

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

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
06/30/2013

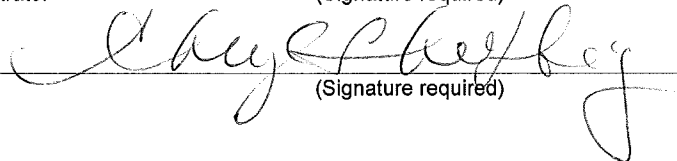
CERTIFICATION: By signing this page I agree that the electronic file submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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

Dr. Thomas Ruth
Chief School Administrator


(Signature required)

10-18-13
Date

Cheryl Raffauf
Board Secretary


(Signature required)

10-18-13
Date

Lori Castor
Contact Person

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Mail original signed coversheet to: Bureau of Accounting and Financial Management, Central Agencies and School
Finance, 555 Walnut St - 9th Floor, Harrisburg, PA 17101 ATTN: AFR

Amounts Expressed in Whole Dollars		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
0100	Cash and Cash Equivalents	20,317,613				
0110	Investments					
0120	Taxes Receivable (Net)	1,833,726				
0130	Due From Other Funds	15,941				
0141	Due from Other Governments	158,621				
0142	State Revenue Receivable	1,235,245				
0143	Federal Revenue Receivable	773,127				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	134,540				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		24,468,813				
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		24,468,813				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
9,562,341	10,454,813			40,334,767	Assets
					0100
					0110
				1,833,726	0120
3,826,423				3,842,364	0130
				158,621	0141
				1,235,245	0142
				773,127	0143
					0145
					0146
					0147
				134,540	0150
					0160
					0170
					0180
					0190
13,388,764	10,454,813			48,312,390	
					0910
13,388,764	10,454,813			48,312,390	

Amounts Expressed in Whole Dollars

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
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LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**Liabilities**

0400	Due to Other Funds	3,827,689		
0411	Due to Other Governments	568,800		
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	1,476,091		
0430	Contracts Payable			
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	316,558		
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	3,255,188		
0462	Payroll Deductions and Withholdings	3,430,535		
0470	Advances from Other Funds			
0480	Deferred Revenues	136,188		
0490	Other Current Liabilities			

TOTAL LIABILITIES	13,011,049			
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0950	Deferred Inflows Of Resources	1,186,461		
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Fund Balances

0810	Nonspendable Fund Balance			
0820	Restricted Fund Balance			
0830	Committed Fund Balance	4,774,743		
0840	Assigned Fund Balance	1,237,317		
0850	Unassigned Fund Balance	4,259,243		

TOTAL FUND BALANCES	10,271,303			
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	24,468,813			
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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
				3,827,689	0400
				568,800	0411
					0412
					0413
483,131	1,043,262			3,002,484	0420
100,893	231,144			332,037	0430
				316,558	0440
					0450
				3,255,188	0461
				3,430,535	0462
					0470
				136,188	0480
					0490
584,024	1,274,406			14,869,479	
				1,186,461	0950
					Fund Balances
					0810
12,804,740	9,180,407			21,985,147	0820
				4,774,743	0830
				1,237,317	0840
				4,259,243	0850
12,804,740	9,180,407			32,256,450	
13,388,764	10,454,813			48,312,390	

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

Governmental Funds

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Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
REVENUES					
6000 Local Sources	69,306,209				
7000 State Sources	16,578,927				
8000 Federal Sources	1,069,491				
TOTAL REVENUES	86,954,627				
EXPENDITURES					
1000 Instruction	46,157,311				
2000 Support Services	22,630,338				
3000 Noninstructional Services	1,968,356				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	17,874				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	70,773,879				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,180,748				
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 - IN (from other funds)	186,000				
9400 Sale / Compensation for Fixed Assets	25,921				
9500 Capital Contributions					
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 (to other funds)	16,392,669				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(16,180,748)				

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

Governmental Funds

Page GOV-4B

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
162,561	9,743			69,478,513	6000
				16,578,927	7000
				1,069,491	8000
162,561	9,743			87,126,931	
				46,157,311	1000
319,417	202,144	115,240		23,267,139	2000
				1,968,356	3000
2,495,077	4,511,755			7,006,832	4000
		12,209,775		12,209,775	5110
				17,874	5130
					5140
2,814,494	4,713,899	12,325,015		90,627,287	
(2,651,933)	(4,704,156)	(12,325,015)		(3,500,356)	
	11,060,000			11,060,000	9110
		9,415,000		9,415,000	9120
	1,074,257	342,210		1,416,467	9130
					9200
4,336,797		12,055,872		16,578,669	9300
				25,921	9400
					9500
					9710
					9720
					9900
		9,495,000		9,495,000	5120
					5150
				16,392,669	5200
					5300
4,336,797	12,134,257	12,318,082		12,608,388	

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

Governmental Funds

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Amounts Expressed in Whole Dollars

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
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SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

0040 Fund Balance - Beginning of Fiscal Year

10,271,303

0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

10,271,303

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

Governmental Funds

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
1,684,864	7,430,101	(6,933)		9,108,032	
11,119,876	1,750,306	6,933		23,148,418	0040
					0050
12,804,740	9,180,407			32,256,450	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	67,500,569	67,500,569	69,306,209	1,805,640
7000	State Sources	16,436,754	16,436,754	16,578,927	142,173
8000	Federal Sources	1,079,797	1,079,797	1,069,491	(10,306)
TOTAL REVENUES		85,017,120	85,017,120	86,954,627	1,937,507
EXPENDITURES					
1100	Regular Programs	33,893,189	33,975,373	32,927,971	1,047,402
1200	Special Programs	10,786,629	10,788,484	10,619,611	168,873
1300	Vocational Programs	2,344,903	2,346,855	2,392,170	(45,315)
1400	Other Instructional Programs	213,913	214,063	183,299	30,764
1500	Nonpublic School Programs	21,888	31,526	34,260	(2,734)
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,966,289	2,964,759	2,947,142	17,617
2200	Instructional Staff Services	4,664,420	4,583,958	4,275,684	308,274
2300	Administrative Services	5,061,446	4,878,322	4,808,919	69,403
2400	Pupil Health	679,783	678,185	665,550	12,635
2500	Business Services	840,141	838,496	811,850	26,646
2600	Operation and Maintenance of Plant Services	7,081,557	7,082,557	6,191,478	891,079
2700	Student Transportation Services	2,389,499	2,389,499	2,359,677	29,822
2800	Central & Other Support Services	227,148	405,269	396,485	8,784
2900	Other Support Services	217,750	205,750	173,553	32,197
3100	Food Services				
3200	Student Activities	2,039,294	2,043,305	1,887,044	156,261
3300	Community Services	124,078	125,526	81,312	44,214
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts			17,874	(17,874)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		73,551,927	73,551,927	70,773,879	2,778,048
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		11,465,193	11,465,193	16,180,748	4,715,555

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 - IN (from other funds)	186,000	186,000	186,000	
9400	Sale / Compensation for Fixed Assets			25,921	25,921
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 (to other funds)	12,176,193	12,176,193	16,392,669	(4,216,476)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	1,000,000	1,000,000		1,000,000
TOTAL OTHER FINANCING SOURCES (USES)		(12,990,193)	(12,990,193)	(16,180,748)	(3,190,555)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(1,525,000)	(1,525,000)		1,525,000
0040	Fund Balance - Beginning of Fiscal Year	10,271,303	10,271,303	10,271,303	
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		8,746,303	8,746,303	10,271,303	1,525,000

Amounts Expressed in Whole Dollars

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**Current Assets:**

0100	Cash and Cash Equivalents	772,451	526,377	1,298,828
0110	Investments			
0130	Due From Other Funds	(7,305)	(7,370)	(14,675)
0141	Due from Other Governments	16,546	4,654	21,200
0146	Due From Primary Governments			
0147	Due From Component Units			
0150	Other Receivables (Include Bond Proceeds Receivable)	1,816	753	2,569
0170	Inventories	42,939		42,939
0180	Prepaid Expenses / Expenditures			
0190	Other Current Assets			

Total Current Assets	826,447	524,414	1,350,861
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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)		40,989	40,989
0230	Furniture & Equipment (net)	117,481	38,047	155,528
0250	Construction in Progress			
0260	LT Prepayments (net Acc Amort LT Prepayments)			

Total NonCurrent Assets	117,481	79,036	196,517
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0910 Deferred Outflows Of Resources

TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	943,928	603,450	1,547,378
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Amounts Expressed in Whole Dollars

