

LEA Name: Oxford Area SD
Address 125 BELL TOWER LANE
City OXFORD, PA 19363-

Class Size: 3

County: Chester
AUN Number: 124156703

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
06/30/2008

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

Dr. Raymond A Fischer

Chief School Administrator

10/23/08
Date

Charles L Lewis Jr

Board Secretary

10/23/08
Date

CHARLES L. LEWIS JR.

Contact Person

(610) 932-6607

Ext.

Contact Person Telephone Number

CLEWIS@OXFORD.K12.PA.US

Contact Person E-mail Address

(610) 932-6614

Contact Person Fax Number

Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	35,452	62,859	98,311	
0110 Investments	27,239,293	438,885	27,678,178	
0120 Taxes Receivable (Net)	1,916,724		1,916,724	
0141 Due from Other Governments				
0142 State Revenue Receivable	102,084	26,208	128,292	
0143 Federal Revenue Receivable	156,692		156,692	
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	4,179	2,056	6,235	
0170 Inventories		15,752	15,752	
0180 Prepaid Expenses / Expenditures	67,000		67,000	
0190 Other Current Assets				

Total Current Assets 29,521,424 545,760 30,067,184

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land	4,880,835		4,880,835	
0212 Site Improvements				
0220 Building & Building Improvements (net Acc Dep)	74,753,717		74,753,717	
0230 Furniture & Equipment (net Acc Dep)	653,903	1,002,534	1,656,437	
0250 Construction in Progress	10,902,933		10,902,933	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)				
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets 91,191,388 1,002,534 92,193,922

TOTAL ASSETS 120,712,812 1,548,294 122,261,106

Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES				
Current Liabilities:				
0403 Internal Balances				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	290,861		290,861	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	3,070,000		3,070,000	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	1,442,175	3,153	1,445,328	
0462 Payroll Deductions and Withholdings				
0480 Deferred Revenues	37,298		37,298	
0490 Other Current Liabilities	1,303,000		1,303,000	
Total Current Liabilities	6,143,334	3,153	6,146,487	
Noncurrent Liabilities:				
0470 Advances from Other Funds				
0510 Bonds Payable	85,215,000		85,215,000	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations				
0540 LT Portion of Comp Abs	428,196		428,196	
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)				
0599 Other Long-Term Liabilities				
Total Noncurrent Liabilities	85,643,196		85,643,196	
TOTAL LIABILITIES	91,786,530	3,153	91,789,683	
NET ASSETS				
0791 Invested in Capital Assets Net of Related Debt	2,906,388		2,906,388	
0792 Retirement of Long-Term Debt				
0793 Capital Projects	21,077,282		21,077,282	
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions				
0799 Unrestricted (deficit)	4,942,612	1,545,141	6,487,753	
TOTAL NET ASSETS	28,926,282	1,545,141	30,471,423	
TOTAL LIABILITIES AND NET ASSETS	120,712,812	1,548,294	122,261,106	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities					
Depreciation - unallocated	720,435				
Instruction	28,303,816			1,709,216	
Instructional Student Support	13,261,609			1,432,508	
Administrative and Financial Support Svcs	763,903			128,053	
Operation and Maintenance of Plant Services					
Pupil Transportation					
Food Service (Governmental Activity)					
Student Activities					
Community Services					
Scholarships and Awards					
Interest on Long-Term Debt	3,725,134				882,581
Total Governmental Activities	46,774,897			3,269,777	882,581
Business-type Activities					
Food Service (Business-type Activity)	1,496,039		833,612	615,571	
Child Care					
Other Enterprise Funds					
Total Business-Type Activities	1,496,039		833,612	615,571	
TOTAL PRIMARY GOVERNMENT	48,270,936		833,612	3,885,348	882,581
Component Units					
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	48,270,936		833,612	3,885,348	882,581

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Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-type Activities	Total	Component Units
(720,435)		(720,435)	
(26,594,600)		(26,594,600)	
(11,829,101)		(11,829,101)	
(635,850)		(635,850)	
(2,842,553)		(2,842,553)	
(42,622,539)		(42,622,539)	
	(46,856)	(46,856)	
	(46,856)	(46,856)	
(42,622,539)	(46,856)	(42,669,395)	
(42,622,539)	(46,856)	(42,669,395)	

Amounts Expressed in Whole Dollars

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

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Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-type Activities	Total	Component Units
(42,622,539)	(46,856)	(42,669,395)	
28,337,347		28,337,347	
1,854,095		1,854,095	
12,364,921		12,364,921	
1,703,750	20,613	1,724,363	
767,404		767,404	
(238,860)		(238,860)	
(400,000)	400,000		
44,388,657	420,613	44,809,270	
1,766,118	373,757	2,139,875	
27,160,164	1,171,384	28,331,548	
28,926,282	1,545,141	30,471,423	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22) (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	5,613		1,319		
0110	Investments	6,191,850		4,014,579		
0120	Taxes Receivable (Net)	1,976,867				
0130	Due From Other Funds					
0141	Due from Other Governments					
0142	State Revenue Receivable	102,084				
0143	Federal Revenue Receivable	156,692				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	4,179				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	67,000				
0190	Other Current Assets					
TOTAL ASSETS		8,504,285		4,015,898		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
	28,520				35,452	0100
	17,032,864				27,239,293	0110
					1,976,867	0120
						0130
						0141
					102,084	0142
					156,692	0143
						0145
						0146
						0147
					4,179	0150
						0160
						0170
					67,000	0180
						0190
	17,061,384				29,581,567	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	290,861				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,442,175				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	1,540,881				
0490	Other Current Liabilities					
TOTAL LIABILITIES		3,273,917				
Fund Balances						
0751	Reserve for Inventories					
0752	Reserve for Prepaid Expenses					
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects					
0759	Reserve for Other (explain)					
0771	Unreserved - Designated	760,776				
0772	Unreserved - Undesignated	4,469,592		4,015,898		
TOTAL FUND BALANCES		5,230,368		4,015,898		
TOTAL LIABILITIES AND FUND BALANCES		8,504,285		4,015,898		

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Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
						0400
						0411
						0412
						0413
					290,861	0420
						0430
						0440
						0450
					1,442,175	0461
						0462
						0470
					1,540,881	0480
						0490
					3,273,917	
						Fund Balances
						0751
						0752
						0753
						0754
	17,061,384				17,061,384	0755
						0759
					760,776	0771
					8,485,490	0772
	17,061,384				26,307,650	
	17,061,384				29,581,567	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		26,307,650
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$115,731,000 and the accumulated depreciation is \$24,539,702.		91,191,388
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		1,503,583
Allowance for doubtful accounts - taxes receivable.		(60,143)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Bonds Payable	(88,285,000)	
Accrued Interest on Bonds	(1,303,000)	
Compensated Absences	(428,196)	(90,016,196)
Total Net Assets - Governmental Activities		28,926,282

