

LEA Name : Oswayo Valley SD
Address : 277 S. Oswayo Street
Shinglehouse , PA 16748

County : Potter
AUN Number : 109537504
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2016

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data 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.

Chief School Administrator Signature

Date

Board Secretary Signature

Date

Jackie Fosmer

Contact Person

jfosmer@oswayo.com

Contact Person E-mail Address

(814)260-1700 Ext :631

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2016**
(Pursuant to PA School Code Section 218(b))

LEA Name : Oswayo Valley SD
AUN Number : 109537504
County : Potter

Audit Certification Due: 12/31/2016

This certification is applicable to:

- Orig. Annual Financial Report submitted to Comptroller Operations:** _____
Date

- Annual Financial Report revisions submitted on:** _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Board Secretary

Signature

Date

Signature

Date

Jackie Fosmer

Contact Person

jfosmer@oswayo.com

Contact Person E-mail Address

(814)260-1700 Ext :631

Contact Person Telephone Number

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
12195	REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. Total Govt Funds, Beg Bal: \$2,598,111.00 PY Ending Bal, Govt Funds: \$2,451,008.00	\$147103 prior period adjustment related to Title I and Title II grants receivable that were previously understated.
12196	REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REG Fund 10, Beg Fund Bal: \$2,450,092.00 PY Ending Fund Balance: \$2,302,989.00	\$147103 prior period adjustment related to Title I and Title II grants receivable that were previously understated.
30390	Revenue Detail: AFR amount must equal PDE FAI System amount. 7110, AFR Rev Detail: 3550261.03 7110, PDE FAI System: \$3,546,144.02	IU Operating 15-16 deduction against BEF in the amount of \$4117.01 on June 1, 2016.
40980	No expenditures have been reported for Gifted Education within function 1243. Correct this reporting area, or verify that the school does not provide gifted education services to any students.	District had no gifted education program

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	2,454,994				
0110 Investments					
0120 Taxes Receivable	257,275				
0130 Due From Other Funds	159,341				
0141 Due From Other Governments					
0142 State Revenue Receivable	443,855				
0143 Federal Revenue Receivable	115,809				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	15,000				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$3,446,274				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$3,446,274				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	312,106				2,767,100
0110 Investments					
0120 Taxes Receivable					257,275
0130 Due From Other Funds	78,885				238,226
0141 Due From Other Governments					
0142 State Revenue Receivable					443,855
0143 Federal Revenue Receivable					115,809
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					15,000
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$390,991				\$3,837,265
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$390,991				\$3,837,265

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</u>	<u>1850)</u>
				<u>(31)</u>

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	133,182
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	262,697
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	415,796
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	
0490 Other Current Liabilities	

Total Liabilities **\$811,675**

0950 Deferred Inflows of Resources	231,412
------------------------------------	---------

Fund Balances

0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,294,494
0840 Assigned Fund Balance	129,667
0850 Unassigned Fund Balance	964,026

Total Fund Balances **\$2,403,187**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$3,446,274**

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					133,182
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					262,697
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					415,796
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					\$811,675
0950 Deferred Inflows of Resources					231,412
Fund Balances					
0810 Nonspendable Fund Balance					15,000
0820 Restricted Fund Balance	390,991				390,991
0830 Committed Fund Balance					1,294,494
0840 Assigned Fund Balance					129,667
0850 Unassigned Fund Balance					964,026
Total Fund Balances	\$390,991				\$2,794,178
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$390,991				\$3,837,265

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	2,415,997				
7000 Revenue from State Sources	5,362,009				
8000 Revenue from Federal Sources	220,313				
Total Revenues	\$7,998,319				
Expenditures					
1000 Instruction	4,382,441				
2000 Support Services	2,450,732				
3000 Operation of Non-Instructional Services	254,478				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	610,117				
5130 Refund of Prior Year Revenues / Receipts	1				
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$7,697,769				
Excess (Deficiency) Of Revenues Over Expenditures	\$300,550				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	347,455				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$347,455)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	4,524				2,420,521
7000 Revenue from State Sources					5,362,009
8000 Revenue from Federal Sources					220,313
Total Revenues	\$4,524				\$8,002,843
Expenditures					
1000 Instruction					4,382,441
2000 Support Services					2,450,732
3000 Operation of Non-Instructional Services					254,478
4000 Facilities Acquisition, Construction and Improvement Services	109,007				109,007
5110 Debt Service					610,117
5130 Refund of Prior Year Revenues / Receipts					1
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$109,007				\$7,806,776
Excess (Deficiency) Of Revenues Over Expenditures	(\$104,483)				\$196,067
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	347,455				347,455
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					347,455
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$347,455				\$0