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**Current Liabilities:**

0400	Due to Other Funds			
0411	Due to Other Governments			
0413	Due to Component Units			
0420	Accounts Payable	12,850	12,156	25,006
0430	Contracts Payable			
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	9,945	18,240	28,185
0462	Payroll Deductions and Withholdings			

Total Current Liabilities	22,795	30,396	53,191
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Noncurrent Liabilities:

0470	Advances from Other Funds			
0480	Deferred Revenues	59,451	29,495	88,946
0490	Other Current Liabilities			
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	65,248	(9,697)	55,551

Total NonCurrent Liabilities	124,699	19,798	144,497
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TOTAL LIABILITIES	147,494	50,194	197,688
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0950	Deferred Inflows Of Resources			
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NET POSITION

0791	Invested in Capital Assets Net of Related Debt	117,481	79,036	196,517
0798	Restricted for Legal Purposes (0792-0798)			
0799	Unrestricted	678,953	474,220	1,153,173

TOTAL NET POSITION	796,434	553,256	1,349,690
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	943,928	603,450	1,547,378
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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	1,645,888			1,645,888	
6900 Charges for Services		1,075,921		1,075,921	
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	1,645,888	1,075,921		2,721,809	
OPERATING EXPENSES					
100 Salaries	962,963	659,289		1,622,252	
200 Employee Benefits	321,242	204,638		525,880	
300 Purchased Professional and Technical Service	13,034	6,857		19,891	
400 Purchased Property Services	46,820	27,561		74,381	
500 Other Purchased Service	4,725	9,077		13,802	
600 Supplies	1,250,167	62,380		1,312,547	
700 Depreciation	35,910	7,532		43,442	
810 Dues and Fees	840	358		1,198	
890 Other Operating Expenditures	1,784	5,666		7,450	
TOTAL OPERATING EXPENSES	2,637,485	983,358		3,620,843	
OPERATING INCOME (LOSS)	(991,597)	92,563		(899,034)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	2,915	1,875		4,790	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets		(181)		(181)	
6991 Refunds of Prior Year Expenditures					
7000 State Sources	165,602	178,989		344,591	
8000 Federal Sources	875,700			875,700	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	1,044,217	180,683		1,224,900	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	52,620	273,246		325,866	

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

Proprietary Funds

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Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

9500 Capital Contributions

9998 Transfers from (to) Component Units or Primary Govt

9999 Transfers In (Out)

(60,000)

(126,000)

(186,000)

CHANGE IN NET POSITION

(7,380)

147,246

139,866

0041 Net Position - Beginning of Fiscal Year

0057 Accounting Changes / Residual Equity Transfers

0061 Prior Period Adjustment

803,814

406,010

1,209,824

NET POSITION - END OF YEAR

796,434

553,256

1,349,690

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	1,653,111	1,101,425		2,754,536	
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	1,260,580	871,869		2,132,449	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,178,788	104,144		1,282,932	
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(786,257)	125,412		(660,845)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	176,268	179,395		355,663	
8000 Federal Sources	835,053			835,053	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans	(60,000)	(126,000)		(186,000)	
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	951,321	53,395		1,004,716	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(38,923)	(52,993)		(91,916)	
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	(38,923)	(52,993)		(91,916)	
Cash Flows From Investing Activities					
6500 Earnings on Investments	2,915	1,875		4,790	
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	2,915	1,875		4,790	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	129,056	127,689		256,745	
9935 Cash and Cash Equivalents Beginning of Year	643,395	398,688		1,042,083	
Cash and Cash Equivalents at Year End	772,451	526,377		1,298,828	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(991,597)	92,563		(899,034)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	35,910	7,532		43,442	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	133,101	2,567		135,668	
9904 (Inc) Dec In Accounts Receivable (0120-0150)	12,454	17,777		30,231	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	1,939			1,939	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	3,440	11,283		14,723	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,380	(10,086)		(7,706)	
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	16,116	3,776		19,892	
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	205,340	32,849		238,189	
Cash Provided By (Used For) Total	(786,257)	125,412		(660,845)	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets					
0100 Cash and Cash Equivalents	25,378			144,648	
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	25,378			144,648	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	25,378			144,648	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		170,026	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		170,026	
			0910
		170,026	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
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				144,648	
TOTAL LIABILITIES				144,648	
0950 Deferred Inflows Of Resources					
Net Position					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)		25,378			
0799 Unrestricted					
TOTAL NET POSITION		25,378			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		25,378		144,648	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		144,648	0490
		144,648	
			0950
			0791
		25,378	0798
			0799
		25,378	
		170,026	

STATEMENT OF CHANGES IN NET POSITION (CNAF)

Fiduciary Funds

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Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions	20,000				
9946	Other Additions	19				
Deductions						
9947	Scholarships Awarded	20,000				
9948	Other Deductions					
Change in Net Position		19				
0041	Net Position - Beginning of Fiscal Year	25,359				
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year		25,378				

Total Fiduciary Funds		
20,000	9945	
19	9946	
20,000	9947	
	9948	
19		
25,359	0041	
	9949	
25,378		

	AMOUNT	TOTAL
6000 Revenue from Local Sources		
6111 Current Real Estate Taxes	56,187,763.40	
6112 Interim Real Estate Taxes	234,447.88	
6113 Public Utility Realty Tax	83,395.58	
6114 Payments in Lieu of Current Taxes / State & Local	1,014.54	
6120 Current Per Capita Taxes, Sec. 679	119,426.15	
6140 Current Act 511 Taxes - Flat Rate Assessments	232,260.82	
6150 Current Act 511 Taxes - Proportional Assessments	8,392,474.36	
6400 Delinq on Taxes Levied/Assessed by the LEA	1,449,834.71	
6500 Earnings on Investments	93,814.01	
6700 Revenue From Student Activities	296,254.55	
6810 Revenue From Local Government Units	66,108.83	
6829 State Rev, Rcvd. from Other Intermediary Sources	6,699.00	
6832 Federal IDEA Pass Through Revenue	907,189.00	
6910 Rentals	67,251.66	
6920 Contributions and Donations From Private Sources	176,707.53	
6941 Regular Day School Tuition	6,775.00	
6942 Summer School Tuition	29,975.00	
6944 Receipts from Other LEAS in PA - Education	396,988.92	
6949 Other Tuition From Patrons	15,825.00	
6961 Transportation Services Provided Other PA LEAs	63,282.89	
6969 All Other Services Provided Other Govts	55,479.02	
6980 Revenue From Community Service Activities	55,772.00	
6991 Refunds of Prior Years' Expenditures	9,337.59	
6999 All Other Local Revenues Not Specified	358,131.94	
6000 Total Revenue from Local Sources		69,306,209.38

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Education Funding (Gross)	6,524,335.24	
7160	Tuition - Orphans & Children Placed in Priv. Homes	201,372.43	
7220	Vocational Education	57.38	
7271	Special Education Funding for School Aged Pupils	2,115,255.61	
7310	Transportation (Regular and Additional)	791,345.80	
7320	Rental and Sinking Fund Payments	1,441,767.63	
7330	Health Services	111,632.85	
7340	State Property Tax Reduction Allocation	1,385,315.07	
7360	Safe Schools	4,896.00	
7501	PA Accountability Grant	153,179.00	
7810	Revenue for Social Security Payments	1,442,053.83	
7820	Revenue for Retirement Payments	2,407,715.68	
7000	Total Revenue from State Sources		16,578,926.52
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	584,792.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	115,007.00	
8516	NCLB, Title III - Language Instruction	39,651.00	
8810	Schl Based ACCESS Med Reimb Prog	320,136.00	
8820	Medical Asst Reimb for Admin Claiming	9,904.69	
8000	Total Revenue from Federal Sources		1,069,490.69
<u>9000</u>	Other Financing Sources		
9350	Enterprise Fund Transfers	186,000.00	
9400	Sale or Compensation for Loss of Fixed Assets	25,921.47	
9000	Total Other Financing Sources		211,921.47

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	69,306,209.38	
Revenue from State Sources	16,578,926.52	
Revenue from Federal Sources	1,069,490.69	
Other Financing Sources	211,921.47	
		87,166,548.06

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals		2,468,202,486	58,397,667	56,187,763
6140	Current Act 511 Taxes - Flat Rate Assessments			
6141	Per Capita Taxes		119,426.14	
6143	Emergency and Municipal Services Tax		112,834.68	
6140	Current Act 511 Taxes - Flat Rate Assessments			232,260.82
6150	Current Act 511 Taxes - Proportional Assessments			
6151	Earned Income Taxes		5,238,070.95	
6153	Real Estate Transfer Taxes		756,318.92	
6155	Business Privilege Taxes - Millage		2,398,084.49	
6150	Current Act 511 Taxes - Proportional Assessments			8,392,474.36

