

LEA Name:
Address
City

Penn Manor SD
P O BOX 1001
MILLERSVILLE, PA 17551-

Class Size: 2

County: Lancaster
AUN Number: 113365203

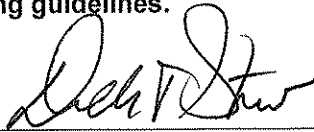
Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2008

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



Chief School Administrator

10-31-08

Date



Board Secretary

10/31/08

Date

CHRISTOPHER L. JOHNSTON

Contact Person

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Contact Person E-mail Address

(717) 872-9500 Ext. 2237

Contact Person Telephone Number

(717) 875-9505

Contact Person Fax Number

Amounts Expressed in Whole Dollars

ASSETS

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
Current Assets:				
0100 Cash and Cash Equivalents	2,021,158	1,570	2,022,728	
0110 Investments	15,929,525	168,061	16,097,586	
0120 Taxes Receivable (Net)	1,997,246		1,997,246	
0141 Due from Other Governments	459,252		459,252	
0142 State Revenue Receivable	1,892,046		1,892,046	
0143 Federal Revenue Receivable	197,427		197,427	
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	257,537	10,030	267,567	
0170 Inventories		63,935	63,935	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				
Total Current Assets	22,754,191	243,596	22,997,787	
Noncurrent Assets:				
0108 Restricted Cash and Cash Equivalents	15,942,671		15,942,671	
0211 Land	2,929,306		2,929,306	
0212 Site Improvements	678,661		678,661	
0220 Building & Building Improvements (net Acc Dep)	55,684,491		55,684,491	
0230 Furniture & Equipment (net Acc Dep)	1,133,170	45,854	1,179,024	
0250 Construction in Progress	12,414,130		12,414,130	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	545,749		545,749	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				
Total Noncurrent Assets	89,328,178	45,854	89,374,032	
TOTAL ASSETS	112,082,369	289,450	112,371,819	

Amounts Expressed in Whole Dollars		Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES					
Current Liabilities:					
0403	Internal Balances	(102,371)	102,371		
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	2,298,272	12,156	2,310,428	
0430	Contracts Payable				
0440	Current Portion of Long-Term Debt	6,088,347	4,415	6,092,762	
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	4,248,695		4,248,695	
0462	Payroll Deductions and Withholdings	94,657		94,657	
0480	Deferred Revenues	7,260	38,926	46,186	
0490	Other Current Liabilities	175,930		175,930	
Total Current Liabilities		12,810,790	157,868	12,968,658	
Noncurrent Liabilities:					
0470	Advances from Other Funds				
0510	Bonds Payable	43,727,226		43,727,226	
0520	Extended Term Financing Agreements Payable				
0530	Lease Purchase Obligations				
0540	LT Portion of Comp Abs	1,419,144	39,737	1,458,881	
0550	Authority Lease Obligations				
0560	Other Postemployment Benefits (OPEB)				
0599	Other Long-Term Liabilities	671,845		671,845	
Total Noncurrent Liabilities		45,818,215	39,737	45,857,952	
TOTAL LIABILITIES		58,629,005	197,605	58,826,610	
NET ASSETS					
0791	Invested in Capital Assets Net of Related Debt	39,220,203	45,854	39,266,057	
0792	Retirement of Long-Term Debt				
0793	Capital Projects				
0794	Term Endowment - Expendable				
0795	Permanent Endowment - Nonexpendable				
0798	Other Restrictions				
0799	Unrestricted (deficit)	14,233,161	45,991	14,279,152	
TOTAL NET ASSETS		53,453,364	91,845	53,545,209	
TOTAL LIABILITIES AND NET ASSETS		112,082,369	289,450	112,371,819	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Governmental Activities				
Depreciation - unallocated				
Instruction	35,735,717		486,758	7,168,633
Instructional Student Support	3,088,627			311,268
Administrative and Financial Support Svcs	4,817,171		14,842	213,073
Operation and Maintenance of Plant Services	5,010,473		86,630	135,834
Pupil Transportation	2,695,012			1,606,277
Food Service (Governmental Activity)				
Student Activities	1,145,360		52,325	47,121
Community Services	4,980			4,849
Scholarships and Awards				
Interest on Long-Term Debt	2,463,504			1,493,970
Total Governmental Activities	54,960,844		640,555	10,981,025
Business-type Activities				
Food Service (Business-type Activity)	2,147,987		1,409,165	690,887
Child Care				
Other Enterprise Funds				
Total Business-Type Activities	2,147,987		1,409,165	690,887
TOTAL PRIMARY GOVERNMENT	57,108,831		2,049,720	11,671,912
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	57,108,831		2,049,720	11,671,912

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Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-type Activities	Total	Component Units
(28,080,326)		(28,080,326)	
(2,777,359)		(2,777,359)	
(4,589,256)		(4,589,256)	
(4,788,009)		(4,788,009)	
(1,088,735)		(1,088,735)	
(1,045,914)		(1,045,914)	
(131)		(131)	
(969,534)		(969,534)	
(43,339,264)		(43,339,264)	
	(47,935)	(47,935)	
	(47,935)	(47,935)	
(43,339,264)	(47,935)	(43,387,199)	
(43,339,264)	(47,935)	(43,387,199)	

Amounts Expressed in Whole Dollars	Program Revenues				
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)					
General Revenues, Special and Extraordinary Items, and Transfers					
Taxes:					
Property Taxes, Levied for General Purposes, Net					
Other taxes levied					
Grants, subsidies, contributions not restricted					
Investment Earnings					
Receipts from Member Districts					
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
(43,339,264)	(47,935)	(43,387,199)	
34,233,881		34,233,881	
5,130,695		5,130,695	
10,060,107		10,060,107	
2,101,940	7,491	2,109,431	
85,385		85,385	
51,612,008	7,491	51,619,499	
8,272,744	(40,444)	8,232,300	
45,180,620	132,289	45,312,909	
53,453,364	91,845	53,545,209	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	2,020,964				
0110	Investments	12,890,577		2,957,778		
0120	Taxes Receivable (Net)	1,997,246				
0130	Due From Other Funds			1,974,797		
0141	Due from Other Governments	459,252				
0142	State Revenue Receivable	1,892,046				
0143	Federal Revenue Receivable	197,427				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	197,224				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		19,654,736		4,932,575		

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Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				194	2,021,158	0100
	15,942,671	11,470		69,700	31,872,196	0110
					1,997,246	0120
					1,974,797	0130
					459,252	0141
					1,892,046	0142
					197,427	0143
						0145
						0146
						0147
	60,292			21	257,537	0150
						0160
						0170
						0180
						0190
	16,002,963	11,470		69,915	40,671,659	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	1,872,063				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	1,043,220		39,180		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	4,248,695				
0462	Payroll Deductions and Withholdings	94,657				
0470	Advances from Other Funds					
0480	Deferred Revenues	471,285				
0490	Other Current Liabilities					
TOTAL LIABILITIES		7,729,920		39,180		
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)					
0771	Unreserved - Designated	5,412,699				
0772	Unreserved - Undesignated	6,512,117		4,893,395		
TOTAL FUND BALANCES		11,924,816		4,893,395		
TOTAL LIABILITIES AND FUND BALANCES		19,654,736		4,932,575		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Liabilities
	501				1,872,564	0400
						0411
						0412
						0413
	1,215,734				2,298,134	0420
						0430
						0440
						0450
					4,248,695	0461
					94,657	0462
						0470
					471,285	0480
					10,581	0490
	1,216,235			10,581	8,995,916	
						Fund Balances
						0751
						0752
						0753
		11,470			11,470	0754
						0755
						0759
					5,412,699	0771
	14,786,728			59,334	26,251,574	0772
	14,786,728	11,470		59,334	31,675,743	
	16,002,963	11,470		69,915	40,671,659	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		31,675,743
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets and construction in progress used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of assets is \$105,357,094 and the accumulated depreciation is \$32,517,336		72,839,758
Property taxes receivable will be collected subsequent to year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds		464,025
Long-term liabilities, net of related assets, 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	(48,870,000)	
Accrued interest on the bonds	(165,349)	
Unamortized:		
Long-term debt issuance costs	545,749	
Bond Premium	(956,139)	
Deferred loss on bond refunding	263,913	
Accrued retirement costs	(671,845)	
Compensated absences	(1,672,491)	(51,526,162)
Total Net Assets - Governmental Activities		53,453,364

