

LEA Name: Wilson SD
Address 2601 Grandview Blvd
City West Lawn, PA 19609-1324

Class Size: 2

County: Berks
AUN Number: 114069103

Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report, PDE-2057

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

For the Fiscal Year Ending
06/30/2009

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

Thomas W. Ruth
Chief School Administrator

10/27/09
Date

Daniel M. Cherna
Board Secretary

10/27/09
Date

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Amounts Expressed in Whole Dollars

ASSETS**Current Assets:**

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	50,860,336	918,473	51,778,809	
0110 Investments				
0120 Taxes Receivable (Net)	1,978,388		1,978,388	
0141 Due from Other Governments	1,409,092	88,179	1,497,271	
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	13,787	30,862	44,649	
0170 Inventories		47,924	47,924	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

Total Current Assets

54,261,603 1,085,438 55,347,041

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land	7,065,285		7,065,285	
0212 Site Improvements	962,768		962,768	
0220 Building & Building Improvements (net Acc Dep)	110,197,513		110,197,513	
0230 Furniture & Equipment (net Acc Dep)	3,495,893	268,024	3,763,917	
0250 Construction in Progress	24,792,242		24,792,242	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	1,120,525		1,120,525	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

147,634,226 268,024 147,902,250

TOTAL ASSETS

201,895,829 1,353,462 203,249,291

Amounts Expressed in Whole Dollars

LIABILITIES**Current Liabilities:**

0403	Internal Balances	(10,331)	10,331	
0411	Due to Other Governments	382,294		382,294
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	6,505,919	22,102	6,528,021
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt	6,555,000		6,555,000
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	5,886,167	72,919	5,959,086
0462	Payroll Deductions and Withholdings			
0480	Deferred Revenues	169,011	54,994	224,005
0490	Other Current Liabilities	562,869	8,797	571,666

Total Current Liabilities

20,050,929 169,143 20,220,072

Noncurrent Liabilities:

0470	Advances from Other Funds			
0510	Bonds Payable	103,400,000		103,400,000
0520	Extended Term Financing Agreements Payable			
0530	Lease Purchase Obligations			
0540	LT Portion of Comp Abs	920,306		920,306
0550	Authority Lease Obligations			
0560	Other Postemployment Benefits (OPEB)			
0599	Other Long-Term Liabilities	1,439,520		1,439,520

Total Noncurrent Liabilities

105,759,826 105,759,826

TOTAL LIABILITIES

125,810,755 169,143 125,979,898

NET ASSETS

0791	Invested in Capital Assets Net of Related Debt	53,109,115	268,024	53,377,139
0792	Retirement of Long-Term Debt			
0793	Capital Projects	10,031,297		10,031,297
0794	Term Endowment - Expendable			
0795	Permanent Endowment - Nonexpendable			
0798	Other Restrictions			
0799	Unrestricted (deficit)	12,944,662	916,295	13,860,957

TOTAL NET ASSETS

76,085,074 1,184,319 77,269,393

TOTAL LIABILITIES AND NET ASSETS

201,895,829 1,353,462 203,249,291

Amounts Expressed in Whole Dollars		Program Revenues			
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated					
Instruction	43,613,827		776,543	5,851,809	
Instructional Student Support	7,697,300			714,737	
Administrative and Financial Support Svcs	5,537,740			187,807	
Operation and Maintenance of Plant Services	6,271,968		6,590	118,497	
Pupil Transportation	1,660,350		26,508	700,180	
Food Service (Governmental Activity)					
Student Activities	1,801,367		309,590	60,366	
Community Services	55,244		47,558	2,236	
Scholarships and Awards					
Interest on Long-Term Debt	4,956,892				1,737,211
Total Governmental Activities	71,594,688		1,166,789	7,635,632	1,737,211
Business-type Activities					
Food Service (Business-type Activity)	2,524,733		1,868,437	701,325	
Child Care	1,256,049		1,509,172	71,272	
Other Enterprise Funds					
Total Business-Type Activities	3,780,782		3,377,609	772,597	
TOTAL PRIMARY GOVERNMENT	75,375,470		4,544,398	8,408,229	1,737,211
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	75,375,470		4,544,398	8,408,229	1,737,211

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(36,985,475)		(36,985,475)	
(6,982,563)		(6,982,563)	
(5,349,933)		(5,349,933)	
(6,146,881)		(6,146,881)	
(933,662)		(933,662)	
(1,431,411)		(1,431,411)	
(5,450)		(5,450)	
(3,219,681)		(3,219,681)	
(61,055,056)		(61,055,056)	
	45,029	45,029	
	324,395	324,395	
	369,424	369,424	
(61,055,056)	369,424	(60,685,632)	
(61,055,056)	369,424	(60,685,632)	

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

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(61,055,056)	369,424	(60,685,632)	
47,431,249		47,431,249	
7,804,663		7,804,663	
8,118,438		8,118,438	
2,806,813	6,742	2,813,555	
24,581	5,961	30,542	
173,600	(173,600)		
66,359,344	(160,897)	66,198,447	
5,304,288	208,527	5,512,815	
70,780,786	975,792	71,756,578	
76,085,074	1,184,319	77,269,393	

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	11,934,595		6,514,408		
0110	Investments					
0120	Taxes Receivable (Net)	1,988,967				
0130	Due From Other Funds	18,303		954,471		
0141	Due from Other Governments	1,409,092				
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)	13,787				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		15,364,744		7,468,879		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
	32,312,255	336		98,742	50,860,336	0100
						0110
					1,988,967	0120
					972,774	0130
					1,409,092	0141
						0142
						0143
						0145
						0146
						0147
					13,787	0150
						0160
						0170
						0180
						0190
	32,312,255	336		98,742	55,244,956	

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	958,708				
0411	Due to Other Governments	382,294				
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	1,709,075		157,415		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	5,886,167				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	1,002,855				
0490	Other Current Liabilities					
TOTAL LIABILITIES		9,939,099		157,415		
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					
0772	Unreserved - Undesignated	5,425,645		7,311,464		
TOTAL FUND BALANCES		5,425,645		7,311,464		
TOTAL LIABILITIES AND FUND BALANCES		15,364,744		7,468,879		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				3,735	962,443	Liabilities
					382,294	0400
						0411
						0412
						0413
	4,638,617			812	6,505,919	0420
						0430
						0440
						0450
					5,886,167	0461
						0462
						0470
					1,002,855	0480
						0490
	4,638,617			4,547	14,739,678	
						Fund Balances
						0751
						0752
						0753
						0754
	27,673,638				27,673,638	0755
						0759
						0771
		336		94,195	12,831,640	0772
	27,673,638	336		94,195	40,505,278	
	32,312,255	336		98,742	55,244,956	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		40,505,278
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. The cost of the assets is \$188,957,688 and the accumulated depreciation is \$42,443,987.		146,513,701
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		833,844
Establish allowance for doubtful accounts - property taxes receivable		(10,579)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bonds Payable	(109,955,000)	
Accrued Interest on Bonds	(492,039)	
Unamortized Capitalized Bond Interest	1,365,097	
Unamortized Bond Premium	(3,252,928)	
Unamortized Bond Issuance Costs	1,120,525	
Unamortized Deferred Refunding Loss	738,275	
Unamortized Bond Discount	57,629	
Compensated Absences	(991,136)	
Postemployment Benefits	(347,593)	(111,757,170)
Total Net Assets - Governmental Activities		76,085,074