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	31,612,392		146,764		
7000 State Sources	15,583,079				
8000 Federal Sources	806,604				
TOTAL REVENUES	48,002,075		146,764		
EXPENDITURES					
1000 Instruction	27,328,598				
2000 Support Services	12,541,174				
3000 Noninstructional Services	763,903				
4000 Fac Acq, Const, and Imp			959,357		
5110 Debt Service (Principal & Interest)	6,569,940				
5130 Refund of Prior Year Receipts	18,194				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	47,221,809		959,357		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	780,266		(812,593)		
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)			1,666,592		
9400 Sale / Compensation for Fixed Assets	48,699				
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	663,295				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(614,596)		1,666,592		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	928,458				32,687,614	6000
					15,583,079	7000
					806,604	8000
	928,458				49,077,297	
					27,328,598	1000
					12,541,174	2000
					763,903	3000
16,808,411					17,767,768	4000
					6,569,940	5110
					18,194	5130
						5140
	16,808,411				64,989,577	
	(15,879,953)				(15,912,280)	
	10,000,000				10,000,000	9110
						9120
						9130
						9200
					1,666,592	9300
					48,699	9400
						9710
						9720
						9900
4,260,000					4,260,000	5120
						5150
1,003,297					1,666,592	5200
						5300
	4,736,703				5,788,699	

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	165,670		853,999		
0040 Fund Balance - Beginning of Fiscal Year	5,064,698		3,161,899		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	5,230,368		4,015,898		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(11,143,250)				(10,123,581)	
	28,204,634				36,431,231	0040
						0050
	17,061,384				26,307,650	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		(10,123,581)
Governmental funds report capital outlays as expenditures. The cost of assets is allocated over their estimated useful lives as depreciation expense.		
Capital Outlays	17,528,908	
Less: Depreciation Expense	(2,401,449)	15,127,459
Because some property taxes will not be collected for several months after the District's year end, they are not considered as "available" revenues in the governmental funds. Deferred revenues changed by this amount during the year.		56,124
Difference in yearly bad debt allowance.		(2,245)
Issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds.		(10,000,000)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		7,300,000
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources.		(177,000)
In the statement of activities, certain operating expenses-compensated absences (vacation and sick days) are measured by the amounts earned during the year.		(14,639)
Transfer of Capital between Governmental Funds and Business-Type Activities		(400,000)
Change in Net Assets - Governmental Activities		1,766,118

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	31,661,921	31,661,921	31,612,392	(49,529)
7000	State Sources	15,060,595	15,060,595	15,583,079	522,484
8000	Federal Sources	561,000	561,000	806,604	245,604
TOTAL REVENUES		47,283,516	47,283,516	48,002,075	718,559
EXPENDITURES					
1100	Regular Programs	18,080,294	18,539,258	18,446,832	92,426
1200	Special Programs	7,631,340	7,617,540	7,578,843	38,697
1300	Vocational Programs	1,135,415	1,135,415	1,121,928	13,487
1400	Other Instructional Programs	674,367	184,915	177,100	7,815
1600	Adult Education Programs		3,896	3,895	1
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	982,002	943,872	918,696	25,176
2200	Instructional Staff Services	1,037,221	1,085,154	1,185,920	(100,766)
2300	Administrative Services	2,211,463	2,224,497	2,105,832	118,665
2400	Pupil Health	425,511	456,042	447,988	8,054
2500	Business Services	504,563	504,250	473,689	30,561
2600	Operation and Maintenance of Plant Services	4,159,178	3,811,553	3,561,400	250,153
2700	Student Transportation Services	2,790,840	2,889,564	2,821,155	68,409
2800	Central & Other Support Services	1,111,659	1,095,285	1,004,926	90,359
2900	Other Support Services	21,305	21,569	21,568	1
3100	Food Services				
3200	Student Activities	806,026	806,496	742,527	63,969
3300	Community Services	15,000	21,270	21,376	(106)
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	6,227,528	6,569,941	6,569,940	1
5130	Refund of Prior Year Receipts	15,000	18,195	18,194	1
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		47,828,712	47,928,712	47,221,809	706,903
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(545,196)	(645,196)	780,266	1,425,462

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets			48,699	48,699
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	6,890	6,890	663,295	(656,405)
5300	Transfers Involving Component Units	100,000			
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		(106,890)	(6,890)	(614,596)	(607,706)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(652,086)	(652,086)	165,670	817,756
0040	Fund Balance - Beginning of Fiscal Year	3,048,866	3,048,866	5,064,698	2,015,832
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		2,396,780	2,396,780	5,230,368	2,833,588

Amounts Expressed in Whole Dollars		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary Basis)	Final Budget Positive (Negative)
		Final		
REVENUES				
6000	Local Sources		146,764	146,764
7000	State Sources			
8000	Federal Sources			
TOTAL REVENUES			146,764	146,764
EXPENDITURES				
1100	Regular Programs			
1200	Special Programs			
1300	Vocational Programs			
1400	Other Instructional Programs			
1600	Adult Education Programs			
1700	Community/Junior College Programs			
2100	Pupil Personnel Services			
2200	Instructional Staff Services			
2300	Administrative Services			
2400	Pupil Health			
2500	Business Services			
2600	Operation and Maintenance of Plant Services			
2700	Student Transportation Services			
2800	Central & Other Support Services			
2900	Other Support Services			
3100	Food Services			
3200	Student Activities			
3300	Community Services			
3400	Scholarships and Awards			
4000	Fac Acq, Const, and Imp		959,357	(959,357)
5110	Debt Service (Principal & Interest)			
5130	Refund of Prior Year Receipts			
TOTAL EXPENDITURES			959,357	(959,357)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(812,593)	(812,593)

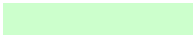
Amounts Expressed in Whole Dollars		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary Basis)	Final Budget Positive (Negative)
		Final		
OTHER FINANCING SOURCES (USES)				
9100	Sale of Bonds			
9200	Proceeds From Extended Term Financing			
9300	Interfund Transfers		1,666,592	1,666,592
9400	Sale / Compensation for Fixed Assets			
9700	Transfers from Comp Unit / Primary Govt			
5150	Bond Discounts			
5200	Interfund Transfers Out			
5300	Transfers Involving Component Units			
5900	Budgetary Reserve			
TOTAL OTHER FINANCING SOURCES (USES)			1,666,592	1,666,592
SPECIAL AND EXTRAORDINARY ITEMS				
8888	Special Items			
8889	Extraordinary Items			
NET CHANGE IN FUND BALANCES			853,999	853,999
0040	Fund Balance - Beginning of Fiscal Year		3,161,899	3,161,899
0050	Prior Period Adjustment			
FUND BALANCE - END OF YEAR			4,015,898	4,015,898

Amounts Expressed in Whole Dollars

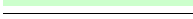
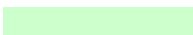
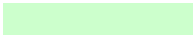
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	501,744				501,744
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	26,208				26,208
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	2,056				2,056
0170 Inventories	15,752				15,752
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	545,760				545,760
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)	1,002,534				1,002,534
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total Noncurrent Assets	1,002,534				1,002,534
TOTAL ASSETS	1,548,294				1,548,294

**Internal
Service
(60)**

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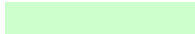


Amounts Expressed in Whole Dollars

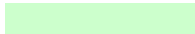
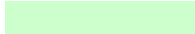
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES					
Current Liabilities:					
0400					
0411					
0413					
0420					
0430					
0440					
0450					
0461					
0462					
0480					
0490					
Total Current Liabilities			3,153		3,153
Noncurrent Liabilities:					
0470					
0510					
0520					
0530					
0540					
0550					
0599					
Total Noncurrent Liabilities					
TOTAL LIABILITIES			3,153		3,153
NET ASSETS					
0791					
0798					
0799					
TOTAL NET ASSETS			1,545,141		1,545,141
TOTAL LIABILITIES AND NET ASSETS			1,548,294		1,548,294

