

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

Class Size: 2

County: Lancaster
AUN Number: 113365203

REVISED SUBMISSION

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

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2009

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

Michael A. Lullin

Chief School Administrator

9/17/10

Date

Paula E. Howard

Board Secretary

9/17/10

Date

CHRISTOPHER L. JOHNSTON

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Date of Revision: 9/17/10

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

Financial Statements:

- Statement of Net Assets - Entity-Wide (NAGW)
- Statement of Activities (SOA)
- Balance Sheet (NAG)
- Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- Reconciliation Statements (either NAGWR or SOAR)
- Proprietary Fund Statements (any)
- Fiduciary Fund Statements (any)

Revenues:

- Revenue Detail
- Tax Schedules (any)

Expenditures

- Expenditure Detail

Special Schedules:

- Statement of Indebtedness (SOIN)
- Restricted Indirect Costs and Eliminations Schedule (RICE)
- Special Education Services Schedule (SESS)
- Health Care Benefits Schedule (HCBS)
- Tuition Schedules (TUIT or TRCA)
- Supplemental Expenditure Schedules
- Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- Additional Data Collection Schedule (ADCS)

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

- Transportation expenditure reporting error
- Restricted Indirect Cost reporting error
- Maintenance of Effort reporting error

Additional comments: correcting 0771 Unreserved-Designated and 0771 Unreserved-Undesignated amounts

Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	1,477,135	4,501	1,481,636	
0110 Investments	21,759,060	94,737	21,853,797	
0120 Taxes Receivable (Net)	1,430,192		1,430,192	
0141 Due from Other Governments	2,366,883		2,366,883	
0142 State Revenue Receivable				
0143 Federal Revenue Receivable				
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	100,672	8,151	108,823	
0170 Inventories		65,126	65,126	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

Total Current Assets	27,133,942	172,515	27,306,457	
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Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents	6,909,611		6,909,611	
0211 Land	2,929,306		2,929,306	
0212 Site Improvements	2,305,464		2,305,464	
0220 Building & Building Improvements (net Acc Dep)	65,446,697		65,446,697	
0230 Furniture & Equipment (net Acc Dep)	1,396,086	116,983	1,513,069	
0250 Construction in Progress	8,165,671		8,165,671	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	432,959		432,959	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets	87,585,794	116,983	87,702,777	
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TOTAL ASSETS	114,719,736	289,498	115,009,234	
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Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES				
Current Liabilities:				
0403 Internal Balances	(158,138)	158,138		
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	2,542,968	5,903	2,548,871	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	6,152,596	4,491	6,157,087	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	4,504,952		4,504,952	
0462 Payroll Deductions and Withholdings	301,320		301,320	
0480 Deferred Revenues	4,638	39,409	44,047	
0490 Other Current Liabilities	156,468		156,468	
Total Current Liabilities	13,504,804	207,941	13,712,745	
Noncurrent Liabilities:				
0470 Advances from Other Funds				
0510 Bonds Payable	37,661,886		37,661,886	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations				
0540 LT Portion of Comp Abs	1,583,428	40,416	1,623,844	
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)	137,992		137,992	
0599 Other Long-Term Liabilities	749,311		749,311	
Total Noncurrent Liabilities	40,132,617	40,416	40,173,033	
TOTAL LIABILITIES	53,637,421	248,357	53,885,778	
NET ASSETS				
0791 Invested in Capital Assets Net of Related Debt	44,028,908	116,983	44,145,891	
0792 Retirement of Long-Term Debt				
0793 Capital Projects				
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions				
0799 Unrestricted (deficit)	17,053,407	(75,842)	16,977,565	
TOTAL NET ASSETS	61,082,315	41,141	61,123,456	
TOTAL LIABILITIES AND NET ASSETS	114,719,736	289,498	115,009,234	

Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Governmental Activities				
Depreciation - unallocated				
Instruction	36,832,818		433,407	6,777,097
Instructional Student Support	3,549,268		14,538	333,263
Administrative and Financial Support Svcs	5,181,014			188,816
Operation and Maintenance of Plant Services	5,106,055		96,800	98,602
Pupil Transportation	2,977,542			1,679,138
Food Service (Governmental Activity)				
Student Activities	1,261,921		60,556	40,913
Community Services	30,897			30,884
Scholarships and Awards				
Interest on Long-Term Debt	1,780,996			1,441,451
Total Governmental Activities	56,720,511		605,301	10,590,164
Business-type Activities				
Food Service (Business-type Activity)	2,312,025		1,388,739	819,680
Child Care				
Other Enterprise Funds				
Total Business-Type Activities	2,312,025		1,388,739	819,680
TOTAL PRIMARY GOVERNMENT	59,032,536		1,994,040	11,409,844
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	59,032,536		1,994,040	11,409,844

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(29,622,314)		(29,622,314)	
(3,201,467)		(3,201,467)	
(4,992,198)		(4,992,198)	
(4,910,653)		(4,910,653)	
(1,298,404)		(1,298,404)	
(1,160,452)		(1,160,452)	
(13)		(13)	
(339,545)		(339,545)	
(45,525,046)		(45,525,046)	
	(103,606)	(103,606)	
	(103,606)	(103,606)	
(45,525,046)	(103,606)	(45,628,652)	
(45,525,046)	(103,606)	(45,628,652)	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)				
General Revenues, Special and Extraordinary Items, and Transfers				
Taxes:				
Property Taxes, Levied for General Purposes, Net				
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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REVISED SUBMISSION

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(45,525,046)	(103,606)	(45,628,652)	
34,831,330		34,831,330	
4,693,929		4,693,929	
11,709,843		11,709,843	
1,202,137	2,902	1,205,039	
766,758		766,758	
(50,000)	50,000		
53,153,997	52,902	53,206,899	
7,628,951	(50,704)	7,578,247	
53,453,364	91,845	53,545,209	
61,082,315	41,141	61,123,456	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	1,475,121				
0110	Investments	16,348,049		5,351,651		
0120	Taxes Receivable (Net)	1,430,192				
0130	Due From Other Funds	158,138		2,365,986		
0141	Due from Other Governments	2,366,883				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	62,025				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		21,840,408		7,717,637		

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Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				2,014	1,477,135	0100
	6,909,611			59,360	28,668,671	0110
					1,430,192	0120
					2,524,124	0130
					2,366,883	0141
						0142
						0143
						0145
						0146
						0147
	38,647				100,672	0150
						0160
						0170
						0180
						0190
	6,948,258			61,374	36,567,677	

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	2,365,986				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	1,174,697		696,023		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	4,504,952				
0462	Payroll Deductions and Withholdings	301,320				
0470	Advances from Other Funds					
0480	Deferred Revenues	467,463				
0490	Other Current Liabilities					
	TOTAL LIABILITIES	8,814,418		696,023		
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	6,730,399				
0772	Unreserved - Undesignated	6,295,591		7,021,614		
	TOTAL FUND BALANCES	13,025,990		7,021,614		
	TOTAL LIABILITIES AND FUND BALANCES	21,840,408		7,717,637		

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REVISED SUBMISSION

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
					2,365,986	0400
						0411
						0412
						0413
	672,246	2			2,542,968	0420
						0430
						0440
						0450
					4,504,952	0461
					301,320	0462
						0470
					467,463	0480
				9,010	9,010	0490
	672,246	2		9,010	10,191,699	
						Fund Balances
						0751
						0752
						0753
						0754
						0755
						0759
					6,730,399	0771
	6,276,012	(2)		52,364	19,645,579	0772
	6,276,012	(2)		52,364	26,375,978	
	6,948,258			61,374	36,567,677	

