

LEA Name: Jersey Shore Area SD
Address 175 A & P Drive
City Jersey Shore, PA 17740-

Class Size: 3

County: Lycoming
AUN Number: 117414003

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.

Richard J. Emery Richard J. Emery
Chief School Administrator (Print and sign name)

10/28/10
Date

Adrienne F. Craig Adrienne F. Craig
Board Secretary (Print and sign name)

10-28-10
Date

Adrienne Craig
Contact Person

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Amounts Expressed in Whole Dollars

ASSETS**Current Assets:**

0100	Cash and Cash Equivalents	7,284,000	177,398	7,461,398
0110	Investments			
0120	Taxes Receivable (Net)	923,450		923,450
0141	Due from Other Governments	1,220,699		1,220,699
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	208,069	38,290	246,359
0170	Inventories	19,597	32,843	52,440
0180	Prepaid Expenses / Expenditures			
0190	Other Current Assets			

Total Current Assets

9,655,815 248,531 9,904,346

Noncurrent Assets:

0108	Restricted Cash and Cash Equivalents			
0211	Land	13,692,781		13,692,781
0212	Site Improvements	1,191,400		1,191,400
0220	Building & Building Improvements (net Acc Dep)	26,793,118		26,793,118
0230	Furniture & Equipment (net Acc Dep)	2,101,097	235,223	2,336,320
0250	Construction in Progress			
0260	Long-Term Prepayments (net Acc Amort LT Prepaymt)	847,448		847,448
0280	Infrastructure Assets (net Acc Dep)			
0290	Other LT Receivables (incl Adv to Other Funds)			

Total Noncurrent Assets

44,625,844 235,223 44,861,067

TOTAL ASSETS

54,281,659 483,754 54,765,413

Amounts Expressed in Whole Dollars

LIABILITIES**Current Liabilities:**

0403	Internal Balances	(13)	13	
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	422,565	38,003	460,568
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt	1,810,000		1,810,000
0450	Short-Term Payables	407,553		407,553
0461	Accrued Salaries and Benefits	2,227,713		2,227,713
0462	Payroll Deductions and Withholdings	141,415		141,415
0480	Deferred Revenues			
0490	Other Current Liabilities	9,941	44,399	54,340

Total Current Liabilities

5,019,174 82,415 5,101,589

Noncurrent Liabilities:

0470	Advances from Other Funds			
0510	Bonds Payable	32,075,000		32,075,000
0520	Extended Term Financing Agreements Payable			
0530	Lease Purchase Obligations			
0540	LT Portion of Comp Abs	835,888	4,610	840,498
0550	Authority Lease Obligations			
0560	Other Postemployment Benefits (OPEB)	323,990		323,990
0599	Other Long-Term Liabilities			

Total Noncurrent Liabilities

33,234,878 4,610 33,239,488

TOTAL LIABILITIES

38,254,052 87,025 38,341,077

NET ASSETS

0791	Invested in Capital Assets Net of Related Debt	10,740,844	235,223	10,976,067
0792	Retirement of Long-Term Debt			
0793	Capital Projects			
0794	Term Endowment - Expendable			
0795	Permanent Endowment - Nonexpendable			
0798	Other Restrictions			
0799	Unrestricted (deficit)	5,286,763	161,506	5,448,269

TOTAL NET ASSETS

16,027,607 396,729 16,424,336

TOTAL LIABILITIES AND NET ASSETS

54,281,659 483,754 54,765,413

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	21,921,777		138,458	6,922,852
Instructional Student Support	2,339,947			142,578
Administrative and Financial Support Svcs	2,323,509			92,661
Operation and Maintenance of Plant Services	3,563,056		7,347	139,344
Pupil Transportation	1,437,871			1,087,172
Food Service (Governmental Activity)				
Student Activities	707,656		63,006	44,384
Community Services				
Scholarships and Awards				
Interest on Long-Term Debt	1,539,900			722,093
Total Governmental Activities	33,833,716		208,811	9,151,084
Business-type Activities				
Food Service (Business-type Activity)	1,338,576		633,897	695,899
Child Care				
Other Enterprise Funds				
Total Business-Type Activities	1,338,576		633,897	695,899
TOTAL PRIMARY GOVERNMENT	35,172,292		842,708	9,846,983
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	35,172,292		842,708	9,846,983

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(14,860,467)		(14,860,467)	
(2,197,369)		(2,197,369)	
(2,230,848)		(2,230,848)	
(3,416,365)		(3,416,365)	
(350,699)		(350,699)	
(600,266)		(600,266)	
(817,807)		(817,807)	
(24,473,821)		(24,473,821)	
	(8,780)	(8,780)	
	(8,780)	(8,780)	
(24,473,821)	(8,780)	(24,482,601)	
(24,473,821)	(8,780)	(24,482,601)	

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

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(24,473,821)	(8,780)	(24,482,601)	
13,342,587		13,342,587	
12,889,571		12,889,571	
70,706	261	70,967	
70,156		70,156	
26,373,020	261	26,373,281	
1,899,199	(8,519)	1,890,680	
14,128,408	405,248	14,533,656	
16,027,607	396,729	16,424,336	

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	5,598,346		1,673,329		
0110	Investments					
0120	Taxes Receivable (Net)	923,450				
0130	Due From Other Funds	13,702				
0141	Due from Other Governments	1,220,699				
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)	207,927				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	19,597				
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		7,983,721		1,673,329		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				12,324	7,283,999	0100
						0110
					923,450	0120
				13,819	27,521	0130
					1,220,699	0141
						0142
						0143
						0145
						0146
						0147
				143	208,070	0150
						0160
					19,597	0170
						0180
						0190
				26,286	9,683,336	

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	23,852				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	336,783		72,805		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,220,794				
0462	Payroll Deductions and Withholdings	141,415				
0470	Advances from Other Funds					
0480	Deferred Revenues	815,794				
0490	Other Current Liabilities	9,940				
	TOTAL LIABILITIES	3,548,578		72,805		
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)	19,597				
0771	Unreserved - Designated	1,004,198		1,600,524		
0772	Unreserved - Undesignated	3,411,348				
	TOTAL FUND BALANCES	4,435,143		1,600,524		
	TOTAL LIABILITIES AND FUND BALANCES	7,983,721		1,673,329		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
				3,656	27,508	0400
						0411
						0412
						0413
				12,977	422,565	0420
						0430
						0440
						0450
				6,919	2,227,713	0461
					141,415	0462
						0470
					815,794	0480
					9,940	0490
				23,552	3,644,935	
						Fund Balances
						0751
						0752
						0753
						0754
						0755
				2,734	22,331	0759
					2,604,722	0771
					3,411,348	0772
				2,734	6,038,401	
				26,286	9,683,336	

Amounts Expressed in Whole Dollars

Amount

Amount

Total Fund Balances - Governmental Funds**6,038,401**

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

Capital assets used in governmental activities are not reported as assets in governmental funds. The cost of assets is \$77,025,075 and the accumulated depreciation is \$33,246,679.

