

LEA Name: Northern Tioga SD
Address 110 Ellison Road
City Elkland, PA 16920-

Class Size: 3

County: Tioga
AUN Number: 117596003

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
06/30/2014

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. Diana L. Barnes
Chief School Administrator

Diana L. Barnes
(Signature required)

11-6-14
Date

Kathy VanSchaick
Board Secretary

Kathy VanSchaick
(Signature required)

11/10/14
Date

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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	9,104,634				
0110	Investments	1,482,157				
0120	Taxes Receivable (Net)	1,111,958				
0130	Due From Other Funds	130,105				
0141	Due from Other Governments					
0142	State Revenue Receivable	617,508				
0143	Federal Revenue Receivable	646,895				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	119,259				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		13,212,516				
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		13,212,516				

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School: 117596003 Northern Tioga SD

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BALANCE SHEET - Governmental Funds NAG)

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
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428,194

5,118,573

621,873

9,532,828

6,600,730

1,111,958

751,978

617,508

646,895

119,259

19,381,156

Assets

0100

0110

0120

0130

0141

0142

0143

0145

0146

0147

0150

0160

0170

0180

0190

0910

6,168,640

6,168,640

19,381,156

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
0400 Due to Other Funds	621,873				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	269,531				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	174,994				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,138,720				
0462 Payroll Deductions and Withholdings	907,395				
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities					
TOTAL LIABILITIES	4,112,513				
0950 Deferred Inflows Of Resources	936,782				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	5,704,119				
0850 Unassigned Fund Balance	2,459,102				
TOTAL FUND BALANCES	8,163,221				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	13,212,516				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
---------------------------------	---	-------------------------	-------------------	--------------------------------

Liabilities

621,873	0400
	0411
	0412
	0413
269,531	0420
	0430
174,994	0440
	0450
2,138,720	0461
907,395	0462
	0470
	0480
	0490

4,112,513

936,782 0950

Fund Balances

0810

0820

6,168,640

6,168,640 0830

5,704,119 0840

2,459,102 0850

6,168,640

14,331,861

6,168,640

19,381,156

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	10,323,251				
7000	State Sources	18,687,851				
8000	Federal Sources	962,702				
TOTAL REVENUES		29,973,804				
EXPENDITURES						
1000	Instruction	17,838,460				
2000	Support Services	8,570,160				
3000	Noninstructional Services	580,374				
4000	Fac Acq, Const, and Imp	317,997				
5110	Debt Service (Principal & Interest)	2,425,929				
5130	Refund of Prior Year Receipts	602				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		29,733,522				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		240,282				
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)					
9400	Sale / Compensation for Fixed Assets					
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)	600,000				
5300	Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)		(600,000)				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
40,789				10,364,040	6000
				18,687,851	7000
				962,702	8000
40,789				30,014,593	
				17,838,460	1000
1,018				8,571,178	2000
				580,374	3000
441,188				759,185	4000
		3,467		2,429,396	5110
				602	5130
					5140
442,206		3,467		30,179,195	
(401,417)		(3,467)		(164,602)	
					9110
					9120
					9130
					9200
600,000				600,000	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				600,000	5200
					5300
600,000					

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	(359,718)				
0040 Fund Balance - Beginning of Fiscal Year	8,522,939				
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	8,163,221				

County: Tloga

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
198,583		(3,467)		(164,602)
5,970,056		3,467		14,496,462
1				1
6,168,640				14,331,861

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	10,375,397	10,375,397	10,323,251	(52,146)
7000	State Sources	18,935,320	18,935,320	18,687,851	(247,469)
8000	Federal Sources	1,018,597	1,018,597	962,702	(55,895)
TOTAL REVENUES		30,329,314	30,329,314	29,973,804	(355,510)
EXPENDITURES					
1100	Regular Programs	12,627,569	12,600,069	12,160,010	440,059
1200	Special Programs	4,107,671	4,135,171	3,975,472	159,699
1300	Vocational Programs	1,238,582	1,281,909	1,263,853	18,056
1400	Other Instructional Programs	150,602	208,538	155,838	52,700
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten	357,838	357,838	283,287	74,551
2100	Pupil Personnel Services	961,838	964,438	923,873	40,565
2200	Instructional Staff Services	1,258,275	1,288,275	1,160,479	127,796
2300	Administrative Services	1,643,757	1,652,757	1,602,314	50,443
2400	Pupil Health	302,467	302,467	283,966	18,501
2500	Business Services	352,256	352,256	339,278	12,978
2600	Operation and Maintenance of Plant Services	2,533,791	2,527,741	2,209,811	317,930
2700	Student Transportation Services	2,106,800	2,106,800	1,965,325	141,475
2800	Central & Other Support Services	158,842	159,342	85,114	74,228
2900	Other Support Services	2,500	2,500		2,500
3100	Food Services				
3200	Student Activities	556,360	591,557	563,611	27,946
3300	Community Services	36,257	36,257	16,763	19,494
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	310,000	319,800	317,997	1,803
5110	Debt Service (Principal & Interest)	2,551,075	2,551,075	2,425,929	125,146
5130	Refund of Prior Year Receipts	3,000	3,000	602	2,398
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		31,259,480	31,441,790	29,733,522	1,708,268
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(930,166)	(1,112,476)	240,282	1,352,758

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

General Fund

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Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
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)	325,500	630,803	600,000	30,803
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	827,852	340,239		340,239
TOTAL OTHER FINANCING SOURCES (USES)		(1,153,352)	(971,042)	(600,000)	371,042
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(2,083,518)	(2,083,518)	(359,718)	1,723,800
0040	Fund Balance - Beginning of Fiscal Year			8,522,939	8,522,939
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		(2,083,518)	(2,083,518)	8,163,221	10,246,739

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents	190,652			190,652	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	103,661			103,661	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	550			550	
0170 Inventories	41,496			41,496	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	336,359			336,359	
Noncurrent Assets:					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	134,106			134,106	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	134,106			134,106	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	470,465			470,465	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current Liabilities:					
0400 Due to Other Funds	130,105			130,105	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	650			650	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	5,791			5,791	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,133			1,133	
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues	9,501			9,501	
0490 Other Current Liabilities					
Total Current Liabilities	147,180			147,180	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities					
TOTAL LIABILITIES	147,180			147,180	
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt	134,106			134,106	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	189,179			189,179	
TOTAL NET POSITION	323,285			323,285	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	470,465			470,465	

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	406,376			406,376	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	406,376			406,376	
OPERATING EXPENSES					
100 Salaries	436,365			436,365	
200 Employee Benefits	288,564			288,564	
300 Purchased Professional and Technical Service	2,326			2,326	
400 Purchased Property Services	17,108			17,108	
500 Other Purchased Service	4,330			4,330	
600 Supplies	571,087			571,087	
700 Depreciation	10,161			10,161	
810 Dues and Fees					
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	1,329,941			1,329,941	
OPERATING INCOME (LOSS)	(923,565)			(923,565)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	111			111	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	120,500			120,500	
8000 Federal Sources	795,267			795,267	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	915,878			915,878	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(7,687)			(7,687)	