Total Act 1 and Act 511 Taxes

8,624,735.18

<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	56,187,763.40	0.00	0.00	56,187,763.40
6112	Interim Real Estate Taxes	234,447.88	0.00	0.00	234,447.88
6113	Public Utility Realty Tax	83,395.58	0.00	0.00	83,395.58
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	119,426.15	0.00	0.00	119,426.15
6140	Current Act 511 Taxes - Flat Rate Assessments	232,260.82	0.00	0.00	232,260.82
6150	Current Act 511 Taxes - Proportional Assessments	8,392,474.36	373,523.00	327,301.15	8,346,252.51
6400	Delinq on Taxes Levied/Assessed by the LEA	1,449,834.71	193,541.77	508,842.36	1,765,135.30
 6999 TOTAL TAXES		 66,700,617.44	 567,064.77	 836,143.51	 66,969,696.18

<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	1,449,834.71	193,541.77	508,842.36	1,765,135.30
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		1,449,834.71	193,541.77	508,842.36	1,765,135.30

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

BY SUBFUNCTIONS

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	Amount	Total
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	32,927,971.36	
1200 Special and Gifted Education	10,619,611.29	
1300 Vocational Education Programs	2,392,169.84	
1400 Other Instructional Programs - E/S	183,298.92	
1500 Nonpublic School Programs	34,260.00	
		46,157,311.41
2000 <u>Support Services</u>		
2100 Pupil Personnel	2,947,142.09	
2200 Instructional Staff	4,275,683.83	
2300 Administration	4,808,919.25	
2400 Pupil Health	665,550.03	
2500 Business	811,850.17	
2600 Operation & Maintenance of Plant Services	6,191,477.63	
2700 Student Transportation Services	2,359,677.00	
2800 Central	396,485.18	
2900 Other Support Services	173,553.13	
		22,630,338.31
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	1,887,043.70	
3300 Community Services	81,311.81	
		1,968,355.51
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	17,873.94	
5200 Interfund Transfers Out	16,392,668.89	
		16,410,542.83
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		87,166,548.06

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	28,243,328.12
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	37,811.45
220 Social Security Contributions	2,109,510.38
230 PSERS Retirement Contributions	3,447,190.35
240 Tuition Reimbursements	265,101.50
250 Unemployment Compensation	26,543.43
260 Workmen's Compensation	154,979.15
270 Grp Ins - Self Insurance	4,578,724.75
280 Other Post Employment Benefits (OPEB)	77,635.92
290 Other Employee Benefits	85,240.01
Total Personnel Services-Employee Benefits	10,782,736.94
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	811,710.19
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	221,107.24
440 Rentals	175,946.30
Total Purchased Property Services	397,053.54
500 <u>Other Purchased Services</u>	
520 Insurance-General	4,753.14
530 Communications	480.00
560 Tuition	4,163,976.10
580 Travel	31,659.32
590 Miscellaneous Purchased Services	8,999.76
Total Other Purchased Services	4,209,868.32
600 <u>Supplies</u>	
610 General Supplies	968,358.88
620 Energy	15,666.04
630 Food	35,486.67
640 Books & Periodicals	603,557.53
Total Supplies	1,623,069.12
700 <u>Property</u>	
750 Equipment - Original & Additional	80,176.60
Total Property	80,176.60
800 <u>Other Objects</u>	
Total Other Objects	9,368.58
Total 1000 Instruction	<u>46,157,311.41</u>

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1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	11,739,778.25	9,386,268.20	531,456.70	21,657,503.15		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	16,467.77	13,408.75	506.90	30,383.42		
220 Social Security Contributions	877,712.26	699,923.32	37,551.71	1,615,187.29		
230 PSERS Retirement Contributions	1,451,415.67	1,161,932.07	32,721.55	2,646,069.29		
240 Tuition Reimbursements	123,564.01	94,787.49		218,351.50		
250 Unemployment Compensation	7,018.04	16,605.86		23,623.90		
260 Workmen's Compensation	67,479.30	50,575.81		118,055.11		
270 Grp Ins - Self Insurance	2,048,138.21	1,543,159.21	54,440.01	3,645,737.43		
280 Other Post Employment Benefits (OPEB)	39,954.44	30,526.48		70,480.92		
290 Other Employee Benefits	44,640.82	28,170.50		72,811.32		
Total Personnel Services-Employee Benefits	4,676,390.52	3,639,089.49	125,220.17	8,440,700.18		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	28,636.88	142,189.18		170,826.06		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	119,733.11	99,830.82		219,563.93		
440 Rentals	77,181.53	92,018.97		169,200.50		
Total Purchased Property Services	196,914.64	191,849.79		388,764.43		
500 <u>Other Purchased Services</u>						
520 Insurance-General	743.11	1,289.16		2,032.27		
530 Communications		480.00		480.00		
561 Tuition to Other School Districts Within The State		98,397.00		98,397.00		
562 Tuition to Pennsylvania Charter Schools	174,982.91	444,092.78		619,075.69		
568 Tuition for PRRI's (In-state) and Detention Centers		22,191.40		22,191.40		
580 Travel	5,059.14	14,484.73		19,543.87		
Total Other Purchased Services	180,785.16	580,935.07		761,720.23		
600 <u>Supplies</u>						
610 General Supplies	411,862.21	453,750.43	36.02	865,648.66		
620 Energy	4,784.62	8,300.38		13,085.00		
630 Food	4,755.34	6,625.02		11,380.36		
640 Books & Periodicals	350,617.67	148,184.08	30,252.17	529,053.92		
Total Supplies	772,019.84	616,859.91	30,288.19	1,419,167.94		
700 <u>Property</u>						
750 Equipment - Original & Additional	4,267.77	75,908.83		80,176.60		
Total Property	4,267.77	75,908.83		80,176.60		
800 <u>Other Objects</u>						
Total Other Objects	1,782.33	7,330.44		9,112.77		
Total 1100 Regular Programs - E/S	<u>17,600,575.39</u>	<u>14,640,430.91</u>	<u>686,965.06</u>	<u>32,927,971.36</u>		

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1200 Special and Gifted Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	2,709,040.57	2,297,541.25	678,228.41	5,684,810.23		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	2,512.49	2,708.14	975.00	6,195.63		
220 Social Security Contributions	230,283.09	196,816.47		427,099.56		
230 PSERS Retirement Contributions	370,154.60	321,525.96		691,680.56		
240 Tuition Reimbursements	12,615.59	24,354.41		36,970.00		
250 Unemployment Compensation	1,161.75	1,757.78		2,919.53		
260 Workmen's Compensation	14,412.98	12,858.17	4,414.92	31,686.07		
270 Grp Ins - Self Insurance	270,683.95	337,322.65	145,334.96	753,341.56		
280 Other Post Employment Benefits (OPEB)	3,915.00			3,915.00		
290 Other Employee Benefits	8,660.22	2,697.90		11,358.12		
Total Personnel Services-Employee Benefits	914,399.67	900,041.48	150,724.88	1,965,166.03		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	262,225.85	343,603.28		605,829.13		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	13.90	68.66		82.56		
Total Purchased Property Services	13.90	68.66		82.56		
500 <u>Other Purchased Services</u>						
520 Insurance-General	67.47	333.40		400.87		
561 Tuition to Other School Districts Within The State	10,370.88	185,629.15		196,000.03		
562 Tuition to Pennsylvania Charter Schools	34,460.38	384,842.87		419,303.25		
564 Tuition to Career and Technology Centers		29,361.71		29,361.71		
567 Tuition to Approved Private and PA Chartered Schools	715,702.97	824,454.90		1,540,157.87		
568 Tuition for PRRIs (in-state) and Detention Centers	2,789.60	6,302.96		9,092.56		
580 Travel	4,492.17	4,174.67		8,666.84		
594 IU Payment by Withholding for Institutionalized Children's Prog	8,999.76			8,999.76		
Total Other Purchased Services	776,883.23	1,435,099.66		2,211,982.89		
600 <u>Supplies</u>						
610 General Supplies	41,817.13	31,578.40		73,395.53		
620 Energy	434.37	2,146.67		2,581.04		
630 Food	190.46	814.00		1,004.46		
640 Books & Periodicals	20,002.29	54,501.32		74,503.61		
Total Supplies	62,444.25	89,040.39		151,484.64		
800 <u>Other Objects</u>						
Total Other Objects	115.01	140.80		255.81		
Total 1200 Special and Gifted Education	<u>4,725,122.48</u>	<u>5,065,535.52</u>	<u>828,953.29</u>	<u>10,619,611.29</u>		

