

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

Class Size: 2

County: aster  
AUN Number 113365203

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

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

**Annual Financial Report  
PDE-2057**

**For the Fiscal Year Ending 06/30/2004**

**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

Christopher L. Johnston  
Contact Person

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Contact Person Telephone Number

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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	1,116,680	2,008	1,118,688	
0110 Investments	13,549,499	3,055	13,552,554	
0120 Taxes Receivable (Net)	1,374,670		1,374,670	
0133 Internal Balances	112,942		112,942	
0141 Due from Other Governments	1,881,392		1,881,392	
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	402,060	6,898	408,958	
0170 Inventories		78,340	78,340	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

<b>Total Current Assets</b>	<b>18,437,243</b>	<b>90,301</b>	<b>18,527,544</b>	
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**Noncurrent Assets:**

0108 Restricted Cash and Cash Equivalents				
0211 Land	1,429,306		1,429,306	
0212 Site Improvements	888,707		888,707	
0220 Building & Building Improvements (net Acc Dep)	59,824,422		59,824,422	
0230 Furniture & Equipment (net Acc Dep)	1,634,430	95,441	1,729,871	
0250 Construction in Progress				
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	253,387		253,387	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

<b>Total Noncurrent Assets</b>	<b>64,030,252</b>	<b>95,441</b>	<b>64,125,693</b>	
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<b>TOTAL ASSETS</b>	<b>82,467,495</b>	<b>185,742</b>	<b>82,653,237</b>	
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Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
0403 Internal Balances		112,942	112,942	
0411 Due to Other Governments	13,637		13,637	
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	740,674	28,182	768,856	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	4,539,418	2,760	4,542,178	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	3,520,271		3,520,271	
0462 Payroll Deductions and Withholdings	6,637		6,637	
0480 Deferred Revenues	590	35,333	35,923	
0490 Other Current Liabilities	196,982		196,982	
<b>Total Current Liabilities</b>	<b>9,018,209</b>	<b>179,217</b>	<b>9,197,426</b>	
<b>Noncurrent Liabilities:</b>				
0470 Advances from Other Funds				
0510 Bonds Payable	40,980,224		40,980,224	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations	21,449		21,449	
0540 LT Portion of Comp Abs	1,344,578	24,840	1,369,418	
0550 Authority Lease Obligations				
0590 Other Long-Term Liabilities	545,812		545,812	
<b>Total Noncurrent Liabilities</b>	<b>42,892,063</b>	<b>24,840</b>	<b>42,916,903</b>	
<b>TOTAL LIABILITIES</b>	<b>51,910,272</b>	<b>204,057</b>	<b>52,114,329</b>	
<b>NET ASSETS</b>				
0791 Invested in Capital Assets Net of Related Debt	18,768,106	95,441	18,863,547	
0792 Retirement of Long-Term Debt				
0793 Capital Projects				
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions	54,122		54,122	
0799 Unrestricted (deficit)	11,734,995	(113,756)	11,621,239	
<b>TOTAL NET ASSETS</b>	<b>30,557,223</b>	<b>(18,315)</b>	<b>30,538,908</b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>82,467,495</b>	<b>185,742</b>	<b>82,653,237</b>	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>					
Depreciation - unallocated					
Instruction	29,428,323		285,108	4,195,519	31,713
Instructional Student Support	2,874,262			277,464	
Administrative and Financial Support Svcs	3,737,946		58,110	130,654	
Operation and Maintenance of Plant Services	3,189,368		40,642	75,466	
Pupil Transportation	2,234,976			1,584,691	
Food Service (Governmental Activity)					
Student Activities	793,043		52,363	26,564	240,367
Community Services	6,187				
Scholarships and Awards					
Interest on Long-Term Debt	2,435,940				1,832,039
<b>Total Governmental Activities</b>	<b>44,700,045</b>		<b>436,223</b>	<b>6,290,358</b>	<b>2,104,119</b>
<b>Business-type Activities</b>					
Food Service (Business-type Activity)	1,981,458		1,366,827	506,362	
Child Care					
Other Enterprise Funds					
<b>Total Business-Type Activities</b>	<b>1,981,458</b>		<b>1,366,827</b>	<b>506,362</b>	
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>46,681,503</b>		<b>1,803,050</b>	<b>6,796,720</b>	<b>2,104,119</b>
<b>Component Units</b>					
<b>TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS</b>	<b>46,681,503</b>		<b>1,803,050</b>	<b>6,796,720</b>	<b>2,104,119</b>

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Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(24,915,983)		(24,915,983)	
(2,596,798)		(2,596,798)	
(3,549,182)		(3,549,182)	
(3,073,260)		(3,073,260)	
(650,285)		(650,285)	
(473,749)		(473,749)	
(6,187)		(6,187)	
(603,901)		(603,901)	
<b>(35,869,345)</b>		<b>(35,869,345)</b>	
	(108,269)	(108,269)	
	<b>(108,269)</b>	<b>(108,269)</b>	
<b>(35,869,345)</b>	<b>(108,269)</b>	<b>(35,977,614)</b>	
<b>(35,869,345)</b>	<b>(108,269)</b>	<b>(35,977,614)</b>	

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

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Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
<b>(35,869,345)</b>	<b>(108,269)</b>	<b>(35,977,614)</b>	
26,266,517		26,266,517	
4,009,214		4,009,214	
8,810,301		8,810,301	
252,101	503	252,604	
36,126		36,126	
500,000		500,000	
(50,000)	50,000		
<b>39,824,259</b>	<b>50,503</b>	<b>39,874,762</b>	
<b>3,954,914</b>	<b>(57,766)</b>	<b>3,897,148</b>	
27,127,587	39,451	27,167,038	
(525,278)		(525,278)	
<b>30,557,223</b>	<b>(18,315)</b>	<b>30,538,908</b>	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
<b>ASSETS</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	1,113,553				
0110	Investments	10,162,439		3,203,322		
0120	Taxes Receivable (Net)	1,374,670				
0130	Due From Other Funds	118,177		1,564,834		
0141	Due from Other Governments (Include Accounts 0141-0145)	1,881,392				
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	401,954				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
<b>TOTAL ASSETS</b>		<b>15,052,185</b>		<b>4,768,156</b>		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				3,127	1,116,680	0100
		34,624		149,114	13,549,499	0110
					1,374,670	0120
					1,683,011	0130
					1,881,392	0141
						0146
						0147
				106	402,060	0150
						0160
						0170
						0180
						0190
		<b>34,624</b>		<b>152,347</b>	<b>20,007,312</b>	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
0400	Due to Other Funds	1,570,069				
0411	Due to Other Governments			13,637		
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	669,695		70,439		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	3,520,271				
0462	Payroll Deductions and Withholdings	6,637				
0470	Advances from Other Funds					
0480	Deferred Revenues	432,311				
0490	Other Current Liabilities					
<b>TOTAL LIABILITIES</b>		<b>6,198,983</b>		<b>84,076</b>		
<b>Fund Balances</b>						
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	2,985,817				
0772	Unreserved - Undesignated	5,867,385		4,684,080		
<b>TOTAL FUND BALANCES</b>		<b>8,853,202</b>		<b>4,684,080</b>		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>15,052,185</b>		<b>4,768,156</b>		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						<b>Liabilities</b>
					1,570,069	0400
					13,637	0411
						0412
						0413
				540	740,674	0420
						0430
		25,000			25,000	0440
						0450
					3,520,271	0461
					6,637	0462
						0470
					432,311	0480
		390		11,586	11,976	0490
		<b>25,390</b>		<b>12,126</b>	<b>6,320,575</b>	
						<b>Fund Balances</b>
						0751
						0752
						0753
						0754
						0755
						0759
		9,234		44,888	54,122	0760
					2,985,817	0771
				95,333	10,646,798	0772
		<b>9,234</b>		<b>140,221</b>	<b>13,686,737</b>	
		<b>34,624</b>		<b>152,347</b>	<b>20,007,312</b>	