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)
CONTRIBUTIONS AND TRANSFERS					
9500 Capital Contributions					
9998 Transfers from (to) Component Units or Primary Govt					
9999 Transfers In (Out)					
CHANGE IN NET POSITION	(7,687)			(7,687)	
0041 Net Position - Beginning of Fiscal Year	338,562			338,562	
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment	(7,590)			(7,590)	
NET POSITION - END OF YEAR	323,285			323,285	

	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	407,736			407,736	
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	774,176			774,176	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	513,024			513,024	
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(879,464)			(879,464)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	114,664			114,664	
8000 Federal Sources	623,731			623,731	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	738,395			738,395	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	111			111	
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	111			111	

STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

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	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	(140,958)			(140,958)	
9935 Cash and Cash Equivalents Beginning of Year	331,610			331,610	
Cash and Cash Equivalents at Year End	190,652			190,652	

9900 Other Financing Sources Not Listed (9000 Series)	(923,565)		(923,565)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):				
9901 Depreciation and Net Amortization	10,161		10,161	
9902 Provision for Uncollectible Accounts				
9903 Other Adjustments	87,963		87,963	
9904 (Inc) Dec in Accounts Receivable (0120-0150)	(10)		(10)	
9905 Advances to Other Funds (0160)				
9906 (Inc) Dec in Inventories (0170)	(6,786)		(6,786)	
9907 (Inc) Dec in Prepaid Expenses (0180)				
9908 (Inc) Dec in Other Current Assets (0190)				
9909 Inc (Dec) in Accounts Payable (0400-0450)	(51,255)		(51,255)	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,658		2,658	
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)				
9912 Inc (Dec) in Advances from Other Funds (0470)				
9913 Inc (Dec) in Unearned Revenue (0480)	1,370		1,370	
9914 Inc (Dec) in Other Current Liabilities (0490)				
Total Adjustments	44,101		44,101	
Cash Provided By (Used For) Total	(879,464)		(879,464)	

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	150,777			177,224	478,371
0110 Investments					591,377
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	150,777			177,224	1,069,748
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	150,777			177,224	1,069,748

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 117596003 Northern Tioga SD

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STATEMENT OF NET POSITION (NAF)

Fiduciary Funds

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Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		806,372	0100
		591,377	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		1,397,749	
			0910
		1,397,749	

Amounts Expressed in Whole Dollars

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Liabilities

0400	Due to Other Funds			18,416
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	Unearned Revenues			
0490	Other Current Liabilities		177,224	1,051,332
TOTAL LIABILITIES			177,224	1,069,748

0950 Deferred Inflows Of Resources

Net Position

0791	Invested in Capital Assets Net of Related Debt			
0798	Restricted for Legal Purposes (0792-0798)	150,777		
0799	Unrestricted			
TOTAL NET POSITION		150,777		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		150,777	177,224	1,069,748

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STATEMENT OF NET POSITION (NAF)

Fiduciary Funds

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Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		18,416	0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		1,228,556	0490
		1,246,972	
			0950
			0791
		150,777	0798
		150,777	0799
		1,397,749	

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		80,089			
9946	Other Additions		293			
Deductions						
9947	Scholarships Awarded		1,018			
9948	Other Deductions					
Change in Net Position			79,364			
0041	Net Position - Beginning of Fiscal Year		71,413			
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year			150,777			

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STATEMENT OF CHANGES IN NET POSITION (CNAF)

Fiduciary Funds

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Total
Fiduciary
Funds

80,089 9945

293 9946

1,018 9947

9948

79,364

71,413 0041

9949

150,777

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	6,980,607.15	
6112	Interim Real Estate Taxes	32,113.79	
6113	Public Utility Realty Tax	12,426.35	
6114	Payments in Lieu of Current Taxes / State & Local	33,350.35	
6140	Current Act 511 Taxes - Flat Rate Assessments	16,342.47	
6150	Current Act 511 Taxes - Proportional Assessments	1,985,713.46	
6400	Delinq on Taxes Levied/Assessed by the LEA	695,627.05	
6500	Earnings on Investments	12,445.70	
6832	Federal IDEA Pass Through Revenue	357,317.00	
6910	Rentals	28,362.11	
6920	Contributions and Donations From Private Sources	25,972.37	
6942	Summer School Tuition	10,555.54	
6949	Other Tuition From Patrons	4,850.00	
6991	Refunds of Prior Years' Expenditures	66,078.90	
6999	All Other Local Revenues Not Specified	61,488.82	
6000	Total Revenue from Local Sources		10,323,251.06

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Education Funding (Gross)	11,941,274.22	
7160	Tuition - Orphans & Children Placed in Priv. Homes	36,981.56	
7220	Vocational Education	23,221.57	
7240	Driver Education - Student	3,220.00	
7271	Special Education Funding for School Aged Pupils	1,554,152.91	
7310	Transportation (Regular and Additional)	1,524,700.04	
7320	Rental and Sinking Fund Payments	715,287.26	
7330	Health Services	38,442.53	
7340	State Property Tax Reduction Allocation	473,925.17	
7501	PA Accountability Grant	199,575.00	
7509	Career and Technical Education Equipment Grants	14,603.81	
7810	Revenue for Social Security Payments	662,710.74	
7820	Revenue for Retirement Payments	1,499,756.33	
7000	Total Revenue from State Sources		18,687,851.14
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	619,802.99	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	174,995.88	
8519	NCLB, Title VI - Flexibility And Accountability	56,498.30	
8521	Vocational Education - Operating Expenditures	27,077.33	
8810	Schl Based ACCESS Med Reimb Prog	73,594.28	
8820	Medical Asst Reimb for Admin Claiming	10,732.79	
8000	Total Revenue from Federal Sources		962,701.57

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	10,323,251.06	
Revenue from State Sources	18,687,851.14	
Revenue from Federal Sources	962,701.57	
Other Financing Sources		29,973,803.77

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>517,744,250</u>	<u>8,097,779</u>	<u>6,948,026</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	16,342.47	
6140	Current Act 511 Taxes - Flat Rate Assessments		16,342.47
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	1,863,656.68	
6153	Real Estate Transfer Taxes	122,056.78	
6150	Current Act 511 Taxes - Proportional Assessments		1,985,713.46

Total Act 1 and Act 511 Taxes

2,002,055.93

<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	6,980,607.15	67,744.31	35,163.62	6,948,026.46
6112	Interim Real Estate Taxes	32,113.79	0.00	0.00	32,113.79
6113	Public Utility Realty Tax	12,426.35	0.00	0.00	12,426.35
6114	Payments in Lieu of Current Taxes / State & Local	33,350.35	0.00	0.00	33,350.35
6140	Current Act 511 Taxes - Flat Rate Assessments	16,342.47	186.63	1,631.90	17,787.74
6150	Current Act 511 Taxes - Proportional Assessments	1,985,713.46	84,919.51	113,162.04	2,013,955.99
6400	Delinq on Taxes Levied/Assessed by the LEA	695,627.05	22,325.39	55,546.39	728,848.05