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	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	783,124.66		783,124.66		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	1,138.80		1,138.80		
220 Social Security Contributions	58,379.12		58,379.12		
230 PSERS Retirement Contributions	95,959.90		95,959.90		
240 Tuition Reimbursements	9,780.00		9,780.00		
260 Workmen's Compensation	4,477.85		4,477.85		
270 Grp Ins - Self Insurance	151,968.14		151,968.14		
280 Other Post Employment Benefits (OPEB)	3,240.00		3,240.00		
290 Other Employee Benefits	1,070.57		1,070.57		
Total Personnel Services-Employee Benefits	326,014.38		326,014.38		
400 <u>Purchased Property Services</u>					
430 Repairs and Maintenance	1,460.75		1,460.75		
Total Purchased Property Services	1,460.75		1,460.75		
500 <u>Other Purchased Services</u>					
564 Tuition to Career and Technology Centers	1,228,646.82		1,228,646.82		
580 Travel	540.00		540.00		
Total Other Purchased Services	1,229,186.82		1,229,186.82		
600 <u>Supplies</u>					
610 General Supplies	29,281.38		29,281.38		
630 Food	23,101.85		23,101.85		
Total Supplies	52,383.23		52,383.23		
Total 1300 Vocational Education Programs	<u>2,392,169.84</u>		<u>2,392,169.84</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1400 Other Instructional Programs - E/S						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,988.63	115,901.45		117,890.08		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		93.60		93.60		
220 Social Security Contributions	149.15	8,695.26		8,844.41		
230 PSERS Retirement Contributions	245.79	13,234.81		13,480.60		
260 Workmen's Compensation	13.33	746.79		760.12		
270 Grp Ins - Self Insurance		27,677.62		27,677.62		
Total Personnel Services-Employee Benefits	408.27	50,448.08		50,856.35		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		795.00		795.00		
400 <u>Purchased Property Services</u>						
440 Rentals		6,745.80		6,745.80		
Total Purchased Property Services		6,745.80		6,745.80		
500 <u>Other Purchased Services</u>						
520 Insurance-General		2,320.00		2,320.00		
560 Tuition		1,749.77		1,749.77		
580 Travel		2,908.61		2,908.61		
Total Other Purchased Services		6,978.38		6,978.38		
600 <u>Supplies</u>						
610 General Supplies	33.31			33.31		
Total Supplies	33.31			33.31		
Total 1400 Other Instructional Programs - E/S	<u>2,430.21</u>	<u>180,868.71</u>		<u>183,298.92</u>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1410 Driver's Education					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	78,218.08		78,218.08		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	93.60		93.60		
220 Social Security Contributions	5,815.06		5,815.06		
230 PSERS Retirement Contributions	9,667.80		9,667.80		
260 Workmen's Compensation	524.11		524.11		
270 Grp Ins - Self Insurance	27,677.62		27,677.62		
Total Personnel Services-Employee Benefits	43,778.19		43,778.19		
400 <u>Purchased Property Services</u>					
440 Rentals	6,745.80		6,745.80		
Total Purchased Property Services	6,745.80		6,745.80		
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		
Total 1410 Driver's Education	<u>131,062.07</u>		<u>131,062.07</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1420 Summer School						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	672.00	24,000.00		24,672.00		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	51.40	1,836.00		1,887.40		
230 PSERS Retirement Contributions	83.06	2,595.60		2,678.66		
260 Workmen's Compensation	4.50	130.95		135.45		
Total Personnel Services-Employee Benefits	138.96	4,562.55		4,701.51		
600 Supplies						
610 General Supplies	33.31			33.31		
Total Supplies	33.31			33.31		
Total 1420 Summer School	<u>844.27</u>	<u>28,562.55</u>		<u>29,406.82</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1430 Homebound Instruction						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,085.00	13,076.00		14,161.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	80.56	999.17		1,079.73		
230 PSERS Retirement Contributions	134.11	896.35		1,030.46		
260 Workmen's Compensation	7.27	87.64		94.91		
Total Personnel Services-Employee Benefits	221.94	1,983.16		2,205.10		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		795.00		795.00		
500 <u>Other Purchased Services</u>						
580 Travel		2,908.61		2,908.61		
Total Other Purchased Services		2,908.61		2,908.61		
Total 1430 Homebound Instruction	<u>1,306.94</u>	<u>18,762.77</u>		<u>20,069.71</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
500 Tuition						
560 Tuition		1,749.77		1,749.77		
Total Tuition		1,749.77		1,749.77		
Total 1440 Alternative Regular Education		<u>1,749.77</u>		<u>1,749.77</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1441 Adjudicated / Court Placed Programs						
500 <u>Other Purchased Services</u>						
561 Tuition to Other School Districts Within The State		1,749.77		1,749.77		
Total Other Purchased Services		1,749.77		1,749.77		
Total 1441 Adjudicated / Court Placed Programs		<u>1,749.77</u>		<u>1,749.77</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1450 Instruct. Prog. Outside the Established School Day						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	231.63	607.37		839.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	17.19	45.03		62.22		
230 PSERS Retirement Contributions	28.62	75.06		103.68		
260 Workmen's Compensation	1.56	4.09		5.65		
Total Personnel Services-Employee Benefits	47.37	124.18		171.55		
Total 1450 Instruct. Prog. Outside the Established School Day	<u>279.00</u>	<u>731.55</u>		<u>1,010.55</u>		

1500 Nonpublic School Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 1500 Nonpublic School Programs

Federal

Total

BEF Elementary

BEF Secondary

34,260.00

34,260.00

34,260.00

34,260.00

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	10,592,187.82
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	28,724.91
220 Social Security Contributions	799,331.62
230 PSERS Retirement Contributions	1,272,285.18
240 Tuition Reimbursements	58,722.00
250 Unemployment Compensation	25,831.48
260 Workmen's Compensation	60,231.17
270 Grp Ins - Self Insurance	2,304,132.48
280 Other Post Employment Benefits (OPEB)	64,953.04
290 Other Employee Benefits	93,821.29
Total Personnel Services-Employee Benefits	4,708,033.17
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,034,653.70
400 <u>Purchased Property Services</u>	
410 Cleaning Services	92,638.74
420 Utility Services	1,371,140.54
430 Repairs and Maintenance	427,706.49
440 Rentals	615,878.61
460 Extermination Services	8,918.00
Total Purchased Property Services	2,516,282.38
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	209,106.34
520 Insurance-General	271,571.34
530 Communications	190,084.56
540 Advertising	6,786.12
550 Printing & Binding	11,279.40
580 Travel	43,129.07
590 Miscellaneous Purchased Services	99,757.77
Total Other Purchased Services	831,714.60
600 <u>Supplies</u>	
610 General Supplies	1,024,645.82
620 Energy	610,751.22
630 Food	16,867.28
640 Books & Periodicals	229,675.55
Total Supplies	1,881,939.87
700 <u>Property</u>	
750 Equipment - Original & Additional	940,338.27
760 Equipment - Replacement	38,493.08
Total Property	978,831.35