	Amount	Amount
<b>Total Fund Balances - Governmental Funds</b>		<b>13,686,737</b>
Amounts reported for governmental activities in the statement of net assets are different because:		
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 \$87,840,578, and the accumulated depreciation is \$24,063,713		63,776,865
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		431,721
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:		
Bonds Payable	(45,260,925)	
Accrued Interest on the Bonds	(185,006)	
Unamortized long-term debt issuance costs	253,387	
Capital Leases Payable	(44,027)	
Accrued Retirement Bonuses	(545,812)	
Compensated Absences	(1,555,717)	(47,338,100)
<b>Total Net Assets - Governmental Activities</b>		<b>30,557,223</b>

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve 690 (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
<b>REVENUES</b>					
6000 Local Sources	31,882,665		31,252		
7000 State Sources	16,215,267		240,367		
8000 Federal Sources	417,520				
<b>TOTAL REVENUES</b>	<b>48,515,452</b>		<b>271,619</b>		
<b>EXPENDITURES</b>					
1000 Instruction	27,249,046				
2000 Support Services	12,289,415				
3000 Noninstructional Services	758,260				
4000 Capital Outlay	1,448		1,448,359		
5110 Debt Service (Principal & Interest)	6,776,609				
5130 Refund of Prior Year Receipts	14,047				
<b>TOTAL EXPENDITURES</b>	<b>47,088,825</b>		<b>1,448,359</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,426,627</b>		<b>(1,176,740)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9200 Proceeds From Extended Term Financing	524,500				
9300 Interfund Transfers (From Other Funds)	4,000		3,901,988		
9400 Sale / Compensation for Fixed Assets	4				
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	2,504,112				
5300 Transfers Involving Component Units					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,975,608)</b>		<b>3,901,988</b>		
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888 Special Items					
8889 Extraordinary Items					
<b>NET CHANGE IN FUND BALANCES</b>	<b>(548,981)</b>		<b>2,725,248</b>		
0040 Fund Balance - Beginning of Fiscal Year	9,402,183		1,958,832		
0050 Prior Period Adjustment					
<b>FUND BALANCE - END OF YEAR</b>	<b>8,853,202</b>		<b>4,684,080</b>		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
		4,051		54,993	31,972,961	6000
					16,455,634	7000
					417,520	8000
		<b>4,051</b>		<b>54,993</b>	<b>48,846,115</b>	
					27,249,046	1000
		41		99	12,289,555	2000
				47,357	805,617	3000
				6,198	1,456,005	4000
		7,158,527			13,935,136	5110
					14,047	5130
		<b>7,158,568</b>		<b>53,654</b>	<b>55,749,406</b>	
		<b>(7,154,517)</b>		<b>1,339</b>	<b>(6,903,291)</b>	
						9110
		8,865,000			8,865,000	9120
					524,500	9200
		6,763,387		(1,451,877)	9,217,498	9300
					4	9400
						9710
						9720
		8,638,312			8,638,312	5120
					2,504,112	5200
						5300
		<b>6,990,075</b>		<b>(1,451,877)</b>	<b>7,464,578</b>	
						8888
						8889
		<b>(164,442)</b>		<b>(1,450,538)</b>	<b>561,287</b>	
		173,676		1,590,759	13,125,450	0040
						0050
		<b>9,234</b>		<b>140,221</b>	<b>13,686,737</b>	

Amounts Expressed in Whole Dollars

Amount Amount

**Total net change in fund balances - governmental funds** **561,287**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the 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 depreciation exceeds capital outlays in the period:

Depreciation Expense	(2,202,629)	
Capital Outlays	1,816,837	(385,792)

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 decreased by this amount this year. **(627,114)**

Issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. However, neither transaction has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. The effect of these transactions in the statement of activities is shown below:

Issuance of refunding bonds	(8,865,000)	
Capital lease obligation incurred	(24,500)	
Repayment of bond principal	13,098,890	
Long-term debt issuance costs	268,525	
Less: Amortization	(15,138)	
Principal payments on capital leases	10,480	4,473,257

In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental fund, an interest expenditure is reported when due. **11,364**

Amounts Expressed in Whole Dollars

Amount Amount

In the statement of activities, certain operating expenses - compensated absences and retirement bonuses - 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.

(78,088)

**Change in Net Assets - Governmental Activities**

**3,954,914**

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	30,857,672	30,857,672	31,882,665	1,024,993
7000	State Sources	15,939,779	15,939,779	16,215,267	275,488
8000	Federal Sources	335,018	335,018	417,520	82,502
<b>TOTAL REVENUES</b>		<b>47,132,469</b>	<b>47,132,469</b>	<b>48,515,452</b>	<b>1,382,983</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	21,653,321	20,721,468	20,721,468	
1200	Special Programs	3,861,505	3,950,907	3,950,907	
1300	Vocational Programs	2,201,544	2,077,068	2,077,068	
1400	Other Instructional Programs	462,569	498,313	498,313	
1600	Adult Education Programs	2,684	1,290	1,290	
1700	Community/Junior College Programs				
2100	Pupil Personnel Services	1,506,714	1,476,046	1,476,046	
2200	Instructional Staff Services	857,283	963,765	963,765	
2300	Administrative Services	2,838,752	2,748,736	2,748,736	
2400	Pupil Health	433,131	422,813	422,813	
2500	Business Services	580,256	499,800	499,800	
2600	Operation and Maintenance of Plant Services	3,681,156	3,468,786	3,468,786	
2700	Student Transportation Services	2,277,561	2,235,369	2,235,369	
2800	Central & Other Support Services	450,730	427,964	427,964	
2900	Other Support Services	46,137	46,137	46,137	
3100	Food Services				
3200	Student Activities	756,035	752,073	752,073	
3300	Community Services		6,187	6,187	
3400	Scholarships and Awards				
4000	Capital Outlay		1,448	1,448	
5110	Debt Service (Principal & Interest)	6,894,281	6,776,609	6,776,609	
5130	Refund of Prior Year Receipts		14,047	14,047	
<b>TOTAL EXPENDITURES</b>		<b>48,503,659</b>	<b>47,088,826</b>	<b>47,088,826</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(1,371,190)</b>	<b>43,643</b>	<b>1,426,626</b>	<b>1,382,983</b>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing			524,500	524,500
9300	Interfund Transfers			4,000	4,000
9400	Sale / Compensation for Fixed Assets			4	4
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5200	Transfers Out	939,278	2,504,112	2,504,112	
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	150,000			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(1,089,278)</b>	<b>(2,504,112)</b>	<b>(1,975,608)</b>	<b>528,504</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>		<b>(2,460,468)</b>	<b>(2,460,469)</b>	<b>(548,982)</b>	<b>1,911,487</b>
0040	Fund Balance - Beginning of Fiscal Year	9,402,183	9,402,183	9,402,183	
0050	Prior Period Adjustment				
<b>FUND BALANCE - END OF YEAR</b>		<b>6,941,715</b>	<b>6,941,714</b>	<b>8,853,201</b>	<b>1,911,487</b>

Amounts Expressed in Whole Dollars				
		Budgeted Amounts	Actual	Variance With
		Original	Final	Final Budget Positive (Negative)
<b>REVENUES</b>				
6000	Local Sources			31,252
7000	State Sources			31,252
8000	Federal Sources			240,367
<b>TOTAL REVENUES</b>				<b>271,619</b>
<b>EXPENDITURES</b>				
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			1,448,359
5110	Debt Service (Principal & Interest)			(1,448,359)
5130	Refund of Prior Year Receipts			
<b>TOTAL EXPENDITURES</b>				<b>1,448,359</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				<b>(1,176,740)</b>