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	42,087,813		168,730		
7000 State Sources	19,476,691				
8000 Federal Sources	589,293				
TOTAL REVENUES	62,153,797		168,730		
EXPENDITURES					
1000 Instruction	33,540,231				
2000 Support Services	15,319,816				
3000 Noninstructional Services	1,019,227				
4000 Fac Acq, Const, and Imp			4,827,014		
5110 Debt Service (Principal & Interest)	1,964				
5130 Refund of Prior Year Receipts	286				
5140 Short Term Borrowing - Interests and Costs					
TOTAL EXPENDITURES	49,881,524		4,827,014		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,272,273		(4,658,284)		
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)			2,994,797		
9400 Sale / Compensation for Fixed Assets	3,800				
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	11,107,913				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(11,104,113)		2,994,797		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	718,147	513		55,588	43,030,791	6000
					19,476,691	7000
					589,293	8000
	718,147	513		55,588	63,096,775	
					33,540,231	1000
					15,319,816	2000
		4		64,192	1,083,423	3000
	8,725,068				13,552,082	4000
		8,113,116			8,115,080	5110
					286	5130
						5140
	8,725,068	8,113,120		64,192	71,610,918	
	(8,006,921)	(8,112,607)		(8,604)	(8,514,143)	
						9110
						9120
						9130
						9200
		8,113,116			11,107,913	9300
					3,800	9400
						9710
						9720
						9900
						5120
						5150
					11,107,913	5200
						5300
		8,113,116			3,800	

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	1,168,160		(1,663,487)		
0040 Fund Balance - Beginning of Fiscal Year	10,756,656		6,556,882		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	11,924,816		4,893,395		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(8,006,921)	509		(8,604)	(8,510,343)	
	22,793,649	10,961		67,938	40,186,086	0040
						0050
	14,786,728	11,470		59,334	31,675,743	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		(8,510,343)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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 net capital outlays exceed net depreciation in the period. Depreciation expense, \$2,252,566; capital outlays expense including construction in progress, \$13,424,884</p>		11,172,318
<p>Loss on disposal of fixed assets is not recorded in the governmental funds</p>		(9,848)
<p>Because some property taxes will not be collected for several months after the School District's fiscal year-end, they are not considered as "available" revenues in the governmental funds. Deferred tax revenues increased by this amount this year</p>		136,813
<p>Issuance of long-term debt provides current financial resources to governmental funds. The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However this transaction has no 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. The effect of these transactions in the statement of activities is shown below:</p>		
Repayment of bond principal	4,419,280	
Repayment of capital appreciation bond interest, considered to be principal in the governmental funds	1,239,620	
<p>Amortization of:</p>		
Long-term debt issuance costs	(99,531)	
Bond Premium	149,359	
Deferred Loss	(69,241)	5,639,487
<p>In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental fund, an interest expenditure is reported when due</p>		10,125

Amounts Expressed in Whole Dollars

Amount

Amount

In the statement of activities, certain operating expenses (compensated absences and retirement costs) are measured by the amounts incurred 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 incurred versus the amount used

(165,808)

Change in Net Assets - Governmental Activities

8,272,744

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources	41,176,779	41,176,779	42,087,813	911,034
7000	State Sources	18,690,743	18,690,743	19,476,691	785,948
8000	Federal Sources	617,377	617,377	589,293	(28,084)
TOTAL REVENUES		60,484,899	60,484,899	62,153,797	1,668,898
EXPENDITURES					
1100	Regular Programs	25,346,432	25,240,742	25,240,742	
1200	Special Programs	5,627,935	5,212,053	5,212,053	
1300	Vocational Programs	2,471,118	2,487,281	2,487,281	
1400	Other Instructional Programs	705,847	540,857	540,857	
1600	Adult Education Programs	1,730			
1700	Community/Junior College Programs	50,000	59,298	59,298	
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	1,962,375	1,691,855	1,691,855	
2200	Instructional Staff Services	949,695	887,866	887,866	
2300	Administrative Services	3,817,447	3,468,032	3,468,032	
2400	Pupil Health	599,875	524,153	524,153	
2500	Business Services	604,425	617,806	617,806	
2600	Operation and Maintenance of Plant Services	5,139,466	4,755,546	4,755,546	
2700	Student Transportation Services	2,652,840	2,694,559	2,694,559	
2800	Central & Other Support Services	645,720	630,296	630,296	
2900	Other Support Services	50,539	49,703	49,703	
3100	Food Services				
3200	Student Activities	946,054	1,014,247	1,014,247	
3300	Community Services	10,099	4,980	4,980	
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	8,163,840	1,964	1,964	
5130	Refund of Prior Year Receipts		286	286	
5140	Short Term Borrowing - Interests and Costs				
TOTAL EXPENDITURES		59,745,437	49,881,524	49,881,524	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		739,462	10,603,375	12,272,273	1,668,898

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				
9400	Sale / Compensation for Fixed Assets			3,800	3,800
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out	1,050,000	11,087,913	11,107,913	(20,000)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	174,000			
TOTAL OTHER FINANCING SOURCES (USES)		(1,224,000)	(11,087,913)	(11,104,113)	(16,200)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(484,538)	(484,538)	1,168,160	1,652,698
0040	Fund Balance - Beginning of Fiscal Year	10,872,835	10,872,835	10,756,656	(116,179)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		10,388,297	10,388,297	11,924,816	1,536,519

Amounts Expressed in Whole Dollars

	Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		

REVENUES

6000 Local Sources
 7000 State Sources
 8000 Federal Sources

TOTAL REVENUES

EXPENDITURES

1100 Regular Programs
 1200 Special Programs
 1300 Vocational Programs
 1400 Other Instructional Programs
 1600 Adult Education Programs
 1700 Community/Junior College Programs
 2100 Pupil Personnel Services
 2200 Instructional Staff Services
 2300 Administrative Services
 2400 Pupil Health
 2500 Business Services
 2600 Operation and Maintenance of Plant Services
 2700 Student Transportation Services
 2800 Central & Other Support Services
 2900 Other Support Services
 3100 Food Services
 3200 Student Activities
 3300 Community Services
 3400 Scholarships and Awards
 4000 Fac Acq, Const, and Imp
 5110 Debt Service (Principal & Interest)
 5130 Refund of Prior Year Receipts

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

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

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources			168,730	168,730
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				168,730	168,730
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	Fac Acq, Const, and Imp			4,827,014	(4,827,014)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				4,827,014	(4,827,014)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(4,658,284)	(4,658,284)