6999 TOTAL TAXES

9,756,180.62

175,175.84

205,503.95

9,786,508.73

		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
<u>REVENUE FROM DELINQUENT TAXES</u>					
6411	Delinquent Real Estate Taxes	695,627.05	22,325.39	55,546.39	728,848.05
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		695,627.05	22,325.39	55,546.39	728,848.05

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

BY SUBFUNCTIONS

Page EXP-16

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	12,160,009.71	
1200 Special and Gifted Education	3,975,472.14	
1300 Vocational Education Programs	1,263,852.51	
1400 Other Instructional Programs - E/S	155,838.02	
1800 Pre-Kindergarten	283,287.19	
		17,838,459.57
2000 Support Services		
2100 Pupil Personnel	923,872.64	
2200 Instructional Staff	1,160,479.05	
2300 Administration	1,602,314.20	
2400 Pupil Health	283,965.58	
2500 Business	339,278.16	
2600 Operation & Maintenance of Plant Services	2,209,811.27	
2700 Student Transportation Services	1,965,325.28	
2800 Central	85,114.01	
		8,570,160.19
3000 Operation of Noninstructional Services		
3200 Student Activities	563,610.77	
3300 Community Services	16,762.86	
		580,373.63
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4200 Existing Site Improvement Services	68,700.55	
4600 Existing Building Improvement Services	249,296.80	
		317,997.35
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	2,426,531.66	
5200 Interfund Transfers Out	600,000.00	
		3,026,531.66
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		30,333,522.40

1000 Instruction	Total
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	10,602,370.59
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	2,825,066.92
220 Social Security Contributions	804,962.81
230 PSERS Retirement Contributions	1,768,172.87
250 Unemployment Compensation	4,082.77
260 Workmen's Compensation	58,328.11
290 Other Employee Benefits	154,713.72
Total Personnel Services-Employee Benefits	5,615,327.20
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	102,161.57
400 Purchased Property Services	
430 Repairs and Maintenance	11,357.39
440 Rentals	71,870.96
Total Purchased Property Services	83,228.35
500 Other Purchased Services	
510 Student Transportation Services	17,337.26
520 Insurance-General	7,621.00
530 Communications	50,995.46
550 Printing & Binding	1,138.62
560 Tuition	745,944.50
580 Travel	12,042.71
Total Other Purchased Services	835,079.55
600 Supplies	
610 General Supplies	185,173.36
630 Food	23,223.54
640 Books & Periodicals	190,011.33
Total Supplies	398,408.23
700 Property	
750 Equipment - Original & Additional	99,668.87
760 Equipment - Replacement	101,266.21
Total Property	200,935.08
800 Other Objects	
Total Other Objects	949.00
Total 1000 Instruction	17,838,459.57

	Elementary	Secondary	Federal	Total
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	3,820,892.19	2,951,218.47	471,617.94	7,243,728.60
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	935,696.25	694,410.24	121,580.49	1,751,686.98
220 Social Security Contributions	291,381.42	222,887.53	35,806.18	550,075.13
230 PSERS Retirement Contributions	638,800.15	493,142.98	78,831.39	1,210,774.52
250 Unemployment Compensation	(15.06)	311.98	620.64	917.56
260 Workmen's Compensation	21,124.02	16,278.39	2,599.34	40,001.75
290 Other Employee Benefits	106,563.72	24,850.00	1,000.00	132,413.72
Total Personnel Services-Employee Benefits	1,993,550.50	1,451,881.12	240,438.04	3,685,869.66
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		6,875.00		6,875.00
400 Purchased Property Services				
430 Repairs and Maintenance	2,474.31	1,129.99		3,604.30
440 Rentals	35,331.42	23,029.22		58,360.64
Total Purchased Property Services	37,805.73	24,159.21		61,964.94
500 Other Purchased Services				
510 Student Transportation Services	5,128.60	4,880.73		10,009.33
530 Communications	23,137.72	24,883.71		48,021.43
550 Printing & Binding		1,138.62		1,138.62
561 Tuition to Other School Districts Within The State	1,141.84	27,025.06		28,166.90
562 Tuition to Pennsylvania Charter Schools	290,321.41	290,321.40		580,642.81
563 Tuition to Nonpublic Schools		812.00		812.00
568 Tuition for PRRIs (in-state) and Detention Centers	8,736.29	8,736.28		17,472.57
580 Travel	1,546.27	872.09		2,418.36
Total Other Purchased Services	330,012.13	358,669.89		688,682.02
600 Supplies				
610 General Supplies	63,995.86	56,214.61	178.39	120,388.86
630 Food	720.50	482.04		1,202.54
640 Books & Periodicals	119,402.92	84,206.21	4,933.41	188,542.54
Total Supplies	184,119.28	120,902.86	5,111.80	310,133.94
700 Property				
750 Equipment - Original & Additional	24,229.19	38,554.99		62,784.18
760 Equipment - Replacement	38,710.42	60,824.95		99,535.37
Total Property	62,939.61	99,379.94		162,319.55
800 Other Objects				
Total Other Objects	256.00	180.00		436.00
Total 1100 Regular Programs - E/S	6,429,575.44	5,013,266.49	717,167.78	12,160,009.71