	Amount	Amount
Total Fund Balances - Governmental Funds		26,375,978
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
Capital assets 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 \$115,361,172 and the accumulated depreciation is \$35,117,948.		80,243,224
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.		462,825
<p>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:</p>		
Bonds Payable	(42,625,000)	
Accrued interest of on the bonds	(147,457)	
Unamortized:		
Long-term debt issuance costs	432,958	
Bond premium	(1,320,714)	
Deferred loss on bond refunding	388,828	
Accrued retirement costs	(749,311)	
Other post-employment benefits	(137,992)	
Compensated Absences	(1,841,024)	(45,999,712)
Total Net Assets - Governmental Activities		61,082,315

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	42,153,274		64,579		
7000 State Sources	20,501,067				
8000 Federal Sources	828,918				
TOTAL REVENUES	63,483,259		64,579		
EXPENDITURES					
1000 Instruction	34,226,325				
2000 Support Services	16,436,737				
3000 Noninstructional Services	1,048,479				
4000 Fac Acq, Const, and Imp			1,302,346		
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	80,764				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	51,792,305		1,302,346		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,690,954		(1,237,767)		
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)	11,416		3,365,986		
9400 Sale / Compensation for Fixed Assets	2,100				
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)	504,006				
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	11,107,302				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(10,589,780)		3,365,986		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	285,014	8,295		61,639	42,572,801	6000
					20,501,067	7000
					828,918	8000
	285,014	8,295		61,639	63,902,786	
					34,226,325	1000
		111,402			16,548,139	2000
				68,609	1,117,088	3000
8,795,730					10,098,076	4000
		7,705,415			7,705,415	5110
					80,764	5130
						5140
	8,795,730	7,816,817		68,609	69,775,807	
	(8,510,716)	(7,808,522)		(6,970)	(5,873,021)	
						9110
		8,030,000			8,030,000	9120
		538,702			538,702	9130
						9200
		7,679,900			11,057,302	9300
					2,100	9400
						9710
						9720
					504,006	9900
		8,451,552			8,451,552	5120
						5150
					11,107,302	5200
						5300
		7,797,050			573,256	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

- 8888 Special Items
- 8889 Extraordinary Items

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
NET CHANGE IN FUND BALANCES	1,101,174		2,128,219		
0040 Fund Balance - Beginning of Fiscal Year	11,924,816		4,893,395		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	13,025,990		7,021,614		

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Governmental Funds

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Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(8,510,716)	(11,472)		(6,970)	(5,299,765)	
	14,786,728	11,470		59,334	31,675,743	0040
						0050
	6,276,012	(2)		52,364	26,375,978	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		(5,299,765)
<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 - \$2,600,612; capital outlays expense including construction in progress, \$10,004,078</p>		7,403,466
<p>Because some property taxes will not be collected for several months after the school district fiscal year-end, they are not considered as available revenues in the governmental funds. Deferred tax revenues increased by this amount this year.</p>		(1,201)
<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</p> <p>Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas those amounts are deferred and amortized in the statement of activities. The effect of these transactions in the statement of activities is shown below:</p>		
<p>Repayment of bond principal</p>	5,895,000	
<p>Amortization of:</p>		
<p> Long-term debt issuance costs</p>	(97,978)	
<p> Bond premium</p>	174,127	
<p> Deferred Loss</p>	(78,598)	5,892,551
<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>		17,891
<p>In the statement of activities, certain operating expenses (compensated absences, other postemployment benefits and retirement costs) are measured by the amounts incurred during the year. In the governmental fund, however, expenditures for these</p>		

Amounts Expressed in Whole Dollars

Amount

Amount

items are measured by the amount of financial resources used. This amount represents
the difference between the amount incurred versus the amount used.

(383,991)

Change in Net Assets - Governmental Activities

7,628,951

		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
Amounts Expressed in Whole Dollars					
REVENUES					
6000	Local Sources	41,645,769	41,645,769	42,153,274	507,505
7000	State Sources	21,155,210	21,155,210	20,501,067	(654,143)
8000	Federal Sources	812,113	812,113	828,918	16,805
TOTAL REVENUES		63,613,092	63,613,092	63,483,259	(129,833)
EXPENDITURES					
1100	Regular Programs	26,960,841	25,296,811	25,296,811	
1200	Special Programs	6,516,696	5,711,808	5,711,808	
1300	Vocational Programs	2,537,880	2,388,423	2,388,423	
1400	Other Instructional Programs	889,062	764,292	764,292	
1500	Nonpublic School Programs				
1600	Adult Education Programs	1,744	1,566	1,566	
1700	Community/Junior College Programs	34,776	63,425	63,425	
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,050,163	1,730,257	1,730,257	
2200	Instructional Staff Services	998,155	1,216,366	1,216,366	
2300	Administrative Services	4,059,858	3,586,562	3,586,562	
2400	Pupil Health	609,155	555,123	555,123	
2500	Business Services	621,013	698,689	698,689	
2600	Operation and Maintenance of Plant Services	5,224,918	4,878,709	4,878,709	
2700	Student Transportation Services	2,964,249	2,947,217	2,947,217	
2800	Central & Other Support Services	813,331	772,497	772,497	
2900	Other Support Services	50,703	51,318	51,318	
3100	Food Services				
3200	Student Activities	1,005,030	1,017,595	1,017,595	
3300	Community Services		30,884	30,884	
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	7,910,403			
5130	Refund of Prior Year Receipts		80,764	80,764	
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		63,247,977	51,792,306	51,792,306	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		365,115	11,820,786	11,690,953	(129,833)

Amounts Expressed in Whole Dollars

	Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
9100 Sale of Bonds				
9200 Proceeds From Extended Term Financing				
9300 Interfund Transfers			11,416	11,416
9400 Sale / Compensation for Fixed Assets			2,100	2,100
9700 Transfers from Comp Unit / Primary Govt				
9900 Other Financing Sources Not Listed (9000 Series)			504,006	504,006
5120 Debt Service - Refunded Bond Issues				
5150 Bond Discounts				
5200 Interfund Transfers Out	1,050,000	12,685,671	11,107,302	1,578,369
5300 Transfers Involving Component Units				
5900 Budgetary Reserve	180,000			
TOTAL OTHER FINANCING SOURCES (USES)	(1,230,000)	(12,685,671)	(10,589,780)	2,095,891
SPECIAL AND EXTRAORDINARY ITEMS				
8888 Special Items				
8889 Extraordinary Items				
NET CHANGE IN FUND BALANCES	(864,885)	(864,885)	1,101,173	1,966,058
0040 Fund Balance - Beginning of Fiscal Year	11,435,822	11,435,822	11,924,816	488,994
0050 Prior Period Adjustment				
FUND BALANCE - END OF YEAR	10,570,937	10,570,937	13,025,989	2,455,052

Amounts Expressed in Whole Dollars

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

Amounts Expressed in Whole Dollars

	Budgeted Amounts	Actual	Variance With
	Original	(Budgetary	Final Budget
	Final	Basis)	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	Variance With
		Original	(Budgetary	Final Budget
			Basis)	Positive
		Final		(Negative)
REVENUES				
6000	Local Sources		64,579	64,579
7000	State Sources			
8000	Federal Sources			
TOTAL REVENUES			64,579	64,579
EXPENDITURES				
1100	Regular Programs			
1200	Special Programs			
1300	Vocational Programs			
1400	Other Instructional Programs			
1500	Nonpublic School Programs			
1600	Adult Education Programs			
1700	Community/Junior College Programs			
2100	Pupil Personnel Services			
2200	Instructional Staff Services			
2300	Administrative Services			
2400	Pupil Health			
2500	Business Services			
2600	Operation and Maintenance of Plant Services			
2700	Student Transportation Services			
2800	Central & Other Support Services			
2900	Other Support Services			
3100	Food Services			
3200	Student Activities			
3300	Community Services			
3400	Scholarships and Awards			
4000	Fac Acq, Const, and Imp		1,302,346	(1,302,346)
5110	Debt Service (Principal & Interest)			
5130	Refund of Prior Year Receipts			
TOTAL EXPENDITURES			1,302,346	(1,302,346)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,237,767)	(1,237,767)