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			2,994,797	2,994,797
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				2,994,797	2,994,797
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				(1,663,487)	(1,663,487)
0040	Fund Balance - Beginning of Fiscal Year			6,556,882	6,556,882
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				4,893,395	4,893,395

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS						
Current Assets:						
0100	Cash and Cash Equivalents	1,570				1,570
0110	Investments	168,061				168,061
0130	Due From Other Funds					
0141	Due from Other Governments					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	10,030				10,030
0170	Inventories	63,935				63,935
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		243,596				243,596
Noncurrent Assets:						
0108	Restricted Cash and Cash Equivalents					
0160	Advances to Other Funds (Long-Term Loans)					
0211	Land					
0212	Site Improvements (net)					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)	45,854				45,854
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total Noncurrent Assets		45,854				45,854
TOTAL ASSETS		289,450				289,450

**Internal
Service
(60)**

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Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES						
Current Liabilities:						
0400	Due to Other Funds	102,371				102,371
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	12,156				12,156
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)	4,415				4,415
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0480	Deferred Revenues	38,926				38,926
0490	Other Current Liabilities					
Total Current Liabilities		157,868				157,868
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	39,737				39,737
0550	Authority Lease Obligations					
0599	Other Long-Term Liabilities					
Total Noncurrent Liabilities		39,737				39,737
TOTAL LIABILITIES		197,605				197,605
NET ASSETS						
0791	Invested in Capital Assets Net of Related Debt	45,854				45,854
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	45,991				45,991
TOTAL NET ASSETS		91,845				91,845
TOTAL LIABILITIES AND NET ASSETS		289,450				289,450

**Internal
Service
(60)**

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES					
6600 Food Service Revenue	1,338,681				1,338,681
6900 Charges for Services					
6999 Other Operating Revenues	70,484				70,484
TOTAL OPERATING REVENUES	1,409,165				1,409,165
OPERATING EXPENSES					
100 Salaries	602,274				602,274
200 Employee Benefits	189,159				189,159
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	1,288,478				1,288,478
700 Depreciation	13,129				13,129
810 Dues and Fees					
890 Other Operating Expenditures	54,226				54,226
TOTAL OPERATING EXPENSES	2,147,266				2,147,266
OPERATING INCOME (LOSS)	(738,101)				(738,101)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	7,491				7,491
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets	(721)				(721)
6991 Refunds of Prior Year Expenditures					
7000 State Sources	118,684				118,684
8000 Federal Sources	572,203				572,203
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	697,657				697,657
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(40,444)				(40,444)

Internal
Service
(60)

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CONTRIBUTIONS AND TRANSFERS					
6922 Capital Contributions					
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)					
CHANGE IN NET ASSETS	(40,444)				(40,444)
0041 Net Assets - Beginning of Fiscal Year	132,289				132,289
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
NET ASSETS - END OF YEAR	91,845				91,845

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	1,410,483				1,410,483
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	848,229				848,229
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,228,547				1,228,547
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(666,293)	0	0	0	(666,293)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	118,684				118,684
8000 Federal Sources	471,630				471,630
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	172,141				172,141
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	762,455				762,455
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(5,354)				(5,354)
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	(5,354)				(5,354)
Cash Flows From Investing Activities					
6500 Earnings on Investments	7,491				7,491
9929 Purchase of Inv Securities / Deposits to Inv Pools	(99,867)				(99,867)
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	(92,376)				(92,376)

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	(1,568)	0	0	0	(1,568)
9935 Cash and Cash Equivalents Beginning of Year	3,138				3,138
Cash and Cash Equivalents at Year End	1,570	0	0	0	1,570

9900 Operating Income (Loss)	(738,101)				(738,101)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	13,129				13,129
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	100,573				100,573
9904 (Inc) Dec In Accounts Receivable (0120-0150)	1,318				1,318
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	10,271				10,271
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(56,110)				(56,110)
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	2,627				2,627
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	71,808				71,808
Cash Provided By (Used For) Total	(666,293)				(666,293)

Amounts Expressed in Whole Dollars

ASSETS

Assets

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100 Cash and Cash Equivalents					447
0110 Investments	69,326				115,924
0130 Due From Other Funds					138
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					2,396
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	69,326				118,905

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		447 0100
		185,250 0110
		138 0130
		0147
		2,396 0150
		0160
		0170
		0180
		0190
		0220
		0230
		188,231

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES AND NET ASSETS					
Liabilities					
0400					
0411					
0412					
0413					
0420					2,779
0430					
0450					
0461					
0462					
0470					
0480					
0490					116,126
					118,905
Net Assets					
0791					
0798		69,326			
0799					
		69,326			
		69,326			118,905

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
	2,779	0420
		0430
		0450
		0461
		0462
		0470
		0480
	116,126	0490
		118,905
		0791
	69,326	0798
		0799
		69,326
		188,231

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions	5,025				
9946	Other Additions	2,536				
Deductions						
9947	Scholarships Awarded	4,600				
9948	Other Deductions					
Change in Net Assets		2,961				
0041	Net Assets - Beginning of Fiscal Year	66,365				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		69,326				

Total
Fiduciary
Funds

5,025 9945

2,536 9946

4,600 9947

9948

2,961

66,365 0041

9949

69,326

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	33,217,339.45	
6112	Interim Real Estate Taxes	281,954.16	
6113	Public Utility Realty Tax	52,758.20	
6114	Payments in Lieu of Current Taxes / State & Local	106.32	
6150	Current Act 511 Taxes - Proportional Assessments	5,130,695.39	
6400	Delinq on Taxes Levied/Assessed by the LEA	544,909.63	
6500	Earnings on Investments	1,229,616.54	
6831	Federal Rev. Rcvd. from Other PA Public Schools	7,827.22	
6832	Federal IDEA Pass Through Revenue	921,897.25	
6839	Federal Rev. Rcvd. from Other Intermed. Sources	15,000.00	
6910	Rentals	86,630.35	
6941	Regular Day School Tuition	22,363.65	
6942	Summer School Tuition	4,992.75	
6944	Receipts from Other LEAS in PA - Education	143,891.03	
6991	Refunds of Prior Years' Expenditures	1,676.45	
6999	All Other Local Revenues Not Specified	426,154.96	
6000	Total Revenue from Local Sources		42,087,813.35

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	10,037,178.38	
7140	Charter Schools	90,073.17	
7160	Tuition - Orphans & Children Placed in Priv. Homes	84,280.93	
7210	Homebound Instruction	1,455.23	
7220	Vocational Education	68,957.16	
7230	Alternative Education	39,607.00	
7250	Migratory Children	260.00	
7271	Special Education - Funding for School Aged Pupils	2,513,983.94	
7310	Transportation (Regular and Additional)	1,595,371.31	
7320	Rental and Sinking Fund Payments	1,493,970.33	
7330	Health Services	106,316.21	
7501	PA Accountability Grant	627,321.00	
7502	Dual Enrollment Grants	57,768.03	
7503	Project 720/High School Reform	59,480.00	
7599	Additional grants not listed elsewhere	30,331.99	
7810	Revenue for Social Security Payments	1,070,013.07	
7820	Revenue for Retirement Payments	984,432.70	
7920	Classrooms for the Future	615,891.00	
7000	Total Revenue from State Sources		19,476,691.45
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	290,291.22	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	118,146.53	
8517	NCLB, Title IV - 21st Century Schools	14,036.00	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	4,947.43	
8690	Restricted Fed. Grants-in-Aid Through the Comm.	1,243.94	
8810	Medical Assistance Reimbursement (ACCESS)	159,949.11	
8820	Med. Asst. Reimb. - Tran./ Adm. Costs - Title 19	678.98	
8000	Total Revenue from Federal Sources		589,293.21