43,778,396

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.

815,793

Costs associated with the issuance of bonds are expensed in the fund financial statements; however, such costs are deferred and amortized over the term of the related debt in the entity-wide statements.

847,448

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:

(35,452,431)

Bonds Payable \$(33,885,000)
Accrued Interest on Bonds (407,553)
Compensated Absences (835,888)
Other Postemployment Benefits (323,990)

Total Net Assets - Governmental Activities**16,027,607**

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	14,053,272		2,043		
7000 State Sources	18,686,363				
8000 Federal Sources	2,815,206				
TOTAL REVENUES	35,554,841		2,043		
EXPENDITURES					
1000 Instruction	20,941,623				
2000 Support Services	9,532,384				
3000 Noninstructional Services	137,763				
4000 Fac Acq, Const, and Imp	150,000		665,647		
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	30,761,770		665,647		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,793,071		(663,604)		
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)			2,000,000		
9400 Sale / Compensation for Fixed Assets	13,642				
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	5,294,042				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(5,280,400)		2,000,000		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				63,045	14,118,360	6000
				16,709	18,703,072	7000
					2,815,206	8000
				79,754	35,636,638	
					20,941,623	1000
					9,532,384	2000
				563,971	701,734	3000
					815,647	4000
				2,809,820	2,809,820	5110
						5130
						5140
				3,373,791	34,801,208	
				(3,294,037)	835,430	
						9110
				13,620,000	13,620,000	9120
						9130
						9200
				3,294,042	5,294,042	9300
					13,642	9400
						9710
						9720
						9900
				13,620,000	13,620,000	5120
						5150
					5,294,042	5200
						5300
				3,294,042	13,642	

8888	Special Items		
8889	Extraordinary Items		
NET CHANGE IN FUND BALANCES		(487,329)	1,336,396
0040	Fund Balance - Beginning of Fiscal Year	4,922,472	264,128
0050	Prior Period Adjustment		
FUND BALANCE - END OF YEAR		4,435,143	1,600,524

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
				5	849,072	
				2,729	5,189,329	0040
						0050
				2,734	6,038,401	

Amounts Expressed in Whole Dollars

Amount

Amount

Total net change in fund balances - governmental funds**849,072**

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

Capital outlays are reported in governmental funds as expenditures. However, in the statements of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

(673,811)

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

Capital outlays	\$1,042,220
Depreciation expense	(1,716,031))

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues in the governmental funds. Deferred tax revenues decreased by this amount this year.

82,634

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of government funds. Neither transaction,

1,441,996

however, 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.

During the fiscal year ended June 30, 2010, the following transactions factor into this reconciliation:

Issuance of long-term debt	\$(13,620,000)
Bond Issuance costs capitalized	275,520
Repayment of bond principal	1,745,000
Refunding of long-term debt	13,105,000
Amortization of bond issuance costs	(63,524)

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.

39,920

In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest accrued in the statement of activities over the amount due is shown here.

Amounts Expressed in Whole Dollars

Amount

Amount

Other postemployment benefits payable are considered long-term in nature, and are not reported as liabilities within the funds. Such liabilities are, however, reported within the statement of net assets, and changes in these liabilities are reflected

123,984

in the statement of activities. This amount represents the change in other postemployment benefits payable as a result of the implementation of GASB 45 for the year ended June 30, 2010.

In the statement of activities, certain operating expenses - compensated absences (vacation 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.

35,404

Change in Net Assets - Governmental Activities**1,899,199**

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	13,275,030	13,284,435	14,053,272	768,837
7000	State Sources	20,070,896	20,060,429	18,686,363	(1,374,066)
8000	Federal Sources	2,134,262	1,835,475	2,815,206	979,731
TOTAL REVENUES		35,480,188	35,180,339	35,554,841	374,502
EXPENDITURES					
1100	Regular Programs	15,954,200	16,024,004	16,024,001	3
1200	Special Programs	3,864,135	3,572,595	3,572,592	3
1300	Vocational Programs	757,584	757,943	757,716	227
1400	Other Instructional Programs	359,331	384,700	384,698	2
1500	Nonpublic School Programs				
1600	Adult Education Programs	68,015	68,015	56,084	11,931
1700	Community/Junior College Programs				
1800	Pre-Kindergarten	157,000	146,533	146,533	
2100	Pupil Personnel Services	691,723	663,684	632,689	30,995
2200	Instructional Staff Services	1,226,560	1,324,931	1,324,927	4
2300	Administrative Services	1,884,096	1,880,612	1,825,314	55,298
2400	Pupil Health	362,375	362,555	358,181	4,374
2500	Business Services	691,757	696,014	669,660	26,354
2600	Operation and Maintenance of Plant Services	3,524,469	3,523,902	3,281,037	242,865
2700	Student Transportation Services	1,462,806	1,462,019	1,437,871	24,148
2800	Central & Other Support Services	10,933	10,933	2,706	8,227
2900	Other Support Services				
3100	Food Services				
3200	Student Activities	108,546	137,765	137,763	2
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp		150,000	150,000	
5110	Debt Service (Principal & Interest)	500	500		500
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		31,124,030	31,166,705	30,761,772	404,933
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,356,158	4,013,634	4,793,069	779,435

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets	20,000	20,000	13,642	(6,358)
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	5,571,433	5,571,433	5,294,042	277,391
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	705,000	362,476		362,476
TOTAL OTHER FINANCING SOURCES (USES)		(6,256,433)	(5,913,909)	(5,280,400)	633,509
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(1,900,275)	(1,900,275)	(487,331)	1,412,944
0040	Fund Balance - Beginning of Fiscal Year	5,122,625	5,122,625	4,922,472	(200,153)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		3,222,350	3,222,350	4,435,141	1,212,791

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			2,043	2,043
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				2,043	2,043
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			665,647	(665,647)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				665,647	(665,647)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(663,604)	(663,604)

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			2,000,000	2,000,000
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				2,000,000	2,000,000
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				1,336,396	1,336,396
0040	Fund Balance - Beginning of Fiscal Year			264,128	264,128
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				1,600,524	1,600,524

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	177,398				177,398
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	38,290				38,290
0170	Inventories	32,843				32,843
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		248,531				248,531
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)	235,223				235,223
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		235,223				235,223
TOTAL ASSETS		483,754				483,754

**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	13				13
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	38,003				38,003
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					
0490 Other Current Liabilities	44,399				44,399
Total Current Liabilities	82,415				82,415
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	4,610				4,610
Total NonCurrent Liabilities	4,610				4,610
TOTAL LIABILITIES	87,025				87,025
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	235,223				235,223
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	161,506				161,506
TOTAL NET ASSETS	396,729				396,729
TOTAL LIABILITIES AND NET ASSETS	483,754				483,754