Amounts Expressed in Whole Dollars

		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary	Final Budget
		Final	Basis)	Positive
				(Negative)
OTHER FINANCING SOURCES (USES)				
9100	Sale of Bonds			
9200	Proceeds From Extended Term Financing			
9300	Interfund Transfers		3,365,986	3,365,986
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)			3,365,986	3,365,986
SPECIAL AND EXTRAORDINARY ITEMS				
8888	Special Items			
8889	Extraordinary Items			
NET CHANGE IN FUND BALANCES				
0040	Fund Balance - Beginning of Fiscal Year		4,893,395	4,893,395
0050	Prior Period Adjustment			
FUND BALANCE - END OF YEAR			7,021,614	7,021,614

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	4,501				4,501
0110 Investments		94,737			94,737
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)	8,151				8,151
0170 Inventories	65,126				65,126
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	172,515				172,515
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)		116,983			116,983
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		116,983			116,983
TOTAL ASSETS	289,498				289,498

**Internal
Service
(60)**

0100
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[Redacted]

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0250
0260

[Redacted]

[Redacted]

[Redacted]

[Redacted]

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	158,138				158,138
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	5,903				5,903
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)	4,491				4,491
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	39,409				39,409
0490 Other Current Liabilities					
Total Current Liabilities	207,941				207,941
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	40,416				40,416
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities	40,416				40,416
TOTAL LIABILITIES	248,357				248,357
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	116,983				116,983
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(75,842)				(75,842)
TOTAL NET ASSETS	41,141				41,141
TOTAL LIABILITIES AND NET ASSETS	289,498				289,498

**Internal
Service
(60)**

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[Redacted]

[Redacted]

0791
0798
0799

[Redacted]

[Redacted]

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

Proprietary Funds

Page PRO-1A

Amounts Expressed in Whole Dollars

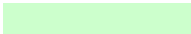
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES					
6600 Food Service Revenue	1,307,244				1,307,244
6900 Charges for Services					
6999 Other Operating Revenues	81,495				81,495
TOTAL OPERATING REVENUES	1,388,739				1,388,739
OPERATING EXPENSES					
100 Salaries	638,189				638,189
200 Employee Benefits	235,730				235,730
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	1,382,747				1,382,747
700 Depreciation	12,514				12,514
810 Dues and Fees					
890 Other Operating Expenditures	42,845				42,845
TOTAL OPERATING EXPENSES	2,312,025				2,312,025
OPERATING INCOME (LOSS)	(923,286)				(923,286)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	2,902				2,902
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	116,918				116,918
8000 Federal Sources	702,762				702,762
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	822,582				822,582
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(100,704)				(100,704)

Internal
Service
(60)

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6900
6999

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890

6500
6921
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6991
7000
8000
820
830



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

Proprietary Funds

Page PRO-2A

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

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

Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
-------------------	----------------------------	-----------------------------------	---------------------------------	-------

50,000

50,000

CHANGE IN NET ASSETS

(50,704)

(50,704)

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

91,845

91,845

NET ASSETS - END OF YEAR

41,141

41,141

Internal
Service
(60)

6922

9998

9999

[Redacted]

0041

0057

0061

[Redacted]

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	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	1,390,618				1,390,618
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	817,397				817,397
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,302,829				1,302,829
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(729,608)				(729,608)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	116,918				116,918
8000 Federal Sources	573,037				573,037
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)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	739,955				739,955
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(83,643)				(83,643)
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	(83,643)				(83,643)
Cash Flows From Investing Activities					
6500 Earnings on Investments	2,902				2,902
9929 Purchase of Inv Securities / Deposits to Inv Pools	73,325				73,325
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	76,227				76,227

Internal
Service
(60)

9937
9938
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9942
9943
9944

6000
7000
8000
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9918
9919
9920
9921
9922

4000
6930
9200
9925
9926
9927

6500
9929
9930
9931
9932

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	2,931				2,931
9935 Cash and Cash Equivalents Beginning of Year	1,570				1,570
Cash and Cash Equivalents at Year End	4,501				4,501
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(923,286)				(923,286)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	12,514				12,514
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	129,725				129,725
9904 (Inc) Dec In Accounts Receivable (0120-0150)	1,878				1,878
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(1,191)				(1,191)
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	50,269				50,269
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)	483				483
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	193,678				193,678
Cash Provided By (Used For) Total	(729,608)				(729,608)

Internal
Service
(60)

9935

9900

9901

9902

9903

9904

9905

9906

9907

9908

9909

9910

9911

9912

9913

9914

Amounts Expressed in Whole Dollars

ASSETS

Assets

0100	Cash and Cash Equivalents
0110	Investments
0130	Due From Other Funds
0147	Due From Component Units
0150	Other Receivables
0160	Advances to Other Funds
0170	Inventories
0180	Prepaid Expenses / Expenditures
0190	Other Current Assets
0220	Building & Building Improvements (net)
0230	Furniture & Equipment (net)

TOTAL ASSETS

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
			1,930	
70,154			131,727	
70,154			133,657	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		1,930 0100
		201,881 0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		203,811

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS

Liabilities

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				22,745
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				110,912

TOTAL LIABILITIES 133,657

Net Assets

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)		70,154		
0799	Unrestricted				

TOTAL NET ASSETS 70,154

TOTAL LIABILITIES AND NET ASSETS 70,154 133,657

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
	22,745	0420
		0430
		0450
		0461
		0462
		0470
		0480
	110,912	0490
		133,657
		0791
	70,154	0798
		0799
		70,154
		203,811

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	4,000				
9946	Other Additions	1,003				
Deductions						
9947	Scholarships Awarded	4,175				
9948	Other Deductions					
Change in Net Assets		828				
0041	Net Assets - Beginning of Fiscal Year	69,326				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		70,154				

**Total
Fiduciary
Funds**

4,000 9945

1,003 9946

4,175 9947

9948

828

69,326 0041

9949

70,154

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	33,589,726.91	
6112	Interim Real Estate Taxes	399,291.74	
6113	Public Utility Realty Tax	50,159.59	
6114	Payments in Lieu of Current Taxes / State & Local	4,106.32	
6150	Current Act 511 Taxes - Proportional Assessments	4,693,929.27	
6400	Delinq on Taxes Levied/Assessed by the LEA	789,246.28	
6500	Earnings on Investments	851,395.88	
6831	Federal Rev. Rcvd. from Other PA Public Schools	25,279.33	
6832	Federal IDEA Pass Through Revenue	921,968.40	
6839	Federal Rev. Rcvd. from Other Intermed. Sources	15,000.00	
6910	Rentals	96,802.00	
6941	Regular Day School Tuition	47,733.43	
6942	Summer School Tuition	4,082.50	
6943	Adult Education Tuition	1,857.50	
6944	Receipts from Other LEAS in PA - Education	84,983.26	
6991	Refunds of Prior Years' Expenditures	206,553.48	
6999	All Other Local Revenues Not Specified	371,158.56	
6000	Total Revenue from Local Sources		42,153,274.45