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	58,001,861		249,312		
7000 State Sources	15,360,922				
8000 Federal Sources	968,261				
TOTAL REVENUES	74,331,044		249,312		
EXPENDITURES					
1000 Instruction	40,578,758				
2000 Support Services	20,201,430		811,261		
3000 Noninstructional Services	1,592,284		19,247		
4000 Fac Acq, Const, and Imp			3,955,192		
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	127,316				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	62,499,788		4,785,700		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,831,256		(4,536,388)		
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)	186,623		954,471		
9400 Sale / Compensation for Fixed Assets	1,225				
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	12,019,104				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(11,831,256)		954,471		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	1,787,312			249,456	60,287,941	6000
					15,360,922	7000
					968,261	8000
	1,787,312			249,456	76,617,124	
					40,578,758	1000
	250,452	180,295			21,443,438	2000
				254,627	1,866,158	3000
	16,304,843				20,260,035	4000
		11,064,633			11,064,633	5110
					127,316	5130
						5140
	16,555,295	11,244,928		254,627	95,340,338	
	(14,767,983)	(11,244,928)		(5,171)	(18,723,214)	
						9110
		10,190,000			10,190,000	9120
						9130
						9200
		11,064,633			12,205,727	9300
					1,225	9400
						9710
						9720
						9900
		9,970,000			9,970,000	5120
		39,369			39,369	5150
					12,019,104	5200
						5300
		11,245,264			368,479	

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)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES			(3,581,917)		
0040 Fund Balance - Beginning of Fiscal Year	5,425,645		10,893,381		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	5,425,645		7,311,464		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(14,767,983)	336		(5,171)	(18,354,735)	
	42,441,621			99,366	58,860,013	0040
						0050
	27,673,638	336		94,195	40,505,278	

Amounts Expressed in Whole Dollars

	Amount	Amount
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Total net change in fund balances - governmental funds**(18,354,735)**

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlays exceeded depreciation in the current period:

Capital Outlays	21,372,084	
Less: Depreciation Expense	(3,423,819)	17,948,265

Because some property taxes will not be collected for several months after the District's year end, they are not considered as "available" revenues in the governmental funds. Deferred revenues increased (decreased) by this amount during the year.	235,568
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Issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

However, neither transaction has any effect on net assets.

Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

The effect of these transactions in the statement of activities is shown below:

Repayment of Bond Principal	6,350,000
Issuance of Refunding Bonds	(10,190,000)
Payments to Escrow Agent - Refunding Bonds	9,970,000
Bond Issue Costs - New Issue	180,295
Bond Discount - New Issue	39,369
Amortization of Bond Premium	293,334
Amortization of Bond Discount	(559,769)

Amounts Expressed in Whole Dollars

	Amount	Amount
Amortization of Deferred Refunding Loss	(87,679)	
Amortization of Bond Issuance Costs	(115,917)	5,879,633
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources.		
In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The change is additional interest accrued in the statement of activities over the amount due is shown here.		24,176
In the statement of activities, certain operating expenses - compensated absences (retirement bonus and sick days) are measured by the amounts earned during the year.		
In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used.		(81,026)
Post employment benefits are recognized when they are paid on the fund statements. With the implementation of GASB #45, an estimated liability for future benefits due will be phased in over several years.		
This amount represents the difference between the estimated annual cost and the amount paid.		(347,593)
Change in Net Assets - Governmental Activities		5,304,288

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	58,489,763	58,489,763	58,001,861	(487,902)
7000	State Sources	15,850,587	15,850,587	15,360,922	(489,665)
8000	Federal Sources	969,609	969,609	968,261	(1,348)
TOTAL REVENUES		75,309,959	75,309,959	74,331,044	(978,915)
EXPENDITURES					
1100	Regular Programs	32,124,315	32,132,242	30,540,507	1,591,735
1200	Special Programs	7,604,816	7,599,591	7,686,564	(86,973)
1300	Vocational Programs	2,059,913	2,059,813	2,138,409	(78,596)
1400	Other Instructional Programs	395,400	395,400	213,278	182,122
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,492,565	2,504,515	2,472,742	31,773
2200	Instructional Staff Services	4,521,958	4,520,508	4,309,230	211,278
2300	Administrative Services	4,528,009	4,525,156	4,241,256	283,900
2400	Pupil Health	624,973	619,378	587,782	31,596
2500	Business Services	851,979	852,854	768,227	84,627
2600	Operation and Maintenance of Plant Services	6,492,389	6,489,039	5,800,575	688,464
2700	Student Transportation Services	1,812,317	1,812,897	1,701,491	111,406
2800	Central & Other Support Services	88,771	88,571	94,333	(5,762)
2900	Other Support Services	221,772	215,772	225,794	(10,022)
3100	Food Services				
3200	Student Activities	1,591,027	1,594,468	1,536,385	58,083
3300	Community Services	91,575	91,575	55,899	35,676
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts	3,000	3,000	127,316	(124,316)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		65,504,779	65,504,779	62,499,788	3,004,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,805,180	9,805,180	11,831,256	2,026,076

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	146,000	146,000	186,623	40,623
9400	Sale / Compensation for Fixed Assets			1,225	1,225
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out	10,951,180	10,951,180	12,019,104	(1,067,924)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	1,000,000	1,000,000		1,000,000
TOTAL OTHER FINANCING SOURCES (USES)		(11,805,180)	(11,805,180)	(11,831,256)	(26,076)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(2,000,000)	(2,000,000)		2,000,000
0040	Fund Balance - Beginning of Fiscal Year	5,425,645	5,425,645	5,425,645	
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		3,425,645	3,425,645	5,425,645	2,000,000

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			249,312	249,312
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				249,312	249,312
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			8,405	(8,405)
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services			684,954	(684,954)
2700	Student Transportation Services			117,902	(117,902)
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities			19,247	(19,247)
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			3,955,192	(3,955,192)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				4,785,700	(4,785,700)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(4,536,388)	(4,536,388)

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			954,471	954,471
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)				954,471	954,471
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				(3,581,917)	(3,581,917)
0040	Fund Balance - Beginning of Fiscal Year			10,893,381	10,893,381
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				7,311,464	7,311,464

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	424,643			493,830	918,473
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	79,516			8,663	88,179
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	5,622			25,240	30,862
0170 Inventories	47,924				47,924
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	557,705			527,733	1,085,438
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)	235,331			32,693	268,024
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	235,331			32,693	268,024
TOTAL ASSETS	793,036			560,426	1,353,462

**Internal
Service
(60)**

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds	(16,421)			26,752	10,331
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	20,337			1,765	22,102
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,290			61,629	72,919
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	54,994				54,994
0490 Other Current Liabilities	15,132			(6,335)	8,797
Total Current Liabilities	85,332			83,811	169,143
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	85,332			83,811	169,143
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	235,331			32,693	268,024
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	472,373			443,922	916,295
TOTAL NET ASSETS	707,704			476,615	1,184,319
TOTAL LIABILITIES AND NET ASSETS	793,036			560,426	1,353,462

**Internal
Service
(60)**

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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	1,868,437				1,868,437
6900 Charges for Services				1,509,172	1,509,172
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	1,868,437			1,509,172	3,377,609
OPERATING EXPENSES					
100 Salaries	890,920			906,702	1,797,622
200 Employee Benefits	246,533			137,504	384,037
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies					
700 Depreciation	58,928			5,765	64,693
810 Dues and Fees					
890 Other Operating Expenditures	1,328,352			206,078	1,534,430
TOTAL OPERATING EXPENSES	2,524,733			1,256,049	3,780,782
OPERATING INCOME (LOSS)	(656,296)			253,123	(403,173)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	4,797			1,945	6,742
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures	5,961				5,961
7000 State Sources	128,540			71,272	199,812
8000 Federal Sources	572,785				572,785
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	712,083			73,217	785,300
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	55,787			326,340	382,127

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

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CONTRIBUTIONS AND TRANSFERS						
6922	Capital Contributions					
9998	Transfers From (To) Component Units					
9999	Transfers In (Out)				(113,600)	(173,600)
CHANGE IN NET ASSETS						
		(4,213)			212,740	208,527
0041	Net Assets - Beginning of Fiscal Year	711,917			263,875	975,792
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		707,704			476,615	1,184,319

Internal
Service
(60)

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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	1,866,737			1,487,484	3,354,221
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	1,119,533			1,037,291	2,156,824
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services					
9944 Cash Payments For Other Operating Expenses	1,189,355			208,041	1,397,396
Net Cash Provided By (Used For) Operating Activities	(442,151)			242,152	(199,999)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources	5,961				5,961
7000 State Sources	128,042			71,012	199,054
8000 Federal Sources	451,978				451,978
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans	(60,000)			(113,600)	(173,600)
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	525,981			(42,588)	483,393
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
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					
Cash Flows From Investing Activities					
6500 Earnings on Investments	4,797			1,945	6,742
9929 Purchase of Inv Securities / Deposits to Inv Pools					
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	4,797			1,945	6,742

STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

Page PRO-6A

	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	88,627			201,509	290,136
9935 Cash and Cash Equivalents Beginning of Year	336,016			292,321	628,337
Cash and Cash Equivalents at Year End	424,643			493,830	918,473

9900 Other Financing Sources Not Listed (9000 Series)	(656,296)			253,123	(403,173)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	58,928			5,765	64,693
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	109,261				109,261
9904 (Inc) Dec in Accounts Receivable (0120-0150)	(350)			(21,687)	(22,037)
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	5,349				5,349
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	11,430			1,646	13,076
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	7,472			13,251	20,723
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)	(4,684)			(3,611)	(8,295)
9913 Inc (Dec) in Deferred Revenue (0480)	11,607				11,607
9914 Inc (Dec) in Other Current Liabilities (0490)	15,132			(6,335)	8,797
Total Adjustments	214,145			(10,971)	203,174
Cash Provided By (Used For) Total	(442,151)			242,152	(199,999)

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Amounts Expressed in Whole Dollars

Assets

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

TOTAL ASSETS

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
18,048			158,942	
18,048			158,942	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		176,990
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		176,990

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS**Liabilities**

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
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				158,942

TOTAL LIABILITIES**158,942****Net Assets**

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)		18,048		
0799	Unrestricted				

TOTAL NET ASSETS**18,048****TOTAL LIABILITIES AND NET ASSETS****18,048****158,942**

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
	158,942	
	158,942	
		0791
	18,048	0798
		0799
	18,048	
	176,990	

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		20,000			
9946	Other Additions		302			
Deductions						
9947	Scholarships Awarded		27,000			
9948	Other Deductions					
Change in Net Assets			(6,698)			
0041	Net Assets - Beginning of Fiscal Year		24,746			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			18,048			

Total
Fiduciary
Funds

20,000 9945

302 9946

27,000 9947

9948

(6,698)

24,746 0041

9949

18,048

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	45,883,166.50	
6112	Interim Real Estate Taxes	320,065.84	
6113	Public Utility Realty Tax	67,857.47	
6114	Payments in Lieu of Current Taxes / State & Local	1,014.54	
6120	Current Per Capita Taxes, Sec. 679	123,085.40	
6140	Current Act 511 Taxes - Flat Rate Assessments	243,029.72	
6150	Current Act 511 Taxes - Proportional Assessments	7,369,677.40	
6400	Delinq on Taxes Levied/Assessed by the LEA	992,448.77	
6500	Earnings on Investments	768,838.86	
6810	Revenue From Local Government Units	56,314.56	
6829	State Rev, Rcvd. from Other Intermediary Sources	30,000.00	
6831	Federal Rev. Rcvd. from Other PA Public Schools	11,517.00	
6832	Federal IDEA Pass Through Revenue	924,471.00	
6910	Rentals	6,590.00	
6920	Contributions and Donations From Private Sources	139,796.42	
6941	Regular Day School Tuition	270.51	
6942	Summer School Tuition	31,620.00	
6944	Receipts from Other LEAS in PA - Education	738,402.21	
6949	Other Tuition From Patrons	6,250.00	
6969	All Other Services Provided Other Govts and LEAs	26,508.27	
6980	Revenue From Community Service Activities	63,716.85	
6991	Refunds of Prior Years' Expenditures	92,890.17	
6999	All Other Local Revenues Not Specified	104,329.39	
6000	Total Revenue from Local Sources		58,001,860.88

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	6,300,466.64	
7140	Charter Schools	177,231.53	
7160	Tuition - Orphans & Children Placed in Priv. Homes	156,869.94	
7170	Educational Empowerment/School Improvement Grants	9,000.00	
7210	Homebound Instruction	389.12	
7220	Vocational Education	290.46	
7240	Driver Education - Student	4,335.00	
7271	Special Education - Funding for School Aged Pupils	2,057,029.30	
7310	Transportation (Regular and Additional)	644,842.34	
7320	Rental and Sinking Fund Payments	1,737,211.30	
7330	Health Services	112,681.34	
7340	State Property Tax Reduction Allocation	1,381,635.01	
7501	PA Accountability Grant	415,765.00	
7502	Dual Enrollment Grants	5,600.51	
7503	Project 720/High School Reform	49,529.00	
7810	Revenue for Social Security Payments	1,365,821.42	
7820	Revenue for Retirement Payments	869,971.19	
7920	Classrooms for the Future	72,253.00	
7000	Total Revenue from State Sources		15,360,922.10
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	461,761.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	136,215.00	
8516	NCLB, Title III - Language Instruction	34,547.00	
8810	Schl Based ACCESS Med Reimb Prog	331,336.00	
8820	Medical Asst Reimb for Admin Claiming	4,402.03	
8000	Total Revenue from Federal Sources		968,261.03

		AMOUNT	TOTAL
9000	Other Financing Sources		
9350	Enterprise Fund Transfers	173,600.00	
9370	Trust and Agency Fund Transfers	13,022.98	
9400	Sale or Compensation for Loss of Fixed Assets	1,225.00	
9000	Total Other Financing Sources		187,847.98

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$58,001,860.88	
Revenue from State Sources	\$15,360,922.10	
Revenue from Federal Sources	\$968,261.03	
Other Financing Sources	\$187,847.98	
		\$74,518,891.99

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>\$2,442,566,357</u>	<u>\$47,752,172</u>	<u>\$45,883,167</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	\$123,085.40	
6143	Emergency and Municipal Services Tax	\$119,944.32	
6140	Current Act 511 Taxes - Flat Rate Assessments		\$243,029.72
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$4,756,600.42	
6153	Real Estate Transfer Taxes	\$858,579.65	
6155	Business Privilege Taxes - Millage	\$1,754,497.33	
6150	Current Act 511 Taxes - Proportional Assessments		\$7,369,677.40

Total Act 1 and Act 511 Taxes

\$7,612,707.12

<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	\$45,883,166.50	\$0.00	\$0.00	\$45,883,166.50
6112	Interim Real Estate Taxes	\$320,065.84	\$0.00	\$0.00	\$320,065.84
6113	Public Utility Realty Tax	\$67,857.47	\$0.00	\$0.00	\$67,857.47
6114	Payments in Lieu of Current Taxes / State & Local	\$1,014.54	\$0.00	\$0.00	\$1,014.54
6120	Current Per Capita Taxes, Sec. 679	\$123,085.40	\$0.00	\$0.00	\$123,085.40
6140	Current Act 511 Taxes - Flat Rate Assessments	\$243,029.72	\$63,329.17	\$10,360.00	\$190,060.55
6150	Current Act 511 Taxes - Proportional Assessments	\$7,369,677.40	\$482,150.91	\$542,951.86	\$7,430,478.35
6400	Delinq on Taxes Levied/Assessed by the LEA	\$992,448.77	\$227,774.19	\$132,694.66	\$897,369.24
 6999 TOTAL TAXES		 \$55,000,345.64	 \$773,254.27	 \$686,006.52	 \$54,913,097.89

<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	992,448.77	227,774.19	132,694.66	897,369.24
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	992,448.77	227,774.19	132,694.66	897,369.24