		AMOUNT	TOTAL
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	3,800.00	
9000	Total Other Financing Sources		3,800.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$42,087,813.35	
Revenue from State Sources	\$19,476,691.45	
Revenue from Federal Sources	\$589,293.21	
Other Financing Sources	\$3,800.00	
		\$62,157,598.01

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>2247057200</u>	<u>34402454</u>	<u>33217339</u>
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$4,452,359.68	
6153	Real Estate Transfer Taxes	\$678,335.71	
6150	Current Act 511 Taxes - Proportional Assessments		\$5,130,695.39

Total Real Estate, Act 1 and Act 511 Taxes

\$5,130,695.39

<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	\$33,217,339.45	\$0.00	\$0.00	\$33,217,339.45
6112	Interim Real Estate Taxes	\$281,954.16	\$31,680.84	\$30,235.83	\$280,509.15
6113	Public Utility Realty Tax	\$52,758.20	\$0.00	\$0.00	\$52,758.20
6114	Payments in Lieu of Current Taxes / State & Local	\$106.32	\$0.00	\$0.00	\$106.32
6150	Current Act 511 Taxes - Proportional Assessments	\$5,130,695.39	\$1,388,903.79	\$1,158,259.75	\$4,900,051.35
6400	Delinq on Taxes Levied/Assessed by the LEA	\$544,909.63	\$875,724.90	\$698,733.44	\$367,918.17
6999 TOTAL TAXES		\$39,227,763.15	\$2,296,309.53	\$1,887,229.02	\$38,818,682.64

<u>REVENUE FROM DELINQUENT TAXES</u>	<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6411 Delinquent Real Estate Taxes	544,332.13	588,377.18	338,983.46	294,938.41
6412 Delinquent Interim Real Estate Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES	544,332.13	588,377.18	338,983.46	294,938.41

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	21,148,773.45
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	3,578,052.68
220 Social Security Contributions	1,600,551.58
230 PSERS Retirement Contributions	1,478,309.33
240 Tuition Reimbursements	369,021.72
250 Unemployment Compensation	16,452.74
260 Workmen's Compensation	148,400.00
290 Other Employee Benefits	34,867.00
Total Personnel Services-Employee Benefits	7,225,655.05
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,306,509.52
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	408,918.18
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	10,394.22
560 Tuition	1,844,571.87
580 Travel	29,561.79
590 Miscellaneous Purchased Services	6,006.37
Total Other Purchased Services	1,890,534.25
600 <u>Supplies</u>	
610 General Supplies	499,438.86
640 Books & Periodicals	252,311.96
Total Supplies	751,750.82
700 <u>Property</u>	
750 Equipment - Original & Additional	808,090.07
Total Property	808,090.07
Total 1000 Instruction	<u>33,540,231.34</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	8,554,716.84	8,378,920.78		16,933,637.62
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	1,821,776.84	1,181,164.80		3,002,941.64
220 Social Security Contributions	658,732.36	635,260.19		1,293,992.55
230 PSERS Retirement Contributions	608,711.53	589,326.83		1,198,038.36
240 Tuition Reimbursements	112,775.73	253,792.09		366,567.82
250 Unemployment Compensation	16,112.10	340.64		16,452.74
260 Workmen's Compensation	66,900.00	54,200.00		121,100.00
290 Other Employee Benefits	4,875.00	24,650.00		29,525.00
Total Personnel Services-Employee Benefits	3,289,883.56	2,738,734.55		6,028,618.11
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	66.00	42,653.76		42,719.76
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	115,271.32	122,411.40		237,682.72
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	3,469.50	4,847.45		8,316.95
560 Tuition	133,081.51	388,561.28		521,642.79
580 Travel	6,288.17	8,584.91		14,873.08
Total Other Purchased Services	142,839.18	401,993.64		544,832.82
600 <u>Supplies</u>				
610 General Supplies	181,204.81	255,438.11		436,642.92
640 Books & Periodicals	116,562.32	98,910.02		215,472.34
Total Supplies	297,767.13	354,348.13		652,115.26
700 <u>Property</u>				
750 Equipment - Original & Additional	21,234.85	779,901.10		801,135.95
Total Property	21,234.85	779,901.10		801,135.95
Total 1100 Regular Programs - E/S	<u>12,421,778.88</u>	<u>12,818,963.36</u>		<u>25,240,742.24</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	1,679,928.72	1,274,546.75		2,954,475.47
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	298,438.11	138,644.72		437,082.83
220 Social Security Contributions	127,309.99	95,821.26		223,131.25
230 PSERS Retirement Contributions	116,917.34	87,482.27		204,399.61
240 Tuition Reimbursements		2,453.90		2,453.90
260 Workmen's Compensation	12,000.00	8,600.00		20,600.00
290 Other Employee Benefits	271.00	271.00		542.00
Total Personnel Services-Employee Benefits	554,936.44	333,273.15		888,209.59
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	235,734.79	106,157.72	921,897.25	1,263,789.76
400 Purchased Property Services				
Total Purchased Property Services	2,364.50	16,294.72		18,659.22
500 Other Purchased Services				
510 Student Transportation Services		1,164.72		1,164.72
560 Tuition		33,493.48		33,493.48
580 Travel	6,633.41	4,424.80		11,058.21
590 Miscellaneous Purchased Services		319.37		319.37
Total Other Purchased Services	6,633.41	39,402.37		46,035.78
600 Supplies				
610 General Supplies	8,319.19	7,385.62		15,704.81
640 Books & Periodicals	10,287.62	14,270.54		24,558.16
Total Supplies	18,606.81	21,656.16		40,262.97
700 Property				
750 Equipment - Original & Additional	620.54			620.54
Total Property	620.54			620.54
Total 1200 Special and Gifted Education	<u>2,498,825.21</u>	<u>1,791,330.87</u>	<u>921,897.25</u>	<u>5,212,053.33</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	818,927.66		818,927.66