**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	633,897				633,897
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		633,897				633,897
OPERATING EXPENSES						
100	Salaries	432,881				432,881
200	Employee Benefits	171,930				171,930
300	Purchased Professional and Technical Service	117,852				117,852
400	Purchased Property Services	10,227				10,227
500	Other Purchased Service	1,415				1,415
600	Supplies	549,006				549,006
700	Depreciation	55,265				55,265
810	Dues and Fees					
890	Other Operating Expenditures					
TOTAL OPERATING EXPENSES		1,338,576				1,338,576
OPERATING INCOME (LOSS)		(704,679)				(704,679)
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	261				261
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	89,406				89,406
8000	Federal Sources	606,493				606,493
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		696,160				696,160
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		(8,519)				(8,519)

Internal
Service
(60)

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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)					
CHANGE IN NET ASSETS		(8,519)				(8,519)
0041	Net Assets - Beginning of Fiscal Year	405,248				405,248
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		396,729				396,729

Internal
Service
(60)

6922

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9999

0041

0057

0061

	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	625,001				625,001
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	604,997				604,997
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	671,763				671,763
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(651,759)				(651,759)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	98,696				98,696
8000 Federal Sources	679,311				679,311
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	778,007				778,007
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(77,328)				(77,328)
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	(77,328)				(77,328)
Cash Flows From Investing Activities					
6500 Earnings on Investments	261				261
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	261				261

Internal
Service
(60)

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	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	49,181				49,181
9935 Cash and Cash Equivalents Beginning of Year	128,217				128,217
Cash and Cash Equivalents at Year End	177,398				177,398

9900 Other Financing Sources Not Listed (9000 Series)	(704,679)				(704,679)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	55,265				55,265
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(13,270)				(13,270)
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(8,188)				(8,188)
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	14,925				14,925
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	(186)				(186)
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)	19				19
9913 Inc (Dec) in Deferred Revenue (0480)	4,355				4,355
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	52,920				52,920
Cash Provided By (Used For) Total	(651,759)				(651,759)

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		155,953			159,074
0110	Investments					
0130	Due From Other Funds		42,922			
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			198,875			159,074

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		315,027	0100
			0110
		42,922	0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		357,949	

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS**Liabilities**

0400	Due to Other Funds								42,922
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								116,152
TOTAL LIABILITIES									159,074

Net Assets

0791	Invested in Capital Assets Net of Related Debt					131,069			
0798	Restricted for Legal Purposes (0792-0798)								
0799	Unrestricted					67,806			
TOTAL NET ASSETS						198,875			
TOTAL LIABILITIES AND NET ASSETS						198,875			159,074

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		42,922 0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		116,152 0490
		159,074
		131,069 0791
		0798
		67,806 0799
		198,875
		357,949

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					
9946	Other Additions		105,852			
Deductions						
9947	Scholarships Awarded		37,905			
9948	Other Deductions					
Change In Net Assets			67,947			
0041	Net Assets - Beginning of Fiscal Year		130,928			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			198,875			

**Total
Fiduciary
Funds**

9945
105,852 9946

37,905 9947
9948

67,947

130,928 0041
9949

198,875

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	9,162,098.33	
6112	Interim Real Estate Taxes	23,823.37	
6113	Public Utility Realty Tax	19,493.76	
6114	Payments in Lieu of Current Taxes / State & Local	149,738.90	
6120	Current Per Capita Taxes, Sec. 679	34,916.86	
6140	Current Act 511 Taxes - Flat Rate Assessments	34,916.86	
6150	Current Act 511 Taxes - Proportional Assessments	3,189,940.79	
6400	Delinq on Taxes Levied/Assessed by the LEA	645,024.30	
6500	Earnings on Investments	68,622.00	
6832	Federal IDEA Pass Through Revenue	522,378.11	
6910	Rentals	41,353.55	
6920	Contributions and Donations From Private Sources	20,138.42	
6941	Regular Day School Tuition	6,710.51	
6942	Summer School Tuition	7,551.00	
6943	Adult Education Tuition	26,967.45	
6949	Other Tuition From Patrons	97,229.16	
6999	All Other Local Revenues Not Specified	2,368.31	
6000	Total Revenue from Local Sources		14,053,271.68

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	11,362,377.02	
7140	Charter Schools	225,391.88	
7160	Tuition - Orphans & Children Placed in Priv. Homes	243,394.74	
7220	Vocational Education	200,651.63	
7230	Alternative Education	30,875.15	
7271	Special Education - Funding for School Aged Pupils	1,685,684.25	
7292	Pre-K Counts	146,533.00	
7310	Transportation (Regular and Additional)	1,030,940.14	
7320	Rental and Sinking Fund Payments	722,093.40	
7330	Health Services	50,395.25	
7340	State Property Tax Reduction Allocation	1,142,553.46	
7501	PA Accountability Grant	560,111.00	
7810	Revenue for Social Security Payments	707,995.52	
7820	Revenue for Retirement Payments	577,366.31	
7000	Total Revenue from State Sources		18,686,362.75
8000	Revenue from Federal Sources		
8390	Restricted Fed. Grants-in-Aid Direct- Fed. Govt.	2,424.88	
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	519,435.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	141,671.17	
8517	NCLB, Title IV - 21st Century Schools	9,144.00	
8521	Vocational Education - Operating Expenditures	38,438.37	
8701	ARRA - IDEA, Part B	394,632.93	
8703	ARRA - Title I, Part A & Part D	182,128.86	
8708	ARRA - State Fiscal Stabilization Fund	1,527,194.00	
8820	Medical Asst Reimb for Admin Claiming	136.55	
8000	Total Revenue from Federal Sources		2,815,205.76
9000	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	13,642.10	
9000	Total Other Financing Sources		13,642.10

		AMOUNT	TOTAL
SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES			
		<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	14,053,271.68		
Revenue from State Sources	18,686,362.75		
Revenue from Federal Sources	2,815,205.76		
Other Financing Sources	13,642.10		
			35,568,482.29

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	650,777,630	9,492,968	9,137,398
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	34,916.86	
6140	Current Act 511 Taxes - Flat Rate Assessments		34,916.86
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	3,051,526.07	
6153	Real Estate Transfer Taxes	138,414.72	
6150	Current Act 511 Taxes - Proportional Assessments		3,189,940.79

Total Act 1 and Act 511 Taxes

3,224,857.65

<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	9,162,098.33	65,342.85	40,643.00	9,137,398.48
6112	Interim Real Estate Taxes	23,823.37	0.00	0.00	23,823.37
6113	Public Utility Realty Tax	19,493.76	0.00	0.00	19,493.76
6114	Payments in Lieu of Current Taxes / State & Local	149,738.90	0.00	0.00	149,738.90
6120	Current Per Capita Taxes, Sec. 679	34,916.86	232.06	287.78	34,972.58
6140	Current Act 511 Taxes - Flat Rate Assessments	34,916.86	232.06	287.77	34,972.57
6150	Current Act 511 Taxes - Proportional Assessments	3,189,940.79	419,887.13	417,097.78	3,187,151.44
6400	Delinq on Taxes Levied/Assessed by the LEA	645,024.30	51,777.05	71,870.26	665,117.51