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	10,423,891.41	
7140	Charter Schools	129,725.94	
7160	Tuition - Orphans & Children Placed in Priv. Homes	111,622.91	
7170	Educational Empowerment/School Improvement Grants	6,327.83	
7210	Homebound Instruction	1,526.58	
7220	Vocational Education	57,201.96	
7230	Alternative Education	46,560.00	
7250	Migratory Children	400.00	
7271	Special Education - Funding for School Aged Pupils	2,555,043.33	
7310	Transportation (Regular and Additional)	1,662,701.77	
7320	Rental and Sinking Fund Payments	1,441,450.24	
7330	Health Services	103,436.77	
7340	State Property Tax Reduction Allocation	1,281,788.43	
7501	PA Accountability Grant	619,166.00	
7502	Dual Enrollment Grants	63,425.20	
7503	Project 720/High School Reform	63,241.73	
7599	Additional grants not listed elsewhere	2,728.71	
7810	Revenue for Social Security Payments	1,109,877.83	
7820	Revenue for Retirement Payments	684,044.68	
7920	Classrooms for the Future	136,906.00	
7000	Total Revenue from State Sources		20,501,067.32
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	502,312.28	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	131,940.13	
8517	NCLB, Title IV - 21st Century Schools	11,712.00	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	189.17	
8690	Restricted Fed. Grants-in-Aid Through the Comm.	44,414.07	
8810	Schl Based ACCESS Med Reimb Prog	136,970.14	
8820	Medical Asst Reimb for Admin Claiming	1,380.23	
8000	Total Revenue from Federal Sources		828,918.02

		AMOUNT	TOTAL
9000	Other Financing Sources		
9340	Debt Service Fund Transfers	11,416.43	
9400	Sale or Compensation for Loss of Fixed Assets	2,100.00	
9910	Other Financing Source not in 9000 Series	504,006.37	
9000	Total Other Financing Sources		517,522.80

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$42,153,274.45	
Revenue from State Sources	\$20,501,067.32	
Revenue from Federal Sources	\$828,918.02	
Other Financing Sources	\$517,522.80	
		\$64,000,782.59

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>\$2,191,691,177</u>	<u>\$34,869,807</u>	<u>\$33,589,727</u>
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$4,171,842.02	
6153	Real Estate Transfer Taxes	\$522,087.25	
6150	Current Act 511 Taxes - Proportional Assessments		\$4,693,929.27

<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	\$33,589,726.91	\$0.00	\$0.00	\$33,589,726.91
6112	Interim Real Estate Taxes	\$399,291.74	\$19,565.29	\$31,680.84	\$411,407.29
6113	Public Utility Realty Tax	\$50,159.59	\$0.00	\$0.00	\$50,159.59
6114	Payments in Lieu of Current Taxes / State & Local	\$4,106.32	\$0.00	\$0.00	\$4,106.32
6150	Current Act 511 Taxes - Proportional Assessments	\$4,693,929.27	\$853,123.63	\$1,388,903.79	\$5,229,709.43
6400	Delinq on Taxes Levied/Assessed by the LEA	\$789,246.28	\$883,642.09	\$875,724.90	\$781,329.09
6999 TOTAL TAXES		\$39,526,460.11	\$1,756,331.01	\$2,296,309.53	\$40,066,438.63

<u>REVENUE FROM DELINQUENT TAXES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6411	Delinquent Real Estate Taxes	788,954.78	596,585.88	588,377.18	780,746.08
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		788,954.78	596,585.88	588,377.18	780,746.08

	<u>Amount</u>	<u>Total</u>
1000 Instruction		
1100 Regular Programs - E/S	25,296,810.50	
1200 Special and Gifted Education	5,711,808.49	
1300 Vocational Education Programs	2,388,422.77	
1400 Other Instructional Programs - E/S	764,291.79	
1600 Adult Education Programs	1,566.29	
1700 Community / Junior College Education Programs	63,425.20	
		34,226,325.04
2000 Support Services		
2100 Pupil Personnel	1,730,256.54	
2200 Instructional Staff	1,216,365.68	
2300 Administration	3,586,562.28	
2400 Pupil Health	555,123.10	
2500 Business	698,688.78	
2600 Operation & Maintenance of Plant Services	4,878,709.22	
2700 Student Transportation Services	2,947,216.88	
2800 Central	772,496.58	
2900 Other Support Services	51,318.39	
		16,436,737.45
3000 Operation of Noninstructional Services		
3200 Student Activities	1,017,595.18	
3300 Community Services	30,883.58	
		1,048,478.76
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	80,764.45	
5200 Interfund Transfers Out	11,107,301.58	
		11,188,066.03
TOTAL ACTUAL EXPENDITURES .OTHER FINANCING USES		<u><u>62,899,607.28</u></u>

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	22,007,734.45
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	3,804,626.37
220 Social Security Contributions	1,661,803.80
230 PSERS Retirement Contributions	1,028,442.38
240 Tuition Reimbursements	354,025.89
250 Unemployment Compensation	24,634.23
260 Workmen's Compensation	126,800.00
270 Grp Ins - Self Insurance	1,698.02
290 Other Employee Benefits	106,439.75
Total Personnel Services-Employee Benefits	7,108,470.44
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,631,223.29
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	423,409.29
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	11,339.17
560 Tuition	2,056,138.05
580 Travel	31,599.09
590 Miscellaneous Purchased Services	16,633.05
Total Other Purchased Services	2,115,709.36
600 <u>Supplies</u>	
610 General Supplies	566,043.84
640 Books & Periodicals	197,880.43
Total Supplies	763,924.27
700 <u>Property</u>	
750 Equipment - Original & Additional	175,746.94
Total Property	175,746.94
800 <u>Other Objects</u>	
Total Other Objects	107.00
Total 1000 Instruction	<u>34,226,325.04</u>

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REVISED SUBMISSION

	<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	8,846,478.22	8,670,755.05		17,517,233.27
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	1,632,978.16	1,611,568.13		3,244,546.29
220 Social Security Contributions	685,654.70	654,117.16		1,339,771.86
230 PSERS Retirement Contributions	425,261.26	405,941.36		831,202.62
240 Tuition Reimbursements	138,337.25	214,617.64		352,954.89
250 Unemployment Compensation	8,052.78	16,581.45		24,634.23
260 Workmen's Compensation	57,000.00	45,700.00		102,700.00
270 Grp Ins - Self Insurance		1,698.02		1,698.02
290 Other Employee Benefits	37,081.25	69,077.50		106,158.75
Total Personnel Services-Employee Benefits	2,984,365.40	3,019,301.26		6,003,666.66
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	71.00	34,015.29		34,086.29
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	115,011.55	126,809.58		241,821.13
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	3,450.75	6,082.32		9,533.07
560 Tuition	190,075.45	478,644.70		668,720.15
580 Travel	6,226.55	5,832.49		12,059.04
Total Other Purchased Services	199,752.75	490,559.51		690,312.26
600 <u>Supplies</u>				
610 General Supplies	186,434.66	266,157.53		452,592.19
640 Books & Periodicals	114,234.14	71,795.45		186,029.59
Total Supplies	300,668.80	337,952.98		638,621.78
700 <u>Property</u>				
750 Equipment - Original & Additional	9,441.74	161,520.37		170,962.11
Total Property	9,441.74	161,520.37		170,962.11
800 <u>Other Objects</u>				
Total Other Objects	107.00			107.00
Total 1100 Regular Programs - E/S	<u>12,455,896.46</u>	<u>12,840,914.04</u>		<u>25,296,810.50</u>

