033,445.10

3,033,445.10

7,879,875.48

7,879,875.48

10,913,320.58

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5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Total

35.29

35.29

35.29

5200 Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

930 Fund Transfers

931 Capitl Resrv Fnd Transf (Sec 690 Scl Code)

Total Fund Transfers

Total 5200 Fund Transfers

Total

175,519.14

175,519.14

1,834,174.07

1,834,174.07

2,009,693.21

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5220 Special Revenue Fund Transfers

930 Fund Transfers

931 Capitl Resrv Fnd Transf (Sec 690 Scl Code)

Total Fund Transfers

Total 5220 Special Revenue Fund Transfers

Total

1,834,174.07

1,834,174.07

1,834,174.07

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5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5240 Debt Service Fund Transfers (to sinking fund)

Total

168,031.00

168,031.00

168,031.00

5280 Activity Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5280 Activity Fund Transfers

Total

7,488.14

7,488.14

7,488.14

	<u>Amount</u>	<u>Total</u>
1000 Instruction		
1100 Regular Programs - E/S	19,283,685.50	
1200 Special and Gifted Education	3,317,584.44	
1300 Vocational Education Programs	2,083,749.16	
1400 Other Instructional Programs - E/S	415,060.86	
1600 Adult Education Programs	1,705.57	
1700 Community / Junior College Education Programs		
		25,101,785.53
2000 Support Services		
2100 Pupil Personnel	1,314,935.68	
2200 Instructional Staff	863,464.31	
2300 Administration	2,497,043.46	
2400 Pupil Health	405,114.45	
2500 Business	496,793.30	
2600 Operation & Maintenance of Plant Services	3,195,532.28	
2700 Student Transportation Services	2,268,496.81	
2800 Central	472,158.36	
2900 Other Support Services	58,146.66	
		11,571,685.31
3000 Operation of Noninstructional Services		
3100 Food Services		
3200 Student Activities	719,394.36	
3300 Community Services	60.00	
3400 Scholarships and Awards		
		719,454.36
4000 Facilities Acquisition, Construction and Improvement Services		
4100 Acquisition Services - Original & Additional		
4200 Existing Site Improvement Services		
4300 Arch & Eng Services / Ed Specs Development - Original & Additional		
4400 Arch & Eng Services / Ed Specs - Improvements		
4500 Building Acquisition & Construction Services - Original & Additional		
4600 Existing Building Improvement Services	519,664.72	
		519,664.72
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	10,913,355.87	
5200 Fund Transfers	2,009,693.21	
5300 Transfers to Component Units		
		12,923,049.08
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		<u>50,835,639.00</u>

(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 Outstanding		57,732,645		1,511,591	59,244,236
2	Additional Debt During Year				23,828	23,828
3	Retirements and Repayments		8,237,830		7,249	8,245,079
4	Debt Outstanding at Fiscal Year End		49,494,815		1,528,170	51,022,985

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	7,879,875		3,033,445	10,913,321
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	4,820,000		2,460,583	7,280,583
5110	50 Enterprise				
5110	60 Internal Service				
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments		12,699,875		5,494,028	18,193,904

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition Paid for Public Day School Education	69,996.67	
562 Tuition to Charter Schools	38,377.14	
563 Tuition Paid to Nonpublic Schools	23,200.00	
564 Tuition Paid to Area Vocational Technical Schools	896,515.73	
568 Tuition Paid for Approved Private Schools and PRRIs	21,494.53	
569 Other Tuition	20,097.75	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		<u><u>1,069,681.82</u></u>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-329	339.00		339.00
Total 320	339.00		339.00
1200-322	417,147.75	424,861.04	842,008.79
1200-323			
1200-329			
Total 320	417,147.75	424,861.04	842,008.79
1300-322			
1300-323			
1300-329			
Total 320			
2200-322			
2200-323			
2200-329			
Total 320			
2400-322			
2400-323			
2400-329			
Total 320			
2450-322			
2450-323			
2450-329			
Total 320			
2900-322			
2900-323			
2900-329			
Total 320			

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1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	117,650.00	78,483.37		196,133.37
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	8,963.33	5,745.52		14,708.85
230 Retirement Contributions	1,827.49	1,218.84		3,046.33
260 Workmen's Compensation	600.00	300.00		900.00
Total Personnel Services-Employee Benefits	11,390.82	7,264.36		18,655.18
500 Other Purchased Services				
510 Student Transportation Services		1,000.00		1,000.00
580 Travel	1,311.43	587.46		1,898.89
Total Other Purchased Services	1,311.43	1,587.46		2,898.89
600 Supplies				
610 General Supplies	2,118.07	1,960.06		4,078.13
640 Books & Periodicals	657.11	554.55		1,211.66
Total Supplies	2,775.18	2,514.61		5,289.79
Total 1243 Gifted Support	<u>133,127.43</u>	<u>89,849.80</u>		<u>222,977.23</u>

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2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	184,527.39	205,752.32		390,279.71
200 Personnel Services-Employee Benefits				
210 Group Insurance	124,648.53	39,389.46		164,037.99
220 Social Security Contributions	14,015.58	15,631.04		29,646.62
230 Retirement Contributions	2,600.17	3,009.36		5,609.53
260 Workmen's Compensation	1,100.00	1,100.00		2,200.00
Total Personnel Services-Employee Benefits	142,364.28	59,129.86		201,494.14
400 Purchased Property Services				
Total Purchased Property Services	7,056.39	4,180.83		11,237.22
500 Other Purchased Services				
580 Travel	211.00	170.00		381.00
Total Other Purchased Services	211.00	170.00		381.00
600 Supplies				
610 General Supplies	4,600.84	1,919.14		6,519.98
640 Books & Periodicals	26,649.21	42,284.75		68,933.96
Total Supplies	31,250.05	44,203.89		75,453.94
Total 2250 School Library Services	<u>365,409.11</u>	<u>313,436.90</u>		<u>678,846.01</u>

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2750 Nonpublic Transportation

500 Student Transportation Services

513 Contracted Carrier

Total Student Transportation Services

Total 2750 Nonpublic Transportation

Total

215,090.00

215,090.00

215,090.00

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 Objec Amount

Function Objec Amount

Function Objec 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)	EXPLANATION
2300	31,975.00	Local Audit Expense
2500	456,771.59	Func 2500 -400-700-800+810
2830	13,272.57	Func 2830
2840	282,472.72	Func 2340
TOTAL	784,491.88	

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	842,008.79
1000-323	
1200-594	8,897.39
2300-820	
2500-432	
2500-810	1,130.00
2900-595	58,146.66
2900-596	
2990-899	

ENTERPRISE FUND EXPENSES	
CAFETERIA FUND	
FUNCTION-OBJECT	AMOUNT
3100-571	
3100-630	1,007,215.24

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