

LEA Name: Philadelphia AVTS
Address 440 North Broad Street
City Philadelphia, PA 19130-

Class Size:

REVISED SUBMISSION

County: Philadelphia
AUN Number: 126514007

**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.

William R. Hite, Jr., Ed.D

Chief School Administrator

(Signature required)

Date

2-27-15

William R. Hite, Jr., Ed.D

Board Secretary

(Signature required)

Date

2-27-15

Jesseana Williams

Contact Person

(215) 400-5520 Ext.

Contact Person Telephone Number

jewillia@philasd.org

Contact Person E-mail Address

(215) 400-4521

Contact Person Fax Number

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

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Document Accessibility

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The School District of Philadelphia
Office of Family and Community Engagement
440 N. Broad Street, Suite 114
Philadelphia, PA 19130-4015
Email: ask@philasd.org
Tel: (215) 400-4000
Fax: (215) 400-4181

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Audit Certification
Annual Financial Report:
For the Fiscal Year Ending 06/30/2014
(Pursuant to PA School Code Section 218(b))

LEA Name: Philadelphia AVTS
AUN Number: 126514007
County: Philadelphia

Audit Certification Due:
12/31/2014

This certification is applicable to:

- ☐ Orig. Annual Financial Report submitted to Comptroller Operations:
☒ Annual Financial Report revisions submitted on: 02/26/2015

Indicate if the school audit was completed prior to submission of this form

- ☒ Yes, audit has been completed
☐ No, audit has not been completed

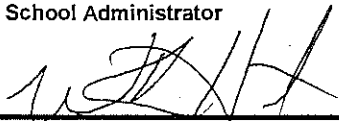
Auditing Firm:

City of Philadelphia
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

Auditor Contact Name: Mr. Gerald V. Micciulla
Auditor Phone: 215-686-6680
Auditor E-mail: Gerald.Micciulla@Phila.gov

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

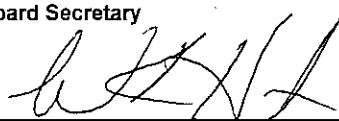


Signature
William R. Hite, Jr., Ed.D

2-27-15

Date

Board Secretary



Signature
William R. Hite, Jr., Ed.D

2-27-15

Date

AFR Contact Person: Jesseana Williams
Email: jwillia@philasd.org

Phone: 2154005520
FAX: 2154004521

Mail completed form to:

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

NOTE: A new Audit Certification form is due with each AFR Revision.

Date of Revision: 2/26/2015

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- ☒ Balance Sheet (NAG)
- ☐ Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- ☐ Proprietary Fund Statements (any)
- ☐ Fiduciary Fund Statements (any)

Revenues:

- ☐ Revenue Detail
- ☐ Tax Schedules (any)

Expenditures

- ☒ Expenditure Detail

Please indicate if the AFR revision was prompted by PDE or OCO for any of the following reasons:

- ☐ Transportation expenditure reporting error
- ☐ Restricted Indirect Cost reporting error
- ☐ Maintenance of Effort reporting error
- ☐ Act 1 Exceptions

Special Schedules:

- ☐ Statement of Indebtedness (SOIN)
- ☐ Restricted Indirect Costs and Eliminations Schedule (RICE)
- ☐ Special Education Services Schedule (SESS)
- ☒ Health Care Benefits Schedule (HCBS)
- ☐ Tuition Schedule (TUIT)
- ☐ Purchased Service Detail Schedule (PSDS)
- ☐ Supplemental Expenditure Schedules
- ☐ Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- ☐ Act 89
- ☐ IU Debt Schedule (DEBT)

Additional comments:

Date of Revision: 2/26/2015

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- ☒ Balance Sheet (NAG)
- ☐ Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- ☐ Proprietary Fund Statements (any)
- ☐ Fiduciary Fund Statements (any)

Revenues:

- ☐ Revenue Detail
- ☐ Tax Schedules (any)

Expenditures

- ☒ Expenditure Detail

Please indicate if the AFR revision was prompted by PDE or OCO for any of the following reasons:

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- ☐ Purchased Service Detail Schedule (PSDS)
- ☐ Supplemental Expenditure Schedules
- ☐ Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- ☐ Act 89
- ☐ IU Debt Schedule (DEBT)

Additional comments:

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	877,076				
0110 Investments					
0120 Taxes Receivable (Net)					
0130 Due From Other Funds					
0141 Due from Other Governments	489,447				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
TOTAL ASSETS	1,366,523				
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,366,523				

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

School: 126514007 Philadelphia AVTS

County: Philadelphia REVISED SUBMISSION Printed 2/26/2015 2:35:56

BALANCE SHEET - Governmental Funds NAG

Page GOV-1B

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

877,076	0100
	0110
	0120
	0130
489,447	0141
	0142
	0143
	0145
	0146
	0147
	0150
	0160
	0170
	0180
	0190