**Internal
Service
(60)**

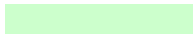
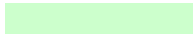
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Amounts Expressed in Whole Dollars

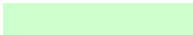
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES					
6600 Food Service Revenue	833,612				833,612
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	833,612				833,612
OPERATING EXPENSES					
100 Salaries	452,906				452,906
200 Employee Benefits	235,895				235,895
300 Purchased Professional and Technical Service					
400 Purchased Property Services	32,884				32,884
500 Other Purchased Service	4,399				4,399
600 Supplies	711,095				711,095
700 Depreciation	56,256				56,256
810 Dues and Fees	2,604				2,604
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	1,496,039				1,496,039
OPERATING INCOME (LOSS)	(662,427)				(662,427)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	20,613				20,613
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	94,279				94,279
8000 Federal Sources	521,292				521,292
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	636,184				636,184
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(26,243)				(26,243)

**Internal
Service
(60)**

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Amounts Expressed in Whole Dollars

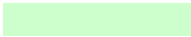
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CONTRIBUTIONS AND TRANSFERS					
6922 Capital Contributions	400,000				400,000
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)					
CHANGE IN NET ASSETS	373,757				373,757
0041 Net Assets - Beginning of Fiscal Year	1,171,384				1,171,384
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
NET ASSETS - END OF YEAR	1,545,141				1,545,141

**Internal
Service
(60)**

6922

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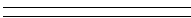
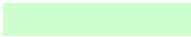
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0041

0057

0061



	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	833,612				833,612
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services					
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services					
9944 Cash Payments For Other Operating Expenses	1,456,766				1,456,766
Net Cash Provided By (Used For) Operating Activities	(623,154)	0	0	0	(623,154)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	94,279				94,279
8000 Federal Sources	521,292				521,292
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	615,571				615,571
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(407,394)				(407,394)
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	400,000				400,000
Net Cash Prov By (Used for) Capital and Related Financing Activities	(7,394)				(7,394)
Cash Flows From Investing Activities					
6500 Earnings on Investments	20,613				20,613
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	20,613				20,613

Internal
Service
(60)

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9200
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9927

6500
9929
9930
9931
9932

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	5,636	0	0	0	5,636
9935 Cash and Cash Equivalents Beginning of Year	496,108				496,108
Cash and Cash Equivalents at Year End	501,744	0	0	0	501,744
<hr/>					
9900 Operating Income (Loss)	(662,427)				(662,427)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	50,325				50,325
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	2,438				2,438
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)	(16,370)				(16,370)
9909 Inc (Dec) in Accounts Payable (0400-0450)	(273)				(273)
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	3,153				3,153
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)					
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	39,273				39,273
Cash Provided By (Used For) Total	(623,154)				(623,154)

Internal Service (60)

0

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Amounts Expressed in Whole Dollars

ASSETS

Assets

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100 Cash and Cash Equivalents				41,168	27,573
0110 Investments					
0130 Due From Other Funds					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)					
TOTAL ASSETS				41,168	27,573

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		68,741
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		68,741

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS

Liabilities

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable				41,168	
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					27,573

TOTAL LIABILITIES

41,168 27,573

Net Assets

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

TOTAL NET ASSETS

TOTAL LIABILITIES AND NET ASSETS

41,168 27,573

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
	41,168	0420
		0430
		0450
		0461
		0462
		0470
		0480
	27,573	0490
		68,741
		0791
		0798
		0799
		68,741

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

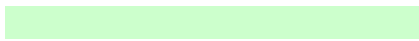
**Total
Fiduciary
Funds**

9945

9946

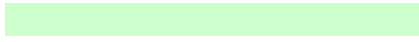
9947

9948



0041

9949



		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	26,481,671.00	
6112	Interim Real Estate Taxes	344,371.00	
6113	Public Utility Realty Tax	39,895.00	
6114	Payments in Lieu of Current Taxes / State & Local	710.00	
6150	Current Act 511 Taxes - Proportional Assessments	2,303,080.00	
6400	Delinq on Taxes Levied/Assessed by the LEA	1,008,440.00	
6500	Earnings on Investments	654,221.00	
6700	Revenue From Student Activities	128,053.00	
6832	Federal IDEA Pass Through Revenue	492,094.00	
6910	Rentals	70,088.00	
6920	Contributions and Donations From Private Sources	22,579.00	
6942	Summer School Tuition	3,760.00	
6991	Refunds of Prior Years' Expenditures	11,007.00	
6999	All Other Local Revenues Not Specified	52,423.00	
6000	Total Revenue from Local Sources		31,612,392.00

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	8,245,261.00	
7140	Charter Schools	1,216,043.00	
7160	Tuition - Orphans & Children Placed in Priv. Homes	38,538.00	
7170	Educational Empowerment/School Improvement Grants	9,500.00	
7210	Homebound Instruction	519.00	
7250	Migratory Children	4,076.00	
7271	Special Education - Funding for School Aged Pupils	1,579,526.00	
7291	Educational Assistance Program (Tutoring)	125,095.00	
7310	Transportation (Regular and Additional)	1,432,509.00	
7320	Rental and Sinking Fund Payments	882,581.00	
7330	Health Services	75,149.00	
7501	PA Accountability Grant	511,731.00	
7502	Dual Enrollment Grants	13,865.00	
7503	Project 720/High School Reform	116,184.00	
7810	Revenue for Social Security Payments	689,109.00	
7820	Revenue for Retirement Payments	643,393.00	
7000	Total Revenue from State Sources		15,583,079.00
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	545,796.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	143,851.00	
8516	NCLB, Title III - Language Instruction	77,137.00	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	4,564.00	
8670	Drug Free Schools	12,505.00	
8810	Medical Assistance Reimbursement (ACCESS)	22,292.00	
8820	Med. Asst. Reimb. - Tran./ Adm. Costs - Title 19	459.00	
8000	Total Revenue from Federal Sources		806,604.00
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	48,699.00	
9000	Total Other Financing Sources		48,699.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

AMOUNT

TOTAL

Revenue from Local Sources

\$31,612,392.00

Revenue from State Sources

\$15,583,079.00

Revenue from Federal Sources

\$806,604.00

Other Financing Sources

\$48,699.00

\$48,050,774.00

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1094506084</u>	<u>27536897</u>	<u>26483325</u>
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$1,854,095.00	
6153	Real Estate Transfer Taxes	\$448,985.00	
6150	Current Act 511 Taxes - Proportional Assessments		\$2,303,080.00

Total Real Estate, Act 1 and Act 511 Taxes

\$2,303,080.00

<u>REVENUE FROM LOCAL SOURCES</u>		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>
6111	Current Real Estate Taxes	\$26,481,671.00	(\$1,654.00)	\$0.00	\$26,483,325.00
6112	Interim Real Estate Taxes	\$344,371.00	\$0.00	\$0.00	\$344,371.00
6113	Public Utility Realty Tax	\$39,895.00	\$0.00	\$0.00	\$39,895.00
6114	Payments in Lieu of Current Taxes / State & Local	\$710.00	\$0.00	\$0.00	\$710.00
6150	Current Act 511 Taxes - Proportional Assessments	\$2,303,080.00	\$31,835.00	\$65,990.00	\$2,337,235.00
6400	Delinq on Taxes Levied/Assessed by the LEA	\$1,008,440.00	\$571,635.00	\$560,528.00	\$997,333.00
6999 TOTAL TAXES		\$30,178,167.00	\$601,816.00	\$626,518.00	\$30,202,869.00

