

LEA Name: West Chester Area SD
Address 829 Paoli Pike
City West Chester, PA 19380-

Class Size: 2

County: Chester
AUN Number: 124159002

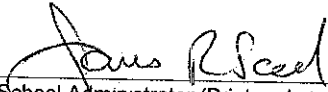
Pennsylvania Department of Education
Comptroller's Office

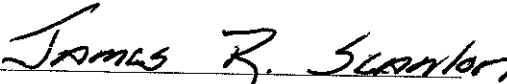
Annual Financial Report , PDE-2057

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

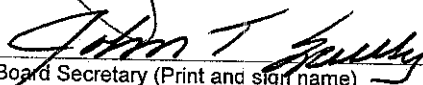
For the Fiscal Year Ending
06/30/2010

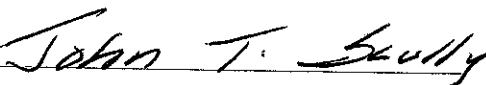
CERTIFICATION: By signing this page I agree that the electronic file submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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


Chief School Administrator (Print and sign name)



10-28-10
Date


Board Secretary (Print and sign name)



10-28-10
Date

John T. Scully
Contact Person

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Contact Person E-mail Address

(484) 266-1021 Ext.
Contact Person Telephone Number
(484) 266-1178
Contact Person Fax Number

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Amounts Expressed in Whole Dollars

ASSETS**Current Assets:**

0100	Cash and Cash Equivalents	1,648,632	27,585	1,676,217
0110	Investments	44,954,112	1,512,580	46,466,692
0120	Taxes Receivable (Net)	4,343,853		4,343,853
0141	Due from Other Governments	1,318,393	32,261	1,350,654
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	1,278,357	15,065	1,293,422
0170	Inventories			
0180	Prepaid Expenses / Expenditures	1,771,912		1,771,912
0190	Other Current Assets	1,936,944		1,936,944

Total Current Assets		57,252,203	1,587,491	58,839,694
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Noncurrent Assets:

0108	Restricted Cash and Cash Equivalents			
0211	Land	33,139,690		33,139,690
0212	Site Improvements			
0220	Building & Building Improvements (net Acc Dep)	237,904,411		237,904,411
0230	Furniture & Equipment (net Acc Dep)	6,175,880	129,769	6,305,649
0250	Construction in Progress	31,741,721		31,741,721
0260	Long-Term Prepayments (net Acc Amort LT Prepaymt)			
0280	Infrastructure Assets (net Acc Dep)			
0290	Other LT Receivables (incl Adv to Other Funds)			

Total Noncurrent Assets		308,961,702	129,769	309,091,471
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TOTAL ASSETS		366,213,905	1,717,260	367,931,165
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Amounts Expressed in Whole Dollars

LIABILITIES**Current Liabilities:**

0403	Internal Balances			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable			
0430	Contracts Payable	18,492,211	541,784	19,033,995
0440	Current Portion of Long-Term Debt			
0450	Short-Term Payables	11,474,000		11,474,000
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholdings			
0480	Deferred Revenues	173,702	48,149	221,851
0490	Other Current Liabilities	2,364,938		2,364,938
Total Current Liabilities		32,504,851	589,933	33,094,784

Noncurrent Liabilities:

0470	Advances from Other Funds			
0510	Bonds Payable			
0520	Extended Term Financing Agreements Payable	296,385,633		296,385,633
0530	Lease Purchase Obligations			
0540	LT Portion of Comp Abs			
0550	Authority Lease Obligations	6,194,871		6,194,871
0560	Other Postemployment Benefits (OPEB)			
0599	Other Long-Term Liabilities			
Total Noncurrent Liabilities		302,580,504		302,580,504

TOTAL LIABILITIES

335,085,355	589,933	335,675,288
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NET ASSETS

0791	Invested in Capital Assets Net of Related Debt	6,507,197	129,769	6,636,966
0792	Retirement of Long-Term Debt			
0793	Capital Projects	13,798,850		13,798,850
0794	Term Endowment - Expendable			
0795	Permanent Endowment - Nonexpendable			
0798	Other Restrictions	1,200,000		1,200,000
0799	Unrestricted (deficit)	9,622,503	997,558	10,620,061

TOTAL NET ASSETS

31,128,550	1,127,327	32,255,877
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TOTAL LIABILITIES AND NET ASSETS

366,213,905	1,717,260	367,931,165
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Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	113,068,220		516,690	13,490,261	
Instructional Student Support	15,022,491			1,594,528	
Administrative and Financial Support Svcs	14,429,452			549,683	
Operation and Maintenance of Plant Services	19,486,401		38,933	1,968,683	
Pupil Transportation	13,674,801			4,577,980	
Food Service (Governmental Activity)					
Student Activities	4,237,269			158,856	
Community Services	125,654		120,723	1,182	
Scholarships and Awards	13,628,505				
Interest on Long-Term Debt				(8,293)	
Total Governmental Activities	193,672,793		676,346	22,332,880	
Business-type Activities					
Food Service (Business-type Activity)	3,149,556		2,624,830	663,190	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	3,149,556		2,624,830	663,190	
TOTAL PRIMARY GOVERNMENT	196,822,349		3,301,176	22,996,070	
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	196,822,349		3,301,176	22,996,070	

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(99,061,269)		(99,061,269)	
(13,427,963)		(13,427,963)	
(13,879,769)		(13,879,769)	
(17,478,785)		(17,478,785)	
(9,096,821)		(9,096,821)	
(4,078,413)		(4,078,413)	
(3,749)		(3,749)	
(13,628,505)		(13,628,505)	
(8,293)		(8,293)	
(170,663,567)		(170,663,567)	
	138,464	138,464	
	138,464	138,464	
(170,663,567)	138,464	(170,525,103)	
(170,663,567)	138,464	(170,525,103)	

Amounts Expressed in Whole Dollars

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

Expenses	Indirect Expenses Allocation	Charges for Services	Program Revenues	
			Operating Grants and Contributions	Capital Grants and Contributions

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(170,663,567)	138,464	(170,525,103)	
141,802,111		141,802,111	
19,373,245		19,373,245	
12,479,116		12,479,116	
425,283	3,725	429,008	
152,931		152,931	
174,232,686	3,725	174,236,411	
3,569,119	142,189	3,711,308	
27,559,431	985,138	28,544,569	
31,128,550	1,127,327	32,255,877	

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	828,339		546,649		
0110	Investments	24,090,278		12,187,348		
0120	Taxes Receivable (Net)	4,343,853				
0130	Due From Other Funds	22,673		1,045,882		
0141	Due from Other Governments	1,318,393				
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)	1,278,353				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	1,730,641		41,270		
0190	Other Current Assets					
TOTAL ASSETS		33,612,530		13,821,149		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
	195,555			78,094	1,648,637	0100
	8,676,486				44,954,112	0110
					4,343,853	0120
	272,968			(100)	1,341,423	0130
					1,318,393	0141
						0142
						0143
						0145
						0146
						0147
					1,278,353	0150
						0160
						0170
					1,771,911	0180
						0190
	9,145,009			77,994	56,656,682	