1,366,523

0910

1,366,523

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					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	296,436				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,070,087				
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities					
TOTAL LIABILITIES	1,366,523				
0950 Deferred Inflows Of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
TOTAL FUND BALANCES					
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	1,366,523				

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

Liabilities

0400
0411
0412
0413
0420
0430
0440
0450
0461
0462
0470
0480
0490

296,436

1,070,087

1,366,523

0950

Fund Balances

0810
0820
0830
0840
0850

1,366,523

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	33,027,363				
7000 State Sources	8,484,295				
8000 Federal Sources					
TOTAL REVENUES	41,511,658				
EXPENDITURES					
1000 Instruction	31,681,829				
2000 Support Services	9,789,989				
3000 Noninstructional Services	39,840				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing - Interests and Costs					
TOTAL EXPENDITURES	41,511,658				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
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)					
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)					

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
				33,027,363	6000
				8,484,295	7000
					8000
				41,511,658	
				31,681,829	1000
				9,789,989	2000
				39,840	3000
					4000
					5110
					5130
					5140
				41,511,658	
					9110
					9120
					9130
					9200
					9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
					5200
					5300

Page GOV-4A

Amounts Expressed in Whole Dollars

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
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8888	Special Items
8889	Extraordinary Items

0040	Fund Balance - Beginning of Fiscal Year
0050	Prior Period Adjustment

FUND BALANCE - END OF YEAR

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
				8888
				8889
				0040
				0050

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources			33,027,363	33,027,363
7000	State Sources			8,484,295	8,484,295
8000	Federal Sources				
TOTAL REVENUES				41,511,658	41,511,658
EXPENDITURES					
1100	Regular Programs			24,474,863	(24,474,863)
1200	Special Programs				
1300	Vocational Programs			7,206,967	(7,206,967)
1400	Other Instructional Programs				
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services			932,453	(932,453)
2200	Instructional Staff Services			173,386	(173,386)
2300	Administrative Services			3,635,081	(3,635,081)
2400	Pupil Health			311,761	(311,761)
2500	Business Services			311,329	(311,329)
2600	Operation and Maintenance of Plant Services			4,080,878	(4,080,878)
2700	Student Transportation Services				
2800	Central & Other Support Services			345,101	(345,101)
2900	Other Support Services				
3100	Food Services				
3200	Student Activities			39,840	(39,840)
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES				41,511,659	(41,511,659)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(1)	(1)

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)				
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)					
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				(1)	(1)
0040	Fund Balance - Beginning of Fiscal Year				
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				(1)	(1)

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					
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets					
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)					
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets					
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES					

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					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities					
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					
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted					
TOTAL NET POSITION					
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					

Amounts Expressed in Whole Dollars

OPERATING REVENUES

6600 Food Service Revenue
 6900 Charges for Services
 6999 Other Operating Revenues

TOTAL OPERATING REVENUES

OPERATING EXPENSES

100 Salaries
 200 Employee Benefits
 300 Purchased Professional and Technical Service
 400 Purchased Property Services
 500 Other Purchased Service
 600 Supplies
 700 Depreciation
 810 Dues and Fees
 890 Other Operating Expenditures

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES)

6500 Earnings on Investments
 6920 Contributions and Donations - Private Sources
 6930 Gain / Loss on Sale of Fixed Assets
 6991 Refunds of Prior Year Expenditures
 7000 State Sources
 8000 Federal Sources
 820 Claims and Judgements
 830 Interest Expenses

TOTAL NONOPERATING REVENUES (EXPENSES)

INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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9500	Capital Contributions
9998	Transfers from (to) Component Units or Primary Govt
9999	Transfers In (Out)

0041	Net Position - Beginning of Fiscal Year
0057	Accounting Changes / Residual Equity Transfers
0061	Prior Period Adjustment

NET POSITION - END OF YEAR

	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					
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					
Net Cash Provided By (Used For) Operating Activities					
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources					
8000 Federal Sources					
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					
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					
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					

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					
0110					
0130					
0147					
0150					
0160					
0170					
0180					
0190					
0220					
0230					
TOTAL ASSETS					
0910					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					

Component
Units
(98)

Component
Units
(99)

Total
Fiduciary
Funds

0100

0110

0130

0147

0150

0160

0170

0180

0190

0220

0230

0910

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Liabilities					
0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities				
	TOTAL LIABILITIES				
0950	Deferred Inflows Of Resources				
Net Position					
0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)				
0799	Unrestricted				
	TOTAL NET POSITION				
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		0950
		0791
		0798
		0799

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 Position						
0041	Net Position - Beginning of Fiscal Year					
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year						