2000 Support Services

800 Other Objects

Total Other Objects

Total 2000 Support Services

Total

86,695.42

22,630,338.31

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2100 Pupil Personnel				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	53,723.87	2,037,719.70		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		2,968.72		
220 Social Security Contributions		152,116.14		
230 PSERS Retirement Contributions	508.59	257,708.17		
240 Tuition Reimbursements		3,822.00		
260 Workmen's Compensation	333.11	11,480.24		
270 Grp Ins - Self Insurance		402,691.73		
280 Other Post Employment Benefits (OPEB)		13,645.92		
290 Other Employee Benefits		9,299.19		
Total Personnel Services-Employee Benefits	841.70	853,732.11		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		24,362.37		
500 <u>Other Purchased Services</u>				
580 Travel		5,399.03		
Total Other Purchased Services		5,399.03		
600 <u>Supplies</u>				
610 General Supplies		24,265.44		
630 Food		143.54		
640 Books & Periodicals		961.90		
Total Supplies		25,370.88		
800 <u>Other Objects</u>				
Total Other Objects		558.00		
Total 2100 Pupil Personnel	<u>54,565.57</u>	<u>2,947,142.09</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2110 Supervision Of Pupil Personnel Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	73,448.91	73,448.66		146,897.57		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	297.90	297.22		595.12		
220 Social Security Contributions	5,177.42	5,177.15		10,354.57		
230 PSERS Retirement Contributions	8,839.30	8,839.12		17,678.42		
260 Workmen's Compensation	409.70	409.46		819.16		
270 Grp Ins - Self Insurance	14,680.91	14,680.35		29,361.26		
280 Other Post Employment Benefits (OPEB)	2,982.72	2,982.60		5,965.32		
290 Other Employee Benefits	5.75	494.25		500.00		
Total Personnel Services-Employee Benefits	32,393.70	32,880.15		65,273.85		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	6,261.62	577.50		6,839.12		
500 <u>Other Purchased Services</u>						
580 Travel	789.82	767.00		1,556.82		
Total Other Purchased Services	789.82	767.00		1,556.82		
600 <u>Supplies</u>						
610 General Supplies	2,648.02	3,039.53		5,687.55		
630 Food	25.41	7.41		32.82		
Total Supplies	2,673.43	3,046.94		5,720.37		
800 <u>Other Objects</u>						
Total Other Objects	211.50	211.50		423.00		
Total 2110 Supervision Of Pupil Personnel Services	<u>115,778.98</u>	<u>110,931.75</u>		<u>226,710.73</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2120 Guidance Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	477,419.89	797,999.84		1,275,419.73		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	682.50	871.98		1,554.48		
220 Social Security Contributions	35,521.78	60,262.76		95,784.54		
230 PSERS Retirement Contributions	63,608.50	101,508.60		165,117.10		
260 Workmen's Compensation	3,014.20	4,207.25		7,221.45		
270 Grp Ins - Self Insurance	114,735.53	147,291.42		262,026.95		
280 Other Post Employment Benefits (OPEB)	497.02	1,122.98		1,620.00		
290 Other Employee Benefits	332.16	8,217.03		8,549.19		
Total Personnel Services-Employee Benefits	218,391.69	323,482.02		541,873.71		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		8,063.25		8,063.25		
500 <u>Other Purchased Services</u>						
580 Travel		2,569.05		2,569.05		
Total Other Purchased Services		2,569.05		2,569.05		
600 <u>Supplies</u>						
610 General Supplies	1,814.94	1,237.95		3,052.89		
630 Food		110.72		110.72		
640 Books & Periodicals	563.27	106.70		669.97		
Total Supplies	2,378.21	1,455.37		3,833.58		
Total 2120 Guidance Services	698,189.79	1,133,569.53		1,831,759.32		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2140 Psychological Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	232,499.84	182,821.39	53,128.87	468,450.10		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	273.53	233.47		507.00		
220 Social Security Contributions	19,524.73	15,600.87		35,125.60		
230 PSERS Retirement Contributions	30,953.86	25,311.81	471.83	56,737.50		
240 Tuition Reimbursements	643.50	643.50		1,287.00		
260 Workmen's Compensation	1,191.23	934.20	329.13	2,454.56		
270 Grp Ins - Self Insurance	27,599.51	29,797.11		57,396.62		
290 Other Employee Benefits	76.70	173.30		250.00		
Total Personnel Services-Employee Benefits	80,263.06	72,694.26	800.96	153,758.28		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	6,825.84	2,634.16		9,460.00		
500 <u>Other Purchased Services</u>						
580 Travel	161.92	299.04		460.96		
Total Other Purchased Services	161.92	299.04		460.96		
600 <u>Supplies</u>						
610 General Supplies	6,604.84	7,970.72		14,575.56		
Total Supplies	6,604.84	7,970.72		14,575.56		
Total 2140 Psychological Services	<u>326,355.50</u>	<u>266,419.57</u>	<u>53,929.83</u>	<u>646,704.90</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2160 Social Work Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	595.00	113,963.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		187.20		
220 Social Security Contributions		8,377.80		
230 PSERS Retirement Contributions	36.76	14,085.95		
240 Tuition Reimbursements		2,535.00		
260 Workmen's Compensation	3.98	763.45		
270 Grp Ins - Self Insurance		35,515.33		
Total Personnel Services-Employee Benefits	40.74	61,464.73		
500 <u>Other Purchased Services</u>				
580 Travel		316.52		
Total Other Purchased Services		316.52		
600 <u>Supplies</u>				
610 General Supplies		780.22		
640 Books & Periodicals		291.93		
Total Supplies		1,072.15		
800 <u>Other Objects</u>				
Total Other Objects		75.00		
Total 2160 Social Work Services	635.74	176,891.40		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2170 Student Accounting Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		32,989.30		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		124.92		
220 Social Security Contributions		2,473.63		
230 PSERS Retirement Contributions		4,089.20		
260 Workmen's Compensation		221.62		
270 Grp Ins - Self Insurance		18,391.57		
280 Other Post Employment Benefits (OPEB)		6,060.60		
Total Personnel Services-Employee Benefits		31,361.54		
500 <u>Other Purchased Services</u>				
580 Travel		495.68		
Total Other Purchased Services		495.68		
600 <u>Supplies</u>				
610 General Supplies		169.22		
Total Supplies		169.22		
800 <u>Other Objects</u>				
Total Other Objects		60.00		
Total 2170 Student Accounting Services		<u>65,075.74</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2200 Instructional Staff						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	863,491.49	681,460.53		1,544,952.02		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	2,065.32	2,200.29		4,265.61		
220 Social Security Contributions	65,309.70	51,506.92		116,816.62		
230 PSERS Retirement Contributions	105,386.58	84,042.94		189,429.52		
240 Tuition Reimbursements	1,620.00			1,620.00		
250 Unemployment Compensation		13,064.00		13,064.00		
260 Workmen's Compensation	5,405.18	4,132.05		9,537.23		
270 Grp Ins - Self Insurance	138,783.66	138,766.24		277,549.90		
290 Other Employee Benefits	2,518.30	494.27		3,012.57		
Total Personnel Services-Employee Benefits	321,088.74	294,206.71		615,295.45		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	34,372.15	58,099.95	9,482.39	101,954.49		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	47,804.33	61,939.32		109,743.65		
440 Rentals	256,041.39	331,320.80		587,362.19		
Total Purchased Property Services	303,845.72	393,260.12		697,105.84		
500 <u>Other Purchased Services</u>						
520 Insurance-General	3,251.00	3,251.00		6,502.00		
530 Communications	32,962.27	42,709.30		75,671.57		
580 Travel	3,560.68	1,730.78	374.90	5,666.36		
Total Other Purchased Services	39,773.95	47,691.08	374.90	87,839.93		
600 <u>Supplies</u>						
610 General Supplies	179,365.87	203,089.51	2,097.79	384,553.17		
630 Food	154.77		80.55	235.32		
640 Books & Periodicals	106,237.66	116,994.18	268.32	223,500.16		
Total Supplies	285,758.30	320,083.69	2,446.66	608,288.65		
700 <u>Property</u>						
750 Equipment - Original & Additional	267,252.15	346,977.01		614,229.16		
Total Property	267,252.15	346,977.01		614,229.16		
800 <u>Other Objects</u>						
Total Other Objects	5,005.59	1,012.70		6,018.29		
Total 2200 Instructional Staff	<u>2,120,588.09</u>	<u>2,142,791.79</u>	<u>12,303.95</u>	<u>4,275,683.83</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		2,620,699.12		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		9,908.86		
220 Social Security Contributions		196,949.75		
230 PSERS Retirement Contributions		317,602.78		
240 Tuition Reimbursements		51,320.00		
250 Unemployment Compensation		7,001.26		
260 Workmen's Compensation		14,881.11		
270 Grp Ins - Self Insurance		538,980.87		
280 Other Post Employment Benefits (OPEB)		30,191.88		
290 Other Employee Benefits		38,681.43		
Total Personnel Services-Employee Benefits		1,205,517.94		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		714,844.47		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		2,062.57		
440 Rentals		4,344.00		
Total Purchased Property Services		6,406.57		
500 <u>Other Purchased Services</u>				
520 Insurance-General		48,347.00		
530 Communications		19,722.84		
540 Advertising		2,282.05		
550 Printing & Binding		11,279.40		
580 Travel		20,449.76		
590 Miscellaneous Purchased Services		15,406.26		
Total Other Purchased Services		117,487.31		
600 <u>Supplies</u>				
610 General Supplies		60,594.35		
630 Food		16,159.36		
640 Books & Periodicals		5,134.47		
Total Supplies		81,888.18		
700 <u>Property</u>				
750 Equipment - Original & Additional		4,650.05		
Total Property		4,650.05		
800 <u>Other Objects</u>				
Total Other Objects		57,425.61		
Total 2300 Administration		4,808,919.25		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2310 Board Services				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,875.00		
500 <u>Other Purchased Services</u>				
520 Insurance-General		41,764.00		
540 Advertising		1,474.05		
580 Travel		423.00		
Total Other Purchased Services		43,661.05		
600 <u>Supplies</u>				
610 General Supplies		6,198.40		
630 Food		630.22		
Total Supplies		6,828.62		
800 <u>Other Objects</u>				
Total Other Objects		16,621.56		
Total 2310 Board Services		<u>69,986.23</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		67,819.90		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		242.16		
220 Social Security Contributions		5,079.79		
230 PSERS Retirement Contributions		7,795.71		
250 Unemployment Compensation		7,001.26		
260 Workmen's Compensation		422.67		
270 Grp Ins - Self Insurance		24,793.49		
290 Other Employee Benefits		442.91		
Total Personnel Services-Employee Benefits		45,777.99		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		38,210.00		
500 <u>Other Purchased Services</u>				
520 Insurance-General		6,583.00		
530 Communications		19,722.84		
540 Advertising		808.00		
Total Other Purchased Services		27,113.84		
800 <u>Other Objects</u>				
Total Other Objects		267.50		
Total 2330 Tax Assessment And Collection Services		<u>179,189.23</u>		