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REVISED SUBMISSION

	<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	1,865,971.30	1,292,009.92		3,157,981.22
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	281,508.62	152,863.36		434,371.98
220 Social Security Contributions	141,495.11	96,810.44		238,305.55
230 PSERS Retirement Contributions	85,889.84	60,049.00		145,938.84
240 Tuition Reimbursements		1,071.00		1,071.00
260 Workmen's Compensation	11,000.00	7,500.00		18,500.00
290 Other Employee Benefits	140.50	140.50		281.00
Total Personnel Services-Employee Benefits	520,034.07	318,434.30		838,468.37
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	410,669.39	264,499.21	921,968.40	1,597,137.00
400 Purchased Property Services				
Total Purchased Property Services	9,955.03	17,995.10		27,950.13
500 Other Purchased Services				
510 Student Transportation Services		1,273.30		1,273.30
560 Tuition	4,235.65	38,764.06		42,999.71
580 Travel	7,409.47	5,514.77		12,924.24
590 Miscellaneous Purchased Services		6,778.05		6,778.05
Total Other Purchased Services	11,645.12	52,330.18		63,975.30
600 Supplies				
610 General Supplies	8,345.89	6,769.42		15,115.31
640 Books & Periodicals	9,108.81	872.35		9,981.16
Total Supplies	17,454.70	7,641.77		25,096.47
700 Property				
750 Equipment - Original & Additional	1,200.00			1,200.00
Total Property	1,200.00			1,200.00
Total 1200 Special and Gifted Education	<u>2,836,929.61</u>	<u>1,952,910.48</u>	<u>921,968.40</u>	<u>5,711,808.49</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	722,293.09		722,293.09
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	99,273.97		99,273.97
220 Social Security Contributions	54,563.82		54,563.82
230 PSERS Retirement Contributions	33,498.38		33,498.38
260 Workmen's Compensation	4,600.00		4,600.00
Total Personnel Services-Employee Benefits	191,936.17		191,936.17
400 Purchased Property Services			
Total Purchased Property Services	153,413.03		153,413.03
500 Other Purchased Services			
510 Student Transportation Services	532.80		532.80
560 Tuition	1,279,734.44		1,279,734.44
580 Travel	2,558.76		2,558.76
Total Other Purchased Services	1,282,826.00		1,282,826.00
600 Supplies			
610 General Supplies	32,624.71		32,624.71
640 Books & Periodicals	1,744.94		1,744.94
Total Supplies	34,369.65		34,369.65
700 Property			
750 Equipment - Original & Additional	3,584.83		3,584.83
Total Property	3,584.83		3,584.83
Total 1300 Vocational Education Programs	<u>2,388,422.77</u>		<u>2,388,422.77</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	8,362.00	146,686.86	453,783.01	608,831.87
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider			26,434.13	26,434.13
220 Social Security Contributions	1,252.94	10,473.33	17,331.43	29,057.70
230 PSERS Retirement Contributions	780.80	6,155.24	10,800.08	17,736.12
260 Workmen's Compensation		1,000.00		1,000.00
Total Personnel Services-Employee Benefits	2,033.74	17,628.57	54,565.64	74,227.95
400 Purchased Property Services				
Total Purchased Property Services		225.00		225.00
500 Other Purchased Services				
560 Tuition		1,258.55		1,258.55
580 Travel	142.03	3,915.02		4,057.05
590 Miscellaneous Purchased Services			9,855.00	9,855.00
Total Other Purchased Services	142.03	5,173.57	9,855.00	15,170.60
600 Supplies				
610 General Supplies		1,419.64	64,291.99	65,711.63
640 Books & Periodicals			124.74	124.74
Total Supplies		1,419.64	64,416.73	65,836.37
Total 1400 Other Instructional Programs - E/S	<u>10,537.77</u>	<u>171,133.64</u>	<u>582,620.38</u>	<u>764,291.79</u>

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REVISED SUBMISSION

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		6,866.50		6,866.50
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		525.26		525.26
230 PSERS Retirement Contributions		452.13		452.13
Total Personnel Services-Employee Benefits		977.39		977.39
500 Other Purchased Services				
560 Tuition		620.00		620.00
Total Other Purchased Services		620.00		620.00
600 Supplies				
610 General Supplies		1,315.19		1,315.19
Total Supplies		1,315.19		1,315.19
Total 1420 Summer School		<u>9,779.08</u>		<u>9,779.08</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,689.50	30,963.42		32,652.92
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	127.59	2,328.03		2,455.62
230 PSERS Retirement Contributions	80.43	1,183.91		1,264.34
260 Workmen's Compensation		300.00		300.00
Total Personnel Services-Employee Benefits	208.02	3,811.94		4,019.96
500 Other Purchased Services				
580 Travel	142.03	2,437.23		2,579.26
Total Other Purchased Services	142.03	2,437.23		2,579.26
Total 1430 Homebound Instruction	<u>2,039.55</u>	<u>37,212.59</u>		<u>39,252.14</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		102,184.44		102,184.44
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	615.35	7,110.04		7,725.39
230 PSERS Retirement Contributions	382.87	4,201.70		4,584.57
260 Workmen's Compensation		700.00		700.00
Total Personnel Services-Employee Benefits	998.22	12,011.74		13,009.96
400 Purchased Property Services				
Total Purchased Property Services		225.00		225.00
500 Other Purchased Services				
560 Tuition		638.55		638.55
580 Travel		1,477.79		1,477.79
Total Other Purchased Services		2,116.34		2,116.34
600 Supplies				
610 General Supplies		104.45		104.45
Total Supplies		104.45		104.45
Total 1440 Alternative Regular Education	<u>998.22</u>	<u>116,641.97</u>		<u>117,640.19</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1441 Adjudicated / Court Placed Programs				
500 <u>Other Purchased Services</u>				
560 Tuition		638.55		638.55
Total Other Purchased Services		638.55		638.55
Total 1441 Adjudicated / Court Placed Programs		<u>638.55</u>		<u>638.55</u>

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	<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		102,184.44		102,184.44
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	615.35	7,110.04		7,725.39
230 PSERS Retirement Contributions	382.87	4,201.70		4,584.57
260 Workmen's Compensation		700.00		700.00
Total Personnel Services-Employee Benefits	998.22	12,011.74		13,009.96
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		225.00		225.00
500 <u>Other Purchased Services</u>				
580 Travel		1,477.79		1,477.79
Total Other Purchased Services		1,477.79		1,477.79
600 <u>Supplies</u>				
610 General Supplies		104.45		104.45
Total Supplies		104.45		104.45
Total 1442 PDE Approved Alternative Education Programs	<u>998.22</u>	<u>116,003.42</u>		<u>117,001.64</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	6,672.50	6,672.50	453,783.01	467,128.01
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider			26,434.13	26,434.13
220 Social Security Contributions	510.00	510.00	17,331.43	18,351.43
230 PSERS Retirement Contributions	317.50	317.50	10,800.08	11,435.08
Total Personnel Services-Employee Benefits	827.50	827.50	54,565.64	56,220.64
500 Other Purchased Services				
590 Miscellaneous Purchased Services			9,855.00	9,855.00
Total Other Purchased Services			9,855.00	9,855.00
600 Supplies				
610 General Supplies			64,291.99	64,291.99
640 Books & Periodicals			124.74	124.74
Total Supplies			64,416.73	64,416.73
Total 1490 Additional Other Instruction Programs	<u>7,500.00</u>	<u>7,500.00</u>	<u>582,620.38</u>	<u>597,620.38</u>

	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,395.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		104.87
230 PSERS Retirement Contributions		66.42
Total Personnel Services-Employee Benefits		171.29
Total 1600 Adult Education Programs		<u>1,566.29</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