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	116,002.37		116,002.37
220 Social Security Contributions	62,296.29		62,296.29
230 PSERS Retirement Contributions	57,457.50		57,457.50
260 Workmen's Compensation	5,700.00		5,700.00
290 Other Employee Benefits	4,800.00		4,800.00
Total Personnel Services-Employee Benefits	246,256.16		246,256.16
400 Purchased Property Services			
Total Purchased Property Services	152,506.24		152,506.24
500 Other Purchased Services			
510 Student Transportation Services	912.55		912.55
560 Tuition	1,224,872.57		1,224,872.57
580 Travel	1,419.39		1,419.39
Total Other Purchased Services	1,227,204.51		1,227,204.51
600 Supplies			
610 General Supplies	35,485.57		35,485.57
640 Books & Periodicals	1,901.46		1,901.46
Total Supplies	37,387.03		37,387.03
700 Property			
750 Equipment - Original & Additional	4,999.58		4,999.58
Total Property	4,999.58		4,999.58
Total 1300 Vocational Education Programs	<u>2,487,281.18</u>		<u>2,487,281.18</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	11,407.75	112,541.99	317,782.96	441,732.70
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider			22,025.84	22,025.84
220 Social Security Contributions	759.73	8,216.66	12,155.10	21,131.49
230 PSERS Retirement Contributions	689.07	6,395.84	11,328.95	18,413.86
260 Workmen's Compensation		1,000.00		1,000.00
Total Personnel Services-Employee Benefits	1,448.80	15,612.50	45,509.89	62,571.19
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		70.00		70.00
500 <u>Other Purchased Services</u>				
560 Tuition		5,265.00		5,265.00
580 Travel	218.64	1,992.47		2,211.11
590 Miscellaneous Purchased Services			5,687.00	5,687.00
Total Other Purchased Services	218.64	7,257.47	5,687.00	13,163.11
600 <u>Supplies</u>				
610 General Supplies		1,348.43	10,257.13	11,605.56
640 Books & Periodicals			10,380.00	10,380.00
Total Supplies		1,348.43	20,637.13	21,985.56
700 <u>Property</u>				
750 Equipment - Original & Additional		1,334.00		1,334.00
Total Property		1,334.00		1,334.00
Total 1400 Other Instructional Programs - E/S	<u>13,075.19</u>	<u>138,164.39</u>	<u>389,616.98</u>	<u>540,856.56</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
600 <u>Supplies</u>			
610 General Supplies	67.99		67.99
Total Supplies	67.99		67.99
Total 1410 Driver's Education	<u>67.99</u>		<u>67.99</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,627.50	6,851.00		8,478.50
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	278.66	463.94		742.60
230 PSERS Retirement Contributions	244.67	421.09		665.76
Total Personnel Services-Employee Benefits	523.33	885.03		1,408.36
500 <u>Other Purchased Services</u>				
560 Tuition		5,265.00		5,265.00
Total Other Purchased Services		5,265.00		5,265.00
600 <u>Supplies</u>				
610 General Supplies		832.08		832.08
Total Supplies		832.08		832.08
Total 1420 Summer School	<u>2,150.83</u>	<u>13,833.11</u>		<u>15,983.94</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	2,797.75	24,955.64		27,753.39
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	213.57	1,879.04		2,092.61
230 PSERS Retirement Contributions	194.40	1,622.17		1,816.57
260 Workmen's Compensation		500.00		500.00
Total Personnel Services-Employee Benefits	407.97	4,001.21		4,409.18
500 <u>Other Purchased Services</u>				
580 Travel	218.64	1,992.47		2,211.11
Total Other Purchased Services	218.64	1,992.47		2,211.11
Total 1430 Homebound Instruction	<u>3,424.36</u>	<u>30,949.32</u>		<u>34,373.68</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		73,752.85		73,752.85
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		5,606.18		5,606.18
230 PSERS Retirement Contributions		4,102.58		4,102.58
260 Workmen's Compensation		500.00		500.00
Total Personnel Services-Employee Benefits		10,208.76		10,208.76
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		70.00		70.00
600 <u>Supplies</u>				
610 General Supplies		448.36		448.36
Total Supplies		448.36		448.36
700 <u>Property</u>				
750 Equipment - Original & Additional		1,334.00		1,334.00
Total Property		1,334.00		1,334.00
Total 1440 Alternative Regular Education		<u>85,813.97</u>		<u>85,813.97</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 PDE Approved Alternative Education Programs				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		73,752.85		73,752.85
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		5,606.18		5,606.18
230 PSERS Retirement Contributions		4,102.58		4,102.58
260 Workmen's Compensation		500.00		500.00
Total Personnel Services-Employee Benefits		10,208.76		10,208.76
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		70.00		70.00
600 <u>Supplies</u>				
610 General Supplies		448.36		448.36
Total Supplies		448.36		448.36
700 <u>Property</u>				
750 Equipment - Original & Additional		1,334.00		1,334.00
Total Property		1,334.00		1,334.00
Total 1442 PDE Approved Alternative Education Programs		<u>85,813.97</u>		<u>85,813.97</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	6,982.50	6,982.50	317,782.96	331,747.96
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider			22,025.84	22,025.84
220 Social Security Contributions	267.50	267.50	12,155.10	12,690.10
230 PSERS Retirement Contributions	250.00	250.00	11,328.95	11,828.95
Total Personnel Services-Employee Benefits	517.50	517.50	45,509.89	46,544.89
500 Other Purchased Services				
590 Miscellaneous Purchased Services			5,687.00	5,687.00
Total Other Purchased Services			5,687.00	5,687.00
600 Supplies				
610 General Supplies			10,257.13	10,257.13
640 Books & Periodicals			10,380.00	10,380.00
Total Supplies			20,637.13	20,637.13
Total 1490 Additional Other Instruction Programs	<u>7,500.00</u>	<u>7,500.00</u>	<u>389,616.98</u>	<u>404,616.98</u>