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

673,018.23

673,018.23

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				381,703.58		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				1,517.76		
220 Social Security Contributions				24,671.90		
230 PSERS Retirement Contributions				46,551.96		
260 Workmen's Compensation				1,975.75		
270 Grp Ins - Self Insurance				66,622.69		
280 Other Post Employment Benefits (OPEB)				12,295.92		
290 Other Employee Benefits				725.70		
Total Personnel Services-Employee Benefits				154,361.68		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				741.24		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance				2,062.57		
440 Rentals				4,344.00		
Total Purchased Property Services				6,406.57		
500 <u>Other Purchased Services</u>						
580 Travel				13,034.22		
Total Other Purchased Services				13,034.22		
600 <u>Supplies</u>						
610 General Supplies				3,744.96		
630 Food				3,745.09		
640 Books & Periodicals				1,491.83		
Total Supplies				8,981.88		
700 <u>Property</u>						
750 Equipment - Original & Additional				4,650.05		
Total Property				4,650.05		
800 <u>Other Objects</u>						
Total Other Objects				35,424.41		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				605,303.63		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2370 Community Relations Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		62,512.28		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		281.52		
220 Social Security Contributions		4,552.45		
230 PSERS Retirement Contributions		7,731.88		
260 Workmen's Compensation		440.48		
270 Grp Ins - Self Insurance		18,552.36		
290 Other Employee Benefits		443.46		
Total Personnel Services-Employee Benefits		32,002.15		
500 <u>Other Purchased Services</u>				
550 Printing & Binding		11,279.40		
Total Other Purchased Services		11,279.40		
600 <u>Supplies</u>				
610 General Supplies		8,177.24		
630 Food		619.19		
Total Supplies		8,796.43		
Total 2370 Community Relations Services		<u>114,590.26</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2380 Office Of The Principal Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,049,420.61	1,059,242.75		2,108,663.36		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	3,838.85	4,028.57		7,867.42		
220 Social Security Contributions	82,853.09	79,792.52		162,645.61		
230 PSERS Retirement Contributions	126,801.18	128,722.05		255,523.23		
240 Tuition Reimbursements	30,259.59	21,060.41		51,320.00		
260 Workmen's Compensation	6,455.15	5,587.06		12,042.21		
270 Grp Ins - Self Insurance	209,233.26	219,779.07		429,012.33		
280 Other Post Employment Benefits (OPEB)	8,948.04	8,947.92		17,895.96		
290 Other Employee Benefits	31,859.83	5,209.53		37,069.36		
Total Personnel Services-Employee Benefits	500,248.99	473,127.13		973,376.12		
500 <u>Other Purchased Services</u>						
580 Travel	4,380.52	2,612.02		6,992.54		
599 Other Misc Purchased Services		15,406.26		15,406.26		
Total Other Purchased Services	4,380.52	18,018.28		22,398.80		
600 <u>Supplies</u>						
610 General Supplies	18,223.99	24,249.76		42,473.75		
630 Food	3,657.12	7,507.74		11,164.86		
640 Books & Periodicals	2,055.33	1,587.31		3,642.64		
Total Supplies	23,936.44	33,344.81		57,281.25		
800 <u>Other Objects</u>						
Total Other Objects	3,130.60	1,981.54		5,112.14		
Total 2380 Office Of The Principal Services	<u>1,581,117.16</u>	<u>1,585,714.51</u>		<u>3,166,831.67</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2400 Pupil Health				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		450,463.91		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		705.90		
220 Social Security Contributions		33,537.62		
230 PSERS Retirement Contributions		52,459.85		
240 Tuition Reimbursements		1,960.00		
260 Workmen's Compensation		2,988.92		
270 Grp Ins - Self Insurance		101,861.91		
280 Other Post Employment Benefits (OPEB)		945.00		
290 Other Employee Benefits		966.24		
Total Personnel Services-Employee Benefits		195,425.44		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		4,409.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		2,227.11		
440 Rentals		1,069.47		
Total Purchased Property Services		3,296.58		
500 <u>Other Purchased Services</u>				
580 Travel		672.37		
Total Other Purchased Services		672.37		
600 <u>Supplies</u>				
610 General Supplies		10,291.26		
640 Books & Periodicals		79.02		
Total Supplies		10,370.28		
700 <u>Property</u>				
750 Equipment - Original & Additional		225.00		
760 Equipment - Replacement		687.45		
Total Property		912.45		
Total 2400 Pupil Health		<u>665,550.03</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2500 Business				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		509,628.80		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		1,902.00		
220 Social Security Contributions		37,510.11		
230 PSERS Retirement Contributions		61,741.04		
260 Workmen's Compensation		2,601.62		
270 Grp Ins - Self Insurance		129,078.22		
290 Other Employee Benefits		2,643.62		
Total Personnel Services-Employee Benefits		235,476.61		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		30,191.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		2,767.99		
440 Rentals		3,755.64		
Total Purchased Property Services		6,523.63		
500 <u>Other Purchased Services</u>				
520 Insurance-General		400.00		
540 Advertising		968.20		
580 Travel		5,220.37		
Total Other Purchased Services		6,588.57		
600 <u>Supplies</u>				
610 General Supplies		11,771.35		
Total Supplies		11,771.35		
700 <u>Property</u>				
750 Equipment - Original & Additional		2,050.00		
Total Property		2,050.00		
800 <u>Other Objects</u>				
Total Other Objects		9,620.21		
Total 2500 Business		<u>811,850.17</u>		