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	26,785,247.11
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	4,166,160.83
220 Social Security Contributions	2,008,402.43
230 PSERS Retirement Contributions	1,287,932.27
240 Tuition Reimbursements	350,387.25
250 Unemployment Compensation	18,068.46
260 Workmen's Compensation	186,575.54
290 Other Employee Benefits	62,499.50
Total Personnel Services-Employee Benefits	8,080,026.28
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	500,874.17
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	287,685.32
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	68.72
520 Insurance-General	17,439.75
530 Communications	2,184.11
560 Tuition	2,794,999.68
580 Travel	33,523.42
590 Miscellaneous Purchased Services	1,630.25
Total Other Purchased Services	2,849,845.93
600 <u>Supplies</u>	
610 General Supplies	1,072,229.56
620 Energy	22,631.12
640 Books & Periodicals	712,157.48
Total Supplies	1,807,018.16
700 <u>Property</u>	
750 Equipment - Original & Additional	254,239.91
Total Property	254,239.91
800 <u>Other Objects</u>	
Total Other Objects	13,821.27
Total 1000 Instruction	<u>40,578,758.15</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	10,619,069.81	9,823,077.56	609,981.88	21,052,129.25
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	1,778,663.71	1,637,617.16	18,426.03	3,434,706.90
220 Social Security Contributions	815,505.02	731,934.49	29,051.13	1,576,490.64
230 PSERS Retirement Contributions	521,572.02	480,981.86	16,680.48	1,019,234.36
240 Tuition Reimbursements	153,872.25	132,379.00		286,251.25
250 Unemployment Compensation	12,717.30	2,857.00		15,574.30
260 Workmen's Compensation	77,060.62	67,686.49	1,700.00	146,447.11
290 Other Employee Benefits	20,146.00	29,756.00		49,902.00
Total Personnel Services-Employee Benefits	3,379,536.92	3,083,212.00	65,857.64	6,528,606.56
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	41,853.87	155,855.83		197,709.70
400 Purchased Property Services				
Total Purchased Property Services	151,994.30	128,995.31		280,989.61
500 Other Purchased Services				
510 Student Transportation Services		68.72		68.72
520 Insurance-General	4,942.79	10,176.96		15,119.75
530 Communications	875.27	1,308.84		2,184.11
560 Tuition	138,663.59	400,302.07		538,965.66
580 Travel	6,148.41	16,296.12	382.29	22,826.82
Total Other Purchased Services	150,630.06	428,152.71	382.29	579,165.06
600 Supplies				
610 General Supplies	478,171.00	470,614.93	20,562.48	969,348.41
620 Energy	6,820.69	13,932.09		20,752.78
640 Books & Periodicals	388,801.80	262,782.15		651,583.95
Total Supplies	873,793.49	747,329.17	20,562.48	1,641,685.14
700 Property				
750 Equipment - Original & Additional	127,888.16	118,511.75		246,399.91
Total Property	127,888.16	118,511.75		246,399.91
800 Other Objects				
Total Other Objects	10,824.70	2,996.57		13,821.27
Total 1100 Regular Programs - E/S	<u>15,355,591.31</u>	<u>14,488,130.90</u>	<u>696,784.29</u>	<u>30,540,506.50</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	2,155,756.66	2,002,678.99	618,262.88	4,776,698.53
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	241,928.51	268,758.85	104,296.83	614,984.19
220 Social Security Contributions	162,488.77	150,772.79	45,892.73	359,154.29
230 PSERS Retirement Contributions	104,668.83	104,275.38	14,645.29	223,589.50
240 Tuition Reimbursements	24,470.75	22,684.25		47,155.00
250 Unemployment Compensation	1,128.40	1,365.76		2,494.16
260 Workmen's Compensation	15,248.42	13,556.58	4,510.05	33,315.05
290 Other Employee Benefits		1,837.50		1,837.50
Total Personnel Services-Employee Benefits	549,933.68	563,251.11	169,344.90	1,282,529.69
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	92,554.94	171,286.14	38,444.54	302,285.62
500 <u>Other Purchased Services</u>				
560 Tuition	685,412.83	510,391.82		1,195,804.65
580 Travel	4,966.25	4,334.13	1,093.43	10,393.81
590 Miscellaneous Purchased Services	1,630.25			1,630.25
Total Other Purchased Services	692,009.33	514,725.95	1,093.43	1,207,828.71
600 <u>Supplies</u>				
610 General Supplies	8,959.97	5,761.49	37,421.22	52,142.68
640 Books & Periodicals	1,716.01	4,742.86	50,780.27	57,239.14
Total Supplies	10,675.98	10,504.35	88,201.49	109,381.82
700 <u>Property</u>				
750 Equipment - Original & Additional			7,840.00	7,840.00
Total Property			7,840.00	7,840.00
Total 1200 Special and Gifted Education	<u>3,500,930.59</u>	<u>3,262,446.54</u>	<u>923,187.24</u>	<u>7,686,564.37</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	798,243.37		798,243.37
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	101,894.52		101,894.52
220 Social Security Contributions	60,833.80		60,833.80
230 PSERS Retirement Contributions	37,631.70		37,631.70
240 Tuition Reimbursements	13,804.00		13,804.00
260 Workmen's Compensation	5,631.70		5,631.70
290 Other Employee Benefits	10,760.00		10,760.00
Total Personnel Services-Employee Benefits	230,555.72		230,555.72
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	476.40		476.40
500 <u>Other Purchased Services</u>			
560 Tuition	1,055,181.30		1,055,181.30
Total Other Purchased Services	1,055,181.30		1,055,181.30
600 <u>Supplies</u>			
610 General Supplies	50,617.95		50,617.95
640 Books & Periodicals	3,334.39		3,334.39
Total Supplies	53,952.34		53,952.34
Total 1300 Vocational Education Programs	<u>2,138,409.13</u>		<u>2,138,409.13</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	41,672.50	116,503.46		158,175.96
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		14,575.22		14,575.22
220 Social Security Contributions	3,139.24	8,784.46		11,923.70
230 PSERS Retirement Contributions	1,965.39	5,511.32		7,476.71
240 Tuition Reimbursements		3,177.00		3,177.00
260 Workmen's Compensation	316.00	865.68		1,181.68
Total Personnel Services-Employee Benefits	5,420.63	32,913.68		38,334.31
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	189.00	689.85		878.85
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		6,219.31		6,219.31
500 <u>Other Purchased Services</u>				
520 Insurance-General		2,320.00		2,320.00
560 Tuition		5,048.07		5,048.07
580 Travel		302.79		302.79
Total Other Purchased Services		7,670.86		7,670.86
600 <u>Supplies</u>				
610 General Supplies	90.82	29.70		120.52
620 Energy		1,878.34		1,878.34
Total Supplies	90.82	1,908.04		1,998.86
Total 1400 Other Instructional Programs - E/S	<u>47,372.95</u>	<u>165,905.20</u>		<u>213,278.15</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	75,171.90		75,171.90
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	14,575.22		14,575.22
220 Social Security Contributions	5,635.90		5,635.90
230 PSERS Retirement Contributions	3,573.93		3,573.93
240 Tuition Reimbursements	3,177.00		3,177.00
260 Workmen's Compensation	557.73		557.73
Total Personnel Services-Employee Benefits	27,519.78		27,519.78
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	6,219.31		6,219.31
500 <u>Other Purchased Services</u>			
520 Insurance-General	2,320.00		2,320.00
Total Other Purchased Services	2,320.00		2,320.00
600 <u>Supplies</u>			
610 General Supplies	29.70		29.70
620 Energy	1,878.34		1,878.34
Total Supplies	1,908.04		1,908.04
Total 1410 Driver's Education	<u>113,139.03</u>		<u>113,139.03</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	3,238.00	23,193.36		26,431.36
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	247.72	1,771.55		2,019.27
230 PSERS Retirement Contributions	154.14	1,104.01		1,258.15
260 Workmen's Compensation	24.15	173.02		197.17
Total Personnel Services-Employee Benefits	426.01	3,048.58		3,474.59
600 <u>Supplies</u>				
610 General Supplies	90.82			90.82
Total Supplies	90.82			90.82
Total 1420 Summer School	<u>3,754.83</u>	<u>26,241.94</u>		<u>29,996.77</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	297.00	2,961.50		3,258.50
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	22.72	226.19		248.91
230 PSERS Retirement Contributions	14.14	110.77		124.91
260 Workmen's Compensation	2.22	22.09		24.31
Total Personnel Services-Employee Benefits	39.08	359.05		398.13
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	189.00	689.85		878.85
500 <u>Other Purchased Services</u>				
580 Travel		302.79		302.79
Total Other Purchased Services		302.79		302.79
Total 1430 Homebound Instruction	<u>525.08</u>	<u>4,313.19</u>		<u>4,838.27</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
500 Other Purchased Services				
560 Tuition		5,048.07		5,048.07
Total Other Purchased Services		5,048.07		5,048.07
Total 1440 Alternative Regular Education		<u>5,048.07</u>		<u>5,048.07</u>