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,009,777.11	1,291,532.20	23,318.05	2,324,627.36
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	365,344.45	452,251.38	4,737.19	822,333.02
220 Social Security Contributions	76,459.37	98,037.22	1,741.45	176,238.04
230 PSERS Retirement Contributions	167,037.41	215,014.48	3,867.74	385,919.63
250 Unemployment Compensation	976.21	1,173.60	4.15	2,153.96
260 Workmen's Compensation	5,558.29	7,122.65	128.26	12,809.20
290 Other Employee Benefits	9,250.00	1,352.00		10,602.00
Total Personnel Services-Employee Benefits	624,625.73	774,951.33	10,478.79	1,410,055.85
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	41,758.81	41,758.76	375.00	83,892.57
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	95.64	95.63		191.27
440 Rentals	941.94	941.93		1,883.87
Total Purchased Property Services	1,037.58	1,037.56		2,075.14
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,635.98	2,345.16		3,981.14
530 Communications	1,487.02	1,487.01		2,974.03
561 Tuition to Other School Districts Within The State	12,488.83	67,603.02		80,091.85
564 Tuition to Career and Technology Centers		1,815.00		1,815.00
569 Tuition - Other	10,205.00	10,205.00		20,410.00
580 Travel	1,150.46	1,249.38		2,399.84
Total Other Purchased Services	26,967.29	84,704.57		111,671.86
600 <u>Supplies</u>				
610 General Supplies	5,603.81	16,384.95		21,988.76
630 Food	1,012.74	3,684.63		4,697.37
640 Books & Periodicals	137.51	137.51		275.02
Total Supplies	6,754.06	20,207.09		26,961.15
700 <u>Property</u>				
750 Equipment - Original & Additional	10,755.54	4,809.13		15,564.67
760 Equipment - Replacement		110.54		110.54
Total Property	10,755.54	4,919.67		15,675.21
800 <u>Other Objects</u>				
Total Other Objects	256.50	256.50		513.00
Total 1200 Special and Gifted Education	<u>1,721,932.62</u>	<u>2,219,367.68</u>	<u>34,171.84</u>	<u>3,975,472.14</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	793,054.20		793,054.20
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	192,046.70		192,046.70
220 Social Security Contributions	60,270.02		60,270.02
230 PSERS Retirement Contributions	132,330.73		132,330.73
250 Unemployment Compensation	300.97		300.97
260 Workmen's Compensation	4,190.78		4,190.78
290 Other Employee Benefits	11,598.00		11,598.00
Total Personnel Services-Employee Benefits	400,737.20		400,737.20
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	409.72		409.72
Total Purchased Property Services	409.72		409.72
500 <u>Other Purchased Services</u>			
510 Student Transportation Services		3,346.79	3,346.79
580 Travel	1,094.56		1,094.56
Total Other Purchased Services	1,094.56	3,346.79	4,441.35
600 <u>Supplies</u>			
610 General Supplies	15,605.31	13,494.24	29,099.55
630 Food	12,410.85		12,410.85
640 Books & Periodicals	119.40	639.92	759.32
Total Supplies	28,135.56	14,134.16	42,269.72
700 <u>Property</u>			
750 Equipment - Original & Additional	14,762.51	6,557.51	21,320.02
760 Equipment - Replacement	1,620.30		1,620.30
Total Property	16,382.81	6,557.51	22,940.32
Total 1300 Vocational Education Programs	<u>1,239,814.05</u>	<u>24,038.46</u>	<u>1,263,852.51</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	500.00	43,055.93	19,233.80	62,789.73
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		3,655.66		3,655.66
220 Social Security Contributions	38.25	3,293.79	1,471.82	4,803.86
230 PSERS Retirement Contributions		6,073.74	3,183.74	9,257.48
250 Unemployment Compensation	4.40	91.56	78.67	174.63
260 Workmen's Compensation	2.75	236.90	106.22	345.87
Total Personnel Services-Employee Benefits	45.40	13,351.65	4,840.45	18,237.50
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	60.00	11,334.00		11,394.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		7,152.10		7,152.10
440 Rentals		11,626.45		11,626.45
Total Purchased Property Services		18,778.55		18,778.55
500 <u>Other Purchased Services</u>				
520 Insurance-General		7,621.00		7,621.00
560 Tuition	40.00	16,493.37		16,533.37
580 Travel	2,265.65	3,864.30		6,129.95
Total Other Purchased Services	2,305.65	27,978.67		30,284.32
600 <u>Supplies</u>				
610 General Supplies		2,194.74	6,811.95	9,006.69
630 Food			4,912.78	4,912.78
640 Books & Periodicals			434.45	434.45
Total Supplies		2,194.74	12,159.18	14,353.92
Total 1400 Other Instructional Programs - E/S	<u>2,911.05</u>	<u>116,693.54</u>	<u>36,233.43</u>	<u>155,838.02</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	32,160.93		32,160.93
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	3,655.66		3,655.66
220 Social Security Contributions	2,460.30		2,460.30
230 PSERS Retirement Contributions	5,444.81		5,444.81
250 Unemployment Compensation	37.47		37.47
260 Workmen's Compensation	176.96		176.96
Total Personnel Services-Employee Benefits	11,775.20		11,775.20
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	7,152.10		7,152.10
440 Rentals	11,626.45		11,626.45
Total Purchased Property Services	18,778.55		18,778.55
500 <u>Other Purchased Services</u>			
520 Insurance-General	7,621.00		7,621.00
Total Other Purchased Services	7,621.00		7,621.00
600 <u>Supplies</u>			
610 General Supplies	2,194.74		2,194.74
Total Supplies	2,194.74		2,194.74
Total 1410 Driver's Education	<u>72,530.42</u>		<u>72,530.42</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	500.00	10,895.00		11,395.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	38.25	833.49		871.74
230 PSERS Retirement Contributions		628.93		628.93
250 Unemployment Compensation	4.40	54.09		58.49
260 Workmen's Compensation	2.75	59.94		62.69
Total Personnel Services-Employee Benefits	45.40	1,576.45		1,621.85
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	60.00			60.00
500 <u>Other Purchased Services</u>				
569 Tuition - Other	40.00			40.00
580 Travel	2,265.65	3,864.30		6,129.95
Total Other Purchased Services	2,305.65	3,864.30		6,169.95
Total 1430 Homebound Instruction	<u>2,911.05</u>	<u>16,335.75</u>		<u>19,246.80</u>

1440 Alternative Regular Education

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1440 Alternative Regular Education

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	11,334.00		11,334.00
	16,493.37		16,493.37
	16,493.37		16,493.37
	<u>27,827.37</u>		<u>27,827.37</u>

1442 PDE Approved Alternative Education Programs

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

561 Tuition to Other School Districts Within The State

Total Other Purchased Services

Total 1442 PDE Approved Alternative Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	11,334.00		11,334.00
	16,493.37		16,493.37
	16,493.37		16,493.37
	27,827.37		27,827.37

1450 Instruct. Prog. Outside the Established School Day**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits**600 Supplies**

610 General Supplies

630 Food

640 Books & Periodicals

Total Supplies**Total 1450 Instruct. Prog. Outside the Established School Day****Elementary****Secondary****Federal****Total****19,233.80****19,233.80**

1,471.82

1,471.82

3,183.74

3,183.74

78.67

78.67

106.22

106.22

4,840.45**4,840.45**

6,811.95

6,811.95

4,912.78

4,912.78

434.45

434.45

12,159.18**12,159.18****36,233.43****36,233.43**

1800 Pre-Kindergarten

FederalTotal100 Personnel Services-Salaries

Total Personnel Services-Salaries

178,170.70

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

55,344.58

220 Social Security Contributions

13,575.76

230 PSERS Retirement Contributions

29,890.51

250 Unemployment Compensation

535.65

260 Workmen's Compensation

980.51

290 Other Employee Benefits

100.00

Total Personnel Services-Employee Benefits

100,426.99

600 Supplies

610 General Supplies

4,689.50

Total Supplies

4,689.50

Total 1800 Pre-Kindergarten

283,287.19

	<u>Federal</u>	<u>Total</u>
1801 Pre K Instruction		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		178,170.70
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		55,344.56
220 Social Security Contributions		13,575.76
230 PSERS Retirement Contributions		29,890.51
250 Unemployment Compensation		535.65
260 Workmen's Compensation		980.51
290 Other Employee Benefits		100.00
Total Personnel Services-Employee Benefits		100,426.99
600 <u>Supplies</u>		
610 General Supplies		4,689.50
Total Supplies		4,689.50
Total 1801 Pre K Instruction		<u>283,287.19</u>

2000 Support Services**Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****3,172,754.05****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