School: 114069103 Willson SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2600 Operation & Maintenance of Plant Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				2,155,823.93		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				7,711.22		
220 Social Security Contributions				165,908.69		
230 PSERS Retirement Contributions				263,651.45		
250 Unemployment Compensation				565.50		
260 Workmen's Compensation				12,339.10		
270 Grp Ins - Self Insurance				744,720.65		
280 Other Post Employment Benefits (OPEB)				20,170.24		
290 Other Employee Benefits				37,809.14		
Total Personnel Services-Employee Benefits				1,252,875.99		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				19,123.64		
400 <u>Purchased Property Services</u>						
410 Cleaning Services				91,224.26		
420 Utility Services				1,356,920.66		
430 Repairs and Maintenance				297,800.18		
440 Rentals				9,500.08		
460 Extermination Services				8,918.00		
Total Purchased Property Services				1,764,363.18		
500 <u>Other Purchased Services</u>						
522 Automotive Liability Insurance				22,000.00		
523 General Property and Liability Insurance				159,242.00		
530 Communications				1,921.51		
540 Advertising				294.09		
580 Travel				4,173.89		
599 Other Misc Purchased Services				1,225.50		
Total Other Purchased Services				188,856.99		
600 <u>Supplies</u>						
610 General Supplies	178,637.42	254,065.23		432,702.65		
620 Energy				334,613.61		
Total Supplies				767,316.26		
700 <u>Property</u>						
750 Equipment - Original & Additional				(2,248.99)		
760 Equipment - Replacement				37,805.63		
Total Property				35,556.64		
800 <u>Other Objects</u>						
Total Other Objects				7,561.00		
Total 2600 Operation & Maintenance of Plant Services				6,191,477.63		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	28,683.65	1,104,660.98		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		562.04		
220 Social Security Contributions		83,717.34		
230 PSERS Retirement Contributions	1,523.61	108,435.03		
250 Unemployment Compensation		5,200.72		
260 Workmen's Compensation	161.88	5,514.54		
270 Grp Ins - Self Insurance		59,593.12		
290 Other Employee Benefits		480.63		
Total Personnel Services-Employee Benefits	1,685.49	263,503.42		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		12,635.01		
400 <u>Purchased Property Services</u>				
410 Cleaning Services		1,414.48		
420 Utility Services		14,219.88		
430 Repairs and Maintenance		11,106.31		
440 Rentals		2,664.30		
Total Purchased Property Services		29,404.97		
500 <u>Other Purchased Services</u>				
513 St Tr Svc-Contr Carrier		77,972.80		
516 St Tr Svc from the IU		131,133.54		
522 Automotive Liability Insurance		35,080.34		
530 Communications		6,800.00		
580 Travel		1,488.46		
Total Other Purchased Services		252,475.14		
600 <u>Supplies</u>				
610 General Supplies		99,708.53		
620 Energy		276,137.61		
630 Food		68.03		
Total Supplies		375,914.17		
700 <u>Property</u>				
750 Equipment - Original & Additional		318,581.00		
Total Property		318,581.00		
800 <u>Other Objects</u>				
Total Other Objects		2,502.31		
Total 2700 Student Transportation Services	<u>30,369.14</u>	<u>2,359,677.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2800 Central				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		168,239.36		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		700.56		
220 Social Security Contributions		12,775.35		
230 PSERS Retirement Contributions		21,257.34		
260 Workmen's Compensation		888.41		
270 Grp Ins - Self Insurance		49,656.08		
290 Other Employee Benefits		928.47		
Total Personnel Services-Employee Benefits		86,206.21		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		127,133.72		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		1,998.68		
440 Rentals		2,383.68		
Total Purchased Property Services		4,382.36		
500 <u>Other Purchased Services</u>				
530 Communications		340.77		
540 Advertising		3,241.78		
580 Travel		58.83		
Total Other Purchased Services		3,641.38		
600 <u>Supplies</u>				
610 General Supplies		759.07		
630 Food		261.03		
Total Supplies		1,020.10		
700 <u>Property</u>				
750 Equipment - Original & Additional		2,852.05		
Total Property		2,852.05		
800 <u>Other Objects</u>				
Total Other Objects		3,010.00		
Total 2800 Central		<u>396,485.18</u>		

2900 Other Support Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

595 Intermediate Unit Payments by Withholding

Total Other Purchased Services

Total 2900 Other Support Services

FederalTotalBEF ElementaryBEF Secondary

4,799.25

4,799.25

85,627.87

83,126.01

168,753.88

173,553.13

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,010,647.57		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		1,238.10		
220 Social Security Contributions		76,211.53		
230 PSERS Retirement Contributions		100,515.90		
240 Tuition Reimbursements		10,500.00		
250 Unemployment Compensation		124.51		
260 Workmen's Compensation		6,665.10		
270 Grp Ins - Self Insurance		89,908.86		
290 Other Employee Benefits		1,657.46		
Total Personnel Services-Employee Benefits		286,821.46		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		173,591.70		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		5,647.89		
440 Rentals		8,564.28		
490 Other Purchased Property Services		7,982.82		
Total Purchased Property Services		22,194.99		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		116,840.05		
520 Insurance-General		23,165.87		
550 Printing & Binding		860.00		
580 Travel		27,291.25		
590 Miscellaneous Purchased Services		15,881.89		
Total Other Purchased Services		184,039.06		
600 <u>Supplies</u>				
610 General Supplies	5,046.85	180,366.07		
620 Energy		5,446.24		
630 Food	874.14	61,035.81		
640 Books & Periodicals		215.80		
Total Supplies	5,920.99	247,063.92		
700 <u>Property</u>				
750 Equipment - Original & Additional		499.99		
760 Equipment - Replacement		9,331.48		
Total Property		9,831.47		
800 <u>Other Objects</u>				
Total Other Objects		34,165.34		
Total 3000 Operation of Noninstructional Services	<u>5,920.99</u>	<u>1,968,355.51</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		980,372.44		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		1,234.06		
220 Social Security Contributions		73,921.61		
230 PSERS Retirement Contributions		99,575.36		
240 Tuition Reimbursements		10,500.00		
250 Unemployment Compensation		124.51		
260 Workmen's Compensation		6,480.81		
270 Grp Ins - Self Insurance		88,958.27		
290 Other Employee Benefits		1,657.46		
Total Personnel Services-Employee Benefits		282,452.08		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		142,106.87		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		5,647.89		
440 Rentals		8,564.28		
Total Purchased Property Services		14,212.17		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		116,840.05		
520 Insurance-General		23,165.87		
550 Printing & Binding		860.00		
580 Travel		27,291.25		
591 Services Purchased locally		4,022.40		
599 Other Misc Purchased Services		11,859.49		
Total Other Purchased Services		184,039.06		
600 <u>Supplies</u>				
610 General Supplies		174,040.56		
620 Energy		5,446.24		
630 Food		60,161.67		
640 Books & Periodicals		215.80		
Total Supplies		239,864.27		
700 <u>Property</u>				
750 Equipment - Original & Additional		499.99		
760 Equipment - Replacement		9,331.48		
Total Property		9,831.47		
800 <u>Other Objects</u>				
Total Other Objects		34,165.34		
Total 3200 Student Activities		<u>1,887,043.70</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		30,275.13		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		4.04		
220 Social Security Contributions		2,289.92		
230 PSERS Retirement Contributions		940.54		
260 Workmen's Compensation		184.29		
270 Grp Ins - Self Insurance		950.59		
Total Personnel Services-Employee Benefits		4,369.38		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		31,484.83		
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services		7,982.82		
Total Purchased Property Services		7,982.82		
600 <u>Supplies</u>				
610 General Supplies	5,046.85	6,325.51		
630 Food	874.14	874.14		
Total Supplies	5,920.99	7,199.65		
Total 3300 Community Services	<u>5,920.99</u>	<u>81,311.81</u>		

5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	17,873.94
Total Other Objects	17,873.94
900 <u>Other Financing Uses</u>	
930 Fund Transfers	16,392,668.89
Total Other Financing Uses	16,392,668.89
Total 5000 Other Expenditures and Financing Uses	<u>16,410,542.83</u>

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

Federal

Total

BEF Elementary

BEF Secondary

17,873.94

17,873.94

17,873.94

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

Federal

Total

BEF Elementary

BEF Secondary

17,873.94

17,873.94

17,873.94

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	16,392,668.89		
	16,392,668.89		
	<u>16,392,668.89</u>		

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	4,336,796.92		
	4,336,796.92		
	<u>4,336,796.92</u>		

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)

Federal

Total

BEF Elementary

BEF Secondary

12,055,871.97

12,055,871.97

12,055,871.97

Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		1,270,567	440,413	0	1,710,980	0	0
Compensated Absences		978,502	186,609	155,354	1,009,757	41,108	0
General Obligation Bonds - (CIB)	08/ 2005	5,570,000	0	130,000	5,440,000	426,635	221,185
General Obligation Bonds - (CIB)	07/ 2007	33,485,000	0	100,000	33,385,000	1,813,273	1,752,272
General Obligation Bonds - (CIB)	02/ 2008	9,495,000	0	9,495,000	0	0	293,940
General Obligation Bonds - (CIB)	05/ 2009	9,850,000	0	210,000	9,640,000	1,491,121	280,321
General Obligation Bonds - (CIB)	05/ 2010	16,275,000	0	120,000	16,155,000	707,345	589,745
General Obligation Bonds - (CIB)	04/ 2011	9,975,000	0	3,455,000	6,520,000	2,081,237	274,526
General Obligation Bonds - (CIB)	06/ 2012	22,025,000	0	3,705,000	18,320,000	2,960,650	650,633
General Obligation Bonds - (CIB)	02/ 2013	0	9,415,000	275,000	9,140,000	1,805,700	52,759
General Obligation Bonds - (CIB)	02/ 2013	0	11,060,000	0	11,060,000	425,961	99,394
Totals for Debt Entered:		108,924,069	21,102,022	17,645,354	112,380,737	11,753,030	4,214,775