Total Fiduciary Funds	
	9945
	9946
	9947
	9948
	0041
	9949

		AMOUNT	TOTAL
<u>6000</u>	Revenue from Local Sources		
6946	Receipts from Member Districts (AVTS/Spec Pgms)	33,027,363.00	
6000	Total Revenue from Local Sources		33,027,363.00
<u>7000</u>	Revenue from State Sources		
7220	Vocational Education	5,446,789.71	
7509	Career and Technical Education Equipment Grants	125,228.56	
7810	Revenue for Social Security Payments	1,158,429.15	
7820	Revenue for Retirement Payments	1,753,847.31	
7000	Total Revenue from State Sources		8,484,294.73

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	33,027,363.00	
Revenue from State Sources	8,484,294.73	
Revenue from Federal Sources		
Other Financing Sources		
		41,511,657.73

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES		Page EXP-1
	Total	
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	18,798,186.47	
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions	1,441,720.27	
230 PSERS Retirement Contributions	3,062,195.48	
240 Tuition Reimbursements	5,929.21	
250 Unemployment Compensation	326,656.02	
260 Workmen's Compensation	642,591.65	
270 Grp Ins - Self Insurance	3,698,488.79	
290 Other Employee Benefits	2,282,710.47	
Total Personnel Services-Employee Benefits	11,460,291.89	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	379,395.39	
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance	76,501.58	
440 Rentals	76,070.89	
450 Construction Services	100,000.00	
Total Purchased Property Services	252,572.47	
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	40,829.19	
530 Communications	11,632.13	
550 Printing & Binding	7,258.20	
580 Travel	28,039.50	
590 Miscellaneous Purchased Services	57,360.23	
Total Other Purchased Services	145,119.25	
600 <u>Supplies</u>		
610 General Supplies	395,876.71	
620 Energy	1,245.00	
640 Books & Periodicals	126,065.50	
Total Supplies	523,187.21	
700 <u>Property</u>		
750 Equipment - Original & Additional	25,217.33	
760 Equipment - Replacement	97,859.20	
Total Property	123,076.53	
Total 1000 Instruction	31,681,829.21	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		15,062,779.68		15,062,779.68
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		1,154,477.54		1,154,477.54
230 PSERS Retirement Contributions		2,444,505.63		2,444,505.63
240 Tuition Reimbursements		4,712.04		4,712.04
250 Unemployment Compensation		260,559.44		260,559.44
260 Workmen's Compensation		514,441.08		514,441.08
270 Grp Ins - Self Insurance		2,980,895.78		2,980,895.78
290 Other Employee Benefits		1,823,583.57		1,823,583.57
Total Personnel Services-Employee Benefits		9,183,175.08		9,183,175.08
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		96,146.92		96,146.92
400 <u>Purchased Property Services</u>				
440 Rentals		1,710.00		1,710.00
Total Purchased Property Services		1,710.00		1,710.00
500 <u>Other Purchased Services</u>				
530 Communications		11,012.94		11,012.94
550 Printing & Binding		3,331.24		3,331.24
580 Travel		225.85		225.85
Total Other Purchased Services		14,570.03		14,570.03
600 <u>Supplies</u>				
610 General Supplies		79,464.73		79,464.73
640 Books & Periodicals		21,971.06		21,971.06
Total Supplies		101,435.79		101,435.79
700 <u>Property</u>				
760 Equipment - Replacement		15,045.00		15,045.00
Total Property		15,045.00		15,045.00
Total 1100 Regular Programs - E/S		<u>24,474,862.50</u>		<u>24,474,862.50</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	3,735,406.79		3,735,406.79
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	287,242.73		287,242.73
230 PSERS Retirement Contributions	617,689.85		617,689.85
240 Tuition Reimbursements	1,217.17		1,217.17
250 Unemployment Compensation	66,096.58		66,096.58
260 Workmen's Compensation	128,150.57		128,150.57
270 Grp Ins - Self Insurance	717,593.01		717,593.01
290 Other Employee Benefits	459,126.90		459,126.90
Total Personnel Services-Employee Benefits	2,277,116.81		2,277,116.81
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	283,248.47		283,248.47
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	76,501.58		76,501.58
440 Rentals	74,360.89		74,360.89
450 Construction Services	100,000.00		100,000.00
Total Purchased Property Services	250,862.47		250,862.47
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	40,829.19		40,829.19
530 Communications	619.19		619.19
550 Printing & Binding	3,926.96		3,926.96
580 Travel	27,813.65		27,813.65
591 Services Purchased locally	57,360.23		57,360.23
Total Other Purchased Services	130,549.22		130,549.22
600 <u>Supplies</u>			
610 General Supplies	316,411.98		316,411.98
620 Energy	1,245.00		1,245.00
640 Books & Periodicals	104,094.44		104,094.44
Total Supplies	421,751.42		421,751.42
700 <u>Property</u>			
750 Equipment - Original & Additional	25,217.33		25,217.33
760 Equipment - Replacement	82,814.20		82,814.20
Total Property	108,031.53		108,031.53
Total 1300 Vocational Education Programs	<u>7,206,966.71</u>		<u>7,206,966.71</u>