Amounts Expressed in Whole Dollars				
		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary	Final Budget
		Final	Basis)	Positive
				(Negative)
<b>OTHER FINANCING SOURCES (USES)</b>				
9100	Sale of Bonds			
9200	Proceeds From Extended Term Financing			
9300	Interfund Transfers		3,901,988	3,901,988
9400	Sale / Compensation for Fixed Assets			
9700	Transfers from Comp Unit / Primary Govt			
5120	Debt Service - Refunded Bond Issues			
5200	Transfers Out			
5300	Transfers Involving Component Units			
5900	Budgetary Reserve			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<b>3,901,988</b>	<b>3,901,988</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>				
8888	Special Items			
8889	Extraordinary Items			
<b>NET CHANGE IN FUND BALANCES</b>				
0040	Fund Balance - Beginning of Fiscal Year		1,958,832	1,958,832
0050	Prior Period Adjustment			
<b>FUND BALANCE - END OF YEAR</b>			<b>4,684,080</b>	<b>4,684,080</b>

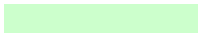
Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>ASSETS</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents	2,008				2,008
0110 Investments	3,055				3,055
0130 Due From Other Funds	5,235				5,235
0141 Due from Other Governments (Include Accounts 0141-0145)					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	6,898				6,898
0170 Inventories	78,340				78,340
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>95,536</b>				<b>95,536</b>
<b>Noncurrent Assets:</b>					
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)	95,441				95,441
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total Noncurrent Assets</b>	<b>95,441</b>				<b>95,441</b>
<b>TOTAL ASSETS</b>	<b>190,977</b>				<b>190,977</b>

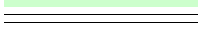
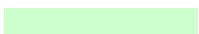
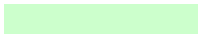
**Internal  
Service  
(60)**

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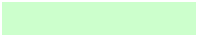
Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
0400 Due to Other Funds	118,177				118,177
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	28,182				28,182
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)	2,760				2,760
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	35,333				35,333
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>184,452</b>				<b>184,452</b>
<b>Noncurrent Liabilities:</b>					
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 Onl)	24,840				24,840
0550 Authority Lease Obligations					
0590 Other Long-Term Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>24,840</b>				<b>24,840</b>
<b>TOTAL LIABILITIES</b>	<b>209,292</b>				<b>209,292</b>
<b>NET ASSETS</b>					
0791 Invested in Capital Assets Net of Related Debt	95,441				95,441
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(113,756)				(113,756)
<b>TOTAL NET ASSETS</b>	<b>(18,315)</b>				<b>(18,315)</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>190,977</b>				<b>190,977</b>

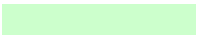
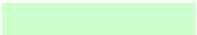
**Internal  
Service  
(60)**

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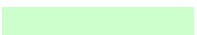
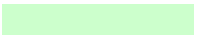
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Amounts Expressed in Whole Dollars

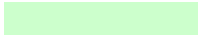
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	1,281,905				1,281,905
6900 Charges for Services					
6999 Other Operating Revenues	84,922				84,922
<b>TOTAL OPERATING REVENUES</b>	<b>1,366,827</b>				<b>1,366,827</b>
<b>OPERATING EXPENSES</b>					
100 Salaries	578,083				578,083
200 Employee Benefits	184,741				184,741
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	1,157,927				1,157,927
700 Depreciation	22,455				22,455
810 Dues and Fees					
890 Other Operating Expenditures	38,252				38,252
<b>TOTAL OPERATING EXPENSES</b>	<b>1,981,458</b>				<b>1,981,458</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(614,631)</b>				<b>(614,631)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	503				503
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	99,774				99,774
8000 Federal Sources	406,588				406,588
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>506,865</b>				<b>506,865</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(107,766)</b>				<b>(107,766)</b>

**Internal  
Service  
(60)**

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6999

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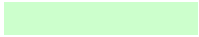


Amounts Expressed in Whole Dollars

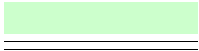
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>CONTRIBUTIONS AND TRANSFERS</b>					
6922 Capital Contributions					
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)					50,000
					50,000
<b>CHANGE IN NET ASSETS</b>					<b>(57,766)</b>
0041 Net Assets - Beginning of Fiscal Year					39,451
0057 Accounting Changes / Residual Equity Transfers					39,451
0061 Prior Period Adjustment					
<b>NET ASSETS - END OF YEAR</b>					<b>(18,315)</b>

**Internal  
Service  
(60)**

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9999



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0057  
0061



Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>Cash Flows From Operating Activities</b>						
9937	Cash Received From Users	1,369,755				1,369,755
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	578,481				578,481
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services	1,455,443				1,455,443
9944	Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>		<b>(664,169)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(664,169)</b>
<b>Cash Flows From Non-Capital Financing Activities</b>						
6000	Local Sources					
7000	State Sources	99,415				99,415
8000	Federal Sources	418,312				418,312
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	50,000				50,000
9921	Operating Transfers In (Out) Component Units					
9922	Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>		<b>567,727</b>				<b>567,727</b>
<b>Cash Flows From Capital and Related Financing Activities</b>						
4000	Capital Outlay	(19,483)				(19,483)
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					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>		<b>(19,483)</b>				<b>(19,483)</b>

Internal  
Service  
(60)

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4000  
6930  
9200  
9925  
9926  
9927

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Other Enterprise Funds (59)	TOTAL
<b>Cash Flows From Investing Activities</b>						
6500	Earnings on Investments	503				503
9929	Purchase of Inv Securities / Deposits to Inv Pools					
9930	Withdrawals from Investment Pools	55,584				55,584
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>		<b>56,087</b>				<b>56,087</b>
<b>Net Inc (Dec) in Cash and Cash Flow</b>						
		<b>(59,838)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(59,838)</b>
9935	Cash and Cash Equivalents Beginning of Year	61,846				61,846
<b>Cash and Cash Equivalents at Year End</b>		<b>2,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,008</b>

9900	Operating Income (Loss)	(614,631)				(614,631)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>						
9901	Depreciation and Net Amortization	22,455				22,455
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments					
9904	(Inc) Dec In Accounts Receivable (0120-0150)	443				443
9905	Advances to Other Funds (0160)					
9906	(Inc) Dec in Inventories (0170)	(26,050)				(26,050)
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)					
9909	Inc (Dec) in Accounts Payable (0400-0450)	(60,877)				(60,877)
9910	Inc (Dec) in Accrued Salaries/Benefits (0461)	12,006				12,006
9911	Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912	Inc (Dec) in Advances from Other Funds (0470)					
9913	Inc (Dec) in Deferred Revenue (0480)	2,485				2,485
9914	Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>		<b>(49,538)</b>				<b>(49,538)</b>
<b>Cash Provided By (Used For) Total</b>		<b>(664,169)</b>				<b>(664,169)</b>

Internal  
Service  
(60)

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Amounts Expressed in Whole Dollars

**ASSETS**

**Assets**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Agency (80)	Activity (81)
0100 Cash and Cash Equivalents				938	
0110 Investments	59,589			111,108	
0130 Due From Other Funds					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)					
<b>TOTAL ASSETS</b>	<b>59,589</b>			<b>112,046</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		938 0100
		170,697 0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		<b>171,635</b>

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Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Agency (80)	Activity (81)
<b>LIABILITIES AND NET ASSETS</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable				892	
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				111,154	
<b>TOTAL LIABILITIES</b>					<b>112,046</b>	
<b>Net Assets</b>						
0791	Invested in Capital Assets Net of Related Debt	59,589				
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
<b>TOTAL NET ASSETS</b>		<b>59,589</b>				
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>59,589</b>			<b>112,046</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
	892		0420
			0430
			0450
			0461
			0462
			0470
			0480
		111,154	0490
		<b>112,046</b>	
		59,589	0791
			0798
			0799
		<b>59,589</b>	
		<b>171,635</b>	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions		3,500			
9946	Other Additions		809			
<b>Deductions</b>						
9947	Scholarships Awarded		13,773			
9948	Other Deductions					
<b>Change In Net Assets</b>			<b>(9,464)</b>			
0041	Net Assets - Beginning of Fiscal Year		69,053			
9949	Net Assets Held in Trust for Pension Benefits					
<b>Net Assets - End of Fiscal Year</b>			<b>59,589</b>			