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$46,905)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	2,450,092				
Fund Balance - End Of Year	\$2,403,187				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$242,972				\$196,067
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	148,019				2,598,111
Fund Balance - End Of Year	\$390,991				\$2,794,178

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	30,989			30,989	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,214			1,214	
0143 Federal Revenue Receivable	17,237			17,237	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	18,787			18,787	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$68,227			\$68,227	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	4,284			4,284	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$4,284			\$4,284	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$72,511			\$72,511	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	99,709			99,709	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,406			3,406	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	13,191			13,191	
0490 Other Current Liabilities					
Total Current Liabilities	\$116,306			\$116,306	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$116,306			\$116,306	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt	4,284			4,284	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(48,079)			(48,079)	
Total Net Position	(\$43,795)			(\$43,795)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$72,511			\$72,511	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	69,714			69,714	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$69,714			\$69,714	
Operating Expenses					
100 Personnel Services – Salaries	106,560			106,560	
200 Personnel Services – Employee Benefits	55,941			55,941	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	6,938			6,938	
500 Other Purchased Services					
600 Supplies	117,054			117,054	
740 Depreciation	9,022			9,022	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$295,515			\$295,515	
Operating Income (Loss)	(\$225,801)			(\$225,801)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	55			55	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	34,581			34,581	
8000 Revenue from Federal Sources	160,590			160,590	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$195,226			\$195,226	
Income (Loss) Before Contributions And Transfers	(\$30,575)			(\$30,575)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$30,575)			(\$30,575)	
0002 Net Position - Beginning of Fiscal Year	(13,220)			(13,220)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$43,795)			(\$43,795)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	69,714			69,714	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	163,774			163,774	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	112,696			112,696	
0018 Cash Payments For Other Operating Expenses	41,398			41,398	
Net Cash Provided By (Used For) Operating Activities	(\$248,154)			(\$248,154)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	34,422			34,422	
0023 Receipts From Federal Sources -8000	140,816			140,816	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$175,238			\$175,238	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	55			55	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$55			\$55	

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(72,861)			(72,861)	
0004 Cash and Cash Equivalents Beginning of Year	103,850			103,850	
Cash and Cash Equivalents at Year End	\$30,989			\$30,989	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(225,801)			(225,801)	
Adjustments					
0051 Depreciation and Net Amortization	9,022			9,022	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	17,098			17,098	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	(41,398)			(41,398)	
0056 (Inc) Dec in Inventories (0170)	(2,500)			(2,500)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(7,148)			(7,148)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,273)			(1,273)	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	3,846			3,846	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	(\$22,353)			(\$22,353)	
Cash Provided By (Used for) Total	(\$248,154)			(\$248,154)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:34 PM

Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	6,703			49,288
0110 Investments	23,366			
0130 Due From Other Funds	258			
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$30,327			\$49,288
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$30,327			\$49,288

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:34 PM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents		5,593		61,584
0110 Investments				23,366
0130 Due From Other Funds				258
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets		\$5,593		\$85,208
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$5,593		\$85,208

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:34 PM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
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 Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				49,288
Total Liabilities				\$49,288
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)	30,327			
0799 Unrestricted Net Position				
Total Net Position	\$30,327			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$30,327			\$49,288

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:34 PM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds	5,593			5,593
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				49,288
Total Liabilities	\$5,593			\$54,881
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				30,327
0799 Unrestricted Net Position				
Total Net Position				\$30,327
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$5,593			\$85,208

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	2,964					2,964
0092 Other Additions	51					51
Deductions						
0093 Scholarships Awarded	1,876					1,876
0094 Other Deductions						
Change In Net Position	\$1,139					\$1,139
0006 Net Position – Beginning of Fiscal Year	29,188					29,188
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$30,327					\$30,327