1700 Community / Junior College Education Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1700 Community / Junior College Education Programs

Total

59,298.03

59,298.03

59,298.03

	<u>Total</u>
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	6,822,668.34
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	1,285,504.59
220 Social Security Contributions	513,850.00
230 PSERS Retirement Contributions	481,200.36
240 Tuition Reimbursements	59,719.00
250 Unemployment Compensation	212.38
260 Workmen's Compensation	49,700.00
290 Other Employee Benefits	63,914.58
Total Personnel Services-Employee Benefits	2,454,100.91
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	504,948.79
400 Purchased Property Services	
Total Purchased Property Services	1,415,314.27
500 Other Purchased Services	
510 Student Transportation Services	2,577,629.29
520 Insurance-General	169,142.00
530 Communications	159,949.81
540 Advertising	30,310.68
550 Printing & Binding	37,741.20
580 Travel	45,042.19
590 Miscellaneous Purchased Services	60,301.92
Total Other Purchased Services	3,080,117.09
600 Supplies	
610 General Supplies	438,856.99
620 Energy	379,615.35
640 Books & Periodicals	80,570.61
Total Supplies	899,042.95
700 Property	
750 Equipment - Original & Additional	127,454.45
760 Equipment - Replacement	1,282.63
Total Property	128,737.08
800 Other Objects	
Total Other Objects	14,886.32
Total 2000 Support Services	<u>15,319,815.75</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	21,696.71	1,287,996.83
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	769.01	129,956.76
220 Social Security Contributions	829.99	97,854.77
230 PSERS Retirement Contributions	773.49	91,858.08
260 Workmen's Compensation		9,600.00
290 Other Employee Benefits		482.00
Total Personnel Services-Employee Benefits	2,372.49	329,751.61
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		6,439.22
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		26,932.04
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		1,542.90
580 Travel	447.48	5,542.70
Total Other Purchased Services	447.48	7,085.60
600 <u>Supplies</u>		
610 General Supplies	6,163.47	23,820.45
640 Books & Periodicals		6,333.11
Total Supplies	6,163.47	30,153.56
700 <u>Property</u>		
750 Equipment - Original & Additional		3,496.59
Total Property		3,496.59
Total 2100 Pupil Personnel	<u>30,680.15</u>	<u>1,691,855.45</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	315,610.71	690,636.47	21,696.71	1,027,943.89
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	22,225.87	44,070.81	769.01	67,065.69
220 Social Security Contributions	24,306.68	53,323.59	829.99	78,460.26
230 PSERS Retirement Contributions	22,810.76	49,958.74	773.49	73,542.99
260 Workmen's Compensation	2,500.00	5,300.00		7,800.00
Total Personnel Services-Employee Benefits	71,843.31	152,653.14	2,372.49	226,868.94
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		6,439.22		6,439.22
400 Purchased Property Services				
Total Purchased Property Services		236.25		236.25
500 Other Purchased Services				
510 Student Transportation Services		1,542.90		1,542.90
580 Travel	947.93	1,341.90	447.48	2,737.31
Total Other Purchased Services	947.93	2,884.80	447.48	4,280.21
600 Supplies				
610 General Supplies	1,256.17	7,542.81	6,163.47	14,962.45
640 Books & Periodicals	620.33	5,573.64		6,193.97
Total Supplies	1,876.50	13,116.45	6,163.47	21,156.42
Total 2120 Guidance Services	<u>390,278.45</u>	<u>865,966.33</u>	<u>30,680.15</u>	<u>1,286,924.93</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		28,730.78
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		16,933.37
220 Social Security Contributions		2,129.98
230 PSERS Retirement Contributions		2,048.54
Total Personnel Services-Employee Benefits		21,111.89
500 <u>Other Purchased Services</u>		
580 Travel		4.56
Total Other Purchased Services		4.56
Total 2130 Attendance Services		<u>49,847.23</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	88,151.15	143,171.01		231,322.16
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	32,260.25	13,697.45		45,957.70
220 Social Security Contributions	9,690.24	7,574.29		17,264.53
230 PSERS Retirement Contributions	9,334.33	6,932.22		16,266.55
260 Workmen's Compensation	1,300.00	500.00		1,800.00
290 Other Employee Benefits	241.00	241.00		482.00
Total Personnel Services-Employee Benefits	52,825.82	28,944.96		81,770.78
400 Purchased Property Services				
Total Purchased Property Services		26,695.79		26,695.79
500 Other Purchased Services				
580 Travel	1,274.79	1,526.04		2,800.83
Total Other Purchased Services	1,274.79	1,526.04		2,800.83
600 Supplies				
610 General Supplies	3,664.96	5,193.04		8,858.00
640 Books & Periodicals		139.14		139.14
Total Supplies	3,664.96	5,332.18		8,997.14
700 Property				
750 Equipment - Original & Additional		3,496.59		3,496.59
Total Property		3,496.59		3,496.59
Total 2140 Psychological Services	<u>145,916.72</u>	<u>209,166.57</u>		<u>355,083.29</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	258,659.59	248,303.83		506,963.42
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	28,505.33	34,481.20		62,986.53
220 Social Security Contributions	20,055.29	18,336.38		38,391.67
230 PSERS Retirement Contributions	18,664.38	17,339.41		36,003.79
260 Workmen's Compensation	1,700.00	2,000.00		3,700.00
Total Personnel Services-Employee Benefits	68,925.00	72,156.99		141,081.99
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	980.00	1,350.00	852.27	3,182.27
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	4,722.90	31,199.71		35,922.61
500 <u>Other Purchased Services</u>				
580 Travel	60.00	4,642.63	672.44	5,375.07
Total Other Purchased Services	60.00	4,642.63	672.44	5,375.07
600 <u>Supplies</u>				
610 General Supplies	6,098.28	51,335.20	750.40	58,183.88
640 Books & Periodicals	27,105.88	38,629.09	1,243.94	66,978.91
Total Supplies	33,204.16	89,964.29	1,994.34	125,162.79
700 <u>Property</u>				
750 Equipment - Original & Additional	159.98	69,563.16		69,723.14
Total Property	159.98	69,563.16		69,723.14
800 <u>Other Objects</u>				
Total Other Objects		455.00		455.00
Total 2200 Instructional Staff	366,711.63	517,635.61	3,519.05	887,866.29

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		2,275,073.84
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		215,920.20
220 Social Security Contributions		169,991.66
230 PSERS Retirement Contributions		161,368.36
240 Tuition Reimbursements		48,688.00
260 Workmen's Compensation		16,300.00
290 Other Employee Benefits		56,360.08
Total Personnel Services-Employee Benefits		668,628.30
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		331,416.46
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		750.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		300.00
530 Communications		61,048.34
540 Advertising		30,310.68
550 Printing & Binding		21,455.61
580 Travel		22,519.29
Total Other Purchased Services		135,633.92
600 <u>Supplies</u>		
610 General Supplies		41,608.87
640 Books & Periodicals		1,634.64
Total Supplies		43,243.51
700 <u>Property</u>		
750 Equipment - Original & Additional		667.99
Total Property		667.99
800 <u>Other Objects</u>		
Total Other Objects		12,617.82
Total 2300 Administration		<u>3,468,031.84</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		2,946.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		222.37
230 PSERS Retirement Contributions		209.81
Total Personnel Services-Employee Benefits		432.18
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		25,650.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
540 Advertising		5,857.51
580 Travel		3,108.79
Total Other Purchased Services		9,066.30
800 <u>Other Objects</u>		
Total Other Objects		11,752.82
Total 2310 Board Services		<u>49,847.30</u>

	<u>Federal</u>	<u>Total</u>
2320 Board Treasurer Services		
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
Total Other Purchased Services		100.00
Total 2320 Board Treasurer Services		<u>100.00</u>

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		155,494.35
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
Total Other Purchased Services		100.00
600 <u>Supplies</u>		
610 General Supplies		14,948.58
Total Supplies		14,948.58
Total 2330 Tax Assessment And Collection Services		<u>170,542.93</u>

2350 Legal Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

139,651.11

Total 2350 Legal Services

139,651.11

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				562,218.28
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				35,319.95
220 Social Security Contributions				39,018.76
230 PSERS Retirement Contributions				39,676.45
260 Workmen's Compensation				4,100.00
290 Other Employee Benefits				24,169.50
Total Personnel Services-Employee Benefits				142,284.66
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				40.00
500 <u>Other Purchased Services</u>				
580 Travel				7,747.37
Total Other Purchased Services				7,747.37
600 <u>Supplies</u>				
610 General Supplies				14,421.64
640 Books & Periodicals				26.95
Total Supplies				14,448.59
800 <u>Other Objects</u>				
Total Other Objects				355.00
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>727,093.90</u>