<u>REVENUE FROM DELINQUENT TAXES</u>		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>
6411	Delinquent Real Estate Taxes	788,982.00	567,605.00	554,978.00	776,355.00
6412	Delinquent Interim Real Estate Taxes	35,223.00	4,030.00	5,550.00	36,743.00
6451	Delinquent Act 511 Earned Income Taxes	181,138.00			181,138.00
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		1,005,343.00	571,635.00	560,528.00	994,236.00

	<u>Total</u>
1000 Instruction	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	13,073,187.00
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	2,454,618.00
220 Social Security Contributions	983,255.00
230 PSERS Retirement Contributions	916,524.00
240 Tuition Reimbursements	118,066.00
250 Unemployment Compensation	17,611.00
260 Workmen's Compensation	98,679.00
Total Personnel Services-Employee Benefits	4,588,753.00
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	2,311,677.00
400 Purchased Property Services	
Total Purchased Property Services	107,588.00
500 Other Purchased Services	
510 Student Transportation Services	4,644.00
530 Communications	12,486.00
550 Printing & Binding	1,313.00
560 Tuition	6,630,210.00
580 Travel	10,543.00
590 Miscellaneous Purchased Services	10,514.00
Total Other Purchased Services	6,669,710.00
600 Supplies	
610 General Supplies	316,261.00
640 Books & Periodicals	206,445.00
Total Supplies	522,706.00
700 Property	
750 Equipment - Original & Additional	32,748.00
760 Equipment - Replacement	10,956.00
Total Property	43,704.00
800 Other Objects	
Total Other Objects	11,273.00
Total 1000 Instruction	<u>27,328,598.00</u>

School: 124156703 Oxford Area SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	5,102,409.00	5,276,292.00	452,188.00	10,830,889.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	994,537.00	939,132.00	72,438.00	2,006,107.00
220 Social Security Contributions	386,544.00	397,413.00	34,200.00	818,157.00
230 PSERS Retirement Contributions	371,119.00	356,313.00	27,326.00	754,758.00
240 Tuition Reimbursements	56,830.00	61,236.00		118,066.00
250 Unemployment Compensation	4,740.00	8,895.00	600.00	14,235.00
260 Workmen's Compensation	37,013.00	43,666.00	2,250.00	82,929.00
Total Personnel Services-Employee Benefits	1,850,783.00	1,806,655.00	136,814.00	3,794,252.00
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	2,673.00	3,450.00	23,658.00	29,781.00
400 Purchased Property Services				
Total Purchased Property Services	58,846.00	44,652.00		103,498.00
500 Other Purchased Services				
510 Student Transportation Services		3,692.00		3,692.00
530 Communications	571.00	6,329.00		6,900.00
550 Printing & Binding	200.00	1,113.00		1,313.00
560 Tuition	2,189,297.00	934,556.00		3,123,853.00
580 Travel	3,514.00	1,293.00	3,306.00	8,113.00
Total Other Purchased Services	2,193,582.00	946,983.00	3,306.00	3,143,871.00
600 Supplies				
610 General Supplies	107,873.00	165,397.00	19,782.00	293,052.00
640 Books & Periodicals	88,199.00	109,487.00		197,686.00
Total Supplies	196,072.00	274,884.00	19,782.00	490,738.00
700 Property				
750 Equipment - Original & Additional	2,156.00	29,811.00		31,967.00
760 Equipment - Replacement	5,526.00	5,430.00		10,956.00
Total Property	7,682.00	35,241.00		42,923.00
800 Other Objects				
Total Other Objects	795.00	10,085.00		10,880.00
Total 1100 Regular Programs - E/S	<u>9,412,842.00</u>	<u>8,398,242.00</u>	<u>635,748.00</u>	<u>18,446,832.00</u>

School: 124156703 Oxford Area SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,082,882.00	1,034,897.00		2,117,779.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	246,774.00	193,558.00		440,332.00
220 Social Security Contributions	77,648.00	77,979.00		155,627.00
230 PSERS Retirement Contributions	83,959.00	68,597.00		152,556.00
250 Unemployment Compensation	1,561.00	1,815.00		3,376.00
260 Workmen's Compensation	8,850.00	6,900.00		15,750.00
Total Personnel Services-Employee Benefits	418,792.00	348,849.00		767,641.00
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	920,985.00	1,338,625.00	22,286.00	2,281,896.00
400 Purchased Property Services				
Total Purchased Property Services	1,636.00	2,454.00		4,090.00
500 Other Purchased Services				
530 Communications	2,248.00	3,338.00		5,586.00
560 Tuition	1,241,102.00	1,124,516.00		2,365,618.00
580 Travel	1,190.00	1,240.00		2,430.00
590 Miscellaneous Purchased Services		10,514.00		10,514.00
Total Other Purchased Services	1,244,540.00	1,139,608.00		2,384,148.00
600 Supplies				
610 General Supplies	4,648.00	7,373.00	1,335.00	13,356.00
640 Books & Periodicals	3,348.00	5,411.00		8,759.00
Total Supplies	7,996.00	12,784.00	1,335.00	22,115.00
700 Property				
750 Equipment - Original & Additional	68.00	102.00	611.00	781.00
Total Property	68.00	102.00	611.00	781.00
800 Other Objects				
Total Other Objects	124.00	269.00		393.00
Total 1200 Special and Gifted Education	<u>3,677,023.00</u>	<u>3,877,588.00</u>	<u>24,232.00</u>	<u>7,578,843.00</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
500 <u>Other Purchased Services</u>			
560 Tuition	1,121,928.00		1,121,928.00
Total Other Purchased Services	1,121,928.00		1,121,928.00
Total 1300 Vocational Education Programs	<u>1,121,928.00</u>		<u>1,121,928.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	64,474.00	56,651.00		121,125.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	2,154.00	6,025.00		8,179.00
220 Social Security Contributions	4,906.00	4,305.00		9,211.00
230 PSERS Retirement Contributions	4,676.00	4,293.00		8,969.00
Total Personnel Services-Employee Benefits	11,736.00	14,623.00		26,359.00
500 Other Purchased Services				
510 Student Transportation Services	952.00			952.00
560 Tuition		18,811.00		18,811.00
Total Other Purchased Services	952.00	18,811.00		19,763.00
600 Supplies				
610 General Supplies	3,459.00	6,394.00		9,853.00
Total Supplies	3,459.00	6,394.00		9,853.00
Total 1400 Other Instructional Programs - E/S	<u>80,621.00</u>	<u>96,479.00</u>		<u>177,100.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	44,831.00	34,075.00		78,906.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		3,871.00		3,871.00
220 Social Security Contributions	3,429.00	2,607.00		6,036.00
230 PSERS Retirement Contributions	3,274.00	2,676.00		5,950.00
Total Personnel Services-Employee Benefits	6,703.00	9,154.00		15,857.00
500 Other Purchased Services				
510 Student Transportation Services	952.00			952.00
Total Other Purchased Services	952.00			952.00
600 Supplies				
610 General Supplies	1,120.00	4,055.00		5,175.00
Total Supplies	1,120.00	4,055.00		5,175.00
Total 1420 Summer School	<u>53,606.00</u>	<u>47,284.00</u>		<u>100,890.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	978.00	3,910.00		4,888.00
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	73.00	294.00		367.00
230 PSERS Retirement Contributions	71.00	286.00		357.00
Total Personnel Services-Employee Benefits	144.00	580.00		724.00
Total 1430 Homebound Instruction	<u>1,122.00</u>	<u>4,490.00</u>		<u>5,612.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
500 <u>Other Purchased Services</u>				
560 Tuition		18,811.00		18,811.00
Total Other Purchased Services		18,811.00		18,811.00
Total 1440 Alternative Regular Education		<u>18,811.00</u>		<u>18,811.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1441 Adjudicated / Court Placed Programs				
500 <u>Other Purchased Services</u>				
560 Tuition		18,811.00		18,811.00
Total Other Purchased Services		18,811.00		18,811.00
Total 1441 Adjudicated / Court Placed Programs		<u>18,811.00</u>		<u>18,811.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instruct. Prog. Outside the Established School Day				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	18,665.00	18,666.00		37,331.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	2,154.00	2,154.00		4,308.00
220 Social Security Contributions	1,404.00	1,404.00		2,808.00
230 PSERS Retirement Contributions	1,331.00	1,331.00		2,662.00
Total Personnel Services-Employee Benefits	4,889.00	4,889.00		9,778.00
600 Supplies				
610 General Supplies	2,339.00	2,339.00		4,678.00
Total Supplies	2,339.00	2,339.00		4,678.00
Total 1450 Instruct. Prog. Outside the Established School Day	<u>25,893.00</u>	<u>25,894.00</u>		<u>51,787.00</u>