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	1,340,022				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	5,766,701		9,971		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,886,346				
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues	2,624,061				
0490 Other Current Liabilities					
TOTAL LIABILITIES	21,617,130		9,971		
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	1,200,000		13,811,178		
0772 Unreserved - Undesignated	10,795,400				
TOTAL FUND BALANCES	11,995,400		13,811,178		
TOTAL LIABILITIES AND FUND BALANCES	33,612,530		13,821,149		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	1,402				1,341,424	Liabilities
						0400
						0411
						0412
	814,310			2,388	6,593,370	0413
						0420
						0430
						0440
	12,495				11,898,841	0450
						0461
						0462
						0470
					2,624,061	0480
						0490
	828,207			2,388	22,457,696	
						Fund Balances
						0751
						0752
						0753
						0754
						0755
						0759
	8,316,802				23,327,980	0771
				75,606	10,871,006	0772
	8,316,802			75,606	34,198,986	
	9,145,009			77,994	56,656,682	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		34,198,986
Capital assets used in gov't activities are not financial resources and therefore are not reported as assets in gov't funds. The cost of assets is \$438,527,066 and the accumulated depreciation is \$129,565,363		308,961,703
Bond issuance costs are not financial resources and therefore are not reported as assets in the gov't funds. Issuance costs are reported net of accumulated amortization		1,936,943
Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures and are therefore deferred in the funds		2,450,360
Long term liabilities including bonds payable are not due and payable in the current period and therefore are not reported as liabilities in the funds. L/T liabilities at year end consist of:		
Bonds payable		(307,859,633)
Accrued interest on Bonds		(2,364,938)
Accrued severance and compensated absences		(6,194,871)
Total Net Assets - Governmental Activities		31,128,550

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

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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	163,238,575		149,634		
7000 State Sources	28,990,224				
8000 Federal Sources	4,604,950				
TOTAL REVENUES	196,833,749		149,634		
EXPENDITURES					
1000 Instruction	105,860,030				
2000 Support Services	56,706,387		2,048,270		
3000 Noninstructional Services	3,967,454				
4000 Fac Acq, Const, and Imp	389,873				
5110 Debt Service (Principal & Interest)	24,436,770				
5130 Refund of Prior Year Receipts	4,813				
5140 Short Term Borrowing - Interests and Costs					
TOTAL EXPENDITURES	191,365,327		2,048,270		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,468,422		(1,898,636)		
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)			1,067,895		
9400 Sale / Compensation for Fixed Assets					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)	5,057				
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	1,340,022				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(1,334,965)		1,067,895		

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

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Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				120,723	163,508,932	6000
					28,990,224	7000
					4,604,950	8000
				120,723	197,104,106	
					105,860,030	1000
					58,754,657	2000
				94,713	4,062,167	3000
	8,785,560				9,175,433	4000
	516,569				24,953,339	5110
					4,813	5130
						5140
	9,302,129			94,713	202,810,439	
	(9,302,129)			26,010	(5,706,333)	
	32,691,410				32,691,410	9110
						9120
						9130
						9200
	272,127				1,340,022	9300
						9400
						9710
						9720
					5,057	9900
	22,310,000				22,310,000	5120
						5150
					1,340,022	5200
						5300
	10,653,537				10,386,467	

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

Page GOV-5A

Amounts Expressed in Whole Dollars

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

General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
4,133,457		(830,741)		
7,861,943		14,641,919		
11,995,400		13,811,178		

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

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
	1,351,408			26,010	4,680,134	
	6,965,394			49,596	29,518,852	0040
						0050
	8,316,802			75,606	34,198,986	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		4,680,134
Capital outlays are reported in the gov't funds as expenditures. In the statement of activities, the costs of these assets are allocated over their estimated useful lives as depreciation expense		(2,057,008)
Repayment of bond principal is an expenditure in the gov't funds but the repayment reduces L/T liabilities in the statement of net assets		12,017,000
Some property taxes will not be collected for several months after the fiscal year end. These taxes are considered "available" revenues and are deferred in the gov't funds.		154,381
In the statement of activities, certain operating expenses - compensated absences (vacations) and termination benefits (severance) are measured by the amounts earned during the year.		(135,225)
Accrued interest on bonds payable decreased by \$149,348		149,348
Bond proceeds are reported as financing sources in the gov't funds and as such contribute to the fund balance. This amount represents total bond proceeds, net of deferral amounts associated with the issuance of debt.		(11,369,260)
Debt issuance costs are reported as expenditures in the gov't funds when debt is first issued. In the statement of activities, these amounts are deferred and amortized. This is the amount by which the amortization exceeds issuance costs for the year.		129,749
Change in Net Assets - Governmental Activities		3,569,119

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

General Fund

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Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	164,875,134	164,875,133	163,238,575	(1,636,558)
7000	State Sources	30,310,550	30,310,550	28,990,224	(1,320,326)
8000	Federal Sources	4,584,537	4,584,537	4,604,950	20,413
TOTAL REVENUES		199,770,221	199,770,220	196,833,749	(2,936,471)
EXPENDITURES					
1100	Regular Programs	79,622,621	76,246,982	75,275,369	971,613
1200	Special Programs	24,859,438	26,940,828	25,706,007	1,234,821
1300	Vocational Programs	4,549,022	4,514,978	4,370,425	144,553
1400	Other Instructional Programs	228,020	541,442	484,769	56,673
1500	Nonpublic School Programs				
1600	Adult Education Programs	36,714	31,302	23,460	7,842
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	7,096,037	6,975,193	6,726,085	249,108
2200	Instructional Staff Services	5,042,589	5,840,662	5,388,795	451,867
2300	Administrative Services	10,822,768	10,730,688	10,307,181	423,507
2400	Pupil Health	2,051,741	2,532,022	1,862,075	669,947
2500	Business Services	1,566,477	1,513,345	1,477,726	35,619
2600	Operation and Maintenance of Plant Services	17,492,459	17,055,218	15,945,427	1,109,791
2700	Student Transportation Services	13,208,663	13,258,520	12,732,134	526,386
2800	Central & Other Support Services	2,427,498	2,711,262	2,136,444	574,818
2900	Other Support Services	135,000	135,000	130,520	4,480
3100	Food Services				
3200	Student Activities	4,485,464	4,470,340	3,850,462	619,878
3300	Community Services	110,883	127,758	116,992	10,766
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	812,000	662,000	389,873	272,127
5110	Debt Service (Principal & Interest)	24,181,730	24,436,771	24,436,770	1
5130	Refund of Prior Year Receipts		4,813	4,813	
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		198,729,124	198,729,124	191,365,327	7,363,797
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,041,097	1,041,096	5,468,422	4,427,326

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

General Fund

Page GOV-8

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	89,500	89,500		(89,500)
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)			5,057	5,057
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out			1,340,022	(1,340,022)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		89,500	89,500	(1,334,965)	(1,424,465)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year	1,130,597	1,130,596	4,133,457	3,002,861
0050	Prior Period Adjustment	7,861,943	7,861,943	7,861,943	
FUND BALANCE - END OF YEAR		8,992,540	8,992,539	11,995,400	3,002,861

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

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Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			149,634	149,634
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				149,634	149,634
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				149,634	149,634

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

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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			1,067,895	1,067,895
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)				1,067,895	1,067,895
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year			1,217,529	1,217,529
0050	Prior Period Adjustment			14,641,919	14,641,919
FUND BALANCE - END OF YEAR				15,859,448	15,859,448

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	27,586				27,586
0110 Investments	1,512,580				1,512,580
0130 Due From Other Funds					
0141 Due from Other Governments	32,261				32,261
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	15,062				15,062
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	1,587,489				1,587,489
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)	129,769				129,769
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	129,769				129,769
TOTAL ASSETS	1,717,258				1,717,258

**Internal
Service
(60)**

0100

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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					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	541,784				541,784
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	48,149				48,149
0490 Other Current Liabilities					
Total Current Liabilities	589,933				589,933
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					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities					
TOTAL LIABILITIES	589,933				589,933
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	129,767				129,767
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	997,558				997,558
TOTAL NET ASSETS	1,127,325				1,127,325
TOTAL LIABILITIES AND NET ASSETS	1,717,258				1,717,258

**Internal
Service
(60)**

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0791
0798
0799

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

Proprietary Funds

Page PRO-3A

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	2,624,830				2,624,830
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	2,624,830				2,624,830
OPERATING EXPENSES					
100 Salaries					
200 Employee Benefits					
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service	3,114,832				3,114,832
600 Supplies					
700 Depreciation	27,989				27,989
810 Dues and Fees					
890 Other Operating Expenditures	6,735				6,735
TOTAL OPERATING EXPENSES	3,149,556				3,149,556
OPERATING INCOME (LOSS)	(524,726)				(524,726)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	3,724				3,724
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	62,685				62,685
8000 Federal Sources	600,505				600,505
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	666,914				666,914
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	142,188				142,188