**Total  
Fiduciary  
Funds**

3,500 9945

809 9946

13,773 9947

9948

**(9,464)**

69,053 0041

9949

**59,589**

AMOUNT

TOTAL

<u>6000</u>	Revenue from Local Sources		
6111	Current Real Estate Taxes	25,303,278.36	
6112	Interim Real Estate Taxes	389,752.29	
6113	Public Utility Realty Tax	51,539.94	
6114	Payments in Lieu of Current Taxes / State & Local	35.44	
6150	Current Act 511 Taxes - Proportional Assessments	3,955,454.39	
6400	Delinq on Taxes Levied/Assessed by the LEA	1,202,784.36	
6500	Earnings on Investments	221,445.32	
6831	Federal Revenue Received from Other PA Public Schools	260,185.00	
6839	Federal Revenue Received from Other Intermediary Sources	38,776.01	
6910	Rentals	40,640.82	
6942	Summer School Tuition	18,767.00	
6943	Adult Education Tuition	1,388.00	
6944	Receipts from Other LEAS in PA - Education	79,198.98	
6991	Refunds of Prior Years' Expenditures	7,320.00	
6999	All Other Local Revenues Not Specified	312,099.07	
<b>6000</b>	<b>Total Revenue from Local Sources</b>		<b>31,882,664.98</b>

AMOUNT TOTAL

<b>7000 Revenue from State Sources</b>			
7110	Basic Instructional Subsidy (In Gross)	8,800,498.50	
7140	Charter Schools	15,266.10	
7160	Tuition for Orphans and Children Placed in Private Homes (Sec. 1305 & 1306)	64,715.66	
7210	Homebound Instruction	753.88	
7220	Vocational Education	73,272.62	
7230	Alternative Education	15,360.00	
7271	Special Education - Funding for School Aged Pupils	2,299,084.95	
7310	Transportation (Regular and Additional)	1,582,628.84	
7320	Rental and Sinking Fund Payments	1,879,764.18	
7330	Health Services	108,837.09	
7340	Supplemental Reimbursement Of Basic ED Subsidies	9,802.00	
7500	Extra Grants	5,788.61	
7810	Revenue for Social Security Payments	910,069.38	
7820	Revenue for Retirement Payments	449,424.90	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>16,215,266.71</b>
<b>8000 Revenue from Federal Sources</b>			
8514	NCLB, Title I - Improving The Academic Achievement Of The Disdvantaged	233,125.79	
8519	NCLB, Title VI - Flexibility And Accountability	155,348.25	
8670	Drug Free Schools	16,437.00	
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	1,169.95	
8820	Medical Assistance Reimbursement for Health Related Transportation and Administrative Costs - T	11,439.12	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>417,520.11</b>
<b>9000 Other Financing Sources</b>			
9200	Proceeds From Extended Term Financing	524,500.00	
9380	Activity Fund Transfers	4,000.00	
9400	Sale or Compensation for Loss of Fixed Assets	4.00	
<b>9000</b>	<b>Total Other Financing Sources</b>		<b>528,504.00</b>

**SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES**

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$31,882,664.98	
Revenue from State Sources	\$16,215,266.71	
Revenue from Federal Sources	\$417,520.11	
Other Financing Sources	\$528,504.00	
		\$49,043,955.80

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,790,926,000</u>	<u>26,272,884</u>	<u>25,303,278</u>

6150 Current Act 511 Taxes - Proportional Assessments

6151 Earned Income Taxes \$3,321,951.54

6153 Real Estate Transfer Taxes \$633,502.85

6150 Current Act 511 Taxes - Proportional Assessments \$3,955,454.39

<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	\$25,303,278.36	\$0.00	\$0.00	\$25,303,278.36
6112	Interim Real Estate Taxes	\$389,752.29	\$13,409.84	\$77,777.99	\$454,120.44
6113	Public Utility Realty Tax	\$51,539.94	\$0.00	\$0.00	\$51,539.94
6114	Payments in Lieu of Current Taxes / State & Local	\$35.44	\$0.00	\$0.00	\$35.44
6150	Current Act 511 Taxes - Proportional Assessments	\$3,955,454.39	\$813,364.89	\$996,203.44	\$4,138,292.94
6400	Delinq on Taxes Levied/Assessed by the LEA	\$1,202,784.36	\$889,629.06	\$1,319,820.96	\$1,632,976.26
<b>6999 TOTAL TAXES</b>		\$30,902,844.78	\$1,716,403.79	\$2,393,802.39	\$31,580,243.38

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 Personnel Services-Salaries</b>	
<b>Total Personnel Services-Salaries</b>	17,991,863.63
<b>200 Personnel Services-Employee Benefits</b>	
210 Group Insurance	2,961,580.68
220 Social Security Contributions	1,373,705.23
230 Retirement Contributions	675,936.57
240 Tuition Reimbursements	250,424.25
250 Unemployment Compensation	21,309.10
260 Workmen's Compensation	125,288.00
290 Other Employee Benefits	128,048.14
<b>Total Personnel Services-Employee Benefits</b>	5,536,291.97
<b>300 Purchased Professional &amp; Technical Services</b>	
<b>Total Purchased Professional &amp; Technical Services</b>	1,050,559.59
<b>400 Purchased Property Services</b>	
<b>Total Purchased Property Services</b>	342,471.35
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	16,606.87
560 Tuition	1,238,848.39
580 Travel	25,625.24
590 Miscellaneous Purchased Services	9,867.30
<b>Total Other Purchased Services</b>	1,290,947.80
<b>600 Supplies</b>	
610 General Supplies	516,510.44
640 Books & Periodicals	252,656.44
<b>Total Supplies</b>	769,166.88
<b>700 Property</b>	
750 Equipment - Original & Additional	262,566.73
760 Equipment - Replacement	1,300.00
<b>Total Property</b>	263,866.73
<b>800 Other Objects</b>	
<b>Total Other Objects</b>	3,878.19
<b>Total 1000 Instruction</b>	27,249,046.14

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1100 Regular Programs - E/S</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	7,766,650.45	7,069,878.00		14,836,528.45
<b>200 Personnel Services-Employee Benefits</b>				
210 Group Insurance	1,293,440.99	1,249,155.32		2,542,596.31
220 Social Security Contributions	592,044.67	538,594.46		1,130,639.13
230 Retirement Contributions	293,261.04	266,086.26		559,347.30
240 Tuition Reimbursements	106,095.50	140,646.25		246,741.75
250 Unemployment Compensation	21,249.74	59.36		21,309.10
260 Workmen's Compensation	58,888.00	46,500.00		105,388.00
290 Other Employee Benefits	36,050.00	43,200.00		79,250.00
<b>Total Personnel Services-Employee Benefits</b>	2,401,029.94	2,284,241.65		4,685,271.59
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	320.00	24,851.80		25,171.80
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>	41,179.24	88,317.95		129,497.19
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	1,220.65	1,812.85		3,033.50
560 Tuition	112,979.08	80,565.08		193,544.16
580 Travel	7,804.79	4,179.89		11,984.68
<b>Total Other Purchased Services</b>	122,004.52	86,557.82		208,562.34
<b>600 Supplies</b>				
610 General Supplies	196,476.53	224,142.62		420,619.15
640 Books & Periodicals	103,102.27	95,788.71		198,890.98
<b>Total Supplies</b>	299,578.80	319,931.33		619,510.13
<b>700 Property</b>				
750 Equipment - Original & Additional	108,568.71	104,479.60		213,048.31
<b>Total Property</b>	108,568.71	104,479.60		213,048.31
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		3,878.19		3,878.19
<b>Total 1100 Regular Programs - E/S</b>	<u>10,739,331.66</u>	<u>9,982,136.34</u>		<u>20,721,468.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special and Gifted Education</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	1,044,522.21	941,881.72		1,986,403.93
<b>200 Personnel Services-Employee Benefits</b>				
210 Group Insurance	119,458.29	226,734.02		346,192.31
220 Social Security Contributions	80,349.65	73,000.79		153,350.44
230 Retirement Contributions	38,671.53	34,952.87		73,624.40
240 Tuition Reimbursements	1,840.50	1,842.00		3,682.50
260 Workmen's Compensation	6,800.00	6,400.00		13,200.00
290 Other Employee Benefits	14,167.79	23,630.35		37,798.14
<b>Total Personnel Services-Employee Benefits</b>	261,287.76	366,560.03		627,847.79
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	541,010.38	482,506.63		1,023,517.01
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>	10,153.07	51,597.53		61,750.60
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	69.03	1,200.00	11,439.12	12,708.15
560 Tuition	22,400.00	95,495.24		117,895.24
580 Travel	2,334.26	4,565.02		6,899.28
590 Miscellaneous Purchased Services		8,810.30		8,810.30
<b>Total Other Purchased Services</b>	24,803.29	110,070.56	11,439.12	146,312.97
<b>600 Supplies</b>				
610 General Supplies	22,735.03	32,602.35		55,337.38
640 Books & Periodicals	3,666.26	9,750.57		13,416.83
<b>Total Supplies</b>	26,401.29	42,352.92		68,754.21
<b>700 Property</b>				
750 Equipment - Original & Additional	13,286.89	23,034.03		36,320.92
<b>Total Property</b>	13,286.89	23,034.03		36,320.92
<b>Total 1200 Special and Gifted Education</b>	<u>1,921,464.89</u>	<u>2,018,003.42</u>	<u>11,439.12</u>	<u>3,950,907.43</u>