	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		3,394.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		260.00
230 PSERS Retirement Contributions		241.00
Total Personnel Services-Employee Benefits		501.00
Total 1600 Adult Education Programs		<u>3,895.00</u>

	<u>Total</u>
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	4,483,436.00
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	925,421.00
220 Social Security Contributions	329,488.00
230 PSERS Retirement Contributions	307,231.00
240 Tuition Reimbursements	11,892.00
250 Unemployment Compensation	4,061.00
260 Workmen's Compensation	40,819.00
Total Personnel Services-Employee Benefits	1,618,912.00
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	671,586.00
400 Purchased Property Services	
Total Purchased Property Services	608,235.00
500 Other Purchased Services	
510 Student Transportation Services	2,819,100.00
520 Insurance-General	171,008.00
530 Communications	143,492.00
540 Advertising	5,218.00
550 Printing & Binding	21,711.00
580 Travel	36,546.00
590 Miscellaneous Purchased Services	22,568.00
Total Other Purchased Services	3,219,643.00
600 Supplies	
610 General Supplies	379,130.00
620 Energy	1,246,826.00
640 Books & Periodicals	63,195.00
Total Supplies	1,689,151.00
700 Property	
750 Equipment - Original & Additional	65,151.00
760 Equipment - Replacement	158,652.00
Total Property	223,803.00
800 Other Objects	
Total Other Objects	26,408.00
Total 2000 Support Services	<u>12,541,174.00</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		622,664.00
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		149,123.00
220 Social Security Contributions		46,151.00
230 PSERS Retirement Contributions		48,208.00
240 Tuition Reimbursements		781.00
250 Unemployment Compensation		1,450.00
260 Workmen's Compensation		5,438.00
Total Personnel Services-Employee Benefits		251,151.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	11,808.00	11,808.00
500 <u>Other Purchased Services</u>		
530 Communications		10,887.00
550 Printing & Binding		10,474.00
580 Travel	698.00	2,104.00
Total Other Purchased Services	698.00	23,465.00
600 <u>Supplies</u>		
610 General Supplies		7,321.00
640 Books & Periodicals		956.00
Total Supplies		8,277.00
800 <u>Other Objects</u>		
Total Other Objects		1,331.00
Total 2100 Pupil Personnel	<u>12,506.00</u>	<u>918,696.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	190,831.00	282,291.00		473,122.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	36,861.00	72,557.00		109,418.00
220 Social Security Contributions	13,697.00	21,124.00		34,821.00
230 PSERS Retirement Contributions	13,434.00	20,747.00		34,181.00
240 Tuition Reimbursements		781.00		781.00
250 Unemployment Compensation	350.00	700.00		1,050.00
260 Workmen's Compensation	1,313.00	2,625.00		3,938.00
Total Personnel Services-Employee Benefits	65,655.00	118,534.00		184,189.00
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services			11,808.00	11,808.00
500 Other Purchased Services				
530 Communications	2,277.00	7,386.00		9,663.00
550 Printing & Binding	3,494.00	6,500.00		9,994.00
580 Travel	462.00		698.00	1,160.00
Total Other Purchased Services	6,233.00	13,886.00	698.00	20,817.00
600 Supplies				
610 General Supplies	824.00	1,140.00		1,964.00
640 Books & Periodicals	555.00	211.00		766.00
Total Supplies	1,379.00	1,351.00		2,730.00
800 Other Objects				
Total Other Objects	266.00	855.00		1,121.00
Total 2120 Guidance Services	<u>264,364.00</u>	<u>416,917.00</u>	<u>12,506.00</u>	<u>693,787.00</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		22,734.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		10,137.00
220 Social Security Contributions		1,706.00
230 PSERS Retirement Contributions		2,270.00
250 Unemployment Compensation		100.00
260 Workmen's Compensation		375.00
Total Personnel Services-Employee Benefits		14,588.00
500 Other Purchased Services		
530 Communications		599.00
550 Printing & Binding		480.00
580 Travel		191.00
Total Other Purchased Services		1,270.00
600 Supplies		
610 General Supplies		135.00
Total Supplies		135.00
800 Other Objects		
Total Other Objects		50.00
Total 2130 Attendance Services		<u>38,777.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	50,723.00	76,085.00		126,808.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	11,827.00	17,741.00		29,568.00
220 Social Security Contributions	3,850.00	5,774.00		9,624.00
230 PSERS Retirement Contributions	4,703.00	7,054.00		11,757.00
250 Unemployment Compensation	120.00	180.00		300.00
260 Workmen's Compensation	450.00	675.00		1,125.00
Total Personnel Services-Employee Benefits	20,950.00	31,424.00		52,374.00
500 Other Purchased Services				
530 Communications	250.00	375.00		625.00
580 Travel	301.00	452.00		753.00
Total Other Purchased Services	551.00	827.00		1,378.00
600 Supplies				
610 General Supplies	2,089.00	3,133.00		5,222.00
640 Books & Periodicals	76.00	114.00		190.00
Total Supplies	2,165.00	3,247.00		5,412.00
800 Other Objects				
Total Other Objects	64.00	96.00		160.00
Total 2140 Psychological Services	<u>74,453.00</u>	<u>111,679.00</u>		<u>186,132.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	354,511.00	321,372.00	55,209.00	731,092.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	78,533.00	46,362.00		124,895.00
220 Social Security Contributions	26,113.00	23,709.00	4,491.00	54,313.00
230 PSERS Retirement Contributions	25,108.00	22,354.00	730.00	48,192.00
250 Unemployment Compensation	721.00	590.00		1,311.00
260 Workmen's Compensation	2,850.00	2,213.00		5,063.00
Total Personnel Services-Employee Benefits	133,325.00	95,228.00	5,221.00	233,774.00
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	23,640.00	43,408.00	44,338.00	111,386.00
400 Purchased Property Services				
Total Purchased Property Services	1,222.00	1,322.00		2,544.00
500 Other Purchased Services				
530 Communications	1,482.00	1,786.00		3,268.00
580 Travel	2,616.00	11,328.00	4,483.00	18,427.00
Total Other Purchased Services	4,098.00	13,114.00	4,483.00	21,695.00
600 Supplies				
610 General Supplies	14,666.00	20,940.00	286.00	35,892.00
640 Books & Periodicals	22,756.00	20,436.00		43,192.00
Total Supplies	37,422.00	41,376.00	286.00	79,084.00
700 Property				
750 Equipment - Original & Additional	2,389.00	1,836.00		4,225.00
760 Equipment - Replacement	737.00			737.00
Total Property	3,126.00	1,836.00		4,962.00
800 Other Objects				
Total Other Objects	767.00	616.00		1,383.00
Total 2200 Instructional Staff	<u>558,111.00</u>	<u>518,272.00</u>	<u>109,537.00</u>	<u>1,185,920.00</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		1,386,709.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		238,994.00
220 Social Security Contributions		99,957.00
230 PSERS Retirement Contributions		97,680.00
240 Tuition Reimbursements		8,385.00
250 Unemployment Compensation		300.00
260 Workmen's Compensation		8,625.00
Total Personnel Services-Employee Benefits		453,941.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		115,548.00
400 Purchased Property Services		
Total Purchased Property Services		20,979.00
500 Other Purchased Services		
520 Insurance-General		33,536.00
530 Communications		37,658.00
540 Advertising		3,744.00
550 Printing & Binding		7,957.00
580 Travel		9,825.00
590 Miscellaneous Purchased Services		1,000.00
Total Other Purchased Services		93,720.00
600 Supplies		
610 General Supplies		12,227.00
640 Books & Periodicals		787.00
Total Supplies		13,014.00
700 Property		
750 Equipment - Original & Additional		220.00
Total Property		220.00
800 Other Objects		
Total Other Objects		21,701.00
Total 2300 Administration		<u>2,105,832.00</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		6,000.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		273.00
230 PSERS Retirement Contributions		476.00
Total Personnel Services-Employee Benefits		749.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		19,438.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		3,175.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		33,536.00
530 Communications		207.00
540 Advertising		3,225.00
580 Travel		925.00
Total Other Purchased Services		37,893.00
600 <u>Supplies</u>		
610 General Supplies		686.00
Total Supplies		686.00
800 <u>Other Objects</u>		
Total Other Objects		10,250.00
Total 2310 Board Services		<u>78,191.00</u>