Internal
Service
(60)

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6999

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700
810
890

6500
6921
6930
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7000
8000
820
830

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

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

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

CHANGE IN NET ASSETS

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

NET ASSETS - END OF YEAR

Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
142,188				142,188
985,137				985,137
1,127,325				1,127,325

Internal
Service
(60)

6922

9998

9999

0041

0057

0061

STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

Page PRO-5A

	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	2,630,554				2,630,554
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					
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	2,806,129				2,806,129
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(175,575)				(175,575)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	62,685				62,685
8000 Federal Sources	489,716				489,716
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	552,401				552,401
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(3,039)				(3,039)
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	(3,039)				(3,039)
Cash Flows From Investing Activities					
6500 Earnings on Investments	3,724				3,724
9929 Purchase of Inv Securities / Deposits to Inv Pools	(413,896)				(413,896)
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	(410,172)				(410,172)

Internal
Service
(60)

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9938
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9944

6000
7000
8000
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4000
6930
9200
9925
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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	(36,385)				(36,385)
9935 Cash and Cash Equivalents Beginning of Year	63,971				63,971
Cash and Cash Equivalents at Year End	27,586				27,586
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(524,726)				(524,726)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	27,989				27,989
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	27,660				27,660
9904 (Inc) Dec in Accounts Receivable (0120-0150)	(3,608)				(3,608)
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)					
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	290,373				290,373
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)	6,737				6,737
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	349,151				349,151
Cash Provided By (Used For) Total	(175,575)				(175,575)

Internal
Service
(60)

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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	550,779				315,006
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					53,429
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		550,779				368,435

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		865,785	0100
			0110
			0130
			0147
		53,429	0150
			0160
			0170
			0180
			0190
			0220
			0230
		919,214	

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 Due to Other Funds					
0411 Due to Other Governments					322,367
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	26,015				46,068
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					
TOTAL LIABILITIES	26,015				368,435
Net Assets					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)	524,764				
0799 Unrestricted					
TOTAL NET ASSETS	524,764				
TOTAL LIABILITIES AND NET ASSETS	550,779				368,435

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
		322,367	0411
			0412
			0413
		72,083	0420
			0430
			0450
			0461
			0462
			0470
			0480
			0490
		394,450	
			0791
		524,764	0798
			0799
		524,764	
		919,214	

STATEMENT OF CHANGES IN NET ASSETS (CNAF)

Fiduciary Funds

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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		796,435			
9946	Other Additions					
Deductions						
9947	Scholarships Awarded		773,154			
9948	Other Deductions					
Change in Net Assets		23,281				
0041	Net Assets - Beginning of Fiscal Year	501,483				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		524,764				

**Total
Fiduciary
Funds**

796,435 9945
9946

773,154 9947
9948

23,281

501,483 0041
9949

524,764

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	136,999,771.37	
6112	Interim Real Estate Taxes	1,331,749.45	
6113	Public Utility Realty Tax	208,430.55	
6150	Current Act 511 Taxes - Proportional Assessments	19,164,814.87	
6400	Delinq on Taxes Levied/Assessed by the LEA	3,316,208.86	
6500	Earnings on Investments	287,976.94	
6832	Federal IDEA Pass Through Revenue	1,296,294.00	
6910	Rentals	38,933.29	
6920	Contributions and Donations From Private Sources	51,545.26	
6942	Summer School Tuition	34,968.00	
6944	Receipts from Other LEAS in PA - Education	363,944.57	
6949	Other Tuition From Patrons	117,777.50	
6999	All Other Local Revenues Not Specified	26,160.43	
6000	Total Revenue from Local Sources		163,238,575.09
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	6,334,071.17	
7140	Charter Schools	1,558,427.33	
7160	Tuition - Orphans & Children Placed in Priv. Homes	50,632.65	
7271	Special Education - Funding for School Aged Pupils	5,068,420.91	
7280	Adult Literacy	5,000.00	
7310	Transportation (Regular and Additional)	4,565,113.56	
7320	Rental and Sinking Fund Payments	1,544,721.16	
7330	Health Services	288,669.63	
7340	State Property Tax Reduction Allocation	3,734,590.36	
7501	PA Accountability Grant	343,792.00	
7599	Additional grants not listed elsewhere	71,179.01	
7810	Revenue for Social Security Payments	3,278,093.35	
7820	Revenue for Retirement Payments	2,143,154.60	
7920	Classrooms for the Future	4,358.56	
7000	Total Revenue from State Sources		28,990,224.29

		AMOUNT	TOTAL
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	1,723,089.25	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	182,431.99	
8516	NCLB, Title III - Language Instruction	101,929.45	
8517	NCLB, Title IV - 21st Century Schools	40,544.83	
8620	Adult Basic Education	19,781.00	
8690	Restricted Fed. Grants-in-Aid Through the Comm.	3,328.50	
8701	ARRA - IDEA, Part B	669,026.12	
8703	ARRA - Title I, Part A & Part D	290,364.00	
8708	ARRA - State Fiscal Stabilization Fund	852,027.00	
8810	Schl Based ACCESS Med Reimb Prog	597,413.53	
8820	Medical Asst Reimb for Admin Claiming	125,014.78	
8000	Total Revenue from Federal Sources		4,604,950.45
9000	Other Financing Sources		
9910	Other Financing Source not in 9000 Series	5,056.56	
9000	Total Other Financing Sources		5,056.56

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	163,238,575.09	
Revenue from State Sources	28,990,224.29	
Revenue from Federal Sources	4,604,950.45	
Other Financing Sources	5,056.56	
		196,838,806.39

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	8,305,191,000	140,605,434	136,999,771
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	16,457,976.05	
6153	Real Estate Transfer Taxes	2,706,838.82	
6150	Current Act 511 Taxes - Proportional Assessments		19,164,814.87

Total Act 1 and Act 511 Taxes

19,164,814.87

<u>REVENUE FROM LOCAL SOURCES</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>
6111	Current Real Estate Taxes	136,999,771.37	0.00	0.00	136,999,771.37
6112	Interim Real Estate Taxes	1,331,749.45	0.00	0.00	1,331,749.45
6113	Public Utility Realty Tax	208,430.55	0.00	0.00	208,430.55
6150	Current Act 511 Taxes - Proportional Assessments	19,164,814.87	0.00	0.00	19,164,814.87
6400	Delinq on Taxes Levied/Assessed by the LEA	3,316,208.86	0.00	0.00	3,316,208.86
 6999 TOTAL TAXES		 161,020,975.10	 0.00	 0.00	 161,020,975.10

<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				
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				

1000 Instruction

	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	61,403,984.93
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	11,905,038.43
220 Social Security Contributions	4,557,807.39
230 PSERS Retirement Contributions	2,935,199.45
250 Unemployment Compensation	44,566.69
260 Workmen's Compensation	191,112.82
290 Other Employee Benefits	247,963.88
Total Personnel Services-Employee Benefits	19,881,688.66
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	9,580,545.66
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	432,194.72
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	52,969.48
530 Communications	93,007.78
550 Printing & Binding	42,832.72
560 Tuition	9,974,706.98
580 Travel	40,911.45
590 Miscellaneous Purchased Services	1,280,173.95
Total Other Purchased Services	11,484,602.36
600 <u>Supplies</u>	
610 General Supplies	1,489,579.22
640 Books & Periodicals	1,151,765.83
Total Supplies	2,641,345.05
700 <u>Property</u>	
750 Equipment - Original & Additional	200,675.71
760 Equipment - Replacement	119,474.22
Total Property	320,149.93
800 <u>Other Objects</u>	
Total Other Objects	115,518.61
Total 1000 Instruction	<u>105,860,029.92</u>