1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

Elementary

Secondary

Federal

Total

5,048.07

5,048.07

5,048.07

5,048.07

5,048.07

5,048.07

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instruct. Prog. Outside the Established School Day				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	38,137.50	15,176.70		53,314.20
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	2,868.80	1,150.82		4,019.62
230 PSERS Retirement Contributions	1,797.11	722.61		2,519.72
260 Workmen's Compensation	289.63	112.84		402.47
Total Personnel Services-Employee Benefits	4,955.54	1,986.27		6,941.81
Total 1450 Instruct. Prog. Outside the Established School Day	<u>43,093.04</u>	<u>17,162.97</u>		<u>60,256.01</u>

		<u>Total</u>
2000 Support Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		9,684,288.85
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		2,067,185.63
220 Social Security Contributions		729,782.68
230 PSERS Retirement Contributions		449,269.15
240 Tuition Reimbursements		70,760.88
250 Unemployment Compensation		18,950.16
260 Workmen's Compensation		68,982.15
290 Other Employee Benefits		42,014.95
Total Personnel Services-Employee Benefits		3,446,945.60
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		630,916.67
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		2,470,377.50
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		208,604.74
520 Insurance-General		181,660.10
530 Communications		243,909.22
540 Advertising		11,523.43
550 Printing & Binding		21,302.68
580 Travel		252,645.21
590 Miscellaneous Purchased Services		121,433.26
Total Other Purchased Services		1,041,078.64
600 <u>Supplies</u>		
610 General Supplies		1,052,451.83
620 Energy		893,344.99
640 Books & Periodicals		207,521.85
Total Supplies		2,153,318.67
700 <u>Property</u>		
750 Equipment - Original & Additional		653,846.34
760 Equipment - Replacement		64,398.91
Total Property		718,245.25
800 <u>Other Objects</u>		
Total Other Objects		56,259.31
Total 2000 Support Services		<u>20,201,430.49</u>

2100 Pupil Personnel**100 Personnel Services-Salaries****Total Personnel Services-Salaries****Federal****Total****12,255.16****1,794,537.90****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

24.74

306,600.43

220 Social Security Contributions

937.49

134,078.16

230 PSERS Retirement Contributions

256.12

85,287.91

240 Tuition Reimbursements

23,270.50

260 Workmen's Compensation

91.03

12,637.78

290 Other Employee Benefits

250.00

Total Personnel Services-Employee Benefits**1,309.38****562,124.78****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****31,850.00****59,282.52****400 Purchased Property Services****Total Purchased Property Services****2,498.31****500 Other Purchased Services**

530 Communications

561.02

580 Travel

966.00

10,497.41

Total Other Purchased Services**966.00****11,058.43****600 Supplies**

610 General Supplies

13,914.69

34,561.86

640 Books & Periodicals

481.28

5,220.69

Total Supplies**14,395.97****39,782.55****700 Property**

760 Equipment - Replacement

3,262.91

Total Property**3,262.91****800 Other Objects****Total Other Objects****195.00****Total 2100 Pupil Personnel****60,776.51****2,472,742.40**

	<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	68,348.82	67,774.99		136,123.81
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	12,629.39	12,628.83		25,258.22
220 Social Security Contributions	5,158.92	5,114.92		10,273.84
230 PSERS Retirement Contributions	3,321.01	3,293.69		6,614.70
260 Workmen's Compensation	521.56	517.28		1,038.84
Total Personnel Services-Employee Benefits	21,630.88	21,554.72		43,185.60
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	220.00	7,699.06		7,919.06
500 Other Purchased Services				
530 Communications	280.51	280.51		561.02
580 Travel	1,314.18	1,693.49		3,007.67
Total Other Purchased Services	1,594.69	1,974.00		3,568.69
600 Supplies				
610 General Supplies	4,218.36	7,650.02		11,868.38
640 Books & Periodicals	197.07	214.63		411.70
Total Supplies	4,415.43	7,864.65		12,280.08
800 Other Objects				
Total Other Objects	105.00	30.00		135.00
Total 2110 Supervision Of Pupil Personnel Services	<u>96,314.82</u>	<u>106,897.42</u>		<u>203,212.24</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	375,886.19	751,609.52	10,396.66	1,137,892.37
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	74,919.36	125,757.93	16.94	200,694.23
220 Social Security Contributions	27,948.05	56,208.00	795.34	84,951.39
230 PSERS Retirement Contributions	17,875.04	36,028.38	230.50	54,133.92
240 Tuition Reimbursements	1,790.00	7,635.00		9,425.00
260 Workmen's Compensation	2,742.43	5,121.90	77.56	7,941.89
290 Other Employee Benefits		250.00		250.00
Total Personnel Services-Employee Benefits	125,274.88	231,001.21	1,120.34	357,396.43
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		6,843.46		6,843.46
400 Purchased Property Services				
Total Purchased Property Services		2,498.31		2,498.31
500 Other Purchased Services				
580 Travel	745.24	3,644.07		4,389.31
Total Other Purchased Services	745.24	3,644.07		4,389.31
600 Supplies				
610 General Supplies	1,996.80	2,261.60		4,258.40
640 Books & Periodicals	3,342.86	461.63		3,804.49
Total Supplies	5,339.66	2,723.23		8,062.89
700 Property				
760 Equipment - Replacement		3,262.91		3,262.91
Total Property		3,262.91		3,262.91
Total 2120 Guidance Services	<u>507,245.97</u>	<u>1,001,582.71</u>	<u>11,517.00</u>	<u>1,520,345.68</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	188,560.52	188,545.30	782.00	377,887.82
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	26,955.57	26,954.73	7.80	53,918.10
220 Social Security Contributions	14,062.61	14,061.16	59.80	28,183.57
230 PSERS Retirement Contributions	8,877.08	8,876.54		17,753.62
240 Tuition Reimbursements	6,027.75	6,027.75		12,055.50
260 Workmen's Compensation	1,298.15	1,298.05	5.84	2,602.04
Total Personnel Services-Employee Benefits	57,221.16	57,218.23	73.44	114,512.83
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	6,335.00	6,335.00	31,850.00	44,520.00
500 Other Purchased Services				
580 Travel	416.27	416.17	686.00	1,518.44
Total Other Purchased Services	416.27	416.17	686.00	1,518.44
600 Supplies				
610 General Supplies	2,289.69	2,173.70	13,526.88	17,990.27
640 Books & Periodicals	160.30	70.47	481.28	712.05
Total Supplies	2,449.99	2,244.17	14,008.16	18,702.32
Total 2140 Psychological Services	<u>254,982.94</u>	<u>254,758.87</u>	<u>47,399.60</u>	<u>557,141.41</u>

	<u>Federal</u>	<u>Total</u>
2160 Social Work Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	1,076.50	107,815.67
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		14,217.60
220 Social Security Contributions	82.35	8,101.12
230 PSERS Retirement Contributions	25.62	5,131.91
240 Tuition Reimbursements		1,790.00
260 Workmen's Compensation	7.63	796.11
Total Personnel Services-Employee Benefits	115.60	30,036.74
500 Other Purchased Services		
580 Travel	280.00	1,103.26
Total Other Purchased Services	280.00	1,103.26
600 Supplies		
610 General Supplies	387.81	387.81
640 Books & Periodicals		104.95
Total Supplies	387.81	492.76
Total 2160 Social Work Services	<u>1,859.91</u>	<u>139,448.43</u>

	<u>Federal</u>	<u>Total</u>
2170 Student Accounting Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		34,818.23
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		12,512.28
220 Social Security Contributions		2,568.24
230 PSERS Retirement Contributions		1,653.76
260 Workmen's Compensation		258.90
Total Personnel Services-Employee Benefits		16,993.18
500 Other Purchased Services		
580 Travel		478.73
Total Other Purchased Services		478.73
600 Supplies		
610 General Supplies		57.00
640 Books & Periodicals		187.50
Total Supplies		244.50
800 Other Objects		
Total Other Objects		60.00
Total 2170 Student Accounting Services		<u>52,594.64</u>