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	1,676,588.25			1,676,588.25
6113 Public Utility Realty Taxes	2,248.20			2,248.20
6114 Payments in Lieu of Current Taxes - State / Local	2,418.00			2,418.00
6151 Current Act 511 Earned Income Taxes	195,358.53			195,358.53
6152 Current Act 511 Occupation Taxes	73,221.20			73,221.20
6153 Current Act 511 Real Estate Transfer Taxes	27,189.00			27,189.00
6411 Delinquent Real Estate Taxes	229,948.88	25,863.00	26,988.00	231,073.88
6452 Delinquent Act 511 Occupation Taxes	17,494.42			17,494.42
6500 Earnings on Investments	1,622.28			
6700 Revenues from LEA Activities	18,977.00			
6832 Federal IDEA Revenue Received as Pass Through	76,379.00			
6920 Contributions and Donations from Private Sources	60,000.35			
6941 Regular Day School Tuition	1,349.92			
6991 Refunds of a Prior Year Expenditure	7,899.98			
6999 Other Revenues Not Specified Above	25,302.08			
TOTAL Revenue from Local Sources	\$2,415,997.09	\$25,863.00	\$26,988.00	\$2,225,591.48

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	3,550,261.03		
7160 Tuition for Orphans Subsidy	12,145.72		
7271 Special Education funds for School-Aged Pupils	354,499.75		
7311 Pupil Transportation Subsidy	369,419.62		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,760.30		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	225,583.47		
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,303.09		
7340 State Property Tax Reduction Allocation	134,040.42		
7505 Ready to Learn Block Grant	94,864.00		
7810 State Share of Social Security and Medicare Taxes	136,419.99		
7820 State Share of Retirement Contributions	469,711.51		
TOTAL Revenue from State Sources	\$5,362,008.90		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	176,741.34			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,340.15			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	8,232.00			
TOTAL Revenue from Federal Sources	\$220,313.49			
TOTAL FROM ALL SOURCES	\$7,998,319.48	\$25,863.00	\$26,988.00	\$2,225,591.48

Revenue from Local Sources	2,415,997.09
Revenue from State Sources	5,362,008.90
Revenue from Federal Sources	220,313.49
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$7,998,319.48

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:41 PM

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	1,962,093.19
Total Personnel Services – Salaries	\$1,962,093.19
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	509,939.00
220 Social Security Contributions	148,766.05
230 PSERS Retirement Contributions	501,840.51
240 Tuition Reimbursement	13,342.03
250 Unemployment Compensation	3,743.56
260 Workers' Compensation	53,934.00
290 Other Current Employee Benefits	5,018.00
Total Personnel Services – Employee Benefits	\$1,236,583.15
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	150.00
329 Professional Educational Services – Other	2,660.00
330 Other Professional Services	2,083.17
390 Other Purchased Professional and Technical Services	2,684.29
Total Purchased Professional and Technical Services	\$7,577.46
500 Other Purchased Services	
510 Student Transportation Services	2,408.50
561 Tuition To Other School Districts Within the State	69,048.96
562 Tuition To Pennsylvania Charter Schools	96,879.07
564 Tuition To Career and Technology Centers	102,470.00
569 Tuition – Other	524.85
580 Travel	1,494.02
596 Direct Payments To Intermediate Units	805,263.40
Total Other Purchased Services	\$1,078,088.80
600 Supplies	
610 General Supplies	75,353.42
640 Books and Periodicals	8,182.95
Total Supplies	\$83,536.37
700 Property	
750 Equipment – Original and Additional	7,408.80
Total Property	\$7,408.80
800 Other Objects	
890 Miscellaneous Expenditures	7,152.94
Total Other Objects	\$7,152.94
Total 1000 Instruction	\$4,382,440.71

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	933,452.25	674,188.01	147,715.80	1,755,356.06
Total Personnel Services – Salaries	\$933,452.25	\$674,188.01	\$147,715.80	\$1,755,356.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	235,570.00	235,570.00		471,140.00
220 Social Security Contributions	81,086.13	40,631.66	11,346.62	133,064.41
230 PSERS Retirement Contributions	280,702.78	136,828.29	31,702.01	449,233.08
240 Tuition Reimbursement	1,942.00	7,860.03	3,540.00	13,342.03
250 Unemployment Compensation	264.00	3,479.56		3,743.56
260 Workers' Compensation	53,934.00			53,934.00
290 Other Current Employee Benefits	2,620.00	2,398.00		5,018.00
Total Personnel Services – Employee Benefits	\$656,118.91	\$426,767.54	\$46,588.63	\$1,129,475.08
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		150.00		150.00
329 Professional Educational Services – Other			2,660.00	2,660.00
330 Other Professional Services	1,041.59	1,041.58		2,083.17
390 Other Purchased Professional and Technical Services		2,684.29		2,684.29
Total Purchased Professional and Technical Services	\$1,041.59	\$3,875.87	\$2,660.00	\$7,577.46
500 Other Purchased Services				
510 Student Transportation Services	1,616.75	791.75		2,408.50
561 Tuition To Other School Districts Within the State		4,946.25		4,946.25
562 Tuition To Pennsylvania Charter Schools		96,879.07		96,879.07
580 Travel	675.88	708.40		1,384.28
Total Other Purchased Services	\$2,292.63	\$103,325.47		\$105,618.10
600 Supplies				
610 General Supplies	24,467.13	35,481.90	8,168.39	68,117.42
640 Books and Periodicals	3,003.29	5,179.66		8,182.95
Total Supplies	\$27,470.42	\$40,661.56	\$8,168.39	\$76,300.37
700 Property				
750 Equipment – Original and Additional	3,704.40	3,704.40		7,408.80
Total Property	\$3,704.40	\$3,704.40		\$7,408.80
800 Other Objects				
890 Miscellaneous Expenditures	102.27	102.27	6,948.40	7,152.94
Total Other Objects	\$102.27	\$102.27	\$6,948.40	\$7,152.94
Total 1100 Regular Programs – Elementary / Secondary	\$1,624,182.47	\$1,252,625.12	\$212,081.22	\$3,088,888.81