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	24,244,535.17	23,342,102.02	392,378.92	47,979,016.11
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	4,236,040.82	4,139,080.07	58,290.86	8,433,411.75
220 Social Security Contributions	1,815,332.69	1,741,751.84	29,438.01	3,586,522.54
230 PSERS Retirement Contributions	1,167,310.61	1,120,333.39	18,673.60	2,306,317.60
250 Unemployment Compensation	17,820.01	17,156.71		34,976.72
260 Workmen's Compensation	76,416.58	73,572.19		149,988.77
290 Other Employee Benefits	99,148.52	95,457.99		194,606.51
Total Personnel Services-Employee Benefits	7,412,069.23	7,187,352.19	106,402.47	14,705,823.89
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	620,245.18	796,834.64	737.40	1,417,817.22
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	148,056.46	277,471.92		425,528.38
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		32,419.45	8,991.59	41,411.04
530 Communications	43,188.65	46,923.41		90,112.06
550 Printing & Binding	17,033.59	24,027.62		41,061.21
560 Tuition	6,461,780.19			6,461,780.19
580 Travel	3,088.92	18,109.26	98.71	21,296.89
590 Miscellaneous Purchased Services			1,263,034.36	1,263,034.36
Total Other Purchased Services	6,525,091.35	121,479.74	1,272,124.66	7,918,695.75
600 <u>Supplies</u>				
610 General Supplies	728,530.48	348,553.50	270,312.13	1,347,396.11
640 Books & Periodicals	396,912.22	733,010.59		1,129,922.81
Total Supplies	1,125,442.70	1,081,564.09	270,312.13	2,477,318.92
700 <u>Property</u>				
750 Equipment - Original & Additional	40,780.26	104,308.49	14,360.72	159,449.47
760 Equipment - Replacement	3,220.00	78,636.56		81,856.56
Total Property	44,000.26	182,945.05	14,360.72	241,306.03
800 <u>Other Objects</u>				
Total Other Objects	5,709.79	103,008.60	1,144.22	109,862.61
Total 1100 Regular Programs - E/S	<u>40,125,150.14</u>	<u>33,092,758.25</u>	<u>2,057,460.52</u>	<u>75,275,368.91</u>

	<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	5,563,035.78	5,519,847.50	39,066.43	11,121,949.71
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	1,704,550.45	1,355,402.91	6,521.99	3,066,475.35
220 Social Security Contributions	409,029.46	409,140.16	3,024.93	821,194.55
230 PSERS Retirement Contributions	266,093.84	265,579.38	1,749.10	533,422.32
250 Unemployment Compensation	2,820.67	5,325.39		8,146.06
260 Workmen's Compensation	12,095.64	22,836.61		34,932.25
290 Other Employee Benefits	15,693.78	29,629.90		45,323.68
Total Personnel Services-Employee Benefits	2,410,283.84	2,087,914.35	11,296.02	4,509,494.21
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	2,071,186.79	3,427,672.60	2,447,523.73	7,946,383.12
400 Purchased Property Services				
Total Purchased Property Services	2,021.21	2,679.28		4,700.49
500 Other Purchased Services				
510 Student Transportation Services	2,124.76	4,545.47		6,670.23
530 Communications	1,244.82	1,650.12		2,894.94
550 Printing & Binding	749.53	993.56		1,743.09
560 Tuition	692,344.42	1,268,554.01		1,960,898.43
580 Travel	3,968.20	5,116.38		9,084.58
590 Miscellaneous Purchased Services	7,370.02	9,769.57		17,139.59
Total Other Purchased Services	707,801.75	1,290,629.11		1,998,430.86
600 Supplies				
610 General Supplies	5,490.11	22,517.21	34,498.09	62,505.41
640 Books & Periodicals	5,276.24	9,666.29		14,942.53
Total Supplies	10,766.35	32,183.50	34,498.09	77,447.94
700 Property				
750 Equipment - Original & Additional	2,685.75	4,432.12	3,736.20	10,854.07
760 Equipment - Replacement	454.65		33,876.00	34,330.65
Total Property	3,140.40	4,432.12	37,612.20	45,184.72
800 Other Objects				
Total Other Objects	292.83	2,123.17		2,416.00
Total 1200 Special and Gifted Education	<u>10,768,528.95</u>	<u>12,367,481.63</u>	<u>2,569,996.47</u>	<u>25,706,007.05</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	2,197,583.76		2,197,583.76
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	405,074.82		405,074.82
220 Social Security Contributions	141,996.34		141,996.34
230 PSERS Retirement Contributions	90,764.55		90,764.55
250 Unemployment Compensation	1,381.78		1,381.78
260 Workmen's Compensation	5,925.40		5,925.40
290 Other Employee Benefits	7,688.04		7,688.04
Total Personnel Services-Employee Benefits	652,830.93		652,830.93
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	1,965.85		1,965.85
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	4,888.21		4,888.21
530 Communications	0.78		0.78
560 Tuition	1,382,105.00		1,382,105.00
580 Travel	9,177.98		9,177.98
Total Other Purchased Services	1,396,171.97		1,396,171.97
600 <u>Supplies</u>			
610 General Supplies	78,072.51		78,072.51
640 Books & Periodicals	6,900.49		6,900.49
Total Supplies	84,973.00		84,973.00
700 <u>Property</u>			
750 Equipment - Original & Additional	30,372.17		30,372.17
760 Equipment - Replacement	3,287.01		3,287.01
Total Property	33,659.18		33,659.18
800 <u>Other Objects</u>			
Total Other Objects	3,240.00		3,240.00
Total 1300 Vocational Education Programs	<u>4,370,424.69</u>		<u>4,370,424.69</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	41,888.85	42,631.50		84,520.35
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	37.07	35.55		72.62
220 Social Security Contributions	3,174.86	3,377.91		6,552.77
230 PSERS Retirement Contributions	1,972.46	1,722.78		3,695.24
250 Unemployment Compensation	30.79	31.34		62.13
260 Workmen's Compensation	132.03	134.37		266.40
290 Other Employee Benefits	171.31	174.34		345.65
Total Personnel Services-Employee Benefits	5,518.52	5,476.29		10,994.81
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		216,345.32		216,345.32
500 <u>Other Purchased Services</u>				
550 Printing & Binding	13.20	15.22		28.42
560 Tuition	11,784.66	158,138.70		169,923.36
580 Travel	1,255.20	96.80		1,352.00
Total Other Purchased Services	13,053.06	158,250.72		171,303.78
600 <u>Supplies</u>				
610 General Supplies	1,511.27	93.92		1,605.19
Total Supplies	1,511.27	93.92		1,605.19
Total 1400 Other Instructional Programs - E/S	<u>61,971.70</u>	<u>422,797.75</u>		<u>484,769.45</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	37,989.85	35,124.00		73,113.85
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	31.69	29.29		60.98
220 Social Security Contributions	2,912.44	2,674.83		5,587.27
230 PSERS Retirement Contributions	1,828.12	1,679.03		3,507.15
250 Unemployment Compensation	27.92	25.82		53.74
260 Workmen's Compensation	119.74	110.71		230.45
290 Other Employee Benefits	155.36	143.64		299.00
Total Personnel Services-Employee Benefits	5,075.27	4,663.32		9,738.59
500 Other Purchased Services				
550 Printing & Binding	13.20	15.22		28.42
560 Tuition		10,717.50		10,717.50
Total Other Purchased Services	13.20	10,732.72		10,745.92
600 Supplies				
610 General Supplies	1,511.27	93.92		1,605.19
Total Supplies	1,511.27	93.92		1,605.19
Total 1420 Summer School	<u>44,589.59</u>	<u>50,613.96</u>		<u>95,203.55</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	3,899.00	7,507.50		11,406.50
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	5.38	6.26		11.64
220 Social Security Contributions	262.42	703.08		965.50
230 PSERS Retirement Contributions	144.34	43.75		188.09
250 Unemployment Compensation	2.87	5.52		8.39
260 Workmen's Compensation	12.29	23.66		35.95
290 Other Employee Benefits	15.95	30.70		46.65
Total Personnel Services-Employee Benefits	443.25	812.97		1,256.22
500 Other Purchased Services				
580 Travel	1,255.20	96.80		1,352.00
Total Other Purchased Services	1,255.20	96.80		1,352.00
Total 1430 Homebound Instruction	<u>5,597.45</u>	<u>8,417.27</u>		<u>14,014.72</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-8