		<u>Total</u>
2000 Support Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		4,928,409.77
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		365,635.48
230 PSERS Retirement Contributions		829,181.50
240 Tuition Reimbursements		520.65
250 Unemployment Compensation		85,512.24
260 Workmen's Compensation		166,586.18
270 Grp Ins - Self Insurance		972,478.76
280 Other Post Employment Benefits (OPEB)		141,137.99
290 Other Employee Benefits		245,944.75
Total Personnel Services-Employee Benefits		2,806,997.55
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		461,921.00
400 <u>Purchased Property Services</u>		
410 Cleaning Services		115,861.00
420 Utility Services		368,285.00
430 Repairs and Maintenance		53,127.00
440 Rentals		94,456.00
450 Construction Services		30,248.00
490 Other Purchased Property Services		651.00
Total Purchased Property Services		662,628.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		29,513.00
530 Communications		74,113.00
540 Advertising		144.00
550 Printing & Binding		5,185.00
580 Travel		10,183.00
590 Miscellaneous Purchased Services		2,007.73
Total Other Purchased Services		121,145.73
600 <u>Supplies</u>		
610 General Supplies		121,355.82
620 Energy		377,022.00
640 Books & Periodicals		14,269.18
Total Supplies		512,647.00
700 <u>Property</u>		
750 Equipment - Original & Additional		918.00
760 Equipment - Replacement		195,065.14
Total Property		195,983.14
800 <u>Other Objects</u>		
Total Other Objects		100,257.00

2013-2014 PDE-z057 Annual Financial Report - 06/30/2014 Fiscal Year End
School: 126514007 Philadelphia AVTS
County: Philadelphia REVISED SUBMISSION Printed 2/26/2015 1:07:04
2000 Support Services
Total 2000 Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-5

Total
9,789,989.19

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		573,455.11
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		43,896.42
230 PSERS Retirement Contributions		94,327.61
240 Tuition Reimbursements		161.91
250 Unemployment Compensation		6,509.47
260 Workmen's Compensation		18,780.92
270 Grp Ins - Self Insurance		114,454.95
290 Other Employee Benefits		62,441.89
Total Personnel Services-Employee Benefits		340,573.17
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		15,344.00
400 <u>Purchased Property Services</u>		
410 Cleaning Services		468.00
430 Repairs and Maintenance		1,206.00
Total Purchased Property Services		1,674.00
500 <u>Other Purchased Services</u>		
530 Communications		122.00
550 Printing & Binding		38.00
580 Travel		8.00
Total Other Purchased Services		168.00
600 <u>Supplies</u>		
610 General Supplies		797.00
640 Books & Periodicals		379.00
Total Supplies		1,176.00
700 <u>Property</u>		
760 Equipment - Replacement		63.00
Total Property		63.00
Total 2100 Pupil Personnel		<u>932,453.28</u>

2110 Supervision Of Pupil Personnel Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

500 Other Purchased Services

530 Communications

550 Printing & Binding

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

Total 2110 Supervision Of Pupil Personnel Services

ElementarySecondaryFederalTotal

6,368.00

6,368.00

476.00

476.00

1,079.00

1,079.00

1.00

1.00

106.00

106.00

215.00

215.00

1,813.00

1,813.00

287.00

287.00

3,977.00

3,977.00

17.00

17.00

1.00

1.00

18.00

18.00

21.00

21.00

21.00

21.00

10,384.0010,384.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		557,386.11		557,386.11
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		42,734.42		42,734.42
230 PSERS Retirement Contributions		91,618.61		91,618.61
240 Tuition Reimbursements		160.91		160.91
250 Unemployment Compensation		6,282.47		6,282.47
260 Workmen's Compensation		18,238.92		18,238.92
270 Grp Ins - Self Insurance		110,928.95		110,928.95
290 Other Employee Benefits		61,788.89		61,788.89
Total Personnel Services-Employee Benefits		331,753.17		331,753.17
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		15,344.00		15,344.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services		468.00		468.00
430 Repairs and Maintenance		1,206.00		1,206.00
Total Purchased Property Services		1,674.00		1,674.00
500 <u>Other Purchased Services</u>				
530 Communications		103.00		103.00
550 Printing & Binding		29.00		29.00
Total Other Purchased Services		132.00		132.00
600 <u>Supplies</u>				
610 General Supplies		692.00		692.00
640 Books & Periodicals		379.00		379.00
Total Supplies		1,071.00		1,071.00
700 <u>Property</u>				
760 Equipment - Replacement		63.00		63.00
Total Property		63.00		63.00
Total 2120 Guidance Services		<u>907,423.28</u>		<u>907,423.28</u>