	<u>Federal</u>	<u>Total</u>
2370 Community Relations Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		41,366.26
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		10,111.83
220 Social Security Contributions		3,070.14
230 PSERS Retirement Contributions		2,949.44
Total Personnel Services-Employee Benefits		16,131.41
500 <u>Other Purchased Services</u>		
530 Communications		6,138.05
550 Printing & Binding		8,956.36
580 Travel		1,233.86
Total Other Purchased Services		16,328.27
600 <u>Supplies</u>		
610 General Supplies		5,778.35
640 Books & Periodicals		143.20
Total Supplies		5,921.55
700 <u>Property</u>		
750 Equipment - Original & Additional		667.99
Total Property		667.99
800 <u>Other Objects</u>		
Total Other Objects		230.00
Total 2370 Community Relations Services		<u>80,645.48</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	723,805.47	898,262.83		1,622,068.30
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	107,047.15	63,441.27		170,488.42
220 Social Security Contributions	55,936.41	68,236.72		124,173.13
230 PSERS Retirement Contributions	51,369.23	63,851.09		115,220.32
240 Tuition Reimbursements	16,876.00	31,812.00		48,688.00
260 Workmen's Compensation	5,400.00	6,500.00		11,900.00
290 Other Employee Benefits	26,940.58	5,250.00		32,190.58
Total Personnel Services-Employee Benefits	263,569.37	239,091.08		502,660.45
500 <u>Other Purchased Services</u>				
550 Printing & Binding	370.80	12,128.45		12,499.25
580 Travel	2,214.15	8,215.12		10,429.27
Total Other Purchased Services	2,584.95	20,343.57		22,928.52
600 <u>Supplies</u>				
610 General Supplies		6,445.35		6,445.35
640 Books & Periodicals		1,251.49		1,251.49
Total Supplies		7,696.84		7,696.84
Total 2380 Office Of The Principal Services	<u>989,959.79</u>	<u>1,165,394.32</u>		<u>2,155,354.11</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		46,475.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		3,507.26
230 PSERS Retirement Contributions		3,312.34
260 Workmen's Compensation		300.00
Total Personnel Services-Employee Benefits		7,119.60
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		10,581.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		750.00
500 <u>Other Purchased Services</u>		
530 Communications		54,910.29
540 Advertising		24,453.17
Total Other Purchased Services		79,363.46
600 <u>Supplies</u>		
610 General Supplies		14.95
640 Books & Periodicals		213.00
Total Supplies		227.95
800 <u>Other Objects</u>		
Total Other Objects		280.00
Total 2390 Other Administration Services		<u>144,797.01</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		401,270.94
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		34,792.04
220 Social Security Contributions		30,394.22
230 PSERS Retirement Contributions		27,385.92
260 Workmen's Compensation		3,000.00
Total Personnel Services-Employee Benefits		95,572.18
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		16,738.50
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		90.00
500 <u>Other Purchased Services</u>		
580 Travel		478.24
Total Other Purchased Services		478.24
600 <u>Supplies</u>		
610 General Supplies		9,843.69
640 Books & Periodicals		158.95
Total Supplies		10,002.64
Total 2400 Pupil Health		<u>524,152.50</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		348,609.95
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		137,082.27
220 Social Security Contributions		25,728.30
230 PSERS Retirement Contributions		24,607.99
240 Tuition Reimbursements		2,070.00
260 Workmen's Compensation		2,500.00
Total Personnel Services-Employee Benefits		191,988.56
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		34,798.14
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		10,167.17
500 <u>Other Purchased Services</u>		
550 Printing & Binding		16,285.59
580 Travel		4,308.73
Total Other Purchased Services		20,594.32
600 <u>Supplies</u>		
610 General Supplies		9,669.68
640 Books & Periodicals		165.00
Total Supplies		9,834.68
800 <u>Other Objects</u>		
Total Other Objects		1,813.50
Total 2500 Business		<u>617,806.32</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				1,614,218.16
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				634,816.74
220 Social Security Contributions				121,706.25
230 PSERS Retirement Contributions				112,391.77
250 Unemployment Compensation				212.38
260 Workmen's Compensation				11,600.00
290 Other Employee Benefits				3,967.50
Total Personnel Services-Employee Benefits				884,694.64
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				70,792.81
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				1,311,484.36
500 <u>Other Purchased Services</u>				
521 Fire Insurance				168,842.00
530 Communications				69,773.50
580 Travel				5,359.73
590 Miscellaneous Purchased Services				10,599.04
Total Other Purchased Services				254,574.27
600 <u>Supplies</u>				
610 General Supplies	114,483.22	161,104.96		275,588.18
620 Energy				324,739.02
640 Books & Periodicals				5,300.00
Total Supplies				605,627.20
700 <u>Property</u>				
750 Equipment - Original & Additional				12,871.45
760 Equipment - Replacement				1,282.63
Total Property				14,154.08
Total 2600 Operation & Maintenance of Plant Services				<u>4,755,545.52</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		42,914.30
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		9,118.89
220 Social Security Contributions		3,199.33
230 PSERS Retirement Contributions		3,059.68
260 Workmen's Compensation		300.00
Total Personnel Services-Employee Benefits		15,677.90
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		4,146.39
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		2,430,668.93
516 St Tr Svc from the IU	7,827.22	143,177.46
519 St Tr Svc From Other Sources		2,240.00
580 Travel		40.00
Total Other Purchased Services	7,827.22	2,576,126.39
600 <u>Supplies</u>		
610 General Supplies		818.11
620 Energy		54,876.33
Total Supplies		55,694.44
Total 2700 Student Transportation Services	<u>7,827.22</u>	<u>2,694,559.42</u>

	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		345,620.90
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		60,831.16
220 Social Security Contributions		26,583.80
230 PSERS Retirement Contributions		24,524.77
240 Tuition Reimbursements		8,961.00
260 Workmen's Compensation		2,700.00
290 Other Employee Benefits		3,105.00
Total Personnel Services-Employee Benefits		126,705.73
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		41,581.39
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		25,821.70
500 <u>Other Purchased Services</u>		
530 Communications		29,127.97
580 Travel		1,418.43
Total Other Purchased Services		30,546.40
600 <u>Supplies</u>		
610 General Supplies		19,324.13
Total Supplies		19,324.13
700 <u>Property</u>		
750 Equipment - Original & Additional		40,695.28
Total Property		40,695.28
Total 2800 Central		<u>630,295.53</u>

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 <u>Other Purchased Services</u>		
590 Miscellaneous Purchased Services		49,702.88
Total Other Purchased Services		49,702.88
Total 2900 Other Support Services		<u>49,702.88</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	1,919.50	658,586.16
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	130.34	27,807.81
220 Social Security Contributions	73.42	49,950.92
230 PSERS Retirement Contributions	68.46	43,660.27
250 Unemployment Compensation		436.00
260 Workmen's Compensation		4,300.00
290 Other Employee Benefits		100.00
Total Personnel Services-Employee Benefits	272.22	126,255.00
300 <u>Purchased Professional & Technical Services</u>		1,020.00
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>		20,362.41
Total Purchased Property Services		
500 <u>Other Purchased Services</u>		65,152.89
510 Student Transportation Services		10,000.00
520 Insurance-General		6,047.46
580 Travel		81,200.35
Total Other Purchased Services		
600 <u>Supplies</u>	2,657.53	118,226.87
610 General Supplies	2,657.53	118,226.87
Total Supplies		
700 <u>Property</u>		6,354.90
750 Equipment - Original & Additional		2,060.00
760 Equipment - Replacement		8,414.90
Total Property		
800 <u>Other Objects</u>		5,161.07
Total Other Objects		
Total 3000 Operation of Noninstructional Services	<u>4,849.25</u>	<u>1,019,226.76</u>

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	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		656,666.66
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		27,677.47
220 Social Security Contributions		49,810.19
230 PSERS Retirement Contributions		43,528.78
250 Unemployment Compensation		436.00
260 Workmen's Compensation		4,300.00
290 Other Employee Benefits		100.00
Total Personnel Services-Employee Benefits		125,852.44
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		1,020.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		20,362.41
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		65,152.89
520 Insurance-General		10,000.00
580 Travel		6,047.46
Total Other Purchased Services		81,200.35
600 <u>Supplies</u>		
610 General Supplies		115,569.34
Total Supplies		115,569.34
700 <u>Property</u>		
750 Equipment - Original & Additional		6,354.90
760 Equipment - Replacement		2,060.00
Total Property		8,414.90
800 <u>Other Objects</u>		
Total Other Objects		5,161.07
Total 3200 Student Activities		<u>1,014,247.17</u>

	<u>Federal</u>	<u>Total</u>
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	1,919.50	1,919.50
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	130.34	130.34
220 Social Security Contributions	73.42	140.73
230 PSERS Retirement Contributions	68.46	131.49
Total Personnel Services-Employee Benefits	272.22	402.56
600 Supplies		
610 General Supplies	2,657.53	2,657.53
Total Supplies	2,657.53	2,657.53
Total 3300 Community Services	<u>4,849.25</u>	<u>4,979.59</u>