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		191,309.35		191,309.35
500 Other Purchased Services				
560 Tuition	11,784.66	118,438.17		130,222.83
Total Other Purchased Services	11,784.66	118,438.17		130,222.83
Total 1440 Alternative Regular Education	<u>11,784.66</u>	<u>309,747.52</u>		<u>321,532.18</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

ElementarySecondaryFederalTotal

11,784.66

15,621.52

27,406.18

11,784.66

15,621.52

27,406.18

11,784.6615,621.5227,406.18

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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1442 PDE Approved Alternative Education Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1442 PDE Approved Alternative Education Programs

ElementarySecondaryFederalTotal

191,309.35

191,309.35

102,816.65

102,816.65

102,816.65

102,816.65

294,126.00294,126.00

1490 Additional Other Instruction Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1490 Additional Other Instruction Programs

ElementarySecondaryFederalTotal

25,035.97

25,035.97

28,983.03

28,983.03

28,983.03

28,983.03

54,019.0054,019.00

1600 Adult Education Programs**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services-Employee Benefits**Total 1600 Adult Education Programs****Federal****Total****20,915.00****20,915.00**

3.89

3.89

1,541.19

1,541.19

999.74

999.74

2,544.82**2,544.82****23,459.82****23,459.82**

2000 Support Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

Total

25,061,185.66

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

4,939,105.02

220 Social Security Contributions

1,823,149.70

230 PSERS Retirement Contributions

1,176,980.76

240 Tuition Reimbursements

1,301,497.58

250 Unemployment Compensation

18,323.59

260 Workmen's Compensation

78,576.15

290 Other Employee Benefits

101,950.46

Total Personnel Services-Employee Benefits

9,439,583.26

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

1,802,107.20

400 Purchased Property Services

Total Purchased Property Services

3,855,937.57

500 Other Purchased Services

510 Student Transportation Services

12,404,634.81

520 Insurance-General

426,662.37

530 Communications

291,048.44

540 Advertising

10,590.75

550 Printing & Binding

45,334.67

580 Travel

50,400.99

590 Miscellaneous Purchased Services

197,147.01

Total Other Purchased Services

13,425,819.04

600 Supplies

610 General Supplies

1,276,223.28

620 Energy

1,180,361.75

640 Books & Periodicals

305,892.84

Total Supplies

2,762,477.87

700 Property

750 Equipment - Original & Additional

118,004.65

760 Equipment - Replacement

133,392.24

Total Property

251,396.89

800 Other Objects

Total Other Objects

107,879.18

Total 2000 Support Services

56,706,386.67

2100 Pupil Personnel**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**700 Property**

760 Equipment - Replacement

Total Property**800 Other Objects****Total Other Objects****Total 2100 Pupil Personnel****Federal****Total****3,205.75****4,986,092.91**

90.01

877,892.82

56.17

372,893.71

237,333.43

3,662.48

15,705.63

20,377.61

146.18**1,527,865.68****34,999.98****98,873.21**

3,782.55

1,344.20

9,110.18

613.08

6,932.15

613.08**21,169.08**

29,277.44

82,028.14

3,033.74

29,277.44**85,061.88**

5,803.14

5,803.14**75.00****1,218.75****68,317.43****6,726,084.65**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2110 Supervision Of Pupil Personnel Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	56,305.21	74,637.15		130,942.36
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	1,352.93	1,793.42		3,146.35
220 Social Security Contributions	4,246.78	5,629.45		9,876.23
230 PSERS Retirement Contributions	1,484.32	1,967.58		3,451.90
250 Unemployment Compensation	41.38	54.86		96.24
260 Workmen's Compensation	177.47	235.25		412.72
290 Other Employee Benefits	230.26	305.23		535.49
Total Personnel Services-Employee Benefits	7,533.14	9,985.79		17,518.93
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	22,177.24	29,397.74		51,574.98
500 Other Purchased Services				
530 Communications	249.72	331.03		580.75
550 Printing & Binding	3,153.47	4,180.18		7,333.65
580 Travel			500.56	500.56
Total Other Purchased Services	3,403.19	4,511.21	500.56	8,414.96
600 Supplies				
610 General Supplies	918.18	1,217.13	1,207.91	3,343.22
Total Supplies	918.18	1,217.13	1,207.91	3,343.22
Total 2110 Supervision Of Pupil Personnel Services	<u>90,336.96</u>	<u>119,749.02</u>	<u>1,708.47</u>	<u>211,794.45</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,047,637.06	2,043,002.12	3,205.75	3,093,844.93
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	168,011.31	359,788.59		527,799.90
220 Social Security Contributions	78,605.32	153,313.74	90.01	232,009.07
230 PSERS Retirement Contributions	50,476.50	98,549.04	56.17	149,081.71
250 Unemployment Compensation	770.03	1,501.63		2,271.66
260 Workmen's Compensation	3,302.06	6,439.36		9,741.42
290 Other Employee Benefits	4,284.33	8,354.90		12,639.23
Total Personnel Services-Employee Benefits	305,449.55	627,947.26	146.18	933,542.99
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		3,543.50		3,543.50
500 Other Purchased Services				
550 Printing & Binding		1,689.59		1,689.59
580 Travel	24.00	82.25		106.25
Total Other Purchased Services	24.00	1,771.84		1,795.84
600 Supplies				
610 General Supplies	1,011.14	9,237.44	1,500.00	11,748.58
640 Books & Periodicals	326.25	2,375.39		2,701.64
Total Supplies	1,337.39	11,612.83	1,500.00	14,450.22
700 Property				
760 Equipment - Replacement		359.21		359.21
Total Property		359.21		359.21
800 Other Objects				
Total Other Objects		975.00		975.00
Total 2120 Guidance Services	<u>1,354,448.00</u>	<u>2,689,211.76</u>	<u>4,851.93</u>	<u>4,048,511.69</u>

2130 Attendance Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**500 Other Purchased Services**

580 Travel

Total Other Purchased Services**800 Other Objects****Total Other Objects****Total 2130 Attendance Services****Federal****Total****172,547.19**

59,990.53

12,543.99

8,208.80

126.83

543.86

705.63

82,119.64

62.51

62.51**68.75****254,798.09**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	779,803.47	419,571.23		1,199,374.70
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	128,967.94	58,138.60		187,106.54
220 Social Security Contributions	57,951.67	31,403.25		89,354.92
230 PSERS Retirement Contributions	37,576.39	20,160.61		57,737.00
250 Unemployment Compensation	573.16	308.39		881.55
260 Workmen's Compensation	2,457.87	1,322.45		3,780.32
290 Other Employee Benefits	3,189.03	1,715.84		4,904.87
Total Personnel Services-Employee Benefits	230,716.06	113,049.14		343,765.20
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	3,764.54	4,990.21	16,540.91	25,295.66
500 Other Purchased Services				
580 Travel	93.24	123.59	112.52	329.35
Total Other Purchased Services	93.24	123.59	112.52	329.35
600 Supplies				
610 General Supplies	15,053.96	19,955.24	5,767.15	40,776.35
Total Supplies	15,053.96	19,955.24	5,767.15	40,776.35
800 Other Objects				
Total Other Objects	43.00	57.00	75.00	175.00
Total 2140 Psychological Services	<u>1,029,474.27</u>	<u>557,746.41</u>	<u>22,495.58</u>	<u>1,609,716.26</u>

2160 Social Work Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**500 Other Purchased Services**

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**Total 2160 Social Work Services****Federal****Total****330,844.23**