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		8,587.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		595.00
230 PSERS Retirement Contributions		1,437.00
250 Unemployment Compensation		81.00
260 Workmen's Compensation		293.00
270 Grp Ins - Self Insurance		1,380.00
290 Other Employee Benefits		299.00
Total Personnel Services-Employee Benefits		4,085.00
500 <u>Other Purchased Services</u>		
530 Communications		2.00
550 Printing & Binding		5.00
580 Travel		8.00
Total Other Purchased Services		15.00
600 <u>Supplies</u>		
610 General Supplies		84.00
Total Supplies		84.00
Total 2130 Attendance Services		<u>12,771.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2190 Other Pupil Personnel Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,114.00		1,114.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		91.00		91.00
230 PSERS Retirement Contributions		193.00		193.00
250 Unemployment Compensation		40.00		40.00
260 Workmen's Compensation		34.00		34.00
270 Grp Ins - Self Insurance		333.00		333.00
290 Other Employee Benefits		67.00		67.00
Total Personnel Services-Employee Benefits		758.00		758.00
500 <u>Other Purchased Services</u>				
550 Printing & Binding		3.00		3.00
Total Other Purchased Services		3.00		3.00
Total 2190 Other Pupil Personnel Services		<u>1,875.00</u>		<u>1,875.00</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		59,220.90		59,220.90
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		4,427.20		4,427.20
230 PSERS Retirement Contributions		9,928.78		9,928.78
240 Tuition Reimbursements		7.68		7.68
250 Unemployment Compensation		513.73		513.73
260 Workmen's Compensation		2,009.30		2,009.30
270 Grp Ins - Self Insurance		11,409.52		11,409.52
290 Other Employee Benefits		3,032.22		3,032.22
Total Personnel Services-Employee Benefits		31,328.43		31,328.43
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		76,804.00		76,804.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services		6.00		6.00
440 Rentals		133.00		133.00
Total Purchased Property Services		139.00		139.00
500 <u>Other Purchased Services</u>				
530 Communications		131.00		131.00
540 Advertising		11.00		11.00
550 Printing & Binding		1,569.00		1,569.00
580 Travel		352.00		352.00
599 Other Misc Purchased Services		772.00		772.00
Total Other Purchased Services		2,835.00		2,835.00
600 <u>Supplies</u>				
610 General Supplies		612.00		612.00
640 Books & Periodicals		2,033.00		2,033.00
Total Supplies		2,645.00		2,645.00
700 <u>Property</u>				
760 Equipment - Replacement		256.00		256.00
Total Property		256.00		256.00
800 <u>Other Objects</u>				
Total Other Objects		158.00		158.00
Total 2200 Instructional Staff		<u>173,386.33</u>		<u>173,386.33</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		2,106,729.90
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		148,756.01
230 PSERS Retirement Contributions		352,468.33
240 Tuition Reimbursements		214.71
250 Unemployment Compensation		36,249.66
260 Workmen's Compensation		70,641.18
270 Grp Ins - Self Insurance		345,366.89
280 Other Post Employment Benefits (OPEB)		157.00
290 Other Employee Benefits		132,928.54
Total Personnel Services-Employee Benefits		1,086,782.32
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		174,407.00
400 <u>Purchased Property Services</u>		
440 Rentals		326.00
Total Purchased Property Services		326.00
500 <u>Other Purchased Services</u>		
530 Communications		504.00
540 Advertising		1.00
550 Printing & Binding		1,100.00
580 Travel		8,268.00
590 Miscellaneous Purchased Services		1,235.73
Total Other Purchased Services		11,108.73
600 <u>Supplies</u>		
610 General Supplies		2,799.82
640 Books & Periodicals		4,706.18
Total Supplies		7,506.00
700 <u>Property</u>		
760 Equipment - Replacement		152,686.14
Total Property		152,686.14
800 <u>Other Objects</u>		
Total Other Objects		95,535.00
Total 2300 Administration		<u>3,635,081.09</u>

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		5,631.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		426.00
230 PSERS Retirement Contributions		954.00
250 Unemployment Compensation		62.00
260 Workmen's Compensation		193.00
270 Grp Ins - Self Insurance		1,115.00
290 Other Employee Benefits		147.00
Total Personnel Services-Employee Benefits		2,897.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		166.00
500 <u>Other Purchased Services</u>		
530 Communications		3.00
540 Advertising		1.00
550 Printing & Binding		5.00
580 Travel		18.00
Total Other Purchased Services		27.00
600 <u>Supplies</u>		
610 General Supplies		55.00
Total Supplies		55.00
Total 2310 Board Services		<u>8,776.00</u>