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
830 Interest	147.00
880 Refund of Prior Year's Receipts	285.52
Total Other Objects	432.52
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	1,817.00
930 Fund Transfers	11,107,913.00
Total Other Financing Uses	11,109,730.00
Total 5000 Other Expenditures and Financing Uses	<u>11,110,162.52</u>

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

147.00

285.52

432.52

1,817.00

1,817.00

2,249.52

	<u>Total</u>
5110 Debt Service	
800 <u>Other Objects</u>	
830 Interest	147.00
Total Other Objects	147.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	1,817.00
Total Other Financing Uses	1,817.00
Total 5110 Debt Service	<u>1,964.00</u>

5130 Refund of Prior Years' Revenues/Receipts	<u>Total</u>
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	285.52
Total Other Objects	285.52
Total 5130 Refund of Prior Years' Revenues/Receipts	<u>285.52</u>

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Total

11,107,913.00

11,107,913.00

11,107,913.00

	<u>Total</u>
5220 Special Revenue Fund Transfers	
900 <u>Other Financing Uses</u>	
932 Capiti Resrv Fnd Transf (Sec 1431 Muni Code)	2,994,797.00
Total Other Financing Uses	2,994,797.00
Total 5220 Special Revenue Fund Transfers	<u>2,994,797.00</u>

5240 Debt Service Fund Transfers (to sinking fund)	<u>Total</u>
900 <u>Other Financing Uses</u>	
930 Fund Transfers	8,113,116.00
Total Other Financing Uses	8,113,116.00
Total 5240 Debt Service Fund Transfers (to sinking fund)	<u>8,113,116.00</u>

	<u>Amount</u>	<u>Total</u>
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	25,240,742.24	
1200 Special and Gifted Education	5,212,053.33	
1300 Vocational Education Programs	2,487,281.18	
1400 Other Instructional Programs - E/S	540,856.56	
1700 Community / Junior College Education Programs	59,298.03	
		33,540,231.34
2000 <u>Support Services</u>		
2100 Pupil Personnel	1,691,855.45	
2200 Instructional Staff	887,866.29	
2300 Administration	3,468,031.84	
2400 Pupil Health	524,152.50	
2500 Business	617,806.32	
2600 Operation & Maintenance of Plant Services	4,755,545.52	
2700 Student Transportation Services	2,694,559.42	
2800 Central	630,295.53	
2900 Other Support Services	49,702.88	
		15,319,815.75
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	1,014,247.17	
3300 Community Services	4,979.59	
		1,019,226.76
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	2,249.52	
5200 Interfund Transfers Out	11,107,913.00	
		11,110,162.52
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		<u><u>60,989,436.37</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 at Beginning of Fiscal Year		54,528,898		2,178,529	56,707,427
2	Additional Debt Incurred During Year				165,807	165,807
3	Retirements and Repayments		5,658,898			5,658,898
4	Debt at End of Fiscal Year		48,870,000		2,344,336	51,214,336

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	1,817		147	1,964
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	4,419,280	3,693,836		8,113,116
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
Total Debt Payments - Governmental Funds		4,421,097	3,693,836	147	8,115,080
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	117,262.52	
562 Tuition to Charter Schools	409,645.27	
564 Tuition Paid to Area Vocational Technical Schools	1,224,872.57	
566 Tuition to Inst of Higher Ed and Tech Inst	63,359.76	
568 Tuition to PRRIs and Detention Centers	29,431.75	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		<u>1,844,571.87</u>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324		3,292.15	3,292.15
1100-329		11,922.61	11,922.61
Total 320		15,214.76	15,214.76
1200-322	116,558.70	106,157.72	222,716.42
1200-323			
1200-324			
1200-329	79,139.24		79,139.24
Total 320	195,697.94	106,157.72	301,855.66
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue

Amount

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

4,947.43

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	180,744.82	131,800.90	312,545.72
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	13,077.91	3,315.05	16,392.96
230 PSERS Retirement Contributions	12,365.84	3,374.85	15,740.69
260 Workmen's Compensation	700.00	800.00	1,500.00
Total Personnel Services-Employee Benefits	26,143.75	7,489.90	33,633.65
500 <u>Other Purchased Services</u>			
510 Student Transportation Services		986.65	986.65
560 Tuition		4,061.73	4,061.73
580 Travel	1,798.91	386.25	2,185.16
Total Other Purchased Services	1,798.91	5,434.63	7,233.54
600 <u>Supplies</u>			
610 General Supplies	1,422.99	1,135.24	2,558.23
640 Books & Periodicals	421.64	956.57	1,378.21
Total Supplies	1,844.63	2,091.81	3,936.44
700 <u>Property</u>			
750 Equipment - Original & Additional	81.25		81.25
Total Property	81.25		81.25
Total 1243 Gifted Support	<u>210,613.36</u>	<u>146,817.24</u>	<u>357,430.60</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	258,659.59	223,829.58		482,489.17
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	28,505.33	34,481.20		62,986.53
220 Social Security Contributions	20,055.29	16,481.38		36,536.67
230 PSERS Retirement Contributions	18,664.38	15,594.45		34,258.83
260 Workmen's Compensation	1,700.00	1,700.00		3,400.00
Total Personnel Services-Employee Benefits	68,925.00	68,257.03		137,182.03
400 Purchased Property Services				
Total Purchased Property Services	1,690.85	2,379.47		4,070.32
500 Other Purchased Services				
580 Travel	60.00	390.00		450.00
Total Other Purchased Services	60.00	390.00		450.00
600 Supplies				
610 General Supplies	4,266.06	3,284.13		7,550.19
640 Books & Periodicals	26,650.63	38,554.79	1,243.94	66,449.36
Total Supplies	30,916.69	41,838.92	1,243.94	73,999.55
700 Property				
750 Equipment - Original & Additional	159.98			159.98
Total Property	159.98			159.98
Total 2250 School Library Services	<u>360,412.11</u>	<u>336,695.00</u>	<u>1,243.94</u>	<u>698,351.05</u>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

285,645.00

Total Other Purchased Services

285,645.00

Total 2750 Nonpublic Transportation

285,645.00

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	25,650.00		25,650.00	General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500	607,639.15		607,639.15	Function 2500, less 400,700,800 plus 810
2830	29,785.77		29,785.77	Function 2830
2840	283,440.67		283,440.67	Function 2840
Total	946,515.59		946,515.59	

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

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures	
Function-Object	Amount
1000-322	1,144,613.67
1000-323	
1200-594	319.37
2300-820	
2500-432	
2500-810	1,813.50
2900-595	49,702.88
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	1,288,478.00

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	370,634.38	916,290.55	1,286,924.93
2140 Psychological Services	284,066.63	71,016.66	355,083.29
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal Services	24,448.69	115,202.42	139,651.11
2420 Medical Services	2,410.34	14,328.16	16,738.50
2440 Nursing Services	72,252.26	429,499.56	501,751.82
2700 Student Transportation Services	135,350.24	2,559,209.18	2,694,559.42
TOTAL	889,162.54	4,105,546.53	4,994,709.07

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	2,860,861.76	1,609,234.74	4,470,096.50
	212 Dental Insurance	214,933.61	120,900.15	335,833.76
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	3,075,795.37	1,730,134.89	4,805,930.26
50 Enterprise Fund				
	211 Medical Insurance		91,519.66	91,519.66
	212 Dental Insurance		5,896.16	5,896.16
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL		97,415.82	97,415.82
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	3,075,795.37	1,827,550.71	4,903,346.08