859,549.69

220 Social Security Contributions

240,658.76

230 PSERS Retirement Contributions

532,104.73

240 Tuition Reimbursements

44,470.00

250 Unemployment Compensation

1,205.37

260 Workmen's Compensation

16,187.75

290 Other Employee Benefits

27,728.16

Total Personnel Services-Employee Benefits**1,721,904.46****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****224,081.18****400 Purchased Property Services**

410 Cleaning Services

37,280.51

420 Utility Services

93,620.80

430 Repairs and Maintenance

101,616.44

440 Rentals

44,984.53

Total Purchased Property Services**277,502.28****500 Other Purchased Services**

510 Student Transportation Services

1,954,789.49

520 Insurance-General

151,694.00

530 Communications

43,546.77

540 Advertising

9,725.03

550 Printing & Binding

21,854.00

580 Travel

74,753.12

590 Miscellaneous Purchased Services

2,076.02

Total Other Purchased Services**2,258,438.43****600 Supplies**

610 General Supplies

325,680.23

620 Energy

419,295.84

630 Food

10,378.99

640 Books & Periodicals

71,731.23

650 Supplies - Technology Related

3,362.50

Total Supplies**830,448.79****700 Property**

750 Equipment - Original & Additional

49,380.20

760 Equipment - Replacement

20,206.63

Total Property**69,586.83****800 Other Objects****Total Other Objects****15,444.17**

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 117596003 Northern Tioga SD

County: Tioga

2000 Support Services

Total 2000 Support Services

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-14

Total

8,570,160.19

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	81,600.23	592,545.08
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	17,855.08	145,654.80
220 Social Security Contributions	6,173.44	45,042.78
230 PSERS Retirement Contributions	13,814.93	100,830.52
250 Unemployment Compensation	96.90	347.42
260 Workmen's Compensation	448.89	3,283.43
290 Other Employee Benefits		1,548.00
Total Personnel Services-Employee Benefits	38,389.24	296,706.95
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		20,747.00
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		5.93
440 Rentals		296.71
Total Purchased Property Services		302.64
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		204.75
530 Communications		2,439.99
580 Travel		3,656.76
Total Other Purchased Services		6,301.50
600 <u>Supplies</u>		
610 General Supplies		3,980.64
630 Food		2,254.83
Total Supplies		6,235.47
800 <u>Other Objects</u>		
Total Other Objects		1,034.00
Total 2100 Pupil Personnel	<u>119,989.47</u>	<u>923,872.64</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	54,171.07	203,492.90		257,663.97
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	16,288.80	70,069.33		86,358.13
220 Social Security Contributions	4,060.36	15,207.85		19,268.21
230 PSERS Retirement Contributions	9,171.13	34,557.62		43,728.75
250 Unemployment Compensation	6.48	9.52		16.00
260 Workmen's Compensation	297.97	1,119.19		1,417.16
290 Other Employee Benefits		1,548.00		1,548.00
Total Personnel Services-Employee Benefits	29,824.74	122,511.51		152,336.25
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		20,747.00		20,747.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		5.93		5.93
440 Rentals		296.71		296.71
Total Purchased Property Services		302.64		302.64
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		204.75		204.75
530 Communications		2,105.81		2,105.81
580 Travel	309.42	19.68		329.10
Total Other Purchased Services	309.42	2,330.24		2,639.66
600 <u>Supplies</u>				
610 General Supplies	466.91	1,903.27		2,370.18
630 Food		2,254.83		2,254.83
Total Supplies	466.91	4,158.10		4,625.01
800 <u>Other Objects</u>				
Total Other Objects	129.00			129.00
Total 2120 Guidance Services	84,901.14	353,542.39		438,443.53

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	52,025.09	52,025.09		104,050.18
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	7,235.97	7,235.97		14,471.94
220 Social Security Contributions	4,107.56	4,107.55		8,215.11
230 PSERS Retirement Contributions	9,180.31	9,180.30		18,360.61
250 Unemployment Compensation	1.43	1.43		2.86
260 Workmen's Compensation	298.30	298.29		596.59
Total Personnel Services-Employee Benefits	20,823.57	20,823.54		41,647.11
500 <u>Other Purchased Services</u>				
530 Communications	167.09	167.09		334.18
580 Travel	1,025.16	1,025.15		2,050.31
Total Other Purchased Services	1,192.25	1,192.24		2,384.49
600 <u>Supplies</u>				
610 General Supplies	701.38	701.37		1,402.75
Total Supplies	701.38	701.37		1,402.75
800 <u>Other Objects</u>				
Total Other Objects	227.50	227.50		455.00
Total 2140 Psychological Services	74,969.79	74,969.74		149,939.53

	<u>Federal</u>	<u>Total</u>
2160 Social Work Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	81,600.23	230,830.93
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	17,855.08	44,824.73
220 Social Security Contributions	6,173.44	17,559.46
230 PSERS Retirement Contributions	13,814.93	38,741.16
250 Unemployment Compensation	96.90	328.56
260 Workmen's Compensation	448.89	1,269.68
Total Personnel Services-Employee Benefits	38,389.24	102,723.59
500 <u>Other Purchased Services</u>		
580 Travel		1,277.35
Total Other Purchased Services		1,277.35
600 <u>Supplies</u>		
610 General Supplies		207.71
Total Supplies		207.71
800 <u>Other Objects</u>		
Total Other Objects		450.00
Total 2160 Social Work Services	<u>119,989.47</u>	<u>335,489.58</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	294,590.08	281,616.07	6,403.20	582,609.35
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	80,131.17	55,141.48		135,272.65
220 Social Security Contributions	22,372.64	21,411.76	489.85	44,274.25
230 PSERS Retirement Contributions	46,886.87	45,893.12	1,084.06	93,864.05
240 Tuition Reimbursements	18,863.33	24,171.67		43,035.00
250 Unemployment Compensation	238.04	123.31	0.48	361.83
260 Workmen's Compensation	1,618.54	1,552.33	35.22	3,206.09
290 Other Employee Benefits	4,500.00	4,500.00		9,000.00
Total Personnel Services-Employee Benefits	174,610.59	152,793.67	1,609.61	329,013.87
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	3,046.48	2,765.19		5,811.67
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	8,464.36	7,932.95		16,397.31
440 Rentals	1,361.88	1,278.87		2,640.75
Total Purchased Property Services	9,826.24	9,211.82		19,038.06
500 <u>Other Purchased Services</u>				
530 Communications	1,631.42	1,509.65		3,141.07
580 Travel	10,943.88	12,116.75	13,953.90	37,014.53
591 Services Purchased locally	1,679.38	396.64		2,076.02
Total Other Purchased Services	14,254.68	14,023.04	13,953.90	42,231.62
600 <u>Supplies</u>				
610 General Supplies	28,432.48	23,229.29	18,480.00	70,141.77
630 Food	2,772.79	2,452.05		5,224.84
640 Books & Periodicals	42,380.12	27,187.08		69,567.20
Total Supplies	73,585.39	52,868.42	18,480.00	144,933.81
700 <u>Property</u>				
750 Equipment - Original & Additional	2,216.27	29,951.55		32,167.82
760 Equipment - Replacement		3,740.85		3,740.85
Total Property	2,216.27	33,692.40		35,908.67
800 <u>Other Objects</u>				
Total Other Objects	454.20	477.80		932.00
Total 2200 Instructional Staff	572,583.93	547,448.41	40,446.71	1,160,479.05