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		31,712.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		10,137.00
220 Social Security Contributions		2,327.00
230 PSERS Retirement Contributions		2,498.00
260 Workmen's Compensation		375.00
Total Personnel Services-Employee Benefits		15,337.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		54,455.00
500 Other Purchased Services		
530 Communications		7,326.00
Total Other Purchased Services		7,326.00
600 Supplies		
610 General Supplies		1,706.00
Total Supplies		1,706.00
Total 2330 Tax Assessment And Collection Services		<u>110,536.00</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		40,155.00
Total 2350 Legal Services		<u>40,155.00</u>

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2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				182,561.00
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				21,086.00
220 Social Security Contributions				11,377.00
230 PSERS Retirement Contributions				13,419.00
260 Workmen's Compensation				750.00
Total Personnel Services-Employee Benefits				46,632.00
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				1,500.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				2,349.00
500 <u>Other Purchased Services</u>				
530 Communications	2,196.00	2,196.00		4,392.00
580 Travel				7,687.00
590 Miscellaneous Purchased Services				1,000.00
Total Other Purchased Services				13,079.00
600 <u>Supplies</u>				
610 General Supplies				1,793.00
640 Books & Periodicals				302.00
Total Supplies				2,095.00
700 <u>Property</u>				
750 Equipment - Original & Additional				220.00
Total Property				220.00
800 <u>Other Objects</u>				
Total Other Objects				7,033.00
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>255,469.00</u>

	<u>Federal</u>	<u>Total</u>
2370 Community Relations Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		46,903.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		10,523.00
220 Social Security Contributions		3,513.00
230 PSERS Retirement Contributions		3,344.00
260 Workmen's Compensation		375.00
Total Personnel Services-Employee Benefits		17,755.00
500 Other Purchased Services		
530 Communications		849.00
540 Advertising		519.00
580 Travel		476.00
Total Other Purchased Services		1,844.00
600 Supplies		
610 General Supplies		4,736.00
Total Supplies		4,736.00
800 Other Objects		
Total Other Objects		441.00
Total 2370 Community Relations Services		<u>71,679.00</u>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	508,045.00	611,488.00		1,119,533.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	92,645.00	104,603.00		197,248.00
220 Social Security Contributions	37,693.00	44,774.00		82,467.00
230 PSERS Retirement Contributions	36,317.00	41,626.00		77,943.00
240 Tuition Reimbursements		8,385.00		8,385.00
250 Unemployment Compensation		300.00		300.00
260 Workmen's Compensation	3,375.00	3,750.00		7,125.00
Total Personnel Services-Employee Benefits	170,030.00	203,438.00		373,468.00
400 Purchased Property Services				
Total Purchased Property Services	9,455.00	6,000.00		15,455.00
500 Other Purchased Services				
530 Communications	11,740.00	13,144.00		24,884.00
550 Printing & Binding	7,957.00			7,957.00
580 Travel		737.00		737.00
Total Other Purchased Services	19,697.00	13,881.00		33,578.00
600 Supplies				
610 General Supplies	396.00	2,910.00		3,306.00
640 Books & Periodicals	66.00	419.00		485.00
Total Supplies	462.00	3,329.00		3,791.00
800 Other Objects				
Total Other Objects	879.00	3,098.00		3,977.00
Total 2380 Office Of The Principal Services	<u>708,568.00</u>	<u>841,234.00</u>		<u>1,549,802.00</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		308,805.00
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		81,360.00
220 Social Security Contributions		22,727.00
230 PSERS Retirement Contributions		19,995.00
240 Tuition Reimbursements		776.00
260 Workmen's Compensation		3,001.00
Total Personnel Services-Employee Benefits		127,859.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		820.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		285.00
500 <u>Other Purchased Services</u>		
530 Communications		2,324.00
580 Travel		675.00
Total Other Purchased Services		2,999.00
600 <u>Supplies</u>		
610 General Supplies		4,826.00
640 Books & Periodicals		474.00
Total Supplies		5,300.00
700 <u>Property</u>		
750 Equipment - Original & Additional		1,371.00
760 Equipment - Replacement		204.00
Total Property		1,575.00
800 <u>Other Objects</u>		
Total Other Objects		345.00
Total 2400 Pupil Health		<u>447,988.00</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		339,642.00
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		54,902.00
220 Social Security Contributions		23,557.00
230 PSERS Retirement Contributions		24,128.00
260 Workmen's Compensation		2,250.00
Total Personnel Services-Employee Benefits		104,837.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		4,267.00
500 <u>Other Purchased Services</u>		
530 Communications		9,027.00
550 Printing & Binding		3,200.00
580 Travel		3,848.00
Total Other Purchased Services		16,075.00
600 <u>Supplies</u>		
610 General Supplies		7,062.00
640 Books & Periodicals		274.00
Total Supplies		7,336.00
700 <u>Property</u>		
750 Equipment - Original & Additional		478.00
760 Equipment - Replacement		204.00
Total Property		682.00
800 <u>Other Objects</u>		
Total Other Objects		850.00
Total 2500 Business		<u>473,689.00</u>