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**1300 Vocational Education Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		792,851.29		792,851.29
<b>200 Personnel Services-Employee Benefits</b>				
210 Group Insurance		72,792.06		72,792.06
220 Social Security Contributions		60,929.32		60,929.32
230 Retirement Contributions		30,367.62		30,367.62
260 Workmen's Compensation		5,700.00		5,700.00
290 Other Employee Benefits		11,000.00		11,000.00
<b>Total Personnel Services-Employee Benefits</b>		180,789.00		180,789.00
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>		151,223.56		151,223.56
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		865.22		865.22
560 Tuition		907,447.84		907,447.84
580 Travel		1,768.52		1,768.52
<b>Total Other Purchased Services</b>		910,081.58		910,081.58
<b>600 Supplies</b>				
610 General Supplies		30,482.36		30,482.36
640 Books & Periodicals		7,393.87		7,393.87
<b>Total Supplies</b>		37,876.23		37,876.23
<b>700 Property</b>				
750 Equipment - Original & Additional		2,946.50		2,946.50
760 Equipment - Replacement		1,300.00		1,300.00
<b>Total Property</b>		4,246.50		4,246.50
<b>Total 1300 Vocational Education Programs</b>		<u>2,077,068.16</u>		<u>2,077,068.16</u>

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**1400 Other Instructional Programs - E/S**

**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**

**500 Other Purchased Services**

560 Tuition

580 Travel

590 Miscellaneous Purchased Services

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**700 Property**

750 Equipment - Original & Additional

**Total Property**

**Total 1400 Other Instructional Programs - E/S**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Total Personnel Services-Salaries</b>	18,915.53	84,199.09	271,805.34	374,919.96
<b>220 Social Security Contributions</b>	1,437.38	6,427.60	20,835.19	28,700.17
<b>230 Retirement Contributions</b>	514.51	1,962.62	10,076.39	12,553.52
<b>260 Workmen's Compensation</b>		1,000.00		1,000.00
<b>Total Personnel Services-Employee Benefits</b>	1,951.89	9,390.22	30,911.58	42,253.69
<b>Total Purchased Professional &amp; Technical Services</b>			1,870.78	1,870.78
<b>560 Tuition</b>		19,961.15		19,961.15
<b>580 Travel</b>	364.31	3,665.13	943.32	4,972.76
<b>590 Miscellaneous Purchased Services</b>			1,057.00	1,057.00
<b>Total Other Purchased Services</b>	364.31	23,626.28	2,000.32	25,990.91
<b>610 General Supplies</b>		1,931.06	8,140.49	10,071.55
<b>640 Books &amp; Periodicals</b>			32,954.76	32,954.76
<b>Total Supplies</b>		1,931.06	41,095.25	43,026.31
<b>750 Equipment - Original &amp; Additional</b>			10,251.00	10,251.00
<b>Total Property</b>			10,251.00	10,251.00
<b>Total 1400 Other Instructional Programs - E/S</b>	<u>21,231.73</u>	<u>119,146.65</u>	<u>357,934.27</u>	<u>498,312.65</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**

**600 Supplies**

610 General Supplies

**Total Supplies**

**Total 1420 Summer School**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Total Personnel Services-Salaries</b>		17,127.98		17,127.98
<b>Total Personnel Services-Employee Benefits</b>				
220 Social Security Contributions		1,308.03		1,308.03
230 Retirement Contributions		586.01		586.01
<b>Total Personnel Services-Employee Benefits</b>		1,894.04		1,894.04
<b>Total Supplies</b>				
610 General Supplies		1,681.36		1,681.36
<b>Total Supplies</b>		1,681.36		1,681.36
<b>Total 1420 Summer School</b>		<u>20,703.38</u>		<u>20,703.38</u>

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1430 Homebound Instruction

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

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	4,944.50	32,835.25		37,779.75
220 Social Security Contributions	376.50	2,505.72		2,882.22
230 Retirement Contributions	186.42	589.51		775.93
260 Workmen's Compensation		600.00		600.00
Total Personnel Services-Employee Benefits	562.92	3,695.23		4,258.15
580 Travel	364.31	3,665.13		4,029.44
Total Other Purchased Services	364.31	3,665.13		4,029.44
Total 1430 Homebound Instruction	<u>5,871.73</u>	<u>40,195.61</u>		<u>46,067.34</u>

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**1440 Alternative Regular Education**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	13,971.03	34,235.86		48,206.89
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	1,060.88	2,613.85		3,674.73
230 Retirement Contributions	328.09	787.10		1,115.19
260 Workmen's Compensation		400.00		400.00
<b>Total Personnel Services-Employee Benefits</b>	1,388.97	3,800.95		5,189.92
<b>500 Other Purchased Services</b>				
560 Tuition		19,961.15		19,961.15
<b>Total Other Purchased Services</b>		19,961.15		19,961.15
<b>600 Supplies</b>				
610 General Supplies		249.70		249.70
<b>Total Supplies</b>		249.70		249.70
<b>Total 1440 Alternative Regular Education</b>	<u>15,360.00</u>	<u>58,247.66</u>		<u>73,607.66</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>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	19,961.15		19,961.15
	19,961.15		19,961.15
	<u>19,961.15</u>		<u>19,961.15</u>

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**1442 PDE Approved Alternative Education Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	13,971.03	34,235.86		48,206.89
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	1,060.88	2,613.85		3,674.73
230 Retirement Contributions	328.09	787.10		1,115.19
260 Workmen's Compensation		400.00		400.00
<b>Total Personnel Services-Employee Benefits</b>	1,388.97	3,800.95		5,189.92
<b>600 Supplies</b>				
610 General Supplies		249.70		249.70
<b>Total Supplies</b>		249.70		249.70
<b>Total 1442 PDE Approved Alternative Education Programs</b>	<u>15,360.00</u>	<u>38,286.51</u>		<u>53,646.51</u>

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**1490 Additional Other Instruction 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**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**500 Other Purchased Services**

580 Travel

590 Miscellaneous Purchased Services

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**700 Property**

750 Equipment - Original & Additional

**Total Property**

**Total 1490 Additional Other Instruction Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Total Personnel Services-Salaries</b>			271,805.34	271,805.34
<b>Total Personnel Services-Employee Benefits</b>				
220 Social Security Contributions			20,835.19	20,835.19
230 Retirement Contributions			10,076.39	10,076.39
<b>Total Personnel Services-Employee Benefits</b>			30,911.58	30,911.58
<b>Total Purchased Professional &amp; Technical Services</b>				
			1,870.78	1,870.78
<b>Total Other Purchased Services</b>				
580 Travel			943.32	943.32
590 Miscellaneous Purchased Services			1,057.00	1,057.00
<b>Total Other Purchased Services</b>			2,000.32	2,000.32
<b>Total Supplies</b>				
610 General Supplies			8,140.49	8,140.49
640 Books & Periodicals			32,954.76	32,954.76
<b>Total Supplies</b>			41,095.25	41,095.25
<b>Total Property</b>				
750 Equipment - Original & Additional			10,251.00	10,251.00
<b>Total Property</b>			10,251.00	10,251.00
<b>Total 1490 Additional Other Instruction Programs</b>			<u>357,934.27</u>	<u>357,934.27</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**