Proprietary Type Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		45,550	10,001	0	55,551	0	0
Totals for Debt Entered:		45,550	10,001	0	55,551	0	0

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		106,675,000			1,270,567	978,502	108,924,069
2 Additional Debt Incurred During Year		20,475,000			440,413	186,609	21,102,022
3 Retirements and Repayments		17,490,000				155,354	17,645,354
4 Debt at End of Fiscal Year		109,660,000			1,710,980	1,009,757	112,380,737
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		109,660,000			1,710,980	1,009,757	112,380,737
7 Current Portion P&I - Due within 1 year		11,711,922				41,108	11,753,030
8 Interest Paid during current fiscal year		4,214,775					4,214,775

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year					45,550		45,550
2 Additional Debt Incurred During Year					10,001		10,001
3 Retirements and Repayments							
4 Debt at End of Fiscal Year					55,551		55,551
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest					55,551		55,551
7 Current Portion P&I - Due within 1 year							
8 Interest Paid during current fiscal year							

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)	Miscellaneous Other Uses (990)
5110	10 General					
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services	7,995,000		4,214,775	12,209,775	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services	9,495,000			9,495,000	
Total Debt Payments - Governmental Funds		17,490,000		4,214,775	21,704,775	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

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School: 114069103 Wilson SD

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Tuition Schedule (TUIT)

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Tuition Paid to Other LEAs During Fiscal Year

Tuition Reported in General Fund Expenditures 1000-560
Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Amount

4,163,976.10

8,999.76

Total

4,172,975.86

Tuition Paid to Institution Types During Fiscal Year

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

8 Career and Technology Centers

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and BI

11 Private Residential Rehabilitative Institutio

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In T

Tuition Paid For
Nonspecial Education

Tuition Paid For
Special Education

8,999.76

1,749.77

98,397.00

196,000.03

27,327.22

33,722.83

591,748.47

385,580.42

1,228,646.82

29,361.71

1,494,547.99

45,609.88

22,191.40

9,092.56

1,968,310.91

2,204,664.95

Total Amounts Paid to Institutions

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		51,807.56	51,807.56
1100-323			
1100-324			
1100-329	146.34	330.66	477.00
Total 320	146.34	52,138.22	52,284.56
1200-322	132,404.74	197,960.89	330,365.63
1200-323			
1200-324			
1200-329			
Total 320	132,404.74	197,960.89	330,365.63
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			

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	120,432.63	163,970.84	284,403.47
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	206.46	467.88	674.34
220 Social Security Contributions	9,034.61	12,306.39	21,341.00
230 PSERS Retirement Contributions	14,667.68	20,150.95	34,818.63
240 Tuition Reimbursements	1,681.85	892.15	2,574.00
260 Workmen's Compensation	807.02	1,098.46	1,905.48
270 Grp Ins - Self Insurance	7,107.65	18,806.81	25,914.46
290 Other Employee Benefits	250.00	616.74	866.74
Total Personnel Services-Employee Benefits	33,755.27	54,339.38	88,094.65
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	242.37	547.63	790.00
500 <u>Other Purchased Services</u>			
580 Travel	2,572.68	152.50	2,725.18
Total Other Purchased Services	2,572.68	152.50	2,725.18
600 <u>Supplies</u>			
610 General Supplies	1,078.40	958.46	2,036.86
640 Books & Periodicals	356.22	700.94	1,057.16
Total Supplies	1,434.62	1,659.40	3,094.02
Total 1243 Gifted Support	<u>158,437.57</u>	<u>220,669.75</u>	<u>379,107.32</u>

1280 Special Programs - Early Intervention Support	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
300 <u>Purchased Professional & Technical Services</u>					
Total Purchased Professional & Technical Services	37,152.75		37,152.75		
Total 1280 Special Programs - Early Intervention Support	<u>37,152.75</u>		<u>37,152.75</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2250 School Library Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	462,386.47	206,439.25		668,825.72		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	603.09	563.04		1,166.13		
220 Social Security Contributions	34,651.21	15,307.10		49,958.31		
230 PSERS Retirement Contributions	55,997.42	25,521.46		81,518.88		
240 Tuition Reimbursements	1,620.00			1,620.00		
250 Unemployment Compensation		13,064.00		13,064.00		
260 Workmen's Compensation	3,092.66	1,383.14		4,475.80		
270 Grp Ins - Self Insurance	62,598.24	70,147.92		132,746.16		
290 Other Employee Benefits	918.30	494.27		1,412.57		
Total Personnel Services-Employee Benefits	159,480.92	126,480.93		285,961.85		
500 <u>Other Purchased Services</u>						
580 Travel	1,504.45	273.21		1,777.66		
Total Other Purchased Services	1,504.45	273.21		1,777.66		
600 <u>Supplies</u>						
610 General Supplies	37,626.75	26,581.35		64,208.10		
640 Books & Periodicals	51,935.00	47,043.10		98,978.10		
Total Supplies	89,561.75	73,624.45		163,186.20		
800 <u>Other Objects</u>						
Total Other Objects	4,498.85	693.87		5,192.72		
Total 2250 School Library Services	<u>717,432.44</u>	<u>407,511.71</u>		<u>1,124,944.15</u>		

2450 Nonpublic Health Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	4,029.19
200 <u>Personnel Services-Employee Benefits</u>	
220 Social Security Contributions	308.19
260 Workmen's Compensation	27.04
Total Personnel Services-Employee Benefits	335.23
Total 2450 Nonpublic Health Services	<u>4,364.42</u>

2750 Nonpublic Transportation	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	120,127.37
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	17.77
220 Social Security Contributions	9,164.80
230 PSERS Retirement Contributions	10,614.57
250 Unemployment Compensation	164.39
260 Workmen's Compensation	744.61
270 Grp Ins - Self Insurance	1,883.68
290 Other Employee Benefits	15.19
Total Personnel Services-Employee Benefits	22,605.01
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	399.38
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	929.47
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	4,276.80
522 Automotive Liability Insurance	1,108.86
530 Communications	214.94
580 Travel	47.05
Total Other Purchased Services	5,647.65
600 <u>Supplies</u>	
610 General Supplies	3,151.69
620 Energy	8,728.45
630 Food	2.15
Total Supplies	11,882.29
700 <u>Property</u>	
750 Equipment - Original & Additional	10,070.05
Total Property	10,070.05
800 <u>Other Objects</u>	
Total Other Objects	79.10
Total 2750 Nonpublic Transportation	<u>171,740.32</u>

I. Student Transportation Services for Educational Field Trips

88,073.72

II. Student Transportation Services for Student Activities

148,207.33

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

243,827.00

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

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

Contracted transportation services should not be recorded on this schedule.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
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NOTE: Only reimbursable encumbrances will be included
in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
30	4600	300	22,358.15	Trainer's Area/Locker Facility-HVAC
30	4600	300	9,585.96	High School LGI Room Flooring
30	4600	300	12,719.77	Southern Middle School Carpet
30	4600	300	4,850.00	Southern Middle School Roofing
TOTAL EXPENDITURES:			49,513.88	

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			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.			

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	
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2014 - 2015

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

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	549,527.80	1,282,231.52	1,831,759.32
2140 Psychological Services	646,704.90		646,704.90
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	176,891.40		176,891.40
2260 Instruction and Curriculum Development Services	500,869.95		500,869.95
2350 Legal and Accounting Services	438,099.51	234,918.72	673,018.23
2420 Medical Services			
2440 Nursing Services	99,832.50	565,717.53	665,550.03
2700 Student Transportation Services	875,520.61	1,484,156.39	2,359,677.00
TOTAL	3,287,446.67	3,567,024.16	6,854,470.83

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	4,888,363.38	1,865,493.22	6,753,856.60
	272 Self-Insurance Dental Health Benefits	254,856.58	95,399.07	350,255.65
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	5,143,219.96	1,960,892.29	7,104,112.25
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits		123,094.08	123,094.08
	272 Self-Insurance Dental Health Benefits		6,799.90	6,799.90
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL		129,893.98	129,893.98
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	5,143,219.96	2,090,786.27	7,234,006.23

LEA acknowledges there were no ARRA funded expenditures

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	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							
820 Claims and Judgments Against the LEA							
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							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							

Total GF Expenditures: Sub Functions

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	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			

Total Enterprise Fund Expenses

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	39,846,163.51
Total Federally Funded salaries subject to PSERS withholding	1,292,092.63