School: 124156703 Oxford Area SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				731,124.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				197,328.00
220 Social Security Contributions				55,356.00
230 PSERS Retirement Contributions				48,048.00
250 Unemployment Compensation				1,000.00
260 Workmen's Compensation				13,442.00
Total Personnel Services-Employee Benefits				315,174.00
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				404,713.00
400 Purchased Property Services				
Total Purchased Property Services				563,796.00
500 Other Purchased Services				
523 General Property and Liability Insurance				137,472.00
530 Communications				10,537.00
Total Other Purchased Services				148,009.00
600 Supplies				
610 General Supplies	69,768.00	64,401.00		134,169.00
620 Energy				1,246,826.00
Total Supplies				1,380,995.00
700 Property				
750 Equipment - Original & Additional				9,837.00
760 Equipment - Replacement				7,553.00
Total Property				17,390.00
800 Other Objects				
Total Other Objects				199.00
Total 2600 Operation & Maintenance of Plant Services				<u>3,561,400.00</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		1,000.00
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier	7,064.00	2,811,515.00
516 St Tr Svc from the IU		7,585.00
530 Communications		382.00
Total Other Purchased Services	7,064.00	2,819,482.00
700 <u>Property</u>		
750 Equipment - Original & Additional		623.00
Total Property		623.00
800 <u>Other Objects</u>		
Total Other Objects		50.00
Total 2700 Student Transportation Services	<u>7,064.00</u>	<u>2,821,155.00</u>

	<u>Federal</u>	<u>Total</u>
2800 Central		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		363,400.00
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		78,819.00
220 Social Security Contributions		27,427.00
230 PSERS Retirement Contributions		20,980.00
240 Tuition Reimbursements		1,950.00
260 Workmen's Compensation		3,000.00
Total Personnel Services-Employee Benefits		132,176.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		27,311.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		15,364.00
500 <u>Other Purchased Services</u>		
530 Communications		69,409.00
540 Advertising		1,474.00
550 Printing & Binding		80.00
580 Travel		1,667.00
Total Other Purchased Services		72,630.00
600 <u>Supplies</u>		
610 General Supplies		177,633.00
640 Books & Periodicals		17,512.00
Total Supplies		195,145.00
700 <u>Property</u>		
750 Equipment - Original & Additional		48,397.00
760 Equipment - Replacement		149,954.00
Total Property		198,351.00
800 <u>Other Objects</u>		
Total Other Objects		549.00
Total 2800 Central		<u>1,004,926.00</u>

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 Other Purchased Services		
590 Miscellaneous Purchased Services		21,568.00
Total Other Purchased Services		21,568.00
Total 2900 Other Support Services		<u>21,568.00</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	4,143.00	379,838.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		19,559.00
220 Social Security Contributions	316.00	29,397.00
230 PSERS Retirement Contributions	662.00	27,574.00
260 Workmen's Compensation		750.00
Total Personnel Services-Employee Benefits	978.00	77,280.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		46,022.00
400 Purchased Property Services		
Total Purchased Property Services		12,164.00
500 Other Purchased Services		
510 Student Transportation Services		125,133.00
520 Insurance-General		12,303.00
530 Communications		1,132.00
550 Printing & Binding		220.00
580 Travel		4,038.00
590 Miscellaneous Purchased Services		14,747.00
Total Other Purchased Services		157,573.00
600 Supplies		
610 General Supplies	1,508.00	21,130.00
Total Supplies	1,508.00	21,130.00
700 Property		
750 Equipment - Original & Additional		20,201.00
760 Equipment - Replacement		19,771.00
Total Property		39,972.00
800 Other Objects		
Total Other Objects		29,924.00
Total 3000 Operation of Noninstructional Services	<u>6,629.00</u>	<u>763,903.00</u>

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		375,695.00
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		19,559.00
220 Social Security Contributions		29,081.00
230 PSERS Retirement Contributions		26,912.00
260 Workmen's Compensation		750.00
Total Personnel Services-Employee Benefits		76,302.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		46,022.00
400 Purchased Property Services		
Total Purchased Property Services		12,164.00
500 Other Purchased Services		
510 Student Transportation Services		125,133.00
520 Insurance-General		12,303.00
530 Communications		1,132.00
550 Printing & Binding		220.00
580 Travel		4,038.00
Total Other Purchased Services		142,826.00
600 Supplies		
610 General Supplies		19,622.00
Total Supplies		19,622.00
700 Property		
750 Equipment - Original & Additional		20,201.00
760 Equipment - Replacement		19,771.00
Total Property		39,972.00
800 Other Objects		
Total Other Objects		29,924.00
Total 3200 Student Activities		<u>742,527.00</u>

	<u>Federal</u>	<u>Total</u>
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	4,143.00	4,143.00
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	316.00	316.00
230 PSERS Retirement Contributions	662.00	662.00
Total Personnel Services-Employee Benefits	978.00	978.00
500 Other Purchased Services		
590 Miscellaneous Purchased Services		14,747.00
Total Other Purchased Services		14,747.00
600 Supplies		
610 General Supplies	1,508.00	1,508.00
Total Supplies	1,508.00	1,508.00
Total 3300 Community Services	<u>6,629.00</u>	<u>21,376.00</u>

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
830 Interest	3,529,940.00
880 Refund of Prior Year's Receipts	18,194.00
Total Other Objects	3,548,134.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	3,040,000.00
930 Fund Transfers	663,295.00
Total Other Financing Uses	3,703,295.00
Total 5000 Other Expenditures and Financing Uses	<u>7,251,429.00</u>

	<u>Total</u>
5100 Debt Service, Other Expenditures and Fin Uses	
800 <u>Other Objects</u>	
830 Interest	3,529,940.00
880 Refund of Prior Year's Receipts	18,194.00
Total Other Objects	3,548,134.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	3,040,000.00
Total Other Financing Uses	3,040,000.00
Total 5100 Debt Service, Other Expenditures and Fin Uses	<u>6,588,134.00</u>

	<u>Total</u>
5110 Debt Service	
800 <u>Other Objects</u>	
830 Interest	3,529,940.00
Total Other Objects	3,529,940.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	3,040,000.00
Total Other Financing Uses	3,040,000.00
Total 5110 Debt Service	<u>6,569,940.00</u>

	<u>Total</u>
5130 Refund of Prior Years' Revenues/Receipts	
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	18,194.00
Total Other Objects	18,194.00
Total 5130 Refund of Prior Years' Revenues/Receipts	<u>18,194.00</u>

	<u>Total</u>
5200 Interfund Transfers Out	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	663,295.00
Total Other Financing Uses	663,295.00
Total 5200 Interfund Transfers Out	<u>663,295.00</u>

5220 Special Revenue Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5220 Special Revenue Fund Transfers

Total

663,295.00

663,295.00

663,295.00

	<u>Amount</u>	<u>Total</u>
1000 Instruction		
1100 Regular Programs - E/S	18,446,832.00	
1200 Special and Gifted Education	7,578,843.00	
1300 Vocational Education Programs	1,121,928.00	
1400 Other Instructional Programs - E/S	177,100.00	
1600 Adult Education Programs	3,895.00	
		27,328,598.00
2000 Support Services		
2100 Pupil Personnel	918,696.00	
2200 Instructional Staff	1,185,920.00	
2300 Administration	2,105,832.00	
2400 Pupil Health	447,988.00	
2500 Business	473,689.00	
2600 Operation & Maintenance of Plant Services	3,561,400.00	
2700 Student Transportation Services	2,821,155.00	
2800 Central	1,004,926.00	
2900 Other Support Services	21,568.00	
		12,541,174.00
3000 Operation of Noninstructional Services		
3200 Student Activities	742,527.00	
3300 Community Services	21,376.00	
		763,903.00
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	6,588,134.00	
5200 Interfund Transfers Out	663,295.00	
		7,251,429.00
TOTAL ACTUAL EXPENDITURES .OTHER FINANCING USES		<u><u>47,885,104.00</u></u>