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		879,285.66
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		192,519.32
220 Social Security Contributions		66,415.53
230 PSERS Retirement Contributions		148,651.50
250 Unemployment Compensation		86.62
260 Workmen's Compensation		4,445.70
290 Other Employee Benefits		16,080.16
Total Personnel Services-Employee Benefits		428,198.83
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		116,619.44
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		389.33
440 Rentals		38,394.25
Total Purchased Property Services		38,783.58
500 <u>Other Purchased Services</u>		
520 Insurance-General		29,534.00
530 Communications		29,879.54
540 Advertising		9,725.03
550 Printing & Binding		21,854.00
580 Travel		16,036.08
Total Other Purchased Services		107,028.65
600 <u>Supplies</u>		
610 General Supplies		13,476.03
630 Food		2,794.66
640 Books & Periodicals		47.00
650 Supplies - Technology Related		3,362.50
Total Supplies		19,680.19
700 <u>Property</u>		
750 Equipment - Original & Additional		649.72
Total Property		649.72
800 <u>Other Objects</u>		
Total Other Objects		12,068.13
Total 2300 Administration		<u>1,602,314.20</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,642.90
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		17.00
220 Social Security Contributions		125.66
230 PSERS Retirement Contributions		278.14
250 Unemployment Compensation		2.64
260 Workmen's Compensation		9.03
290 Other Employee Benefits		6,126.48
Total Personnel Services-Employee Benefits		6,558.95
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		15,655.79
400 <u>Purchased Property Services</u>		
440 Rentals		2,003.71
Total Purchased Property Services		2,003.71
500 <u>Other Purchased Services</u>		
520 Insurance-General		29,534.00
530 Communications		1,543.25
540 Advertising		9,725.03
580 Travel		6,739.48
Total Other Purchased Services		47,541.76
600 <u>Supplies</u>		
610 General Supplies		2,851.38
630 Food		575.59
Total Supplies		3,426.97
800 <u>Other Objects</u>		
Total Other Objects		7,376.11
Total 2310 Board Services		84,206.19

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		47,382.78
500 <u>Other Purchased Services</u>		
530 Communications		5,369.05
Total Other Purchased Services		5,369.05
Total 2330 Tax Assessment And Collection Services		<u>52,751.83</u>

2340 Staff Relations And Negotiations Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

17,679.19

Total 2340 Staff Relations And Negotiations Services

17,679.19

2350 Legal and Accounting Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

22,017.93

Total 2350 Legal and Accounting Services

22,017.93

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				172,461.67
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				33,340.81
220 Social Security Contributions				12,755.43
230 PSERS Retirement Contributions				29,598.56
250 Unemployment Compensation				11.34
260 Workmen's Compensation				798.65
290 Other Employee Benefits				1,000.00
Total Personnel Services-Employee Benefits				77,504.79
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance				6.42
440 Rentals				3,627.37
Total Purchased Property Services				3,633.79
500 <u>Other Purchased Services</u>				
530 Communications	1,330.88	1,330.86		2,661.74
550 Printing & Binding				21,854.00
580 Travel				2,886.16
Total Other Purchased Services				27,401.90
600 <u>Supplies</u>				
610 General Supplies				3,202.93
630 Food				464.76
640 Books & Periodicals				47.00
Total Supplies				3,714.69
800 <u>Other Objects</u>				
Total Other Objects				2,221.02
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>286,937.86</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	389,282.54	315,898.55		705,181.09
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	88,897.98	70,263.53		159,161.51
220 Social Security Contributions	29,503.82	24,030.62		53,534.44
230 PSERS Retirement Contributions	64,666.15	54,108.65		118,774.80
250 Unemployment Compensation	48.08	24.56		72.64
260 Workmen's Compensation	2,020.96	1,617.06		3,638.02
290 Other Employee Benefits	7,663.68	1,290.00		8,953.68
Total Personnel Services-Employee Benefits	192,800.67	151,334.42		344,135.09
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	313.37	69.54		382.91
440 Rentals	17,625.90	15,137.27		32,763.17
Total Purchased Property Services	17,939.27	15,206.81		33,146.08
500 <u>Other Purchased Services</u>				
530 Communications	10,028.25	10,277.25		20,305.50
580 Travel	2,019.64	4,390.80		6,410.44
Total Other Purchased Services	12,047.89	14,668.05		26,715.94
600 <u>Supplies</u>				
610 General Supplies	4,709.25	2,712.47		7,421.72
630 Food	634.16	1,120.15		1,754.31
650 Supplies - Technology Related	897.50	2,465.00		3,362.50
Total Supplies	6,240.91	6,297.62		12,538.53
700 <u>Property</u>				
750 Equipment - Original & Additional		649.72		649.72
Total Property		649.72		649.72
800 <u>Other Objects</u>				
Total Other Objects	1,153.00	1,318.00		2,471.00
Total 2380 Office Of The Principal Services	619,464.28	505,373.17		1,124,837.45

2390 Other Administration Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

13,883.75

Total 2390 Other Administration Services

13,883.75

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		172,097.93
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		60,820.68
220 Social Security Contributions		13,086.44
230 PSERS Retirement Contributions		28,894.61
250 Unemployment Compensation		77.15
260 Workmen's Compensation		947.21
290 Other Employee Benefits		100.00
Total Personnel Services-Employee Benefits		103,926.09
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		2,067.30
500 <u>Other Purchased Services</u>		
580 Travel		15.68
Total Other Purchased Services		15.68
600 <u>Supplies</u>		
610 General Supplies		5,858.58
Total Supplies		5,858.58
Total 2400 Pupil Health		<u>283,965.58</u>

2500 Business**Federal Total****100 Personnel Services-Salaries****Total Personnel Services-Salaries****207,186.80****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

64,592.86

220 Social Security Contributions

15,800.81

230 PSERS Retirement Contributions

35,180.65

250 Unemployment Compensation

5.20

260 Workmen's Compensation

1,139.51

290 Other Employee Benefits

1,000.00

Total Personnel Services-Employee Benefits**117,719.03****400 Purchased Property Services**