63,425.20

63,425.20

63,425.20

	<u>Total</u>
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	7,184,792.57
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	1,573,398.76
220 Social Security Contributions	536,900.56
230 PSERS Retirement Contributions	336,175.90
240 Tuition Reimbursements	53,708.95
250 Unemployment Compensation	18,862.44
260 Workmen's Compensation	41,800.00
290 Other Employee Benefits	74,985.74
Total Personnel Services-Employee Benefits	2,635,832.35
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	420,408.90
400 Purchased Property Services	
Total Purchased Property Services	1,426,477.78
500 Other Purchased Services	
510 Student Transportation Services	2,644,552.43
520 Insurance-General	169,637.00
530 Communications	204,044.06
540 Advertising	12,905.47
550 Printing & Binding	44,176.54
580 Travel	40,297.94
590 Miscellaneous Purchased Services	64,108.00
Total Other Purchased Services	3,179,721.44
600 Supplies	
610 General Supplies	527,663.80
620 Energy	587,491.01
640 Books & Periodicals	124,217.59
Total Supplies	1,239,372.40
700 Property	
750 Equipment - Original & Additional	302,218.34
760 Equipment - Replacement	6,626.14
Total Property	308,844.48
800 Other Objects	
Total Other Objects	41,287.53
Total 2000 Support Services	<u>16,436,737.45</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	8,972.00	1,353,191.60
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		144,236.11
220 Social Security Contributions	686.00	102,456.99
230 PSERS Retirement Contributions	428.33	64,010.87
260 Workmen's Compensation		7,800.00
290 Other Employee Benefits		505.00
Total Personnel Services-Employee Benefits	1,114.33	319,008.97
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		3,810.63
400 Purchased Property Services		
Total Purchased Property Services		13,923.25
500 Other Purchased Services		
510 Student Transportation Services		2,035.05
580 Travel		4,585.76
Total Other Purchased Services		6,620.81
600 Supplies		
610 General Supplies		25,613.48
640 Books & Periodicals		4,745.88
Total Supplies		30,359.36
700 Property		
750 Equipment - Original & Additional		2,904.92
Total Property		2,904.92
800 Other Objects		
Total Other Objects		437.00
Total 2100 Pupil Personnel	<u>10,086.33</u>	<u>1,730,256.54</u>

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REVISED SUBMISSION

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	370,577.57	706,495.56	8,972.00	1,086,045.13
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	45,400.32	62,962.03		108,362.35
220 Social Security Contributions	26,509.60	55,039.41	686.00	82,235.01
230 PSERS Retirement Contributions	16,611.64	34,489.80	428.33	51,529.77
260 Workmen's Compensation	2,000.00	4,500.00		6,500.00
Total Personnel Services-Employee Benefits	90,521.56	156,991.24	1,114.33	248,627.13
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		3,810.63		3,810.63
400 Purchased Property Services				
Total Purchased Property Services		623.25		623.25
500 Other Purchased Services				
510 Student Transportation Services		2,035.05		2,035.05
580 Travel	722.63	1,210.56		1,933.19
Total Other Purchased Services	722.63	3,245.61		3,968.24
600 Supplies				
610 General Supplies	2,341.61	14,891.41		17,233.02
640 Books & Periodicals	1,407.38	1,977.88		3,385.26
Total Supplies	3,748.99	16,869.29		20,618.28
800 Other Objects				
Total Other Objects		437.00		437.00
Total 2120 Guidance Services	<u>465,570.75</u>	<u>888,472.58</u>	<u>10,086.33</u>	<u>1,364,129.66</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		29,879.20
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		12,545.78
220 Social Security Contributions		2,210.54
230 PSERS Retirement Contributions		1,422.20
Total Personnel Services-Employee Benefits		16,178.52
500 Other Purchased Services		
580 Travel		2.75
Total Other Purchased Services		2.75
Total 2130 Attendance Services		<u>46,060.47</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	91,428.40	145,838.87		237,267.27
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	10,483.91	12,844.07		23,327.98
220 Social Security Contributions	10,346.35	7,665.09		18,011.44
230 PSERS Retirement Contributions	6,394.73	4,664.17		11,058.90
260 Workmen's Compensation	500.00	800.00		1,300.00
290 Other Employee Benefits	252.50	252.50		505.00
Total Personnel Services-Employee Benefits	27,977.49	26,225.83		54,203.32
400 Purchased Property Services				
Total Purchased Property Services		13,300.00		13,300.00
500 Other Purchased Services				
580 Travel	987.08	1,662.74		2,649.82
Total Other Purchased Services	987.08	1,662.74		2,649.82
600 Supplies				
610 General Supplies	2,422.33	5,958.13		8,380.46
640 Books & Periodicals	532.12	828.50		1,360.62
Total Supplies	2,954.45	6,786.63		9,741.08
700 Property				
750 Equipment - Original & Additional		2,904.92		2,904.92
Total Property		2,904.92		2,904.92
Total 2140 Psychological Services	<u>123,347.42</u>	<u>196,718.99</u>		<u>320,066.41</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	266,754.56	287,126.26		553,880.82
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	98,078.51	56,027.52		154,106.03
220 Social Security Contributions	20,215.57	21,710.48		41,926.05
230 PSERS Retirement Contributions	12,644.47	13,618.15		26,262.62
260 Workmen's Compensation	1,500.00	1,800.00		3,300.00
Total Personnel Services-Employee Benefits	132,438.55	93,156.15		225,594.70
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	1,350.00	1,650.00	4,642.13	7,642.13
400 Purchased Property Services				
Total Purchased Property Services	3,628.21	9,944.91		13,573.12
500 Other Purchased Services				
580 Travel	1,256.59	11,355.88	53.17	12,665.64
Total Other Purchased Services	1,256.59	11,355.88	53.17	12,665.64
600 Supplies				
610 General Supplies	7,074.61	47,035.96	17,867.99	71,978.56
640 Books & Periodicals	29,259.12	36,480.93	44,414.07	110,154.12
Total Supplies	36,333.73	83,516.89	62,282.06	182,132.68
700 Property				
750 Equipment - Original & Additional	5,453.31	214,995.28		220,448.59
Total Property	5,453.31	214,995.28		220,448.59
800 Other Objects				
Total Other Objects		428.00		428.00
Total 2200 Instructional Staff	<u>447,214.95</u>	<u>702,173.37</u>	<u>66,977.36</u>	<u>1,216,365.68</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		2,342,863.01
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		342,302.12
220 Social Security Contributions		171,700.46
230 PSERS Retirement Contributions		110,582.51
240 Tuition Reimbursements		39,340.95
260 Workmen's Compensation		13,600.00
290 Other Employee Benefits		74,068.24
Total Personnel Services-Employee Benefits		751,594.28
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		281,685.62
400 Purchased Property Services		
Total Purchased Property Services		745.00
500 Other Purchased Services		
520 Insurance-General		300.00
530 Communications		78,995.38
540 Advertising		12,905.47
550 Printing & Binding		31,847.44
580 Travel		13,825.66
Total Other Purchased Services		137,873.95
600 Supplies		
610 General Supplies		30,440.29
640 Books & Periodicals		1,661.65
Total Supplies		32,101.94
800 Other Objects		
Total Other Objects		39,698.48
Total 2300 Administration		<u>3,586,562.28</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		3,033.94
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		229.06
230 PSERS Retirement Contributions		144.56
Total Personnel Services-Employee Benefits		373.62
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		35,700.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
540 Advertising		8,334.87
580 Travel		3,389.42
Total Other Purchased Services		11,824.29
600 <u>Supplies</u>		
640 Books & Periodicals		161.88
Total Supplies		161.88
800 <u>Other Objects</u>		
Total Other Objects		36,900.00
Total 2310 Board Services		<u>87,993.73</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		135,484.32
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
Total Other Purchased Services		100.00
600 <u>Supplies</u>		
610 General Supplies		868.67
Total Supplies		868.67
Total 2330 Tax Assessment And Collection Services		<u>136,452.99</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		99,548.30
Total 2350 Legal and Accounting Services		<u>99,548.30</u>