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	933,452.25	674,188.01		1,607,640.26
Total Personnel Services – Salaries	\$933,452.25	\$674,188.01		\$1,607,640.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	235,570.00	235,570.00		471,140.00
220 Social Security Contributions	81,086.13	40,631.66		121,717.79
230 PSERS Retirement Contributions	280,702.78	136,828.29		417,531.07
240 Tuition Reimbursement	1,942.00	7,860.03		9,802.03
250 Unemployment Compensation	264.00	3,479.56		3,743.56
260 Workers' Compensation	53,934.00			53,934.00
290 Other Current Employee Benefits	2,620.00	2,398.00		5,018.00
Total Personnel Services – Employee Benefits	\$656,118.91	\$426,767.54		\$1,082,886.45
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		150.00		150.00
330 Other Professional Services	1,041.59	1,041.58		2,083.17
390 Other Purchased Professional and Technical Services		2,684.29		2,684.29
Total Purchased Professional and Technical Services	\$1,041.59	\$3,875.87		\$4,917.46
500 Other Purchased Services				
510 Student Transportation Services	1,616.75	791.75		2,408.50
561 Tuition To Other School Districts Within the State		4,946.25		4,946.25
562 Tuition To Pennsylvania Charter Schools		96,879.07		96,879.07
580 Travel	675.88	708.40		1,384.28
Total Other Purchased Services	\$2,292.63	\$103,325.47		\$105,618.10
600 Supplies				
610 General Supplies	24,467.13	35,481.90		59,949.03
640 Books and Periodicals	3,003.29	5,179.66		8,182.95
Total Supplies	\$27,470.42	\$40,661.56		\$68,131.98
700 Property				
750 Equipment – Original and Additional	3,704.40	3,704.40		7,408.80
Total Property	\$3,704.40	\$3,704.40		\$7,408.80
800 Other Objects				
890 Miscellaneous Expenditures	102.27	102.27		204.54
Total Other Objects	\$102.27	\$102.27		\$204.54
Total 1110 Regular Programs	\$1,624,182.47	\$1,252,625.12		\$2,876,807.59

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			147,715.80	147,715.80
Total Personnel Services – Salaries			\$147,715.80	\$147,715.80
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			11,346.62	11,346.62
230 PSERS Retirement Contributions			31,702.01	31,702.01
240 Tuition Reimbursement			3,540.00	3,540.00
Total Personnel Services – Employee Benefits			\$46,588.63	\$46,588.63
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			2,660.00	2,660.00
Total Purchased Professional and Technical Services			\$2,660.00	\$2,660.00
600 Supplies				
610 General Supplies			8,168.39	8,168.39
Total Supplies			\$8,168.39	\$8,168.39
800 Other Objects				
890 Miscellaneous Expenditures			6,948.40	6,948.40
Total Other Objects			\$6,948.40	\$6,948.40
Total 1190 Federally-Funded Regular Programs			\$212,081.22	\$212,081.22

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,091.83	28,087.87		45,179.70
Total Personnel Services – Salaries	\$17,091.83	\$28,087.87		\$45,179.70
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,944.92	1,479.75		3,424.67
230 PSERS Retirement Contributions	6,646.50	5,009.32		11,655.82
Total Personnel Services – Employee Benefits	\$8,591.42	\$6,489.07		\$15,080.49
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		39,787.24		39,787.24
596 Direct Payments To Intermediate Units	278,626.00	450,258.40	76,379.00	805,263.40
Total Other Purchased Services	\$278,626.00	\$490,045.64	\$76,379.00	\$845,050.64
Total 1200 Special Programs – Elementary / Secondary	\$304,309.25	\$524,622.58	\$76,379.00	\$905,310.83