440 Rentals

3,652.82

Total Purchased Property Services**3,652.82****500 Other Purchased Services**

530 Communications

4,192.26

580 Travel

1,593.77

Total Other Purchased Services**5,786.03****600 Supplies**

610 General Supplies

4,218.12

630 Food

24.36

640 Books & Periodicals

132.00

Total Supplies**4,374.48****800 Other Objects****Total Other Objects****559.00****Total 2500 Business****339,278.16**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				716,821.81
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				256,260.04
220 Social Security Contributions				54,376.88
230 PSERS Retirement Contributions				120,866.56
250 Unemployment Compensation				270.52
260 Workmen's Compensation				3,151.57
Total Personnel Services-Employee Benefits				434,925.57
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				76,115.77
400 <u>Purchased Property Services</u>				
410 Cleaning Services				37,280.51
420 Utility Services				93,620.80
430 Repairs and Maintenance				83,512.29
Total Purchased Property Services				214,413.60
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				122,160.00
530 Communications				656.85
580 Travel				42.73
Total Other Purchased Services				122,859.58
600 <u>Supplies</u>				
610 General Supplies	84,468.35	107,336.27		191,804.62
620 Energy				419,295.84
Total Supplies				611,100.46
700 <u>Property</u>				
750 Equipment - Original & Additional				16,562.66
760 Equipment - Replacement				16,465.78
Total Property				33,028.44
800 <u>Other Objects</u>				
Total Other Objects				546.04
Total 2600 Operation & Maintenance of Plant Services				<u>2,209,811.27</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		2,720.00
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		1,272.00
Total Purchased Property Services		1,272.00
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier	5,911.79	1,931,229.07
516 St Tr Svc from the IU		23,355.67
530 Communications		3,237.06
Total Other Purchased Services	5,911.79	1,957,821.80
600 <u>Supplies</u>		
610 General Supplies		1,446.15
630 Food		80.30
640 Books & Periodicals		1,985.03
Total Supplies		3,511.48
Total 2700 Student Transportation Services	<u>5,911.79</u>	<u>1,965,325.28</u>

	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	22,207.42	22,207.42
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	4,429.34	4,429.34
220 Social Security Contributions	1,662.07	1,662.07
230 PSERS Retirement Contributions	3,816.84	3,816.84
240 Tuition Reimbursements		1,435.00
250 Unemployment Compensation	56.63	56.63
260 Workmen's Compensation	122.16	14.24
Total Personnel Services-Employee Benefits	10,087.04	11,414.12
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		39.58
Total Purchased Property Services		39.58
500 <u>Other Purchased Services</u>		
580 Travel	1,395.99	16,393.57
Total Other Purchased Services	1,395.99	16,393.57
600 <u>Supplies</u>		
610 General Supplies		34,754.32
Total Supplies		34,754.32
800 <u>Other Objects</u>		
Total Other Objects	100.00	305.00
Total 2800 Central	<u>33,790.45</u>	<u>85,114.01</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		268,742.14
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		20,495.54
230 PSERS Retirement Contributions		27,700.67
250 Unemployment Compensation		1,036.54
260 Workmen's Compensation		1,478.06
Total Personnel Services-Employee Benefits		50,710.81
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		49,704.27
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		3,968.06
Total Purchased Property Services		3,968.06
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		101,663.45
530 Communications		1,645.63
540 Advertising		107.25
580 Travel		10,621.96
Total Other Purchased Services		114,038.29
600 <u>Supplies</u>		
610 General Supplies	6,452.47	82,597.40
630 Food		60.21
Total Supplies	6,452.47	82,657.61
700 <u>Property</u>		
760 Equipment - Replacement		7,722.45
Total Property		7,722.45
800 <u>Other Objects</u>		
Total Other Objects		2,830.00
Total 3000 Operation of Noninstructional Services	6,452.47	580,373.63

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		265,362.14
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		20,237.05
230 PSERS Retirement Contributions		27,168.61
250 Unemployment Compensation		1,022.69
260 Workmen's Compensation		1,459.51
Total Personnel Services-Employee Benefits		49,887.86
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		49,704.27
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		3,968.06
Total Purchased Property Services		3,968.06
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		101,663.45
580 Travel		10,621.96
Total Other Purchased Services		112,285.41
600 <u>Supplies</u>		
610 General Supplies		71,850.58
Total Supplies		71,850.58
700 <u>Property</u>		
760 Equipment - Replacement		7,722.45
Total Property		7,722.45
800 <u>Other Objects</u>		
Total Other Objects		2,830.00
Total 3200 Student Activities		<u>563,610.77</u>

	<u>Federal</u>	<u>Total</u>
3300 Community Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		3,380.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		258.49
230 PSERS Retirement Contributions		532.06
250 Unemployment Compensation		13.85
260 Workmen's Compensation		18.55
Total Personnel Services-Employee Benefits		822.95
500 <u>Other Purchased Services</u>		
530 Communications		1,645.63
540 Advertising		107.25
Total Other Purchased Services		1,752.88
600 <u>Supplies</u>		
610 General Supplies	6,452.47	10,746.82
630 Food		60.21
Total Supplies	6,452.47	10,807.03
Total 3300 Community Services	<u>6,452.47</u>	<u>16,762.86</u>

	<u>Federal</u>	<u>Total</u>
4000 Facilities Acquisition, Const. and Improve. Svcs.		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		279,766.60
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		35,777.00
Total Purchased Property Services		35,777.00
600 <u>Supplies</u>		
610 General Supplies		2,453.75
Total Supplies		2,453.75
Total 4000 Facilities Acquisition, Const. and Improve. Svcs.		<u>317,997.35</u>

4200 Existing Site Improvement Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

68,700.55

Total 4200 Existing Site Improvement Services

68,700.55

	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		211,066.05
400 Purchased Property Services		
430 Repairs and Maintenance		35,777.00
Total Purchased Property Services		35,777.00
600 Supplies		
610 General Supplies		2,453.75
Total Supplies		2,453.75
Total 4600 Existing Building Improvement Services		<u>249,296.80</u>

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

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects**900 Other Financing Uses**

910 Redemption of Principal

930 Fund Transfers

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

265,929.44

602.22

266,531.66

2,160,000.00

600,000.00

2,760,000.00**3,026,531.66**

5100 Debt Service, Other Expenditures and Fin Uses**800 Other Objects**

830 Interest

265,929.44

880 Refund of Prior Year's Receipts

602.22

Total Other Objects**266,531.66****900 Other Financing Uses**

910 Redemption of Principal

2,160,000.00

Total Other Financing Uses**2,160,000.00****Total 5100 Debt Service, Other Expenditures and Fin Uses****2,426,531.66**

5110 Debt Service

FederalTotal800 Other Objects

830 Interest

265,929.44

Total Other Objects

265,929.44

900 Other Financing Uses

910 Redemption of Principal

2,160,000.00

Total Other Financing Uses

2,160,000.00

Total 5110 Debt Service

2,425,929.44

5130 Refund of Prior Years' Revenues/Receipts	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>		
880 Refund of Prior Year's Receipts		602.22
Total Other Objects		602.22
Total 5130 Refund of Prior Years' Revenues/Receipts		<u>602.22</u>

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School: 117596003 Northern Tioga SD

County: Tioga

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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5200 Interfund Transfers Out

Federal

Total

900 Other Financing Uses

930 Fund Transfers

600,000.00

Total Other Financing Uses

600,000.00

Total 5200 Interfund Transfers Out

600,000.00

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

Federal

Total

600,000.00

600,000.00

600,000.00

(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		14,630,000			254,088	208,955	15,093,043
2 Additional Debt Incurred During Year					48,883	37,903	86,786
3 Retirements and Repayments		2,160,000				32,306	2,192,306
4 Debt at End of Fiscal Year		12,470,000			302,971	214,552	12,987,523
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		12,470,000			302,971	214,552	12,987,523
7 Current Portion P&I - Due within 1 year		2,729,966					2,729,966
8 Interest Paid during current fiscal year		269,396					269,396