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	856,110.12	712,257.45	17,969.23	1,586,336.80
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	131,205.36	146,414.64		277,620.00
220 Social Security Contributions	64,291.58	52,737.32	1,374.63	118,403.53
230 PSERS Retirement Contributions	39,755.39	32,807.64	855.37	73,418.40
240 Tuition Reimbursements	8,138.38	3,553.50		11,691.88
250 Unemployment Compensation	38.91			38.91
260 Workmen's Compensation	6,161.96	5,087.19	132.84	11,381.99
Total Personnel Services-Employee Benefits	249,591.58	240,600.29	2,362.84	492,554.71
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	40,022.58	27,269.23	1,037.63	68,329.44
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	584,275.38	242,335.07		826,610.45
500 <u>Other Purchased Services</u>				
520 Insurance-General	450.00	450.00		900.00
530 Communications	31,031.23	24,991.06		56,022.29
580 Travel	76,438.80	87,578.76	42,960.02	206,977.58
Total Other Purchased Services	107,920.03	113,019.82	42,960.02	263,899.87
600 <u>Supplies</u>				
610 General Supplies	243,951.05	270,645.21	922.78	515,519.04
640 Books & Periodicals	92,741.95	106,096.24		198,838.19
Total Supplies	336,693.00	376,741.45	922.78	714,357.23
700 <u>Property</u>				
750 Equipment - Original & Additional	173,559.33	153,607.54		327,166.87
760 Equipment - Replacement	12,814.15	12,814.15		25,628.30
Total Property	186,373.48	166,421.69		352,795.17
800 <u>Other Objects</u>				
Total Other Objects	2,255.00	1,965.00	126.00	4,346.00
Total 2200 Instructional Staff	<u>2,363,241.17</u>	<u>1,880,610.00</u>	<u>65,378.50</u>	<u>4,309,229.67</u>

2300 Administration**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****2,645,591.55****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

563,083.49

220 Social Security Contributions

200,903.49

230 PSERS Retirement Contributions

123,990.63

240 Tuition Reimbursements

26,605.00

250 Unemployment Compensation

1,272.96

260 Workmen's Compensation

19,067.36

290 Other Employee Benefits

38,234.95

Total Personnel Services-Employee Benefits**973,157.88****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****338,835.40****400 Purchased Property Services****Total Purchased Property Services****16,484.60****500 Other Purchased Services**

520 Insurance-General

32,592.00

530 Communications

39,692.23

540 Advertising

8,678.08

580 Travel

24,682.77

590 Miscellaneous Purchased Services

37,697.88

Total Other Purchased Services**143,342.96****600 Supplies**

610 General Supplies

88,497.52

640 Books & Periodicals

2,156.72

Total Supplies**90,654.24****700 Property**

750 Equipment - Original & Additional

934.00

Total Property**934.00****800 Other Objects****Total Other Objects****32,255.27****Total 2300 Administration****4,241,255.90**

2310 Board Services

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		500.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		38.25
Total Personnel Services-Employee Benefits		38.25
500 <u>Other Purchased Services</u>		
520 Insurance-General		26,681.00
540 Advertising		1,801.55
580 Travel		1,344.21
Total Other Purchased Services		29,826.76
600 <u>Supplies</u>		
610 General Supplies		12,615.76
Total Supplies		12,615.76
800 <u>Other Objects</u>		
Total Other Objects		14,795.00
Total 2310 Board Services		<u>57,775.77</u>

2330 Tax Assessment And Collection ServicesFederalTotal**100 Personnel Services-Salaries****Total Personnel Services-Salaries****99,105.74****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

37,159.78

220 Social Security Contributions

7,636.83

230 PSERS Retirement Contributions

4,181.47

260 Workmen's Compensation

660.14

Total Personnel Services-Employee Benefits**49,638.22****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****13,415.00****500 Other Purchased Services**

520 Insurance-General

5,911.00

530 Communications

26,751.80

540 Advertising

1,513.06

580 Travel

9.68

Total Other Purchased Services**34,185.54****800 Other Objects****Total Other Objects****365.00****Total 2330 Tax Assessment And Collection Services****196,709.50**

	<u>Federal</u>	<u>Total</u>
2340 Staff Relations And Negotiations Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		157,046.93
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		36,028.64
220 Social Security Contributions		11,514.44
230 PSERS Retirement Contributions		7,422.66
260 Workmen's Compensation		1,072.94
Total Personnel Services-Employee Benefits		56,038.68
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		14,424.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		1,885.92
500 <u>Other Purchased Services</u>		
530 Communications		649.53
540 Advertising		4,751.47
580 Travel		1,659.97
Total Other Purchased Services		7,060.97
600 <u>Supplies</u>		
610 General Supplies		4,116.63
Total Supplies		4,116.63
800 <u>Other Objects</u>		
Total Other Objects		3,281.33
Total 2340 Staff Relations And Negotiations Services		<u>243,854.46</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		310,946.40
Total 2350 Legal and Accounting Services		<u>310,946.40</u>

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				344,962.14
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				73,023.21
220 Social Security Contributions				24,489.87
230 PSERS Retirement Contributions				16,797.24
260 Workmen's Compensation				2,645.75
290 Other Employee Benefits				3,100.00
Total Personnel Services-Employee Benefits				120,056.07
400 Purchased Property Services				
Total Purchased Property Services				11,500.14
500 Other Purchased Services				
530 Communications	623.23	611.77		1,235.00
580 Travel				7,752.04
Total Other Purchased Services				8,987.04
600 Supplies				
610 General Supplies				15,363.62
640 Books & Periodicals				1,652.08
Total Supplies				17,015.70
800 Other Objects				
Total Other Objects				6,685.12
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>509,206.21</u>

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

260 Workmen's Compensation

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

530 Communications

540 Advertising

580 Travel

Total Other Purchased Services**Total 2370 Community Relations Services**FederalTotal**41,311.54**

5,920.22

3,125.38

1,909.16

308.18

11,262.94

580.65

612.00

65.00

1,257.65**53,832.13**

	<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	1,001,812.69	1,000,852.51		2,002,665.20
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	211,104.90	199,846.74		410,951.64
220 Social Security Contributions	75,942.79	78,155.93		154,098.72
230 PSERS Retirement Contributions	46,386.25	47,293.85		93,680.10
240 Tuition Reimbursements	15,250.00	11,355.00		26,605.00
250 Unemployment Compensation	1,272.96			1,272.96
260 Workmen's Compensation	7,187.57	7,192.78		14,380.35
290 Other Employee Benefits	11,896.38	23,238.57		35,134.95
Total Personnel Services-Employee Benefits	369,040.85	367,082.87		736,123.72
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		50.00		50.00
400 Purchased Property Services				
Total Purchased Property Services	1,521.95	1,576.59		3,098.54
500 Other Purchased Services				
530 Communications	4,728.96	5,746.29		10,475.25
580 Travel	3,088.62	2,143.27		5,231.89
590 Miscellaneous Purchased Services		37,697.88		37,697.88
Total Other Purchased Services	7,817.58	45,587.44		53,405.02
600 Supplies				
610 General Supplies	38,592.95	17,808.56		56,401.51
640 Books & Periodicals	270.73	233.91		504.64
Total Supplies	38,863.68	18,042.47		56,906.15
700 Property				
750 Equipment - Original & Additional		934.00		934.00
Total Property		934.00		934.00
800 Other Objects				
Total Other Objects	3,125.25	4,003.57		7,128.82
Total 2380 Office Of The Principal Services	<u>1,422,182.00</u>	<u>1,438,129.45</u>		<u>2,860,311.45</u>

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2390 Other Administration Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 2390 Other Administration Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Federal