6999 TOTAL TAXES

13,259,953.17

537,471.15

530,186.59

13,252,668.61

<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	641,924.60	51,718.83	71,774.19	661,979.96
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	641,924.60	51,718.83	71,774.19	661,979.96

School: 117414003 Jersey Shore Area SD

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1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	13,132,021.83
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,605,828.57
220 Social Security Contributions	985,531.95
230 PSERS Retirement Contributions	625,195.56
250 Unemployment Compensation	16,146.40
260 Workmen's Compensation	68,963.27
290 Other Employee Benefits	90,900.00
Total Personnel Services-Employee Benefits	4,392,565.75
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	719,620.31
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	69,386.87
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	34,185.13
530 Communications	1,600.00
540 Advertising	1,250.00
550 Printing & Binding	5,290.50
560 Tuition	1,158,758.17
580 Travel	41,764.69
590 Miscellaneous Purchased Services	1,556.81
Total Other Purchased Services	1,244,405.30
600 <u>Supplies</u>	
610 General Supplies	369,072.01
640 Books & Periodicals	371,405.52
Total Supplies	740,477.53
700 <u>Property</u>	
750 Equipment - Original & Additional	493,740.14
760 Equipment - Replacement	26,116.56
Total Property	519,856.70
800 <u>Other Objects</u>	
Total Other Objects	123,289.18
Total 1000 Instruction	<u>20,941,623.47</u>

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County: Lycoming

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	4,176,328.08	5,650,402.29	558,601.96	10,385,332.33
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	877,859.25	1,052,626.44	104,738.00	2,035,223.69
220 Social Security Contributions	313,754.12	425,181.72	41,776.19	780,712.03
230 PSERS Retirement Contributions	214,003.54	270,513.17	13,151.45	497,668.16
250 Unemployment Compensation	8,070.67	8,075.73		16,146.40
260 Workmen's Compensation	21,792.66	29,606.84	3,096.58	54,496.08
290 Other Employee Benefits	22,300.00	68,600.00		90,900.00
Total Personnel Services-Employee Benefits	1,457,780.24	1,854,603.90	162,762.22	3,475,146.36
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	50,124.12	92,668.64		142,792.76
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	27,903.72	33,865.82		61,769.54
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,163.84	2,833.59		3,997.43
560 Tuition	514,306.98	477,414.92		991,721.90
580 Travel	1,960.91	34,139.49		36,100.40
Total Other Purchased Services	517,431.73	514,388.00		1,031,819.73
600 <u>Supplies</u>				
610 General Supplies	64,414.96	157,448.25	54,384.03	276,247.24
640 Books & Periodicals	230,084.13	80,384.06		310,468.19
Total Supplies	294,499.09	237,832.31	54,384.03	586,715.43
700 <u>Property</u>				
750 Equipment - Original & Additional	44,552.13	241,490.19	49,146.70	335,189.02
760 Equipment - Replacement	4,934.87			4,934.87
Total Property	49,487.00	241,490.19	49,146.70	340,123.89
800 <u>Other Objects</u>				
Total Other Objects	220.00	81.00		301.00
Total 1100 Regular Programs - E/S	<u>6,573,773.98</u>	<u>8,625,332.15</u>	<u>824,894.91</u>	<u>16,024,001.04</u>

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County: Lycoming

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	980,411.18	1,053,153.30	136,893.24	2,170,457.72
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	229,672.09	209,351.72	43,279.42	482,303.23
220 Social Security Contributions	73,818.09	78,649.53	10,212.31	162,679.93
230 PSERS Retirement Contributions	47,348.05	50,916.43	3,271.88	101,536.36
260 Workmen's Compensation	5,153.69	5,502.93	749.36	11,405.98
Total Personnel Services-Employee Benefits	355,991.92	344,420.61	57,512.97	757,925.50
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	160,248.54	155,256.31		315,504.85
500 Other Purchased Services				
510 Student Transportation Services	3,891.17	1,575.15		5,466.32
560 Tuition	19,960.24	104,749.24		124,709.48
580 Travel	34.08	60.31	494.47	588.86
590 Miscellaneous Purchased Services	807.36	749.45		1,556.81
Total Other Purchased Services	24,692.85	107,134.15	494.47	132,321.47
600 Supplies				
610 General Supplies	2,169.43	8,091.70		10,261.13
640 Books & Periodicals	1,185.05	6,922.25	47,757.38	55,864.68
Total Supplies	3,354.48	15,013.95	47,757.38	66,125.81
700 Property				
750 Equipment - Original & Additional	1,240.87		124,374.58	125,615.45
Total Property	1,240.87		124,374.58	125,615.45
800 Other Objects				
Total Other Objects	2,406.91	2,234.27		4,641.18
Total 1200 Special and Gifted Education	<u>1,528,346.75</u>	<u>1,677,212.59</u>	<u>367,032.64</u>	<u>3,572,591.98</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	449,381.54	14,515.00	463,896.54
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	76,578.65	11,723.00	88,301.65
220 Social Security Contributions	32,867.92	1,096.43	33,964.35
230 PSERS Retirement Contributions	21,263.13	334.92	21,598.05
260 Workmen's Compensation	2,382.85	80.38	2,463.23
Total Personnel Services-Employee Benefits	133,092.55	13,234.73	146,327.28
400 Purchased Property Services			
Total Purchased Property Services	7,380.35		7,380.35
500 Other Purchased Services			
510 Student Transportation Services	1,054.18		1,054.18
530 Communications	25.56		25.56
580 Travel	511.21		511.21
Total Other Purchased Services	1,590.95		1,590.95
600 Supplies			
610 General Supplies	79,335.75		79,335.75
640 Books & Periodicals	4,320.55		4,320.55
Total Supplies	83,656.30		83,656.30
700 Property			
750 Equipment - Original & Additional	32,935.67		32,935.67
760 Equipment - Replacement	21,181.69		21,181.69
Total Property	54,117.36		54,117.36
800 Other Objects			
Total Other Objects	747.00		747.00
Total 1300 Vocational Education Programs	<u>729,966.05</u>	<u>27,749.73</u>	<u>757,715.78</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	12,478.40	53,883.32		66,361.72
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	950.23	4,113.08		5,063.31
230 PSERS Retirement Contributions	527.27	2,367.99		2,895.26
260 Workmen's Compensation	70.35	297.96		368.31
Total Personnel Services-Employee Benefits	1,547.85	6,779.03		8,326.88
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		261,322.70		261,322.70
500 <u>Other Purchased Services</u>				
560 Tuition		42,326.79		42,326.79
580 Travel	1,729.49	1,605.43	460.00	3,794.92
Total Other Purchased Services	1,729.49	43,932.22	460.00	46,121.71
600 <u>Supplies</u>				
610 General Supplies	20.74	923.61	868.68	1,813.03
640 Books & Periodicals		752.10		752.10
Total Supplies	20.74	1,675.71	868.68	2,565.13
Total 1400 Other Instructional Programs - E/S	<u>15,776.48</u>	<u>367,592.98</u>	<u>1,328.68</u>	<u>384,698.14</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	4,533.65	4,208.45		8,742.10
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	343.84	319.18		663.02
230 PSERS Retirement Contributions	202.19	187.68		389.87
260 Workmen's Compensation	26.40	24.51		50.91
Total Personnel Services-Employee Benefits	572.43	531.37		1,103.80
Total 1420 Summer School	<u>5,106.08</u>	<u>4,739.82</u>		<u>9,845.90</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	7,944.75	7,374.87		15,319.62
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	606.39	562.89		1,169.28
230 PSERS Retirement Contributions	325.08	301.77		626.85
260 Workmen's Compensation	43.95	40.79		84.74
Total Personnel Services-Employee Benefits	975.42	905.45		1,880.87
500 <u>Other Purchased Services</u>				
580 Travel	1,729.49	1,605.43		3,334.92
Total Other Purchased Services	1,729.49	1,605.43		3,334.92
Total 1430 Homebound Instruction	<u>10,649.66</u>	<u>9,885.75</u>		<u>20,535.41</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		42,300.00		42,300.00
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		3,231.01		3,231.01
230 PSERS Retirement Contributions		1,878.54		1,878.54
260 Workmen's Compensation		232.66		232.66
Total Personnel Services-Employee Benefits		5,342.21		5,342.21
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		261,322.70		261,322.70
500 Other Purchased Services				
560 Tuition		42,326.79		42,326.79
Total Other Purchased Services		42,326.79		42,326.79
600 Supplies				
610 General Supplies	20.74	923.61		944.35
640 Books & Periodicals		752.10		752.10
Total Supplies	20.74	1,675.71		1,696.45
Total 1440 Alternative Regular Education	<u>20.74</u>	<u>352,967.41</u>		<u>352,988.15</u>