	<u>Federal</u>	<u>Total</u>
2340 Staff Relations And Negotiations Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		5,289.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		401.00
230 PSERS Retirement Contributions		896.00
250 Unemployment Compensation		112.00
260 Workmen's Compensation		179.00
270 Grp Ins - Self Insurance		863.00
280 Other Post Employment Benefits (OPEB)		157.00
Total Personnel Services-Employee Benefits		2,608.00
500 <u>Other Purchased Services</u>		
550 Printing & Binding		1.00
580 Travel		37.00
Total Other Purchased Services		38.00
600 <u>Supplies</u>		
610 General Supplies		6.00
Total Supplies		6.00
Total 2340 Staff Relations And Negotiations Services		<u>7,941.00</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		28,990.00
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		2,089.00
230 PSERS Retirement Contributions		4,964.00
240 Tuition Reimbursements		2.00
250 Unemployment Compensation		419.00
260 Workmen's Compensation		992.00
270 Grp Ins - Self Insurance		6,225.00
290 Other Employee Benefits		879.00
Total Personnel Services-Employee Benefits		15,570.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		110,470.00
400 Purchased Property Services		
440 Rentals		267.00
Total Purchased Property Services		267.00
500 Other Purchased Services		
530 Communications		184.00
550 Printing & Binding		89.00
580 Travel		66.00
Total Other Purchased Services		339.00
600 Supplies		
610 General Supplies		182.00
640 Books & Periodicals		76.00
Total Supplies		258.00
Total 2350 Legal and Accounting Services		<u>155,894.00</u>

	<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				56,440.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions				3,877.00
230 PSERS Retirement Contributions				9,538.00
240 Tuition Reimbursements				3.00
250 Unemployment Compensation				805.00
260 Workmen's Compensation				1,933.00
270 Grp Ins - Self Insurance				10,200.00
290 Other Employee Benefits				1,904.00
Total Personnel Services-Employee Benefits				28,260.00
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				9,536.00
500 <u>Other Purchased Services</u>				
530 Communications		91.00		91.00
550 Printing & Binding				271.00
580 Travel				712.00
Total Other Purchased Services				1,074.00
600 <u>Supplies</u>				
610 General Supplies				382.00
640 Books & Periodicals				486.00
Total Supplies				868.00
700 <u>Property</u>				
760 Equipment - Replacement				427.00
Total Property				427.00
800 <u>Other Objects</u>				
Total Other Objects				1,079.00
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>97,684.00</u>

	<u>Federal</u>	<u>Total</u>
2370 Community Relations Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		26,355.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		2,105.00
230 PSERS Retirement Contributions		4,630.00
240 Tuition Reimbursements		13.00
250 Unemployment Compensation		509.00
260 Workmen's Compensation		948.00
270 Grp Ins - Self Insurance		9,618.00
290 Other Employee Benefits		4,071.00
Total Personnel Services-Employee Benefits		21,894.00
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		29.00
400 <u>Purchased Property Services</u>		
440 Rentals		2.00
Total Purchased Property Services		2.00
500 <u>Other Purchased Services</u>		
530 Communications		4.00
550 Printing & Binding		29.00
580 Travel		14.00
591 Services Purchased locally		15.00
Total Other Purchased Services		62.00
600 <u>Supplies</u>		
610 General Supplies		23.00
640 Books & Periodicals		440.00
Total Supplies		463.00
700 <u>Property</u>		
760 Equipment - Replacement		60.00
Total Property		60.00
Total 2370 Community Relations Services		<u>48,865.00</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		1,805,645.90		1,805,645.90
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		127,617.17		127,617.17
230 PSERS Retirement Contributions		301,108.27		301,108.27
240 Tuition Reimbursements		192.71		192.71
250 Unemployment Compensation		31,027.79		31,027.79
260 Workmen's Compensation		60,280.84		60,280.84
270 Grp Ins - Self Insurance		279,260.82		279,260.82
290 Other Employee Benefits		119,393.26		119,393.26
Total Personnel Services-Employee Benefits		918,880.86		918,880.86
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,335.00		2,335.00
400 <u>Purchased Property Services</u>				
440 Rentals		5.00		5.00
Total Purchased Property Services		5.00		5.00
500 <u>Other Purchased Services</u>				
530 Communications		40.00		40.00
550 Printing & Binding		198.00		198.00
580 Travel		122.00		122.00
Total Other Purchased Services		360.00		360.00
600 <u>Supplies</u>				
610 General Supplies		39.00		39.00
640 Books & Periodicals		7.00		7.00
Total Supplies		46.00		46.00
Total 2380 Office Of The Principal Services		<u>2,727,272.76</u>		<u>2,727,272.76</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		178,379.00
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		12,240.84
230 PSERS Retirement Contributions		30,378.06
240 Tuition Reimbursements		4.00
250 Unemployment Compensation		3,314.87
260 Workmen's Compensation		6,115.34
270 Grp Ins - Self Insurance		38,085.07
290 Other Employee Benefits		6,534.28
Total Personnel Services-Employee Benefits		96,672.46
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		51,871.00
400 <u>Purchased Property Services</u>		
440 Rentals		52.00
Total Purchased Property Services		52.00
500 <u>Other Purchased Services</u>		
530 Communications		182.00
550 Printing & Binding		507.00
580 Travel		7,299.00
591 Services Purchased locally		1,220.73
Total Other Purchased Services		9,208.73
600 <u>Supplies</u>		
610 General Supplies		2,112.82
640 Books & Periodicals		3,697.18
Total Supplies		5,810.00
700 <u>Property</u>		
760 Equipment - Replacement		152,199.14
Total Property		152,199.14
800 <u>Other Objects</u>		
Total Other Objects		94,456.00
Total 2390 Other Administration Services		<u>588,648.33</u>