77,610.99

24,702.36

15,983.51

243.17

1,042.80

1,352.99

120,935.82

3,201.80

86.94

5,933.48

9,222.22

1,105.59

2,991.42

332.10

1,105.59**3,323.52****1,105.59****464,325.79**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2190 Other Pupil Personnel Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		58,539.50		58,539.50
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		22,238.51		22,238.51
220 Social Security Contributions		4,407.14		4,407.14
230 PSERS Retirement Contributions		2,870.51		2,870.51
250 Unemployment Compensation		43.03		43.03
260 Workmen's Compensation		184.51		184.51
290 Other Employee Benefits		239.40		239.40
Total Personnel Services-Employee Benefits		29,983.10		29,983.10
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services			18,459.07	18,459.07
500 Other Purchased Services				
540 Advertising	578.01	766.19		1,344.20
Total Other Purchased Services	578.01	766.19		1,344.20
600 Supplies				
610 General Supplies	1,492.87	1,978.91	19,696.79	23,168.57
Total Supplies	1,492.87	1,978.91	19,696.79	23,168.57
700 Property				
760 Equipment - Replacement	2,340.89	3,103.04		5,443.93
Total Property	2,340.89	3,103.04		5,443.93
Total 2190 Other Pupil Personnel Services	<u>4,411.77</u>	<u>94,370.74</u>	<u>38,155.86</u>	<u>136,938.37</u>

2200 Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,330,612.05	1,150,810.41	123,676.77	2,605,099.23
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	299,665.37	267,253.90	21.62	566,940.89
220 Social Security Contributions	100,966.37	87,493.21	4,266.74	192,726.32
230 PSERS Retirement Contributions	65,125.95	56,844.32	2,707.61	124,677.88
240 Tuition Reimbursements	585,938.81	715,558.77		1,301,497.58
250 Unemployment Compensation	978.01	845.86		1,823.87
260 Workmen's Compensation	4,193.97	3,627.25		7,821.22
290 Other Employee Benefits	5,441.57	4,706.26		10,147.83
Total Personnel Services-Employee Benefits	1,062,310.05	1,136,329.57	6,995.97	2,205,635.59
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	42,312.43	62,644.00	59,306.99	164,263.42
400 Purchased Property Services				
Total Purchased Property Services	4,069.02	5,542.81		9,611.83
500 Other Purchased Services				
530 Communications	1,233.05	831.78		2,064.83
550 Printing & Binding	183.11	914.91		1,098.02
580 Travel	4,566.54	7,298.37	12,640.23	24,505.14
590 Miscellaneous Purchased Services			66,626.70	66,626.70
Total Other Purchased Services	5,982.70	9,045.06	79,266.93	94,294.69
600 Supplies				
610 General Supplies	14,530.20	53,831.05	13,104.59	81,465.84
640 Books & Periodicals	62,124.21	112,147.42	20,786.48	195,058.11
Total Supplies	76,654.41	165,978.47	33,891.07	276,523.95
700 Property				
750 Equipment - Original & Additional	3,046.07	9,396.70		12,442.77
760 Equipment - Replacement	1,861.00	3,855.04		5,716.04
Total Property	4,907.07	13,251.74		18,158.81
800 Other Objects				
Total Other Objects	2,270.49	2,861.51	10,075.00	15,207.00
Total 2200 Instructional Staff	<u>2,529,118.22</u>	<u>2,546,463.57</u>	<u>313,212.73</u>	<u>5,388,794.52</u>

2300 Administration**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****500 Other Purchased Services**

520 Insurance-General

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**700 Property**

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property**800 Other Objects****Total Other Objects****Total 2300 Administration****Federal****Total****6,874,881.85**

1,173,440.72

475,786.15

313,960.89

5,053.11

21,669.00

28,114.96

2,018,024.83**4,500.00****936,456.66****21,528.77**

66,256.86

80,358.86

8,823.23

26,822.10

10,863.08

193,124.13

136,430.85

18,045.46

154,476.31

45,165.22

7,367.81

52,533.03**56,155.05****4,500.00****10,307,180.63**

2310 Board Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

520 Insurance-General

540 Advertising

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**800 Other Objects****Total Other Objects****Total 2310 Board Services****Federal****Total****3,840.24**

252.07

306.44

197.14

2.82

12.10

15.70

786.27**4,500.00****43,554.55**

47,937.51

4,065.71

2,333.06

1,163.51

55,499.79

4,940.85

83.95

5,024.80**20,141.00****4,500.00****128,846.65**

2330 Tax Assessment And Collection Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

520 Insurance-General

530 Communications

550 Printing & Binding

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**700 Property**

750 Equipment - Original & Additional

Total Property**800 Other Objects****Total Other Objects****Total 2330 Tax Assessment And Collection Services****Federal****Total****39,326.32**

14,847.57

2,827.81

1,890.30

28.91

123.95

160.83

19,879.37**556,961.75**

13,192.89

17,017.74

(15,811.25)

14,399.38

6,967.72

6,967.72

2,988.86

2,988.86**(520.00)****640,003.40**

2340 Staff Relations And Negotiations Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****500 Other Purchased Services**

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**800 Other Objects****Total Other Objects****Total 2340 Staff Relations And Negotiations Services****Federal****Total****524,554.18**

85,531.94

34,634.16

24,337.35

385.55

1,653.35

2,145.17

148,687.52**41,801.92****2,691.93**

4,443.38

3,572.66

212.48

8,228.52

6,937.34

613.62

7,550.96**9,448.00****742,963.03**

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

279,856.57

279,856.57

2360 Office Of The Superintendent (Exec Dir.) Svcs.

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

700 Property

750 Equipment - Original & Additional

Total Property

800 Other Objects

Total Other Objects

Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.

ElementarySecondaryFederalTotal

757,786.17

90,077.04

46,515.52

32,899.40

556.98

2,388.47

3,098.98

175,536.39

3,850.84

6,125.87

2,097.90

2,780.94

4,878.84

428.84

4,590.62

9,898.30

12,319.33

2,384.91

14,704.24

7,221.75

7,221.75

11,585.00

986,708.56

2370 Community Relations Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**500 Other Purchased Services**

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**700 Property**

760 Equipment - Replacement

Total Property**800 Other Objects****Total Other Objects****Total 2370 Community Relations Services****Federal****Total****178,464.79**

23,254.02

13,519.39

8,574.91

131.17

562.51

729.84

46,771.84

6,947.58

4,757.52

14,928.68

(416.71)

26,217.07

8,903.90

643.96

9,547.86

4,186.53

4,186.53**1,829.95****267,018.04**

	<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	1,918,300.89	3,452,609.26		5,370,910.15
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	402,986.22	556,491.86		959,478.08
220 Social Security Contributions	131,325.11	246,657.72		377,982.83
230 PSERS Retirement Contributions	87,118.53	158,943.26		246,061.79
250 Unemployment Compensation	1,409.97	2,537.71		3,947.68
260 Workmen's Compensation	6,046.31	10,882.31		16,928.62
290 Other Employee Benefits	7,844.93	14,119.51		21,964.44
Total Personnel Services-Employee Benefits	636,731.07	989,632.37		1,626,363.44
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	105.00	10,326.03		10,431.03
400 Purchased Property Services				
Total Purchased Property Services	1,795.00	10,915.97		12,710.97
500 Other Purchased Services				
520 Insurance-General		5,126.46		5,126.46
530 Communications	1,316.30	45,755.02		47,071.32
550 Printing & Binding	55.38	21,314.73		21,370.11
580 Travel	196.13	5,117.05		5,313.18
Total Other Purchased Services	1,567.81	77,313.26		78,881.07
600 Supplies				
610 General Supplies	2,639.60	93,722.11		96,361.71
640 Books & Periodicals	419.84	13,899.18		14,319.02
Total Supplies	3,059.44	107,621.29		110,680.73
700 Property				
750 Equipment - Original & Additional	1,103.90	33,850.71		34,954.61
760 Equipment - Replacement	2,593.21	588.07		3,181.28
Total Property	3,697.11	34,438.78		38,135.89
800 Other Objects				
Total Other Objects	5,198.10	8,473.00		13,671.10
Total 2380 Office Of The Principal Services	<u>2,570,454.42</u>	<u>4,691,329.96</u>		<u>7,261,784.38</u>