**Total 1600 Adult Education Programs**

<u>Federal</u>	<u>Total</u>
	1,160.00
	86.17
	43.73
	129.90
	<u>1,289.90</u>

**2000 Support Services**

**100 Personnel Services-Salaries**

**Total Personnel Services-Salaries**

Total

5,626,223.89

**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

984,739.00  
426,901.39  
210,212.11  
22,685.25  
1.32  
39,200.00  
51,178.90

**Total Personnel Services-Employee Benefits**

1,734,917.97

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

310,806.54

**400 Purchased Property Services**

**Total Purchased Property Services**

1,138,508.53

**500 Other Purchased Services**

- 510 Student Transportation Services
- 520 Insurance-General
- 530 Communications
- 540 Advertising
- 550 Printing & Binding
- 580 Travel
- 590 Miscellaneous Purchased Services

2,173,098.36  
136,099.00  
105,407.11  
8,516.52  
41,219.08  
52,318.22  
56,913.44

**Total Other Purchased Services**

2,573,571.73

**600 Supplies**

- 610 General Supplies
- 620 Energy
- 630 Food
- 640 Books & Periodicals

405,278.02  
213,932.06  
769.82  
75,217.84

**Total Supplies**

695,197.74

**700 Property**

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

94,871.67  
9,343.24

**Total Property**

104,214.91

**800 Other Objects**

**Total Other Objects**

105,973.68

**Total 2000 Support Services**

12,289,414.99

**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**

**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>
18,277.32	1,157,813.56
	139,772.56
1,403.80	88,124.76
665.89	44,078.74
	8,100.00
	530.00
2,069.69	280,606.06
	7,247.00
	2,476.48
	4,526.77
	7,003.25
	19,510.41
	3,865.58
	23,375.99
<u>20,347.01</u>	<u>1,476,045.86</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>
	21.49	53.97		75.46
	21.49	53.97		75.46
	<u>21.49</u>	<u>53.97</u>		<u>75.46</u>

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**2120 Guidance Services**

**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 Other Purchased Services**

510 Student Transportation Services

580 Travel

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**Total 2120 Guidance Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Total Personnel Services-Salaries</b>	235,554.22	662,361.68	18,277.32	916,193.22
<b>210 Group Insurance</b>	32,387.02	90,261.46		122,648.48
<b>220 Social Security Contributions</b>	17,883.18	50,411.38	1,403.80	69,698.36
<b>230 Retirement Contributions</b>	9,010.00	25,324.87	665.89	35,000.76
<b>260 Workmen's Compensation</b>	1,700.00	4,600.00		6,300.00
<b>Total Personnel Services-Employee Benefits</b>	60,980.20	170,597.71	2,069.69	233,647.60
<b>Total Purchased Property Services</b>		472.00		472.00
<b>510 Student Transportation Services</b>		2,476.48		2,476.48
<b>580 Travel</b>	259.08	2,177.04		2,436.12
<b>Total Other Purchased Services</b>	259.08	4,653.52		4,912.60
<b>610 General Supplies</b>	2,647.42	4,916.54		7,563.96
<b>640 Books &amp; Periodicals</b>	1,205.20	2,085.00		3,290.20
<b>Total Supplies</b>	3,852.62	7,001.54		10,854.16
<b>Total 2120 Guidance Services</b>	<u>300,646.12</u>	<u>845,086.45</u>	<u>20,347.01</u>	<u>1,166,079.58</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

260 Workmen's Compensation

**Total Personnel Services-Employee Benefits**

**Total 2130 Attendance Services**

<u>Federal</u>	<u>Total</u>
	25,503.06
	3,652.81
	1,924.01
	936.17
	200.00
	6,712.99
	<u>32,216.05</u>

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**2140 Psychological Services**

**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**

**400 Purchased Property Services**

**Total Purchased Property Services**

**500 Other Purchased Services**

580 Travel

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**Total 2140 Psychological Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Total Personnel Services-Salaries</b>	88,798.05	127,319.23		216,117.28
<b>210 Group Insurance</b>	5,279.99	8,191.28		13,471.27
<b>220 Social Security Contributions</b>	9,804.31	6,698.08		16,502.39
<b>230 Retirement Contributions</b>	4,869.90	3,271.91		8,141.81
<b>260 Workmen's Compensation</b>	1,200.00	400.00		1,600.00
<b>290 Other Employee Benefits</b>	265.00	265.00		530.00
<b>Total Personnel Services-Employee Benefits</b>	21,419.20	18,826.27		40,245.47
<b>Total Purchased Property Services</b>		6,775.00		6,775.00
<b>580 Travel</b>	1,218.85	796.34		2,015.19
<b>Total Other Purchased Services</b>	1,218.85	796.34		2,015.19
<b>610 General Supplies</b>	6,504.50	5,441.95		11,946.45
<b>640 Books &amp; Periodicals</b>	257.67	317.71		575.38
<b>Total Supplies</b>	6,762.17	5,759.66		12,521.83
<b>Total 2140 Psychological Services</b>	<u>118,198.27</u>	<u>159,476.50</u>		<u>277,674.77</u>

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**2200 Instructional Staff**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	189,675.58	227,233.25	1,812.50	418,721.33
<b>200 Personnel Services-Employee Benefits</b>				
210 Group Insurance	205,218.23	17,856.63		223,074.86
220 Social Security Contributions	14,400.76	17,243.49	137.02	31,781.27
230 Retirement Contributions	7,198.24	8,687.35	68.33	15,953.92
260 Workmen's Compensation	1,400.00	1,700.00		3,100.00
<b>Total Personnel Services-Employee Benefits</b>	228,217.23	45,487.47	205.35	273,910.05
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	87.00			87.00
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>	9,908.54	37,846.23		47,754.77
<b>500 Other Purchased Services</b>				
580 Travel		3,689.87	10,547.41	14,237.28
<b>Total Other Purchased Services</b>		3,689.87	10,547.41	14,237.28
<b>600 Supplies</b>				
610 General Supplies	7,216.30	73,814.56		81,030.86
630 Food	486.67	283.15		769.82
640 Books & Periodicals	23,016.79	39,494.81	5,790.00	68,301.60
<b>Total Supplies</b>	30,719.76	113,592.52	5,790.00	150,102.28
<b>700 Property</b>				
750 Equipment - Original & Additional		57,209.28		57,209.28
760 Equipment - Replacement		1,551.04		1,551.04
<b>Total Property</b>		58,760.32		58,760.32
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		192.00		192.00
<b>Total 2200 Instructional Staff</b>	<u>458,608.11</u>	<u>486,801.66</u>	<u>18,355.26</u>	<u>963,765.03</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

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

**Total Property**

**800 Other Objects**

**Total Other Objects**

**Total 2300 Administration**

<u>Federal</u>	<u>Total</u>
	1,719,837.12
	184,653.81
	129,733.67
	63,656.09
	6,842.00
	11,600.00
	38,603.90
	435,089.47
	253,400.43
	16,522.15
	22,032.00
	53,904.00
	8,516.52
	27,965.43
	25,739.13
	138,157.08
	51,396.34
	2,913.90
	54,310.24
	25,788.00
	25,788.00
	105,631.68
	<u>2,748,736.17</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**

**800 Other Objects**

**Total Other Objects**

**Total 2310 Board Services**

<u>Federal</u>	<u>Total</u>
	2,499.95
	189.41
	94.37
	283.78
	37,915.00
	20,507.00
	5,304.66
	13,721.44
	39,533.10
	100,525.34
	<u>180,757.17</u>