2400 Pupil Health

100 Personnel Services-Salaries

Total Personnel Services-Salaries

193,195.00

200 Personnel Services-Employee Benefits

220 Social Security Contributions

14,799.00

230 PSERS Retirement Contributions

31,024.00

240 Tuition Reimbursements

60.00

250 Unemployment Compensation

3,434.00

260 Workmen's Compensation

6,606.00

270 Grp Ins - Self Insurance

37,469.00

290 Other Employee Benefits

22,832.00

Total Personnel Services-Employee Benefits

116,224.00

500 Other Purchased Services

530 Communications

3.00

550 Printing & Binding

11.00

580 Travel

140.00

Total Other Purchased Services

154.00

600 Supplies

610 General Supplies

1,459.00

640 Books & Periodicals

283.00

Total Supplies

1,742.00

700 Property

760 Equipment - Replacement

446.00

Total Property

446.00

Total 2400 Pupil Health

311,761.00

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		159,931.89
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		12,169.26
230 PSERS Retirement Contributions		27,382.99
240 Tuition Reimbursements		45.66
250 Unemployment Compensation		1,787.00
260 Workmen's Compensation		5,533.70
270 Grp Ins - Self Insurance		45,633.22
290 Other Employee Benefits		16,698.10
Total Personnel Services-Employee Benefits		109,249.93
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		17,417.00
400 <u>Purchased Property Services</u>		
440 Rentals		2,538.00
Total Purchased Property Services		2,538.00
500 <u>Other Purchased Services</u>		
540 Advertising		15.00
550 Printing & Binding		1,555.00
580 Travel		169.00
Total Other Purchased Services		1,739.00
600 <u>Supplies</u>		
610 General Supplies		765.00
620 Energy		14,590.00
640 Books & Periodicals		117.00
Total Supplies		15,472.00
700 <u>Property</u>		
760 Equipment - Replacement		549.00
Total Property		549.00
800 <u>Other Objects</u>		
Total Other Objects		4,432.00
Total 2500 Business		<u>311,328.82</u>

	<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				1,683,414.97
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions				130,261.59
230 PSERS Retirement Contributions				288,418.79
240 Tuition Reimbursements				14.69
250 Unemployment Compensation				34,520.38
260 Workmen's Compensation				57,862.08
270 Grp Ins - Self Insurance				384,416.18
280 Other Post Employment Benefits (OPEB)				140,980.99
Total Personnel Services-Employee Benefits				1,036,474.70
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				137,694.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				115,387.00
420 Utility Services				368,285.00
430 Repairs and Maintenance				30,924.00
440 Rentals				91,459.00
450 Construction Services				30,248.00
490 Other Purchased Property Services				651.00
Total Purchased Property Services				636,954.00
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				29,513.00
530 Communications				72,692.00
550 Printing & Binding				679.00
580 Travel				216.00
Total Other Purchased Services				103,100.00
600 <u>Supplies</u>				
610 General Supplies		111,299.00		111,299.00
620 Energy				362,432.00
640 Books & Periodicals				32.00
Total Supplies				473,763.00
700 <u>Property</u>				
750 Equipment - Original & Additional				918.00
760 Equipment - Replacement				8,559.00
Total Property				9,477.00
Total 2600 Operation & Maintenance of Plant Services				<u>4,080,877.67</u>