2400 Pupil Health**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****500 Other Purchased Services**

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**800 Other Objects****Total Other Objects****Total 2400 Pupil Health****Federal****Total****1,331,128.37**

298,508.23

99,855.12

64,338.57

978.39

4,195.60

5,443.68

473,319.59**36,810.99****390.00**

245.22

318.42

1,111.84

1,675.48

1,474.53

18,395.76

105.00

1,474.53**18,500.76**

250.00

1,474.53**1,862,075.19**

2500 Business**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****400 Purchased Property Services****Total Purchased Property Services****500 Other Purchased Services**

530 Communications

550 Printing & Binding

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**700 Property**

750 Equipment - Original & Additional

Total Property**800 Other Objects****Total Other Objects****Total 2500 Business**FederalTotal**1,039,848.79**

226,330.79

70,065.90

48,295.84

764.30

3,277.51

4,252.48

352,986.82**25,525.18****6,950.76**

16,313.77

6,102.35

112.27

22,528.39

11,903.18

1,341.08

13,244.26

508.36

508.36**36,319.00****16,133.49****36,319.00****1,477,726.05**

	<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				6,967,821.40
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				1,543,942.23
220 Social Security Contributions				520,834.49
230 PSERS Retirement Contributions				328,206.80
250 Unemployment Compensation				5,121.43
260 Workmen's Compensation				21,961.94
290 Other Employee Benefits				28,495.04
Total Personnel Services-Employee Benefits				2,448,561.93
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				117,356.75
400 Purchased Property Services				
Total Purchased Property Services				3,711,322.90
500 Other Purchased Services				
521 Fire Insurance				199,759.00
522 Automotive Liability Insurance				68,004.00
523 General Property and Liability Insurance				80,845.00
529 Other Insurance				11,797.51
530 Communications				171,572.99
550 Printing & Binding				33.60
580 Travel				4,392.15
Total Other Purchased Services				536,404.25
600 Supplies				
610 General Supplies	347,352.35	460,443.81		807,796.16
620 Energy				1,180,361.75
640 Books & Periodicals				309.00
Total Supplies				1,988,466.91
700 Property				
750 Equipment - Original & Additional				50,149.08
760 Equipment - Replacement				110,133.26
Total Property				160,282.34
800 Other Objects				
Total Other Objects				15,211.00
Total 2600 Operation & Maintenance of Plant Services				<u>15,945,427.48</u>

2700 Student Transportation Services		
100 Personnel Services-Salaries	Federal	Total
Total Personnel Services-Salaries		211,468.04
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		49,909.33
220 Social Security Contributions		15,654.33
230 PSERS Retirement Contributions		10,159.52
250 Unemployment Compensation		155.43
260 Workmen's Compensation		666.53
290 Other Employee Benefits		864.80
Total Personnel Services-Employee Benefits		77,409.94
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		19,440.00
400 Purchased Property Services		
Total Purchased Property Services		1,414.56
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier	90,000.00	12,392,335.71
516 St Tr Svc from the IU		12,299.10
530 Communications		3,634.04
550 Printing & Binding		1,850.00
580 Travel		1,083.46
Total Other Purchased Services	90,000.00	12,411,202.31
600 Supplies		
610 General Supplies		5,493.70
640 Books & Periodicals		733.00
Total Supplies		6,226.70
700 Property		
750 Equipment - Original & Additional		250.00
760 Equipment - Replacement		4,371.99
Total Property		4,621.99
800 Other Objects		
Total Other Objects		350.00
Total 2700 Student Transportation Services	90,000.00	12,732,133.54

2800 Central

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	4,610.16	1,044,845.07
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	545.63	202,140.01
220 Social Security Contributions	357.29	75,333.68
230 PSERS Retirement Contributions	225.53	50,007.83
250 Unemployment Compensation		764.58
260 Workmen's Compensation		3,278.72
290 Other Employee Benefits		4,254.06
Total Personnel Services-Employee Benefits	1,128.45	335,778.88
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	4,500.00	403,380.99
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		104,718.75
500 <u>Other Purchased Services</u>		
530 Communications	535.45	13,076.18
540 Advertising	423.32	423.32
580 Travel	148.23	1,400.90
Total Other Purchased Services	1,107.00	14,900.40
600 <u>Supplies</u>		
610 General Supplies	322.64	132,709.65
640 Books & Periodicals		87,267.45
Total Supplies	322.64	219,977.10
700 <u>Property</u>		
750 Equipment - Original & Additional		9,489.22
Total Property		9,489.22
800 <u>Other Objects</u>		
Total Other Objects		3,353.89
Total 2800 Central	<u>11,668.25</u>	<u>2,136,444.30</u>

2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

130,520.31

130,520.31

130,520.31

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	17,959.69	2,630,222.30
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	637.94	119,589.86
220 Social Security Contributions	1,134.21	198,764.95
230 PSERS Retirement Contributions	785.97	103,906.97
250 Unemployment Compensation		1,920.04
260 Workmen's Compensation		8,233.61
290 Other Employee Benefits		10,682.90
Total Personnel Services-Employee Benefits	2,558.12	443,098.33
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	1,157.40	227,642.81
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		17,906.46
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		223,335.68
520 Insurance-General		39,905.00
530 Communications		2,452.32
550 Printing & Binding		9,802.33
580 Travel	266.25	35,077.82
Total Other Purchased Services	266.25	310,573.15
600 <u>Supplies</u>		
610 General Supplies	18,479.21	285,975.05
Total Supplies	18,479.21	285,975.05
700 <u>Property</u>		
750 Equipment - Original & Additional		3,285.00
760 Equipment - Replacement		8,204.65
Total Property		11,489.65
800 <u>Other Objects</u>		
Total Other Objects		40,546.63
Total 3000 Operation of Noninstructional Services	<u>40,420.67</u>	<u>3,967,454.38</u>

3200 Student Activities**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****2,610,802.99****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

118,950.18

220 Social Security Contributions

197,523.01

230 PSERS Retirement Contributions

103,064.78

250 Unemployment Compensation

1,918.97

260 Workmen's Compensation

8,229.01

290 Other Employee Benefits

10,676.93

Total Personnel Services-Employee Benefits**440,362.88****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****153,461.09****400 Purchased Property Services****Total Purchased Property Services****17,906.46****500 Other Purchased Services**

510 Student Transportation Services

223,335.68

520 Insurance-General

39,905.00

530 Communications

2,452.32

550 Printing & Binding

9,065.60

580 Travel

34,811.57

Total Other Purchased Services**309,570.17****600 Supplies**

610 General Supplies

266,322.28

Total Supplies**266,322.28****700 Property**

750 Equipment - Original & Additional

3,285.00

760 Equipment - Replacement

8,204.65

Total Property**11,489.65****800 Other Objects****Total Other Objects****40,546.63****Total 3200 Student Activities****3,850,462.15**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-38

	<u>Federal</u>	<u>Total</u>
3300 Community Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	17,959.69	19,419.31
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	637.94	639.68
220 Social Security Contributions	1,134.21	1,241.94
230 PSERS Retirement Contributions	785.97	842.19
250 Unemployment Compensation		1.07
260 Workmen's Compensation		4.60
290 Other Employee Benefits		5.97
Total Personnel Services-Employee Benefits	2,558.12	2,735.45
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	1,157.40	74,181.72
500 <u>Other Purchased Services</u>		
550 Printing & Binding		736.73
580 Travel	266.25	266.25
Total Other Purchased Services	266.25	1,002.98
600 <u>Supplies</u>		
610 General Supplies	18,479.21	19,652.77
Total Supplies	18,479.21	19,652.77
Total 3300 Community Services	<u>40,420.67</u>	<u>116,992.23</u>