Total

8,619.98

8,619.98

8,619.98

2400 Pupil Health**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

<u>Federal</u>	<u>Total</u>
1,074.60	443,331.84

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

62,127.12

220 Social Security Contributions

82.20 33,246.26

230 PSERS Retirement Contributions

25.58 19,980.21

240 Tuition Reimbursements

7,087.50

260 Workmen's Compensation

8.00 3,265.35

290 Other Employee Benefits

250.00

Total Personnel Services-Employee Benefits

115.78 125,956.44

300 Purchased Professional & Technical Services**Total Purchased Professional & Technical Services**

3,263.75

400 Purchased Property Services**Total Purchased Property Services**

1,676.32

500 Other Purchased Services

530 Communications

125.33

580 Travel

2,051.85

Total Other Purchased Services

2,177.18

600 Supplies

610 General Supplies

453.76 11,107.32

640 Books & Periodicals

269.00

Total Supplies

453.76 11,376.32

Total 2400 Pupil Health1,644.14 587,781.85

2500 Business**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****490,339.41****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

118,192.73

220 Social Security Contributions

37,610.45

230 PSERS Retirement Contributions

23,291.44

240 Tuition Reimbursements

2,106.00

260 Workmen's Compensation

3,561.02

290 Other Employee Benefits

2,700.00

Total Personnel Services-Employee Benefits**187,461.64****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****39,261.00****400 Purchased Property Services****Total Purchased Property Services****12,515.81****500 Other Purchased Services**

520 Insurance-General

200.00

530 Communications

807.42

540 Advertising

2,395.75

580 Travel

5,459.99

Total Other Purchased Services**8,863.16****600 Supplies**

610 General Supplies

13,609.54

620 Energy

1,974.38

640 Books & Periodicals

1,037.25

Total Supplies**16,621.17****700 Property**

750 Equipment - Original & Additional

1,908.00

Total Property**1,908.00****800 Other Objects****Total Other Objects****11,256.95****Total 2500 Business****768,227.14**

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	<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				2,004,925.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				700,909.13
220 Social Security Contributions				150,628.62
230 PSERS Retirement Contributions				94,250.35
250 Unemployment Compensation				1,949.78
260 Workmen's Compensation				14,201.16
290 Other Employee Benefits				580.00
Total Personnel Services-Employee Benefits				962,519.04
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				44,173.27
400 Purchased Property Services				
Total Purchased Property Services				1,592,824.40
500 Other Purchased Services				
522 Automotive Liability Insurance				19,360.00
523 General Property and Liability Insurance				106,711.15
530 Communications				4,810.24
540 Advertising				449.60
580 Travel				2,098.50
590 Miscellaneous Purchased Services				1,312.00
Total Other Purchased Services				134,741.49
600 Supplies				
610 General Supplies	157,339.06	198,363.60		355,702.66
620 Energy				641,419.70
Total Supplies				997,122.36
700 Property				
750 Equipment - Original & Additional				21,038.47
760 Equipment - Replacement				35,507.70
Total Property				56,546.17
800 Other Objects				
Total Other Objects				7,723.00
Total 2600 Operation & Maintenance of Plant Services				5,800,574.73

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	11,564.06	719,226.35
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		38,652.73
220 Social Security Contributions	884.68	54,912.17
230 PSERS Retirement Contributions	275.23	29,050.21
250 Unemployment Compensation		15,688.51
260 Workmen's Compensation	83.43	4,867.49
Total Personnel Services-Employee Benefits	1,243.34	143,171.11
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		7,550.63
400 Purchased Property Services		
Total Purchased Property Services		15,095.69
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier	50.89	5,001.89
516 St Tr Svc from the IU		203,602.85
522 Automotive Liability Insurance		21,896.95
530 Communications		1,191.71
580 Travel		877.11
Total Other Purchased Services	50.89	232,570.51
600 Supplies		
610 General Supplies		30,643.75
620 Energy		249,950.91
Total Supplies		280,594.66
700 Property		
750 Equipment - Original & Additional		302,799.00
Total Property		302,799.00
800 Other Objects		
Total Other Objects		483.09
Total 2700 Student Transportation Services	12,858.29	1,701,491.04

2800 Central

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

70,220.66

500 Other Purchased Services

550 Printing & Binding

21,302.68

Total Other Purchased Services

21,302.68

600 Supplies

610 General Supplies

2,810.14

Total Supplies

2,810.14

Total 2800 Central

94,333.48

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		2,671.92
500 <u>Other Purchased Services</u>		
530 Communications		140,698.98
590 Miscellaneous Purchased Services		82,423.38
Total Other Purchased Services		223,122.36
Total 2900 Other Support Services		<u>225,794.28</u>

3000 Operation of Noninstructional Services**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****1,030,642.03****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

64,596.42

220 Social Security Contributions

78,006.76

230 PSERS Retirement Contributions

41,439.09

250 Unemployment Compensation

1,817.02

260 Workmen's Compensation

7,376.23

Total Personnel Services-Employee Benefits**193,235.52****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****45,227.74****400 Purchased Property Services****Total Purchased Property Services****38,978.39****500 Other Purchased Services**

520 Insurance-General

32,350.15

530 Communications

2,215.31

550 Printing & Binding

4,500.00

580 Travel

10,798.52

590 Miscellaneous Purchased Services

17,105.91

Total Other Purchased Services**66,969.89****600 Supplies**

610 General Supplies

162,250.61

620 Energy

22,937.52

Total Supplies**185,188.13****700 Property**

750 Equipment - Original & Additional

2,838.22

760 Equipment - Replacement

6,947.53

Total Property**9,785.75****800 Other Objects****Total Other Objects****22,256.22****Total 3000 Operation of Noninstructional Services****1,592,283.67**

3200 Student Activities**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****1,001,915.92****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

64,596.42

220 Social Security Contributions

75,824.30

230 PSERS Retirement Contributions

40,785.42

250 Unemployment Compensation

1,817.02

260 Workmen's Compensation

7,165.08

Total Personnel Services-Employee Benefits**190,188.24****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****32,915.84****400 Purchased Property Services****Total Purchased Property Services****27,877.56****500 Other Purchased Services**

520 Insurance-General

32,350.15

530 Communications

2,215.31

550 Printing & Binding

4,500.00

580 Travel

10,798.52

590 Miscellaneous Purchased Services

17,105.91

Total Other Purchased Services**66,969.89****600 Supplies**

610 General Supplies

161,537.89

620 Energy

22,937.52

Total Supplies**184,475.41****700 Property**

750 Equipment - Original & Additional

2,838.22

760 Equipment - Replacement

6,947.53

Total Property**9,785.75****800 Other Objects****Total Other Objects****22,256.22****Total 3200 Student Activities****1,536,384.83**

3300 Community Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****28,726.11****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

2,182.46

230 PSERS Retirement Contributions

653.67

260 Workmen's Compensation

211.15

Total Personnel Services-Employee Benefits**3,047.28****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****12,311.90****400 Purchased Property Services****Total Purchased Property Services****11,100.83****600 Supplies**

610 General Supplies

712.72

Total Supplies**712.72****Total 3300 Community Services****55,898.84**

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

880 Refund of Prior Year's Receipts

127,316.24

Total Other Objects

127,316.24

900 Other Financing Uses

930 Fund Transfers

12,019,103.74

Total Other Financing Uses

12,019,103.74

Total 5000 Other Expenditures and Financing Uses

12,146,419.98

5100 Debt Service, Other Expenditures and Fin Uses

Total

800 Other Objects

880 Refund of Prior Year's Receipts

127,316.24

Total Other Objects

127,316.24

Total 5100 Debt Service, Other Expenditures and Fin Uses

127,316.24

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5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Total

127,316.24

127,316.24

127,316.24

5200 Interfund Transfers Out	<u>Total</u>
900 Other Financing Uses	
930 Fund Transfers	12,019,103.74
Total Other Financing Uses	12,019,103.74
Total 5200 Interfund Transfers Out	<u>12,019,103.74</u>

5220 Special Revenue Fund Transfers

Total

900 Other Financing Uses

954,471.22

932 Capittl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

954,471.22

Total 5220 Special Revenue Fund Transfers

954,471.22

5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5240 Debt Service Fund Transfers (to sinking fund)