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES		Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1	Debt at Beginning of Fiscal Year		85,585,000		413,557	85,998,557
2	Additional Debt Incurred During Year		10,000,000		23,215	10,023,215
3	Retirements and Repayments		7,300,000		8,576	7,308,576
4	Debt at End of Fiscal Year		88,285,000		428,196	88,713,196

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

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General	3,040,000		3,529,940	6,569,940
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services				
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects	4,260,000			4,260,000
5120	40 Debt Services				
Total Debt Payments - Governmental Funds		7,300,000		3,529,940	10,829,940
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	404,004.00	
562 Tuition to Charter Schools	4,427,877.00	
563 Tuition Paid to Nonpublic Schools	513,523.00	
564 Tuition Paid to Area Vocational Technical Schools	1,121,928.00	
566 Tuition to Inst of Higher Ed and Tech Inst	14,605.00	
567 Tuition to Approved Private Schools	83,721.00	
568 Tuition to PRRIs and Detention Centers	64,552.00	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		6,630,210.00
		<hr/> <hr/>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329	2,673.00	3,450.00	6,123.00
Total 320	2,673.00	3,450.00	6,123.00
1200-322	824,367.00	1,193,699.00	2,018,066.00
1200-323			
1200-324			
1200-329	92,284.00	138,426.00	230,710.00
Total 320	916,651.00	1,332,125.00	2,248,776.00
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	23,640.00	43,408.00	67,048.00
Total 320	23,640.00	43,408.00	67,048.00
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue

Amount

8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog.

4,564.00

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

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	452,188.00	452,188.00
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	72,438.00	72,438.00
220 Social Security Contributions	34,200.00	34,200.00
230 PSERS Retirement Contributions	27,326.00	27,326.00
250 Unemployment Compensation	600.00	600.00
260 Workmen's Compensation	2,250.00	2,250.00
Total Personnel Services-Employee Benefits	136,814.00	136,814.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	23,658.00	23,658.00
500 <u>Other Purchased Services</u>		
580 Travel	3,306.00	3,306.00
Total Other Purchased Services	3,306.00	3,306.00
600 <u>Supplies</u>		
610 General Supplies	19,782.00	19,782.00
Total Supplies	19,782.00	19,782.00
Total 1190 Federally Funded Regular Programs	<u>635,748.00</u>	<u>635,748.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	50,302.00	71,932.00	122,234.00
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	12,636.00	8,444.00	21,080.00
220 Social Security Contributions	3,848.00	5,416.00	9,264.00
230 PSERS Retirement Contributions	4,435.00	4,192.00	8,627.00
250 Unemployment Compensation	38.00	80.00	118.00
260 Workmen's Compensation	450.00	300.00	750.00
Total Personnel Services-Employee Benefits	21,407.00	18,432.00	39,839.00
500 Other Purchased Services			
580 Travel	125.00		125.00
Total Other Purchased Services	125.00		125.00
600 Supplies			
610 General Supplies	177.00		177.00
640 Books & Periodicals	450.00		450.00
Total Supplies	627.00		627.00
800 Other Objects			
Total Other Objects		135.00	135.00
Total 1243 Gifted Support	<u>72,461.00</u>	<u>90,499.00</u>	<u>162,960.00</u>

	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>
1280 Special Programs - Early Intervention Support			
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	28,568.00		28,568.00
Total 1280 Special Programs - Early Intervention Support	<u>28,568.00</u>		<u>28,568.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	176,700.00	146,784.00		323,484.00
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	56,860.00	26,803.00		83,663.00
220 Social Security Contributions	13,263.00	11,102.00		24,365.00
230 PSERS Retirement Contributions	12,509.00	10,264.00		22,773.00
250 Unemployment Compensation	511.00	400.00		911.00
260 Workmen's Compensation	2,063.00	1,500.00		3,563.00
Total Personnel Services-Employee Benefits	85,206.00	50,069.00		135,275.00
400 Purchased Property Services				
Total Purchased Property Services		100.00		100.00
500 Other Purchased Services				
530 Communications		304.00		304.00
580 Travel	435.00	368.00		803.00
Total Other Purchased Services	435.00	672.00		1,107.00
600 Supplies				
610 General Supplies	1,655.00	3,415.00		5,070.00
640 Books & Periodicals	22,508.00	20,188.00		42,696.00
Total Supplies	24,163.00	23,603.00		47,766.00
700 Property				
750 Equipment - Original & Additional	803.00			803.00
Total Property	803.00			803.00
800 Other Objects				
Total Other Objects	690.00	539.00		1,229.00
Total 2250 School Library Services	<u>287,997.00</u>	<u>221,767.00</u>		<u>509,764.00</u>

	<u>Total</u>
2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	475,018.00
Total Other Purchased Services	475,018.00
Total 2750 Nonpublic Transportation	<u>475,018.00</u>

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

Function	Object	Amount	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
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TOTAL EXPENDITURES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300	9,200.00		9,200.00	General Audit expenditures only
2310	6,706.00		6,706.00	Business Manager expenditures coded to 2310**
2500	467,890.00		467,890.00	Business Office Exps less 400, 700, 800
2830	163,470.00		163,470.00	Recruitment Expenses
2840				
Total	647,266.00		647,266.00	

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	2,040,497.00
1000-323	
1200-594	10,514.00
2300-820	
2500-432	568.00
2500-810	850.00
2900-595	21,568.00
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	600,254.00

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	110,771.00	583,016.00	693,787.00
2140 Psychological Services	29,718.00	156,414.00	186,132.00
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	63,987.00	336,779.00	400,766.00
2350 Legal Services	6,411.00	33,744.00	40,155.00
2420 Medical Services	71,495.00	376,298.00	447,793.00
2440 Nursing Services			
2700 Student Transportation Services	450,430.00	2,370,725.00	2,821,155.00
TOTAL	732,812.00	3,856,976.00	4,589,788.00

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	1,154,373.00	75,697.00	1,230,070.00
	212 Dental Insurance	175,344.00	13,955.00	189,299.00
	215 Eye Care Insurance			
	216 Prescription Insurance	84,907.00	5,568.00	90,475.00
	271 Self-Insurance Medical Health Benefits	1,580,166.00	141,931.00	1,722,097.00
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits	116,226.00	10,439.00	126,665.00
	FUND TOTAL	3,111,016.00	247,590.00	3,358,606.00
50 Enterprise Fund				
	211 Medical Insurance		10,119.00	10,119.00
	212 Dental Insurance		9,646.00	9,646.00
	215 Eye Care Insurance			
	216 Prescription Insurance		225.00	225.00
	271 Self-Insurance Medical Health Benefits		141,663.00	141,663.00
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits		3,159.00	3,159.00
	FUND TOTAL		164,812.00	164,812.00
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	3,111,016.00	412,402.00	3,523,418.00