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1441 Adjudicated / Court Placed Programs

ElementarySecondaryFederalTotal500 Other Purchased Services

560 Tuition

42,326.79

42,326.79

Total Other Purchased Services

42,326.79

42,326.79

Total 1441 Adjudicated / Court Placed Programs

42,326.7942,326.79

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1442 PDE Approved Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		42,300.00		42,300.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		3,231.01		3,231.01
230 PSERS Retirement Contributions		1,878.54		1,878.54
260 Workmen's Compensation		232.66		232.66
Total Personnel Services-Employee Benefits		5,342.21		5,342.21
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		261,322.70		261,322.70
600 <u>Supplies</u>				
610 General Supplies	20.74	923.61		944.35
640 Books & Periodicals		752.10		752.10
Total Supplies	20.74	1,675.71		1,696.45
Total 1442 PDE Approved Alternative Education Programs	<u>20.74</u>	<u>310,640.62</u>		<u>310,661.36</u>

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1490 Additional Other Instruction Programs**Elementary****Secondary****Federal****Total****500 Other Purchased Services**

580 Travel

460.00

460.00

Total Other Purchased Services**460.00****460.00****600 Supplies**

610 General Supplies

868.68

868.68

Total Supplies**868.68****868.68****Total 1490 Additional Other Instruction Programs****1,328.68****1,328.68**

	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		41,477.02
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		3,112.33
230 PSERS Retirement Contributions		1,497.73
260 Workmen's Compensation		229.67
Total Personnel Services-Employee Benefits		4,839.73
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		236.98
500 <u>Other Purchased Services</u>		
530 Communications		1,574.44
540 Advertising		1,250.00
550 Printing & Binding		5,290.50
Total Other Purchased Services		8,114.94
600 <u>Supplies</u>		
610 General Supplies		1,414.86
Total Supplies		1,414.86
Total 1600 Adult Education Programs		<u>56,083.53</u>

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1800 Pre-Kindergarten**100 Personnel Services-Salaries****Total Personnel Services-Salaries****4,496.50****500 Other Purchased Services**

510 Student Transportation Services

23,667.20

580 Travel

769.30

Total Other Purchased Services**24,436.50****800 Other Objects****Total Other Objects****117,600.00****Total 1800 Pre-Kindergarten****146,533.00**

	<u>Federal</u>	<u>Total</u>
1802 Pre-K Non-Instructional Support/Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		4,496.50
Total 1802 Pre-K Non-Instructional Support/Services		<u>4,496.50</u>

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1804 Pre-K Student Transportation**Federal****Total****500 Other Purchased Services**

510 Student Transportation Services

23,667.20

Total Other Purchased Services**23,667.20****Total 1804 Pre-K Student Transportation****23,667.20**

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1806 Pre-K Professional Development

Federal

Total

500 Other Purchased Services

769.30

580 Travel

Total Other Purchased Services

769.30

Total 1806 Pre-K Professional Development

769.30

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1807 Pre-K Pass Thru Funds (Partners)

Total800 Other Objects

117,600.00

800 Other Objects

Total Other Objects

117,600.00

Total 1807 Pre-K Pass Thru Funds (Partners)

117,600.00

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2000 Support Services**Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****4,147,264.70****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

886,954.65

220 Social Security Contributions

311,865.97

230 PSERS Retirement Contributions

193,142.35

240 Tuition Reimbursements

118,513.70

250 Unemployment Compensation

365.78

260 Workmen's Compensation

21,918.54

290 Other Employee Benefits

11,843.66

Total Personnel Services-Employee Benefits**1,544,604.65****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****300,944.06****400 Purchased Property Services****Total Purchased Property Services****893,602.96****500 Other Purchased Services**

510 Student Transportation Services

1,371,692.17

520 Insurance-General

96,634.00

530 Communications

96,611.11

540 Advertising

5,792.82

580 Travel

54,720.03

590 Miscellaneous Purchased Services

1,266.60

Total Other Purchased Services**1,626,716.73****600 Supplies**

610 General Supplies

341,452.00

620 Energy

312,980.69

640 Books & Periodicals

47,162.55

Total Supplies**701,595.24****700 Property**

750 Equipment - Original & Additional

204,024.77

760 Equipment - Replacement

91,124.85

Total Property**295,149.62****800 Other Objects****Total Other Objects****22,506.16****Total 2000 Support Services****9,532,384.12**