**2320 Board Treasurer Services**

**500 Other Purchased Services**

520 Insurance-General

**Total Other Purchased Services**

**Total 2320 Board Treasurer Services**

**DETAIL OF GENERAL FUND EXPENDITURES**

<u>Federal</u>	<u>Total</u>
	300.00
	300.00
	<u>300.00</u>

**2330 Tax Assessment And Collection Services**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**500 Other Purchased Services**

520 Insurance-General

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

**Total Supplies**

**Total 2330 Tax Assessment And Collection Services**

<u>Federal</u>	<u>Total</u>
	109,307.07
	1,225.00
	1,225.00
	13,946.00
	13,946.00
	<u>124,478.07</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>
	93,839.36
	<u>93,839.36</u>

**2360 Office Of The Superintendent (Executive Director) Services**

Elementary

Secondary

Federal

Total

**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**

580 Travel

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**700 Property**

750 Equipment - Original & Additional

**Total Property**

**800 Other Objects**

**Total Other Objects**

**Total 2360 Office Of The Superintendent (Executive Director) Services**

			276,454.44
			17,835.77
			19,617.28
			9,732.90
			2,100.00
			6,228.54
			55,514.49
			2,000.00
			584.88
			6,214.56
			6,214.56
			18,189.26
			80.84
			18,270.10
			24,500.00
			24,500.00
			1,205.00
			<u>384,743.47</u>

**2370 Community Relations 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**

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**

<u>Federal</u>	<u>Total</u>
	35,612.98
	3,396.81
	2,651.70
	1,342.64
	7,391.15
	5,613.84
	11,537.26
	1,116.80
	18,267.90
	7,236.90
	143.20
	7,380.10
	1,288.00
	1,288.00
	<u>69,940.13</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office Of The Principal Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	661,377.41	706,526.58		1,367,903.99
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Group Insurance	102,115.81	61,305.42		163,421.23
220 Social Security Contributions	49,768.48	54,663.66		104,432.14
230 Retirement Contributions	24,169.81	26,907.88		51,077.69
240 Tuition Reimbursements	3,390.00	3,452.00		6,842.00
260 Workmen's Compensation	4,200.00	5,100.00		9,300.00
290 Other Employee Benefits	15,999.60	16,375.76		32,375.36
<b>Total Personnel Services-Employee Benefits</b>	199,643.70	167,804.72		367,448.42
<b>400 <u>Purchased Property Services</u></b>				
<b>Total Purchased Property Services</b>	200.95	689.40		890.35
<b>500 <u>Other Purchased Services</u></b>				
550 Printing & Binding	578.15	15,850.02		16,428.17
580 Travel	1,050.76	3,635.57		4,686.33
<b>Total Other Purchased Services</b>	1,628.91	19,485.59		21,114.50
<b>600 <u>Supplies</u></b>				
610 General Supplies		11,964.24		11,964.24
640 Books & Periodicals		2,297.86		2,297.86
<b>Total Supplies</b>		14,262.10		14,262.10
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>		79.94		79.94
<b>Total 2380 Office Of The Principal Services</b>	<u>862,850.97</u>	<u>908,848.33</u>		<u>1,771,699.30</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**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**800 Other Objects**

**Total Other Objects**

**Total 2390 Other Administration Services**

<u>Federal</u>	<u>Total</u>
	37,365.76
	2,843.14
	1,408.49
	200.00
	4,451.63
	10,339.00
	15,046.92
	48,290.16
	3,211.86
	51,502.02
	59.94
	392.00
	451.94
	3,821.40
	<u>122,978.67</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

**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**

580 Travel

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

640 Books & Periodicals

**Total Supplies**

**700 Property**

760 Equipment - Replacement

**Total Property**

**Total 2400 Pupil Health**

<u>Federal</u>	<u>Total</u>
	335,918.97
	34,278.94
	25,528.76
	12,014.11
	2,400.00
	74,221.81
	4,000.00
	45.00
	110.57
	110.57
	6,149.44
	136.76
	6,286.20
	2,230.00
	2,230.00
	<u>422,812.55</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**

530 Communications

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>
	337,212.17
	59,510.22
	25,441.41
	12,631.31
	2,500.00
	100,082.94
	29,415.11
	3,471.41
	2,629.86
	13,253.65
	2,764.51
	18,648.02
	8,784.85
	8,784.85
	2,035.00
	2,035.00
	150.00
	<u>499,799.50</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>				1,339,686.89
<b>200 Personnel Services-Employee Benefits</b>				
210 Group Insurance				295,608.73
220 Social Security Contributions				102,187.90
230 Retirement Contributions				49,928.31
250 Unemployment Compensation				1.32
260 Workmen's Compensation				9,400.00
290 Other Employee Benefits				12,045.00
<b>Total Personnel Services-Employee Benefits</b>				469,171.26
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>				23,904.00
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>				1,027,686.51
<b>500 Other Purchased Services</b>				
521 Fire Insurance				114,067.00
530 Communications				32,174.09
580 Travel				3,443.80
590 Miscellaneous Purchased Services				10,776.48
<b>Total Other Purchased Services</b>				160,461.37
<b>600 Supplies</b>				
610 General Supplies	100,559.58			226,784.10
620 Energy		126,224.52		213,932.06
<b>Total Supplies</b>				440,716.16
<b>700 Property</b>				
750 Equipment - Original & Additional				1,598.00
760 Equipment - Replacement				5,562.20
<b>Total Property</b>				7,160.20
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<u>3,468,786.39</u>

**2700 Student Transportation Services**

**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 Other Purchased Services**

513 St Tr Svc-Contr Carrier

516 St Tr Svc from the IU

519 St Tr Svc From Other Sources

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

**Total Supplies**

**700 Property**

750 Equipment - Original & Additional

**Total Property**

**Total 2700 Student Transportation Services**

<u>Federal</u>	<u>Total</u>
	36,723.34
	16,165.16
	2,772.92
	1,384.26
	200.00
	20,522.34
	4,064.69
	2,019,222.57
	149,444.42
	1,954.89
	2,170,621.88
	456.63
	456.63
	2,980.00
	2,980.00
	<u>2,235,368.88</u>

**2800 Central**

**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**

<u>Federal</u>	<u>Total</u>
	280,310.51
	31,674.72
	21,330.70
	10,565.37
	15,843.25
	1,900.00
	81,314.04
	31,717.00
	16,699.16
	1,496.16
	18,195.32
386.26	11,165.39
386.26	11,165.39
	5,261.39
	5,261.39
<u>386.26</u>	<u>427,963.65</u>

**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**

	<u>Federal</u>	<u>Total</u>
		46,136.96
		46,136.96
		<u>46,136.96</u>

**3000 Operation of Noninstructional Services**

**100 Personnel Services-Salaries**

**Total Personnel Services-Salaries**

**200 Personnel Services-Employee Benefits**

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

250 Unemployment Compensation

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**

510 Student Transportation Services

520 Insurance-General

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 3000 Operation of Noninstructional Services**

<u>Federal</u>	<u>Total</u>
	508,110.67
	15,601.10
	38,691.00
	14,876.20
	1,854.50
	3,400.00
	74,422.80
	640.00
	18,735.49
	48,933.31
	4,650.00
	3,165.15
	56,748.46
6,186.94	84,777.05
6,186.94	84,777.05
	9,181.00
	9,181.00
	5,644.38
<u>6,186.94</u>	<u>758,259.85</u>

**3200 Student Activities**

**100 Personnel Services-Salaries**

**Total Personnel Services-Salaries**

**200 Personnel Services-Employee Benefits**

210 Group Insurance

220 Social Security Contributions

230 Retirement Contributions

250 Unemployment Compensation

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**

510 Student Transportation Services

520 Insurance-General

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 3200 Student Activities**

<u>Federal</u>	<u>Total</u>
	508,110.67
	15,601.10
	38,691.00
	14,876.20
	1,854.50
	3,400.00
	74,422.80
	640.00
	18,735.49
	48,933.31
	4,650.00
	3,165.15
	56,748.46
	78,590.11
	78,590.11
	9,181.00
	9,181.00
	5,644.38
	<u>752,072.91</u>

**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>
	6,186.94	6,186.94
	6,186.94	6,186.94
	<u>6,186.94</u>	<u>6,186.94</u>