(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							
2 Additional Debt Incurred During Year							
3 Retirements and Repayments							
4 Debt at End of Fiscal Year							
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest							
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	2,160,000		265,929	2,425,929	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services			3,467	3,467	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds		2,160,000		269,396	2,429,396	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

Bond Detail**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)		254,088	48,883	0	302,971	0	0
Compensated Absences		208,955	37,903	32,306	214,552	0	0
General Obligation Bonds - (CIB)	03/ 2011	5,365,000	0	95,000	5,270,000	258,466	165,366
General Obligation Bonds - (CIB)	06/ 2013	9,265,000	0	2,065,000	7,200,000	2,471,500	104,030
Totals for Debt Entered:		15,093,043	86,786	2,192,306	12,987,523	2,729,966	269,396

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

745,944.50

Total

745,944.50

Tuition Paid to Institution Types During Fiscal Year**Tuition Paid For
Nonspecial Education****Tuition Paid For
Special Education**

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 Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

22,421.40

102,330.72

411,419.46

169,223.35

17,472.57

812.00

22,265.00

434,652.86

311,291.64

Total Amounts Paid to Institutions

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	9,556.01	23,580.04	33,136.05
1200-323			
1200-324			
1200-329			
Total 320	9,556.01	23,580.04	33,136.05
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			

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

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	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	469,917.94	469,917.94
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	121,580.49	121,580.49
220 Social Security Contributions	35,676.12	35,676.12
230 PSERS Retirement Contributions	78,831.39	78,831.39
250 Unemployment Compensation	605.69	605.69
260 Workmen's Compensation	2,589.98	2,589.98
290 Other Employee Benefits	1,000.00	1,000.00
Total Personnel Services-Employee Benefits	240,283.67	240,283.67
600 <u>Supplies</u>		
610 General Supplies	159.44	159.44
640 Books & Periodicals	4,933.41	4,933.41
Total Supplies	5,092.85	5,092.85
Total 1190 Federally Funded Regular Programs	<u>715,294.46</u>	<u>715,294.46</u>

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	41,974.76	12,481.84	54,456.60
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	14,736.84	2,881.33	17,618.17
220 Social Security Contributions	3,104.89	929.40	4,034.29
230 PSERS Retirement Contributions	7,106.40	2,113.10	9,219.50
250 Unemployment Compensation	65.44	19.24	84.68
260 Workmen's Compensation	230.83	68.72	299.55
Total Personnel Services-Employee Benefits	25,244.40	6,011.79	31,256.19
500 Other Purchased Services			
580 Travel	24.99	8.20	33.19
Total Other Purchased Services	24.99	8.20	33.19
600 Supplies			
610 General Supplies		99.00	99.00
Total Supplies		99.00	99.00
Total 1243 Gifted Support	<u>67,244.15</u>	<u>18,600.83</u>	<u>85,844.98</u>

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -3

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	104,792.20	97,043.96		201,836.16
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	41,703.89	20,362.52		62,066.41
220 Social Security Contributions	8,018.78	7,424.40		15,443.18
230 PSERS Retirement Contributions	17,467.83	16,212.12		33,679.95
250 Unemployment Compensation	56.64	(8.08)		48.56
260 Workmen's Compensation	577.87	535.53		1,113.40
290 Other Employee Benefits	4,500.00	4,500.00		9,000.00
Total Personnel Services-Employee Benefits	72,325.01	49,026.49		121,351.50
600 <u>Supplies</u>				
610 General Supplies	4,040.79	3,885.20		7,925.99
640 Books & Periodicals	21,715.18	20,313.99		42,029.17
Total Supplies	25,755.97	24,199.19		49,955.16
700 <u>Property</u>				
750 Equipment - Original & Additional		27,939.90		27,939.90
Total Property		27,939.90		27,939.90
800 <u>Other Objects</u>				
Total Other Objects	30.00	90.00		120.00
Total 2250 School Library Services	<u>202,903.18</u>	<u>198,299.54</u>		<u>401,202.72</u>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

168,899.52

Total Other Purchased Services

168,899.52

Total 2750 Nonpublic Transportation

168,899.52

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

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

Contracted transportation services should not be recorded on this schedule.

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

NOTE: Only reimbursable encumbrances will be included
In your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

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Adjustments Schedule (ADJU)

Fund 30 Only

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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	14,500.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	335,066.34		2500's less 400, 700, & 800 Object codes
2830	16,529.66		Non Instructional Staff Inservice w/o federal
2840	34,793.90		Data Processing
Total	400,889.90		
** 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	32,306.10
2000-115	
3000-115	
Total	32,306.10

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	33,136.05
1000-323	60.00
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	544,622.46

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	63,138.08	375,297.72	438,435.80
2140 Psychological Services	138,694.07	11,245.46	149,939.53
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	228,327.98	107,161.60	335,489.58
2260 Instruction and Curriculum Development Services	26,337.81	156,554.01	182,891.82
2350 Legal and Accounting Services	6,769.25	15,248.68	22,017.93
2420 Medical Services			
2440 Nursing Services	40,893.20	243,072.38	283,965.58
2700 Student Transportation Services	343,772.65	1,621,552.63	1,965,325.28
TOTAL	847,933.04	2,530,132.48	3,378,065.52

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	3,204,119.35	246,767.46	3,450,886.81
	212 Dental Insurance	191,503.06	14,858.00	206,361.06
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	3,395,622.41	261,625.46	3,657,247.87
50 Enterprise Fund				
	211 Medical Insurance	110,225.05	64,695.54	174,920.59
	212 Dental Insurance	4,917.06	2,887.79	7,804.85
	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	115,142.11	67,583.33	182,725.44
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	3,510,764.52	329,208.79	3,839,973.31

LEA acknowledges there is no Self Insurance data to report.

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			

PSERS Salary Data (School Districts Only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	13,629,027.62
Total Federally Funded salaries subject to PSERS withholding	647,867.56

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	457,516.71
Expenditures Funded with Carry over Title I Funds	162,286.90
Total Title I Expenditures	619,803.61

Title I ARRA Amount (School Districts and Charter Schools)

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	

Federal Revenues as reported in the General Fund Revenue Detail**Non-ARRA Revenue**

Federal Revenue: 8110-8690, 8810-8830	962,701.57
Federal Pass Thru Revenue: 6831, 6832, 6839	357,317.00

Total Non-ARRA Federal Revenue	1,320,018.57
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ARRA Revenue

Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edujobs Revenue: 8709	0.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6836	0.00

Total ARRA Federal Revenue	0.00
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Total Federal Revenue	1,320,018.57
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Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	811,611.51
Function 2000	200,138.42
Function 3000	6,452.47
Function 4000	0.00
Function 5000	0.00

Total Federal Expenditures reported in General Fund	1,018,202.40
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