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		471,021.33
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		92,842.27
220 Social Security Contributions		35,000.73
230 PSERS Retirement Contributions		22,377.70
260 Workmen's Compensation		2,501.01
Total Personnel Services-Employee Benefits		152,721.71
400 Purchased Property Services		
Total Purchased Property Services		138.80
500 Other Purchased Services		
580 Travel		3,545.32
Total Other Purchased Services		3,545.32
600 Supplies		
610 General Supplies		4,443.98
640 Books & Periodicals		296.90
Total Supplies		4,740.88
800 Other Objects		
Total Other Objects		521.00
Total 2100 Pupil Personnel		<u>632,689.04</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	44,099.42	299,448.20		343,547.62
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	10,842.53	54,893.57		65,736.10
220 Social Security Contributions	3,312.56	22,190.33		25,502.89
230 PSERS Retirement Contributions	2,108.05	14,237.13		16,345.18
260 Workmen's Compensation	244.27	1,547.11		1,791.38
Total Personnel Services-Employee Benefits	16,507.41	92,868.14		109,375.55
400 Purchased Property Services				
Total Purchased Property Services		138.80		138.80
500 Other Purchased Services				
580 Travel	1,143.27	493.95		1,637.22
Total Other Purchased Services	1,143.27	493.95		1,637.22
600 Supplies				
610 General Supplies	296.90	394.99		691.89
640 Books & Periodicals	296.90			296.90
Total Supplies	593.80	394.99		988.79
800 Other Objects				
Total Other Objects		81.00		81.00
Total 2120 Guidance Services	<u>62,343.90</u>	<u>393,425.08</u>		<u>455,768.98</u>

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	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		1,269.00
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		97.09
260 Workmen's Compensation		6.97
Total Personnel Services-Employee Benefits		104.06
500 Other Purchased Services		
580 Travel		565.40
Total Other Purchased Services		565.40
Total 2130 Attendance Services		<u>1,938.46</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	65,449.76	60,754.95		126,204.71
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	14,057.26	13,048.91		27,106.17
220 Social Security Contributions	4,875.23	4,525.52		9,400.75
230 PSERS Retirement Contributions	3,128.46	2,904.06		6,032.52
260 Workmen's Compensation	364.40	338.26		702.66
Total Personnel Services-Employee Benefits	22,425.35	20,816.75		43,242.10
500 <u>Other Purchased Services</u>				
580 Travel	696.33	646.37		1,342.70
Total Other Purchased Services	696.33	646.37		1,342.70
600 <u>Supplies</u>				
610 General Supplies	1,945.83	1,806.26		3,752.09
Total Supplies	1,945.83	1,806.26		3,752.09
800 <u>Other Objects</u>				
Total Other Objects	228.18	211.82		440.00
Total 2140 Psychological Services	<u>90,745.45</u>	<u>84,236.15</u>		<u>174,981.60</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	293,893.39	290,448.27	31,193.95	615,535.61
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	86,503.95	35,610.28	3,402.12	125,516.35
220 Social Security Contributions	22,377.95	22,083.83	2,342.41	46,804.19
230 PSERS Retirement Contributions	13,124.03	13,003.18	847.48	26,974.69
240 Tuition Reimbursements	60,807.77	56,445.93		117,253.70
260 Workmen's Compensation	1,612.89	1,600.12	171.58	3,384.59
290 Other Employee Benefits	785.51	999.16		1,784.67
Total Personnel Services-Employee Benefits	185,212.10	129,742.50	6,763.59	321,718.19
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	42,169.17	37,306.06		79,475.23
400 Purchased Property Services				
Total Purchased Property Services	10,892.51	10,243.50		21,136.01
500 Other Purchased Services				
530 Communications	3,903.71	3,623.69		7,527.40
580 Travel	5,163.44	13,164.03	7,810.61	26,138.08
Total Other Purchased Services	9,067.15	16,787.72	7,810.61	33,665.48
600 Supplies				
610 General Supplies	23,292.51	22,361.42	336.10	45,990.03
640 Books & Periodicals	20,346.18	25,577.21		45,923.39
Total Supplies	43,638.69	47,938.63	336.10	91,913.42
700 Property				
750 Equipment - Original & Additional	84,963.34	76,344.37		161,307.71
Total Property	84,963.34	76,344.37		161,307.71
800 Other Objects				
Total Other Objects	90.76	84.24		175.00
Total 2200 Instructional Staff	<u>669,927.11</u>	<u>608,895.29</u>	<u>46,104.25</u>	<u>1,324,926.65</u>

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2300 Administration**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****1,202,299.18****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

194,473.13

220 Social Security Contributions

89,744.33

230 PSERS Retirement Contributions

57,329.12

240 Tuition Reimbursements

1,260.00

260 Workmen's Compensation

6,305.02

290 Other Employee Benefits

5,596.84

Total Personnel Services-Employee Benefits**354,708.44****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****186,240.31****400 Purchased Property Services****Total Purchased Property Services****576.89****500 Other Purchased Services**

520 Insurance-General

23,727.00

540 Advertising

3,294.52

580 Travel

15,857.04

590 Miscellaneous Purchased Services

1,266.60

Total Other Purchased Services**44,145.16****600 Supplies**

610 General Supplies

7,831.60

640 Books & Periodicals

734.26

Total Supplies**8,565.86****700 Property**

750 Equipment - Original & Additional

13,627.46

Total Property**13,627.46****800 Other Objects****Total Other Objects****15,150.60****Total 2300 Administration****1,825,313.90**

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2310 Board Services**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****45,992.76****500 Other Purchased Services**

520 Insurance-General

23,727.00

540 Advertising

3,294.52

580 Travel

1,870.89

Total Other Purchased Services**28,892.41****600 Supplies**

610 General Supplies

46.42

Total Supplies**46.42****Total 2310 Board Services****74,931.59**

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2320 Board Treasurer Services

Federal

Total

400 Purchased Property Services

Total Purchased Property Services

16.00

Total 2320 Board Treasurer Services

16.00

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2330 Tax Assessment And Collection Services**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****416.00****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

31.82

Total Personnel Services-Employee Benefits**31.82****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****119,431.55****Total 2330 Tax Assessment And Collection Services****119,879.37**