2800 Central

100 Personnel Services-Salaries

Total Personnel Services-Salaries

Federal	Total
	152,462.00

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

11,326.00
25,631.00
16.00
2,498.00
5,153.00
33,729.00
8,012.00
86,365.00

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

40,255.00

400 Purchased Property Services

430 Repairs and Maintenance

Total Purchased Property Services

20,997.00
20,997.00

500 Other Purchased Services

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

Total Other Purchased Services

661.00
117.00
233.00
1,030.00
2,041.00

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

3,624.00
6,719.00
10,343.00

700 Property

760 Equipment - Replacement

Total Property

32,506.00
32,506.00

800 Other Objects

Total Other Objects

132.00

Total 2800 Central

345,101.00

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		26,802.65
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		2,055.00
230 PSERS Retirement Contributions		4,537.73
240 Tuition Reimbursements		7.09
250 Unemployment Compensation		339.64
260 Workmen's Compensation		5,668.75
290 Other Employee Benefits		428.74
Total Personnel Services-Employee Benefits		13,036.95
Total 3000 Operation of Noninstructional Services		<u>39,839.60</u>

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		26,802.65
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		2,055.00
230 PSERS Retirement Contributions		4,537.73
240 Tuition Reimbursements		7.09
250 Unemployment Compensation		339.64
260 Workmen's Compensation		5,668.75
290 Other Employee Benefits		428.74
Total Personnel Services-Employee Benefits		13,036.95
Total 3200 Student Activities		<u>39,839.60</u>

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)
BY SUBFUNCTIONS
Page EXP-1

	Amount	Total
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	24,474,862.50	
1300 Vocational Education Programs	7,206,966.71	
		31,681,829.21
2000 <u>Support Services</u>		
2100 Pupil Personnel	932,453.28	
2200 Instructional Staff	173,386.33	
2300 Administration	3,635,081.09	
2400 Pupil Health	311,761.00	
2500 Business	311,328.82	
2600 Operation & Maintenance of Plant Services	4,080,877.67	
2800 Central	345,101.00	
		9,789,989.19
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	39,839.60	
		39,839.60
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		41,511,658.00

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		
Compensated Absences		8,557,613	0	2,697,412	5,860,201	0	0
Totals for Debt Entered:		8,557,613	0	2,697,412	5,860,201	0	0

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year						8,557,613	8,557,613
2 Additional Debt Incurred During Year							
3 Retirements and Repayments						2,697,412	2,697,412
4 Debt at End of Fiscal Year						5,860,201	5,860,201
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest						5,860,201	5,860,201

7 Current Portion P&I - Due within 1 year
 8 Interest Paid during current fiscal year

(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

Tuition Paid to Other LEAs During Fiscal Year

Amount

Tuition Reported in General Fund Expenditures 1000-560

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Total

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

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			
1200-323			
1200-324			
1200-329			
Total 320			
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			

2250 School Library Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

270 Grp Ins - Self Insurance

290 Other Employee Benefits

Total Personnel Services-Employee Benefits**Total 2250 School Library Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,046.00		3,046.00
	233.00		233.00
	478.00		478.00
	1.00		1.00
	39.00		39.00
	105.00		105.00
	582.00		582.00
	352.00		352.00
	1,790.00		1,790.00
	<u>4,836.00</u>		<u>4,836.00</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:

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

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

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
Total			
** Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.			

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	
2000-115	
3000-115	
Total	

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

General Fund Expenditures	
Function-Object	Amount
1000-322	
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

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

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2015 - 2016

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

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services			
2140 Psychological Services			
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal and Accounting Services			
2420 Medical Services			
2440 Nursing Services			
2700 Student Transportation Services			
TOTAL			

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	4,363,800.00	141,397.00	4,505,197.00
	272 Self-Insurance Dental Health Benefits	26,798.00	868.00	27,666.00
	275 Self-Insurance Eye Care Health Benefits	1,123.00	36.00	1,159.00
	276 Self-Insurance Prescription Health Benefits	109,607.00	3,552.00	113,159.00
	FUND TOTAL	4,501,328.00	145,853.00	4,647,181.00
50 Enterprise 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			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	4,501,328.00	145,853.00	4,647,181.00

LEA acknowledges there were no ARRA funded expenditures**General Fund Expenditures: Functions**

	1000	2000	3100	3200	3300	4000	Object Total
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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**General Fund Expenditures: Sub Functions**

	1500	1600	1700	2280	2450	2750	Object Total
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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**Enterprise Fund Expenses**

	Fund 51	Funds 52-58	Account Total
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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	
Total Federally Funded salaries subject to PSERS withholding	

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	

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	0.00
Federal Pass Thru Revenue: 6831, 6832, 6839	0.00

Total Non-ARRA Federal Revenue	0.00
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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	0.00
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Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	0.00
Function 2000	0.00
Function 3000	0.00
Function 4000	0.00
Function 5000	0.00

Total Federal Expenditures reported in General Fund	0.00
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