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REVISED SUBMISSION

	<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				581,820.46
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				37,827.51
220 Social Security Contributions				38,410.29
230 PSERS Retirement Contributions				27,468.05
260 Workmen's Compensation				3,600.00
290 Other Employee Benefits				45,760.00
Total Personnel Services-Employee Benefits				153,065.85
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				520.00
500 <u>Other Purchased Services</u>				
580 Travel				3,605.85
Total Other Purchased Services				3,605.85
600 <u>Supplies</u>				
610 General Supplies				13,427.12
640 Books & Periodicals				313.93
Total Supplies				13,741.05
800 <u>Other Objects</u>				
Total Other Objects				1,365.00
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>754,118.21</u>

	<u>Federal</u>	<u>Total</u>
2370 Community Relations Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		43,020.90
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		11,256.31
220 Social Security Contributions		3,189.32
230 PSERS Retirement Contributions		2,047.76
Total Personnel Services-Employee Benefits		16,493.39
500 Other Purchased Services		
530 Communications		10,497.05
550 Printing & Binding		11,049.58
580 Travel		1,170.13
Total Other Purchased Services		22,716.76
600 Supplies		
610 General Supplies		6,858.06
640 Books & Periodicals		143.20
Total Supplies		7,001.26
Total 2370 Community Relations Services		<u>89,232.31</u>

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REVISED SUBMISSION

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	744,090.46	928,597.25		1,672,687.71
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	107,649.29	185,569.01		293,218.30
220 Social Security Contributions	56,715.67	69,935.68		126,651.35
230 PSERS Retirement Contributions	34,966.83	43,928.60		78,895.43
240 Tuition Reimbursements	11,286.00	28,054.95		39,340.95
260 Workmen's Compensation	4,200.00	5,500.00		9,700.00
290 Other Employee Benefits	23,441.24	4,867.00		28,308.24
Total Personnel Services-Employee Benefits	238,259.03	337,855.24		576,114.27
500 Other Purchased Services				
550 Printing & Binding	687.39	20,110.47		20,797.86
580 Travel	2,266.94	3,393.32		5,660.26
Total Other Purchased Services	2,954.33	23,503.79		26,458.12
600 Supplies				
610 General Supplies		5,197.63		5,197.63
640 Books & Periodicals		1,042.64		1,042.64
Total Supplies		6,240.27		6,240.27
Total 2380 Office Of The Principal Services	<u>985,303.82</u>	<u>1,296,196.55</u>		<u>2,281,500.37</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		42,300.00
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		3,220.44
230 PSERS Retirement Contributions		2,026.71
260 Workmen's Compensation		300.00
Total Personnel Services-Employee Benefits		5,547.15
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		10,953.00
400 Purchased Property Services		
Total Purchased Property Services		225.00
500 Other Purchased Services		
530 Communications		68,498.33
540 Advertising		4,570.60
Total Other Purchased Services		73,068.93
600 Supplies		
610 General Supplies		4,088.81
Total Supplies		4,088.81
800 Other Objects		
Total Other Objects		1,433.48
Total 2390 Other Administration Services		<u>137,616.37</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		428,722.33
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		46,243.17
220 Social Security Contributions		32,476.98
230 PSERS Retirement Contributions		19,398.50
260 Workmen's Compensation		2,500.00
Total Personnel Services-Employee Benefits		100,618.65
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		13,869.50
500 <u>Other Purchased Services</u>		
580 Travel		1,399.48
Total Other Purchased Services		1,399.48
600 <u>Supplies</u>		
610 General Supplies		10,513.14
Total Supplies		10,513.14
Total 2400 Pupil Health		<u>555,123.10</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		364,155.92
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		191,043.49
220 Social Security Contributions		27,064.36
230 PSERS Retirement Contributions		17,240.00
240 Tuition Reimbursements		1,071.00
260 Workmen's Compensation		2,200.00
Total Personnel Services-Employee Benefits		238,618.85
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		48,117.26
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		20,569.58
500 <u>Other Purchased Services</u>		
550 Printing & Binding		12,329.10
580 Travel		2,798.72
Total Other Purchased Services		15,127.82
600 <u>Supplies</u>		
610 General Supplies		11,210.30
640 Books & Periodicals		165.00
Total Supplies		11,375.30
800 <u>Other Objects</u>		
Total Other Objects		724.05
Total 2500 Business		<u>698,688.78</u>

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REVISED SUBMISSION

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				1,647,744.54
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				618,598.60
220 Social Security Contributions				123,897.02
230 PSERS Retirement Contributions				75,280.63
250 Unemployment Compensation				18,862.44
260 Workmen's Compensation				9,500.00
290 Other Employee Benefits				412.50
Total Personnel Services-Employee Benefits				846,551.19
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				53,586.26
400 Purchased Property Services				
Total Purchased Property Services				1,320,803.68
500 Other Purchased Services				
521 Fire Insurance				169,337.00
530 Communications				71,328.91
580 Travel				4,060.46
590 Miscellaneous Purchased Services				12,789.61
Total Other Purchased Services				257,515.98
600 Supplies				
610 General Supplies	146,365.31	212,846.55		359,211.86
620 Energy				378,944.63
640 Books & Periodicals				7,490.94
Total Supplies				745,647.43
700 Property				
750 Equipment - Original & Additional				234.00
760 Equipment - Replacement				6,626.14
Total Property				6,860.14
Total 2600 Operation & Maintenance of Plant Services				<u>4,878,709.22</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		45,145.88
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		41,039.03
220 Social Security Contributions		3,366.66
230 PSERS Retirement Contributions		2,148.90
260 Workmen's Compensation		300.00
Total Personnel Services-Employee Benefits		46,854.59
400 Purchased Property Services		
Total Purchased Property Services		2,175.00
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		2,447,945.61
516 St Tr Svc from the IU		191,763.02
519 St Tr Svc From Other Sources		2,808.75
Total Other Purchased Services		2,642,517.38
600 Supplies		
610 General Supplies		400.97
620 Energy		208,546.38
Total Supplies		208,947.35
700 Property		
750 Equipment - Original & Additional		1,576.68
Total Property		1,576.68
Total 2700 Student Transportation Services		<u>2,947,216.88</u>

	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		449,088.47
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		35,830.21
220 Social Security Contributions		34,012.04
230 PSERS Retirement Contributions		21,251.87
240 Tuition Reimbursements		13,297.00
260 Workmen's Compensation		2,600.00
Total Personnel Services-Employee Benefits		106,991.12
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		11,697.50
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		54,688.15
500 <u>Other Purchased Services</u>		
530 Communications		53,719.77
580 Travel		962.22
Total Other Purchased Services		54,681.99
600 <u>Supplies</u>		
610 General Supplies		18,295.20
Total Supplies		18,295.20
700 <u>Property</u>		
750 Equipment - Original & Additional		77,054.15
Total Property		77,054.15
Total 2800 Central		<u>772,496.58</u>

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 Other Purchased Services		
590 Miscellaneous Purchased Services		51,318.39
Total Other Purchased Services		51,318.39
Total 2900 Other Support Services		<u>51,318.39</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	2,861.26	686,728.18
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	175.91	9,817.24
220 Social Security Contributions	109.44	52,160.22
230 PSERS Retirement Contributions	68.10	30,494.91
250 Unemployment Compensation		3,152.19
260 Workmen's Compensation		3,800.00
Total Personnel Services-Employee Benefits	353.45	99,424.56
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		1,530.00
400 Purchased Property Services		
Total Purchased Property Services		22,540.77
500 Other Purchased Services		
510 Student Transportation Services		67,115.27
520 Insurance-General		10,200.00
580 Travel		6,548.94
Total Other Purchased Services		83,864.21
600 Supplies		
610 General Supplies	27,668.87	132,619.85
Total Supplies	27,668.87	132,619.85
700 Property		
750 Equipment - Original & Additional		12,960.32
Total Property		12,960.32
800 Other Objects		
Total Other Objects		8,810.87
Total 3000 Operation of Noninstructional Services	<u>30,883.58</u>	<u>1,048,478.76</u>