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

20,816.00

20,816.00

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

ElementarySecondaryFederalTotal100 Personnel Services-Salaries

Total Personnel Services-Salaries

263,101.81

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

35,889.90

220 Social Security Contributions

18,783.72

230 PSERS Retirement Contributions

12,576.44

260 Workmen's Compensation

1,377.24

290 Other Employee Benefits

1,474.66

Total Personnel Services-Employee Benefits

70,101.96

400 Purchased Property Services

Total Purchased Property Services

101.98

500 Other Purchased Services

580 Travel

6,431.84

Total Other Purchased Services

6,431.84

600 Supplies

610 General Supplies

2,148.11

640 Books & Periodicals

269.40

Total Supplies

2,417.51

700 Property

750 Equipment - Original & Additional

7,157.46

Total Property

7,157.46

800 Other Objects

Total Other Objects

11,348.60

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

360,661.16

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	<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	389,749.40	549,031.97		938,781.37
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	68,221.50	90,361.73		158,583.23
220 Social Security Contributions	29,588.05	41,340.74		70,928.79
230 PSERS Retirement Contributions	18,596.31	26,156.37		44,752.68
240 Tuition Reimbursements	1,260.00			1,260.00
260 Workmen's Compensation	2,054.47	2,873.31		4,927.78
290 Other Employee Benefits	1,094.00	3,028.18		4,122.18
Total Personnel Services-Employee Benefits	120,814.33	163,760.33		284,574.66
400 Purchased Property Services				
Total Purchased Property Services	203.96	254.95		458.91
500 Other Purchased Services				
580 Travel	2,703.29	4,851.02		7,554.31
590 Miscellaneous Purchased Services		1,266.60		1,266.60
Total Other Purchased Services	2,703.29	6,117.62		8,820.91
600 Supplies				
610 General Supplies	723.06	4,914.01		5,637.07
640 Books & Periodicals		464.86		464.86
Total Supplies	723.06	5,378.87		6,101.93
700 Property				
750 Equipment - Original & Additional	6,470.00			6,470.00
Total Property	6,470.00			6,470.00
800 Other Objects				
Total Other Objects	1,425.00	2,377.00		3,802.00
Total 2380 Office Of The Principal Services	<u>522,089.04</u>	<u>726,920.74</u>		<u>1,249,009.78</u>

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2400 Pupil Health**Federal****Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****254,114.43****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

65,055.14

220 Social Security Contributions

19,157.35

230 PSERS Retirement Contributions

12,004.51

260 Workmen's Compensation

1,312.32

Total Personnel Services-Employee Benefits**97,529.32****400 Purchased Property Services****Total Purchased Property Services****384.00****500 Other Purchased Services**

580 Travel

289.20

Total Other Purchased Services**289.20****600 Supplies**

610 General Supplies

5,864.00

Total Supplies**5,864.00****Total 2400 Pupil Health****358,180.95**

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	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		372,384.33
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		93,366.17
220 Social Security Contributions		27,954.02
230 PSERS Retirement Contributions		17,756.93
260 Workmen's Compensation		1,974.17
290 Other Employee Benefits		3,494.46
Total Personnel Services-Employee Benefits		144,545.75
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		30,445.51
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		58,488.84
500 <u>Other Purchased Services</u>		
530 Communications		36,664.45
540 Advertising		1,307.22
580 Travel		5,320.57
Total Other Purchased Services		43,292.24
600 <u>Supplies</u>		
610 General Supplies		14,779.16
640 Books & Periodicals		208.00
Total Supplies		14,987.16
700 <u>Property</u>		
750 Equipment - Original & Additional		2,588.00
Total Property		2,588.00
800 <u>Other Objects</u>		
Total Other Objects	20,765.00	2,928.02
Total 2500 Business	<u>20,765.00</u>	<u>669,659.85</u>

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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				1,186,521.53
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				304,645.56
220 Social Security Contributions				89,767.97
230 PSERS Retirement Contributions				54,535.24
250 Unemployment Compensation				365.78
260 Workmen's Compensation				6,186.50
290 Other Employee Benefits				967.69
Total Personnel Services-Employee Benefits				456,468.74
400 Purchased Property Services				
Total Purchased Property Services				812,686.72
500 Other Purchased Services				
521 Fire Insurance				72,796.00
522 Automotive Liability Insurance				111.00
530 Communications				52,419.26
580 Travel				3,192.66
Total Other Purchased Services				128,518.92
600 Supplies				
610 General Supplies	107,185.17	155,316.83		262,502.00
620 Energy				312,980.69
Total Supplies				575,482.69
700 Property				
750 Equipment - Original & Additional				26,501.60
760 Equipment - Replacement				91,124.85
Total Property				117,626.45
800 Other Objects				
Total Other Objects				3,731.54
Total 2600 Operation & Maintenance of Plant Services				<u>3,281,036.59</u>

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	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		45,276.01
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		11,056.03
220 Social Security Contributions		3,428.79
230 PSERS Retirement Contributions		2,164.16
260 Workmen's Compensation		254.31
Total Personnel Services-Employee Benefits		16,903.29
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		3,389.18
400 Purchased Property Services		
Total Purchased Property Services		191.70
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		1,351,686.89
516 St Tr Svc from the IU		20,005.28
580 Travel		377.16
Total Other Purchased Services		1,372,069.33
600 Supplies		
610 General Supplies		41.23
Total Supplies		41.23
Total 2700 Student Transportation Services		<u>1,437,870.74</u>

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2800 Central

FederalTotal100 Personnel Services-Salaries

Total Personnel Services-Salaries

112.28

200 Personnel Services-Employee Benefits

220 Social Security Contributions

8.59

260 Workmen's Compensation

0.62

Total Personnel Services-Employee Benefits

9.21

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

1,393.83

500 Other Purchased Services

540 Advertising

1,191.08

Total Other Purchased Services

1,191.08

Total 2800 Central

2,706.40

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		69,670.81
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		5,271.67
230 PSERS Retirement Contributions		3,075.29
260 Workmen's Compensation		384.86
Total Personnel Services-Employee Benefits		8,731.82
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		3,280.88
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		8,519.56
580 Travel		8,929.06
Total Other Purchased Services		17,448.62
600 <u>Supplies</u>		
610 General Supplies		26,931.25
Total Supplies		26,931.25
700 <u>Property</u>		
760 Equipment - Replacement		8,892.80
Total Property		8,892.80
800 <u>Other Objects</u>		
Total Other Objects		2,807.00
Total 3000 Operation of Noninstructional Services		<u>137,763.18</u>

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	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		69,670.81
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		5,271.67
230 PSERS Retirement Contributions		3,075.29
260 Workmen's Compensation		384.86
Total Personnel Services-Employee Benefits		8,731.82
400 Purchased Property Services		
Total Purchased Property Services		3,280.88
500 Other Purchased Services		
510 Student Transportation Services		8,519.56
580 Travel		8,929.06
Total Other Purchased Services		17,448.62
600 Supplies		
610 General Supplies		26,931.25
Total Supplies		26,931.25
700 Property		
760 Equipment - Replacement		8,892.80
Total Property		8,892.80
800 Other Objects		
Total Other Objects		2,807.00
Total 3200 Student Activities		<u>137,763.18</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

150,000.00

150,000.00

150,000.00

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4600 Existing Building Improvement Services

Federal

Total

700 Property

750 Equipment - Original & Additional

150,000.00

Total Property

150,000.00

Total 4600 Existing Building Improvement Services

150,000.00

5000 Other Expenditures and Financing Uses

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

5,294,041.81

5,294,041.81

5,294,041.81

	<u>Total</u>
5200 Interfund Transfers Out	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	5,294,041.81
Total Other Financing Uses	5,294,041.81
Total 5200 Interfund Transfers Out	<u>5,294,041.81</u>