**4000 Facilities Acquisition, Construction and Improvement Services**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

<u>Federal</u>	<u>Total</u>
	1,448.00
	<u>1,448.00</u>

**4600 Existing Building Improvement Services**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**Total 4600 Existing Building Improvement Services**

**DETAIL OF GENERAL FUND EXPENDITURES**

<u>Federal</u>	<u>Total</u>
	1,448.00
	<u>1,448.00</u>

**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**

**Total 5000 Other Expenditures and Financing Uses**

**Total**

2,560,899.98

14,046.75

2,574,946.73

4,215,708.81

2,504,111.93

6,719,820.74

9,294,767.47

**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**

2,560,899.98

14,046.75

2,574,946.73

4,215,708.81

4,215,708.81

6,790,655.54

**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**

2,560,899.98

2,560,899.98

4,215,708.81

4,215,708.81

6,776,608.79

**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**

14,046.75

14,046.75

14,046.75

**5200 Fund Transfers**

**900 Other Financing Uses**

930 Fund Transfers

**Total Other Financing Uses**

**Total 5200 Fund Transfers**

**Total**

2,504,111.93

2,504,111.93

2,504,111.93

**5220 Special Revenue Fund Transfers**

**900 Other Financing Uses**

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

**Total Other Financing Uses**

**Total 5220 Special Revenue Fund Transfers**

**Total**

2,454,111.93

2,454,111.93

2,454,111.93

**5250 Enterprise Fund Transfers**

**900 Other Financing Uses**

930 Fund Transfers

**Total Other Financing Uses**

**Total 5250 Enterprise Fund Transfers**

**Total**

50,000.00

50,000.00

50,000.00

	<u>Amount</u>	<u>Total</u>
<b>1000 <u>Instruction</u></b>		
1100 Regular Programs - E/S	20,721,468.00	
1200 Special and Gifted Education	3,950,907.43	
1300 Vocational Education Programs	2,077,068.16	
1400 Summer School	498,312.65	
1600 Adult Education Programs	1,289.90	
		27,249,046.14
<b>2000 <u>Support Services</u></b>		
2100 Supervision Of Pupil Personnel Services	1,476,045.86	
2200 Instructional Staff	963,765.03	
2300 Board Services	2,748,736.17	
2400 Pupil Health	422,812.55	
2500 Business	499,799.50	
2600 Operation & Maintenance of Plant Services	3,468,786.39	
2700 Student Transportation Services	2,235,368.88	
2800 Central	427,963.65	
2900 Other Support Services	46,136.96	
		12,289,414.99
<b>3000 <u>Operation of Noninstructional Services</u></b>		
3200 Student Activities	752,072.91	
3300 Community Services	6,186.94	
		758,259.85
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>		
4600 Existing Building Improvement Services	1,448.00	
		1,448.00
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
5100 Debt Service	6,790,655.54	
5200 Special Revenue Fund Transfers	2,504,111.93	
		9,294,767.47
<b>TOTAL ACTUAL EXPENDITURES .OTHER FINANCING USES</b>		<u><u>49,592,936.45</u></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		49,494,815		2,053,448	51,548,263
2	Additional Debt During Year		8,865,000		102,588	8,967,588
3	Retirements and Repayments		13,098,890		10,480	13,109,370
4	Debt Outstanding at Fiscal Year End		45,260,925		2,145,556	47,406,481

**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	4,215,709		2,560,900	6,776,609
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	13,610,000		2,327,753	15,937,753
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				
<b>Total Debt Payments</b>		<b>17,825,709</b>		<b>4,888,653</b>	<b>22,714,362</b>

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition Paid for Public Day School Education	62,099.74	
562 Tuition to Charter Schools	153,896.41	
563 Tuition Paid to Nonpublic Schools	24,400.00	
564 Tuition Paid to Area Vocational Technical Schools	907,447.84	
568 Tuition Paid for Approved Private Schools and PRRIs	83,669.40	
569 Other Tuition	7,335.00	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		<hr/> <hr/> 1,238,848.39

**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-329		3,999.80	3,999.80
<b>Total 320</b>		<b>3,999.80</b>	<b>3,999.80</b>
1200-322	521,646.38	482,506.63	1,004,153.01
1200-323			
1200-329			
<b>Total 320</b>	<b>521,646.38</b>	<b>482,506.63</b>	<b>1,004,153.01</b>
1300-322			
1300-323			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-329			
<b>Total 320</b>			
2400-322			
2400-323			
2400-329			
<b>Total 320</b>			
2450-322			
2450-323			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-329			
<b>Total 320</b>			

**Selected Supplemental Revenue**

- 7291 Educational Assistance Program (Tutoring)
- 8518 NCLB, Title V - Promoting Informed Parental Choice And Innovative Prog

**NOTE: Title V Supplemental Revenue Received During Year (reflects revenue coded as Part A - Innovative Programs)**

School: 113365203 Penn Manor SD

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**1243 Gifted Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	117,088.76	81,880.37		198,969.13
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	9,122.36	6,233.15		15,355.51
230 Retirement Contributions	4,578.64	3,144.67		7,723.31
260 Workmen's Compensation	800.00	400.00		1,200.00
<b>Total Personnel Services-Employee Benefits</b>	14,501.00	9,777.82		24,278.82
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	69.03	1,200.00		1,269.03
580 Travel	1,016.85	1,544.79		2,561.64
<b>Total Other Purchased Services</b>	1,085.88	2,744.79		3,830.67
<b>600 Supplies</b>				
610 General Supplies	1,379.23	2,222.40		3,601.63
640 Books & Periodicals	406.62	180.39		587.01
<b>Total Supplies</b>	1,785.85	2,402.79		4,188.64
<b>Total 1243 Gifted Support</b>	<u>134,461.49</u>	<u>96,805.77</u>		<u>231,267.26</u>

School: 113365203 Penn Manor SD

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**2250 School Library Services**

**100 Personnel Services-Salaries**

**Total Personnel Services-Salaries**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	185,559.58	214,574.98		400,134.56

**200 Personnel Services-Employee Benefits**

- 210 Group Insurance
- 220 Social Security Contributions
- 230 Retirement Contributions
- 260 Workmen's Compensation

**Total Personnel Services-Employee Benefits**

	205,218.23	17,856.63		223,074.86
	14,080.64	16,286.78		30,367.42
	7,079.33	8,207.31		15,286.64
	1,300.00	1,500.00		2,800.00
	227,678.20	43,850.72		271,528.92

**400 Purchased Property Services**

**Total Purchased Property Services**

	8,408.54	7,618.88		16,027.42
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**500 Other Purchased Services**

- 580 Travel

**Total Other Purchased Services**

		340.00		340.00
		340.00		340.00

**600 Supplies**

- 610 General Supplies
- 640 Books & Periodicals

**Total Supplies**

	2,388.09	1,731.28		4,119.37
	22,939.46	37,199.72		60,139.18
	25,327.55	38,931.00		64,258.55

**700 Property**

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

**Total Property**

		1,749.00		1,749.00
		1,551.04		1,551.04
		3,300.04		3,300.04

**Total 2250 School Library Services**

	<u>446,973.87</u>	<u>308,615.62</u>		<u>755,589.49</u>
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**2750 Nonpublic Transportation**

**500 Other Purchased Services**

513 St Tr Svc-Contr Carrier

**Total Other Purchased Services**

**Total 2750 Nonpublic Transportation**

**Total**

230,090.00

230,090.00

230,090.00

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	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:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
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TOTAL EXPENDITURES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300	37,915.00		37,915.00	Local Audit Expense
2500	494,293.09		494,293.09	Function 2500 - 400-700-800+810
2830	18,023.11		18,023.11	Function 2830
2840	243,863.60		243,863.60	Function 2840
<b>Total</b>	<b>794,094.80</b>		<b>794,094.80</b>	

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	1,004,153.01
1000-323	
1200-594	8,810.30
2300-820	
2500-432	
2500-810	150.00
2900-595	46,136.96
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	1,087,027.15