Total

11,064,632.52

11,064,632.52

11,064,632.52

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	30,540,506.50	
1200 Special and Gifted Education	7,686,564.37	
1300 Vocational Education Programs	2,138,409.13	
1400 Other Instructional Programs - E/S	213,278.15	
		40,578,758.15
2000 Support Services		
2100 Pupil Personnel	2,472,742.40	
2200 Instructional Staff	4,309,229.67	
2300 Administration	4,241,255.90	
2400 Pupil Health	587,781.85	
2500 Business	768,227.14	
2600 Operation & Maintenance of Plant Services	5,800,574.73	
2700 Student Transportation Services	1,701,491.04	
2800 Central	94,333.48	
2900 Other Support Services	225,794.28	
		20,201,430.49
3000 Operation of Noninstructional Services		
3200 Student Activities	1,536,384.83	
3300 Community Services	55,898.84	
		1,592,283.67
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	127,316.24	
5200 Interfund Transfers Out	12,019,103.74	
		12,146,419.98
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		74,518,892.29

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1 Debt at Beginning of Fiscal Year		116,085,000		984,248	117,069,248
2 Additional Debt Incurred During Year		10,190,000		231,864	10,421,864
3 Retirements and Repayments		16,320,000		154,146	16,474,146
4 Debt at End of Fiscal Year		109,955,000		1,061,966	111,016,966

Total Principal and Interest Payments Made by Your School - All Funds
(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General				
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	6,350,000		4,714,633	11,064,633
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services	9,970,000			9,970,000
Total Debt Payments - Governmental Funds		16,320,000		4,714,633	21,034,633
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	258,455.85	
562 Tuition to Charter Schools	561,025.17	
564 Tuition Paid to Area Vocational Technical Schools	1,102,932.15	
566 Tuition to Inst of Higher Ed and Tech Inst	5,600.51	
567 Tuition to Approved Private Schools	829,110.86	
568 Tuition to PRRIs and Detention Centers	37,875.14	
0560 Total Tuition Paid During Fiscal Year		<u>2,794,999.68</u>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		78,941.53	78,941.53
1100-323			
1100-324			
1100-329	600.00	813.65	1,413.65
Total 320	600.00	79,755.18	80,355.18
1200-322	58,811.63	137,081.48	195,893.11
1200-323			
1200-324			
1200-329			
Total 320	58,811.63	137,081.48	195,893.11
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			

<u>Selected Supplemental Revenue</u>	<u>Amount</u>
8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog. <u>(Only Title V revenue coded as Part A – Innovative Programs)</u>	

	<u>Federal</u>	<u>Total</u>
1140 Early Intervening Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	85,690.98	85,690.98
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	70.20	70.20
220 Social Security Contributions	6,555.37	6,555.37
230 PSERS Retirement Contributions	2,039.46	2,039.46
260 Workmen's Compensation	639.11	639.11
Total Personnel Services-Employee Benefits	9,304.14	9,304.14
500 Other Purchased Services		
580 Travel	382.29	382.29
Total Other Purchased Services	382.29	382.29
600 Supplies		
610 General Supplies	12,562.48	12,562.48
Total Supplies	12,562.48	12,562.48
Total 1140 Early Intervening Services	<u>107,939.89</u>	<u>107,939.89</u>

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	122,617.06	41,402.29	164,019.35
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	31,020.76	11,658.20	42,678.96
220 Social Security Contributions	8,902.91	3,078.65	11,981.56
230 PSERS Retirement Contributions	5,828.06	1,971.25	7,799.31
260 Workmen's Compensation	894.89	302.22	1,197.11
Total Personnel Services-Employee Benefits	46,646.62	17,010.32	63,656.94
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services		81.00	81.00
500 <u>Other Purchased Services</u>			
580 Travel	1,451.25	953.19	2,404.44
Total Other Purchased Services	1,451.25	953.19	2,404.44
600 <u>Supplies</u>			
610 General Supplies	691.28	136.27	827.55
640 Books & Periodicals		164.84	164.84
Total Supplies	691.28	301.11	992.39
Total 1243 Gifted Support	<u>171,406.21</u>	<u>59,747.91</u>	<u>231,154.12</u>

1280 Special Programs - Early Intervention Support

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 1280 Special Programs - Early Intervention Support

Elementary

Federal

Total

49,540.85

49,540.85

49,540.85

49,540.85

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	433,285.51	268,950.53		702,236.04
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	55,883.21	69,705.69		125,588.90
220 Social Security Contributions	32,579.55	19,521.16		52,100.71
230 PSERS Retirement Contributions	20,494.21	12,710.31		33,204.52
240 Tuition Reimbursements	6,923.38	2,338.50		9,261.88
260 Workmen's Compensation	3,194.87	1,983.34		5,178.21
Total Personnel Services-Employee Benefits	119,075.22	106,259.00		225,334.22
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		813.99		813.99
500 <u>Other Purchased Services</u>				
580 Travel	17.63			17.63
Total Other Purchased Services	17.63			17.63
600 <u>Supplies</u>				
610 General Supplies	21,276.32	26,462.09		47,738.41
640 Books & Periodicals	56,265.88	67,327.43		123,593.31
Total Supplies	77,542.20	93,789.52		171,331.72
800 <u>Other Objects</u>				
Total Other Objects	855.00	855.00		1,710.00
Total 2250 School Library Services	<u>630,775.56</u>	<u>470,668.04</u>		<u>1,101,443.60</u>

2450 Nonpublic Health Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	4,004.28
200 <u>Personnel Services-Employee Benefits</u>	
220 Social Security Contributions	306.35
260 Workmen's Compensation	29.81
Total Personnel Services-Employee Benefits	336.16
Total 2450 Nonpublic Health Services	<u>4,340.44</u>

2750 Nonpublic Transportation	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	53,658.49
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,930.84
220 Social Security Contributions	4,096.63
230 PSERS Retirement Contributions	2,181.86
250 Unemployment Compensation	1,189.58
260 Workmen's Compensation	362.75
Total Personnel Services-Employee Benefits	10,761.66
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	572.53
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	1,144.63
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	4,741.00
522 Automotive Liability Insurance	1,660.34
530 Communications	90.36
580 Travel	66.51
Total Other Purchased Services	6,558.21
600 <u>Supplies</u>	
610 General Supplies	2,323.56
620 Energy	18,952.53
Total Supplies	21,276.09
700 <u>Property</u>	
750 Equipment - Original & Additional	22,959.73
Total Property	22,959.73
800 <u>Other Objects</u>	
Total Other Objects	36.63
Total 2750 Nonpublic Transportation	<u>116,967.97</u>

I. Student Transportation Services for Educational Field Trips

139,684.54

II. Student Transportation Services for Student Activities

155,760.79

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.

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
22	2600	400	656,174.47	District Wide Paving Projects
22	2600	400	28,780.00	Baseball Field Upgrade

TOTAL EXPENDITURES: 684,954.47

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300				General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500				
2830				
2840				
Total				

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	
1000-323	
1200-594	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	304,069.14	1,216,276.54	1,520,345.68
2140 Psychological Services	557,141.41		557,141.41
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	139,448.43		139,448.43
2260 Instruction and Curriculum Development Services	454,426.15	21,423.97	475,850.12
2350 Legal and Accounting Services	189,008.70	121,937.70	310,946.40
2420 Medical Services			
2440 Nursing Services	88,167.28	499,614.57	587,781.85
2700 Student Transportation Services	586,690.87	1,114,800.17	1,701,491.04
TOTAL	2,318,951.98	2,974,052.95	5,293,004.93

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	4,077,056.39	1,772,849.41	5,849,905.80
	212 Dental Insurance	268,223.32	107,779.76	376,003.08
	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	4,345,279.71	1,880,629.17	6,225,908.88
50 Enterprise Fund				
	211 Medical Insurance		126,641.90	126,641.90
	212 Dental Insurance		7,513.49	7,513.49
	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		134,155.39	134,155.39
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	4,345,279.71	2,014,784.56	6,360,064.27

LEA acknowledges there were no ARRA funded expenditures

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

Total GF Expenditures: Functions

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

Total GF Expenditures: Sub Functions

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

Total Enterprise Fund Expenses