4000 Facilities Acquisition, Const. and Improve. Svcs.

700 Property

750 Equipment - Original & Additional

Total Property

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

Federal

Total

389,872.91

389,872.91

389,872.91

4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

700 Property

750 Equipment - Original & Additional

Total Property

Total 4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

Federal

Total

389,872.91

389,872.91

389,872.91

5000 Other Expenditures and Financing Uses**800 Other Objects**

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects**900 Other Financing Uses**

910 Redemption of Principal

930 Fund Transfers

Total Other Financing Uses**Total 5000 Other Expenditures and Financing Uses****Total**

12,419,770.14

4,813.00

12,424,583.14

12,017,000.00

1,340,022.00

13,357,022.00**25,781,605.14**

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

12,419,770.14

4,813.00

12,424,583.14

12,017,000.00

12,017,000.00

24,441,583.14

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

Total

12,419,770.14

12,419,770.14

12,017,000.00

12,017,000.00

24,436,770.14

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

Total

880 Refund of Prior Year's Receipts

4,813.00

Total Other Objects

4,813.00

Total 5130 Refund of Prior Years' Revenues/Receipts

4,813.00

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Total

1,340,022.00

1,340,022.00

1,340,022.00

5220 Special Revenue Fund Transfers

900 Other Financing Uses

Total

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

1,067,895.00

Total Other Financing Uses

1,067,895.00

Total 5220 Special Revenue Fund Transfers

1,067,895.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

Total

930 Fund Transfers

272,127.00

Total Other Financing Uses

272,127.00

Total 5230 Capital Projects Fund Transfers

272,127.00

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)

BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	75,275,368.91	
1200 Special and Gifted Education	25,706,007.05	
1300 Vocational Education Programs	4,370,424.69	
1400 Other Instructional Programs - E/S	484,769.45	
1600 Adult Education Programs	23,459.82	
		105,860,029.92
2000 Support Services		
2100 Pupil Personnel	6,726,084.65	
2200 Instructional Staff	5,388,794.52	
2300 Administration	10,307,180.63	
2400 Pupil Health	1,862,075.19	
2500 Business	1,477,726.05	
2600 Operation & Maintenance of Plant Services	15,945,427.48	
2700 Student Transportation Services	12,732,133.54	
2800 Central	2,136,444.30	
2900 Other Support Services	130,520.31	
		56,706,386.67
3000 Operation of Noninstructional Services		
3200 Student Activities	3,850,462.15	
3300 Community Services	116,992.23	
		3,967,454.38
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.	389,872.91	
		389,872.91
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	24,441,583.14	
5200 Interfund Transfers Out	1,340,022.00	
		25,781,605.14
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		192,705,349.02

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs. and OPEB)	Total
1 Debt at Beginning of Fiscal Year		304,530,000		6,059,646	310,589,646
2 Additional Debt Incurred During Year		10,020,000		135,225	10,155,225
3 Retirements and Repayments		12,017,000			12,017,000
4 Debt at End of Fiscal Year		302,533,000		6,194,871	308,727,871

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	12,017,000		12,419,770	24,436,770
5110	20 Special Revenue				
5110	30 Capital Projects	516,569			516,569
5110	40 Debt Services				
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services	22,310,000			22,310,000
Total Debt Payments - Governmental Funds		34,843,569		12,419,770	47,263,339
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				

Total Debt Payments - Proprietary Funds

Tuition Paid to Other LEAs During Fiscal Year		Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
561	Tuition to Other School Districts Within the State	321,205.97	
562	Tuition to Charter Schools	6,461,780.19	
563	Tuition Paid to Nonpublic Schools	328,620.61	
564	Tuition Paid to Area Vocational Technical Schools	1,382,105.00	
567	Tuition to Approved Private Schools	1,348,462.12	
568	Tuition to PRRIs and Detention Centers	116,308.73	
569	Tuition - Other	16,224.36	
0560 Total Tuition Paid During Fiscal Year		9,974,706.98	
0562 Sub Amounts			
562	Tuition to Charter Schools - Nonspecial Education	5,096,506.94	
562	Tuition to Charter Schools - Special Education	1,365,273.25	
Total Object 562 Paid During Fiscal Year		6,461,780.19	

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323		650.00	650.00
1100-324			
1100-329			
Total 320		650.00	650.00
1200-322	1,204,008.25	2,257,136.36	3,461,144.61
1200-323		19,256.58	19,256.58
1200-324			
1200-329			
Total 320	1,204,008.25	2,276,392.94	3,480,401.19
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.

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,012,949.00	463,412.00		1,476,361.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	246,632.86	159,055.18		405,688.04
220 Social Security Contributions	75,574.98	33,730.12		109,305.10
230 PSERS Retirement Contributions	48,875.05	22,343.45		71,218.50
250 Unemployment Compensation	744.52	340.62		1,085.14
260 Workmen's Compensation	3,192.73	1,460.63		4,653.36
290 Other Employee Benefits	4,142.48	1,895.13		6,037.61
Total Personnel Services-Employee Benefits	379,162.62	218,825.13		597,987.75
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		6,114.00		6,114.00
400 Purchased Property Services				
Total Purchased Property Services		149.00		149.00
600 Supplies				
610 General Supplies	6,561.03	31,179.79	1,326.03	39,066.85
640 Books & Periodicals	59,634.55	106,405.57	20,786.48	186,826.60
Total Supplies	66,195.58	137,585.36	22,112.51	225,893.45
700 Property				
750 Equipment - Original & Additional	1,861.96	1,976.40		3,838.36
760 Equipment - Replacement	1,622.00			1,622.00
Total Property	3,483.96	1,976.40		5,460.36
800 Other Objects				
Total Other Objects		219.00		219.00
Total 2250 School Library Services	<u>1,461,791.16</u>	<u>828,280.89</u>	<u>22,112.51</u>	<u>2,312,184.56</u>

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
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Function	Object
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Amount

Function	Object
----------	--------

Amount

**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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	25,000.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	1,427,091.80		Business Expenses less deductions
2830			
2840	339,273.73		Data Processing Costs
Total	1,791,365.53		

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

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	5,626,269.14
1000-323	19,906.58
1200-594	
1200-597	
2300-820	
2900-595	130,520.31
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	1,115,615.27
3100-630	

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	1,619,405.00	2,429,106.69	4,048,511.69
2140 Psychological Services	1,448,744.26	160,972.00	1,609,716.26
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	116,081.00	348,244.00	464,325.00
2260 Instruction and Curriculum Development Services	143,383.00	1,051,478.00	1,194,861.00
2350 Legal and Accounting Services	33,583.00	246,273.57	279,856.57
2420 Medical Services	190.00	1,391.00	1,581.00
2440 Nursing Services	194,122.00	1,423,559.00	1,617,681.00
2700 Student Transportation Services	3,181,454.00	9,550,679.54	12,732,133.54
TOTAL	6,736,962.26	15,211,703.80	21,948,666.06

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	10,731,202.00	1,061,328.00	11,792,530.00
	272 Self-Insurance Dental Health Benefits	1,216,599.00	150,366.00	1,366,965.00
	275 Self-Insurance Eye Care Health Benefits	128,001.00	17,455.00	145,456.00
	276 Self-Insurance Prescription Health Benefits	3,013,747.00	262,064.00	3,275,811.00
	FUND TOTAL	15,089,549.00	1,491,213.00	16,580,762.00
50 Enterprise 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			
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	15,089,549.00	1,491,213.00	16,580,762.00

General Fund Expenditures: Functions

	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries		67,323.75					67,323.75
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services	7,280.90						7,280.90
500 Other Purchased Services							
600 Supplies	604,545.16	53,417.04					657,962.20
700 Property	96,507.00	22,753.15					119,260.15
810 Dues And Fees	200.00						200.00
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	708,533.06	143,493.94					852,027.00

General Fund Expenditures: Sub Functions

	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							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Sub Functions</u>							

Enterprise Fund Expenses

	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			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
<u>Total Enterprise Fund Expenses</u>			