5220 Special Revenue Fund Transfers**900 Other Financing Uses**

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

2,000,000.00

933 Athletic Fund Transfers

484,221.81

Total Other Financing Uses**2,484,221.81****Total 5220 Special Revenue Fund Transfers****2,484,221.81**

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5240 Debt Service Fund Transfers (to sinking fund)

Total

900 Other Financing Uses

2,809,820.00

930 Fund Transfers

Total Other Financing Uses

2,809,820.00

Total 5240 Debt Service Fund Transfers (to sinking fund)

2,809,820.00

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

BY SUBFUNCTIONS

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	16,024,001.04	
1200 Special and Gifted Education	3,572,591.98	
1300 Vocational Education Programs	757,715.78	
1400 Other Instructional Programs - E/S	384,698.14	
1600 Adult Education Programs	56,083.53	
1800 Pre-Kindergarten	146,533.00	
		20,941,623.47
2000 Support Services		
2100 Pupil Personnel	632,689.04	
2200 Instructional Staff	1,324,926.65	
2300 Administration	1,825,313.90	
2400 Pupil Health	358,180.95	
2500 Business	669,659.85	
2600 Operation & Maintenance of Plant Services	3,281,036.59	
2700 Student Transportation Services	1,437,870.74	
2800 Central	2,706.40	
		9,532,384.12
3000 Operation of Noninstructional Services		
3200 Student Activities	137,763.18	
		137,763.18
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4600 Existing Building Improvement Services	150,000.00	
		150,000.00
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers Out	5,294,041.81	
		5,294,041.81
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		36,055,812.58

(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		35,115,000		1,319,266	36,434,266
2 Additional Debt Incurred During Year		13,620,000		381,452	14,001,452
3 Retirements and Repayments		14,850,000		545,840	15,395,840
4 Debt at End of Fiscal Year		33,885,000		1,154,878	35,039,878

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	1,745,000		1,064,820	2,809,820
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services	13,620,000			13,620,000
Total Debt Payments - Governmental Funds		15,365,000		1,064,820	16,429,820
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	Portion of Total Tuition Paid Utilizing ARRA Funds
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	47,141.59	
562 Tuition to Charter Schools	991,721.90	
568 Tuition to PRRIs and Detention Centers	119,894.68	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year	1,158,758.17	<hr/> <hr/>

	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
0562 Sub Amounts		
562 Tuition to Charter Schools - Nonspecial Education	541,080.87	
562 Tuition to Charter Schools - Special Education	450,641.03	
	<hr/>	
Total Object 562 Paid During Fiscal Year	991,721.90	<hr/> <hr/>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		26,387.76	26,387.76
1100-323			
1100-324			
1100-329			
Total 320		26,387.76	26,387.76
1200-322	153,872.30	142,834.80	296,707.10
1200-323			
1200-324			
1200-329	926.84	2,509.52	3,436.36
Total 320	154,799.14	145,344.32	300,143.46
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	761.05	706.45	1,467.50
Total 320	761.05	706.45	1,467.50
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)

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1190 Federally Funded Regular Programs**100 Personnel Services-Salaries****Total Personnel Services-Salaries**

<u>Federal</u>	<u>Total</u>
557,551.96	557,551.96

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

104,738.00	104,738.00
41,695.96	41,695.96
13,104.36	13,104.36
3,090.28	3,090.28
162,628.60	162,628.60

600 Supplies

610 General Supplies

Total Supplies

53,142.77	53,142.77
53,142.77	53,142.77

700 Property

750 Equipment - Original & Additional

Total Property

49,146.70	49,146.70
49,146.70	49,146.70

Total 1190 Federally Funded Regular Programs

<u>822,470.03</u>	<u>822,470.03</u>
--------------------------	--------------------------

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	171,577.79	127,743.56	5,266.99	304,588.34
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	68,512.11	18,909.04		87,421.15
220 Social Security Contributions	12,956.33	9,641.89	401.94	23,000.16
230 PSERS Retirement Contributions	8,095.77	5,985.73	131.73	14,213.23
260 Workmen's Compensation	950.21	708.87	29.00	1,688.08
290 Other Employee Benefits		270.00		270.00
Total Personnel Services-Employee Benefits	90,514.42	35,515.53	562.67	126,592.62
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	9,477.45	6,959.38		16,436.83
400 Purchased Property Services				
Total Purchased Property Services		132.33		132.33
600 Supplies				
610 General Supplies	3,489.91	3,278.37		6,768.28
640 Books & Periodicals	19,823.68	25,092.18		44,915.86
Total Supplies	23,313.59	28,370.55		51,684.14
700 Property				
750 Equipment - Original & Additional	5,953.76	2,045.28		7,999.04
Total Property	5,953.76	2,045.28		7,999.04
Total 2250 School Library Services	<u>300,837.01</u>	<u>200,766.63</u>	<u>5,829.66</u>	<u>507,433.30</u>

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2750 Nonpublic Transportation

Total

500 Other Purchased Services

192,104.00

513 St Tr Svc-Contr Carrier

Total Other Purchased Services

192,104.00

Total 2750 Nonpublic Transportation

192,104.00

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
----------	--------	--------	----------	--------	--------	----------	--------	--------

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	34,759.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	608,399.07		Allowable Indirect Support Services-Business Exp
2830	2,584.91		Staff Services Expenditures
2840			
Total	645,742.98		

** 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	323,094.86
1000-323	
1200-594	1,556.81
1200-597	
2300-820	
2900-595	
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	503,968.05

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	72,923.04	382,845.94	455,768.98
2140 Psychological Services	139,913.28	34,978.32	174,891.60
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	29,789.67		29,789.67
2350 Legal and Accounting Services		20,816.00	20,816.00
2420 Medical Services	53,727.14	304,453.81	358,180.95
2440 Nursing Services			
2700 Student Transportation Services	287,378.15	1,149,512.59	1,436,890.74
TOTAL	583,731.28	1,892,606.66	2,476,337.94

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	2,436,995.40	827,444.95	3,264,440.35
	212 Dental Insurance	154,122.20	50,944.16	205,066.36
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	2,591,117.60	878,389.11	3,469,506.71
50 Enterprise Fund				
	211 Medical Insurance		111,150.12	111,150.12
	212 Dental Insurance		5,790.12	5,790.12
	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		116,940.24	116,940.24
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	2,591,117.60	995,329.35	3,586,446.95

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries	1,010,419.09	211,856.96					1,222,276.05
200 Personnel Services-Employee Benefits	254,162.29	36,675.33					290,837.62
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services	494.47	15,942.69					16,437.16
600 Supplies	201,689.60						201,689.60
700 Property	214,050.52	2,885.84				150,000.00	366,936.36
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	<u>1,680,815.97</u>	<u>267,360.82</u>				<u>150,000.00</u>	<u>2,098,176.79</u>

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

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