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		683,866.92
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		9,641.33
220 Social Security Contributions		52,050.78
230 PSERS Retirement Contributions		30,426.81
250 Unemployment Compensation		3,152.19
260 Workmen's Compensation		3,800.00
Total Personnel Services-Employee Benefits		99,071.11
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		1,530.00
400 Purchased Property Services		
Total Purchased Property Services		22,540.77
500 Other Purchased Services		
510 Student Transportation Services		67,115.27
520 Insurance-General		10,200.00
580 Travel		6,548.94
Total Other Purchased Services		83,864.21
600 Supplies		
610 General Supplies		104,950.98
Total Supplies		104,950.98
700 Property		
750 Equipment - Original & Additional		12,960.32
Total Property		12,960.32
800 Other Objects		
Total Other Objects		8,810.87
Total 3200 Student Activities		<u>1,017,595.18</u>

	<u>Federal</u>	<u>Total</u>
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	2,861.26	2,861.26
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	175.91	175.91
220 Social Security Contributions	109.44	109.44
230 PSERS Retirement Contributions	68.10	68.10
Total Personnel Services-Employee Benefits	353.45	353.45
600 Supplies		
610 General Supplies	27,668.87	27,668.87
Total Supplies	27,668.87	27,668.87
Total 3300 Community Services	<u>30,883.58</u>	<u>30,883.58</u>

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	80,764.45
Total Other Objects	80,764.45
900 <u>Other Financing Uses</u>	
930 Fund Transfers	11,107,301.58
Total Other Financing Uses	11,107,301.58
Total 5000 Other Expenditures and Financing Uses	<u>11,188,066.03</u>

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

Total

80,764.45

80,764.45

80,764.45

5130 Refund of Prior Years' Revenues/Receipts	<u>Total</u>
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	80,764.45
Total Other Objects	80,764.45
Total 5130 Refund of Prior Years' Revenues/Receipts	<u>80,764.45</u>

	<u>Total</u>
5200 Interfund Transfers Out	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	11,107,301.58
Total Other Financing Uses	11,107,301.58
Total 5200 Interfund Transfers Out	<u>11,107,301.58</u>

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

3,365,985.55

3,365,985.55

3,365,985.55

5240 Debt Service Fund Transfers (to sinking fund)	<u>Total</u>
900 <u>Other Financing Uses</u>	
930 Fund Transfers	7,691,316.03
Total Other Financing Uses	7,691,316.03
Total 5240 Debt Service Fund Transfers (to sinking fund)	<u>7,691,316.03</u>

	<u>Total</u>
5250 Enterprise Fund Transfers	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	50,000.00
Total Other Financing Uses	50,000.00
Total 5250 Enterprise Fund Transfers	<u>50,000.00</u>

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1 Debt at Beginning of Fiscal Year		48,870,000		2,344,336	51,214,336
2 Additional Debt Incurred During Year		8,030,000		245,999	8,275,999
3 Retirements and Repayments		14,275,000			14,275,000
4 Debt at End of Fiscal Year		42,625,000		2,590,335	45,215,335

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				
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	5,895,000		1,810,415	7,705,415
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services	8,451,552			8,451,552
Total Debt Payments - Governmental Funds		14,346,552		1,810,415	16,156,967
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	108,094.19	
562 Tuition to Charter Schools	568,323.36	
564 Tuition Paid to Area Vocational Technical Schools	1,279,734.44	
566 Tuition to Inst of Higher Ed and Tech Inst	64,951.95	
567 Tuition to Approved Private Schools	21,729.44	
568 Tuition to PRRIs and Detention Centers	13,304.67	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		2,056,138.05
		<hr/> <hr/>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324		1,961.39	1,961.39
1100-329		3,127.50	3,127.50
Total 320		5,088.89	5,088.89
1200-322	274,573.49	261,407.55	535,981.04
1200-323			
1200-324			
1200-329	65,579.21		65,579.21
Total 320	340,152.70	261,407.55	601,560.25
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.

189.17

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	199,455.84	138,225.62	337,681.46
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	14,392.94	3,687.42	18,080.36
230 PSERS Retirement Contributions	9,470.26	2,028.52	11,498.78
260 Workmen's Compensation	500.00	700.00	1,200.00
Total Personnel Services-Employee Benefits	24,363.20	6,415.94	30,779.14
500 Other Purchased Services			
510 Student Transportation Services		888.70	888.70
560 Tuition		1,526.75	1,526.75
580 Travel	1,557.19	421.86	1,979.05
Total Other Purchased Services	1,557.19	2,837.31	4,394.50
600 Supplies			
610 General Supplies	1,166.34	985.28	2,151.62
640 Books & Periodicals	838.44	522.35	1,360.79
Total Supplies	2,004.78	1,507.63	3,512.41
700 Property			
750 Equipment - Original & Additional	1,200.00		1,200.00
Total Property	1,200.00		1,200.00
Total 1243 Gifted Support	<u>228,581.01</u>	<u>148,986.50</u>	<u>377,567.51</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	264,585.51	262,798.49		527,384.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	98,078.51	56,027.52		154,106.03
220 Social Security Contributions	20,049.64	19,869.38		39,919.02
230 PSERS Retirement Contributions	12,548.02	12,508.92		25,056.94
260 Workmen's Compensation	1,500.00	1,500.00		3,000.00
Total Personnel Services-Employee Benefits	132,176.17	89,905.82		222,081.99
400 Purchased Property Services				
Total Purchased Property Services	1,260.00	2,476.37		3,736.37
500 Other Purchased Services				
580 Travel	706.59	726.50		1,433.09
Total Other Purchased Services	706.59	726.50		1,433.09
600 Supplies				
610 General Supplies	2,404.31	2,784.68		5,188.99
640 Books & Periodicals	29,102.32	35,812.58	44,414.07	109,328.97
Total Supplies	31,506.63	38,597.26	44,414.07	114,517.96
Total 2250 School Library Services	<u>430,234.90</u>	<u>394,504.44</u>	<u>44,414.07</u>	<u>869,153.41</u>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

297,071.00

Total Other Purchased Services

297,071.00

Total 2750 Nonpublic Transportation

297,071.00

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	35,700.00		35,700.00	General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500	678,119.20		678,119.20	Function 2500, less 400,700,800 plus 810
2830	46,850.27		46,850.27	Function 2830
2840	221,619.46		221,619.46	Function 2840
Total	982,288.93		982,288.93	

** 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	1,457,949.44
1000-323	
1200-594	6,778.05
2300-820	24,600.00
2500-432	19,431.15
2500-810	724.05
2900-595	51,318.39
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	1,382,746.55

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	411,967.16	952,162.50	1,364,129.66
2140 Psychological Services	256,052.80	64,013.28	320,066.08
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services		2,947.19	2,947.19
2350 Legal and Accounting Services	8,724.77	90,823.53	99,548.30
2420 Medical Services	4,188.59	9,680.91	13,869.50
2440 Nursing Services	161,669.69	373,660.40	535,330.09
2700 Student Transportation Services	179,407.90	2,767,808.98	2,947,216.88
TOTAL	1,022,010.91	4,261,096.79	5,283,107.70

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	3,143,656.90	1,768,307.00	4,911,963.90
	212 Dental Insurance	251,633.76	141,543.99	393,177.75
	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	3,395,290.66	1,909,850.99	5,305,141.65
50 Enterprise Fund				
	211 Medical Insurance		143,071.77	143,071.77
	212 Dental Insurance		11,428.36	11,428.36
	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		154,500.13	154,500.13
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	3,395,290.66	2,064,351.12	5,459,641.78

LEA acknowledges there were no ARRA funded expenditures

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

Total GF Expenditures: Functions

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

Total GF Expenditures: Sub Functions

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

Total Enterprise Fund Expenses