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,091.83	28,087.87		45,179.70
Total Personnel Services – Salaries	\$17,091.83	\$28,087.87		\$45,179.70
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,944.92	1,479.75		3,424.67
230 PSERS Retirement Contributions	6,646.50	5,009.32		11,655.82
Total Personnel Services – Employee Benefits	\$8,591.42	\$6,489.07		\$15,080.49
500 Other Purchased Services				
596 Direct Payments To Intermediate Units	278,626.00	450,258.40	76,379.00	805,263.40
Total Other Purchased Services	\$278,626.00	\$450,258.40	\$76,379.00	\$805,263.40
Total 1210 Life Skills Support	\$304,309.25	\$484,835.34	\$76,379.00	\$865,523.59

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:41 PM

General Fund (10)

1220 Sensory Support

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

39,787.24

39,787.24

Total Other Purchased Services

\$39,787.24

\$39,787.24

Total 1220 Sensory Support

\$39,787.24

\$39,787.24

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		145,749.00		145,749.00
Total Personnel Services – Salaries		\$145,749.00		\$145,749.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		33,256.00		33,256.00
220 Social Security Contributions		11,069.19		11,069.19
230 PSERS Retirement Contributions		36,886.42		36,886.42
Total Personnel Services – Employee Benefits		\$81,211.61		\$81,211.61

500 Other Purchased Services

564 Tuition To Career and Technology Centers		102,470.00		102,470.00
569 Tuition – Other		524.85		524.85
580 Travel		46.24		46.24
Total Other Purchased Services		\$103,041.09		\$103,041.09

600 Supplies

610 General Supplies		7,236.00		7,236.00
Total Supplies		\$7,236.00		\$7,236.00
Total 1300 Vocational Education		\$337,237.70		\$337,237.70

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		1,567.51		1,567.51
Total Personnel Services – Salaries		\$1,567.51		\$1,567.51
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		118.28		118.28
230 PSERS Retirement Contributions		400.30		400.30
Total Personnel Services – Employee Benefits		\$518.58		\$518.58
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		24,315.47		24,315.47
580 Travel		63.50		63.50
Total Other Purchased Services		\$24,378.97		\$24,378.97
Total 1400 Other Instructional Programs – Elementary / Secondary		\$26,465.06		\$26,465.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		1,567.51		1,567.51
Total Personnel Services – Salaries		\$1,567.51		\$1,567.51
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		118.28		118.28
230 PSERS Retirement Contributions		400.30		400.30
Total Personnel Services – Employee Benefits		\$518.58		\$518.58
500 Other Purchased Services				
580 Travel		63.50		63.50
Total Other Purchased Services		\$63.50		\$63.50
Total 1430 Homebound Instruction		\$2,149.59		\$2,149.59

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

24,315.47

24,315.47

Total Other Purchased Services

\$24,315.47

\$24,315.47

Total 1440 Alternative Regular Education Programs

\$24,315.47

\$24,315.47

General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

24,315.47

24,315.47

Total Other Purchased Services

\$24,315.47

\$24,315.47

Total 1442 Alternative Education Programs

\$24,315.47

\$24,315.47

General Fund (10)

1800 Pre-Kindergarten

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

14,240.92

Total Personnel Services – Salaries

\$14,240.92

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

5,543.00

220 Social Security Contributions

1,089.50

230 PSERS Retirement Contributions

3,664.89

Total Personnel Services – Employee Benefits

\$10,297.39

Total 1800 Pre-Kindergarten

\$24,538.31

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:41 PM

General Fund (10)

1801 Pre-K Instruction

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

14,240.92

Total Personnel Services – Salaries

\$14,240.92

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

5,543.00

220 Social Security Contributions

1,089.50

230 PSERS Retirement Contributions

3,664.89

Total Personnel Services – Employee Benefits

\$10,297.39

Total 1801 Pre-K Instruction

\$24,538.31

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 871,942.81

Total Personnel Services – Salaries \$871,942.81

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 222,539.34

220 Social Security Contributions 65,843.96

230 PSERS Retirement Contributions 206,549.39

Total Personnel Services – Employee Benefits \$494,932.69

300 Purchased Professional and Technical Services

310 Official / Administrative Services 13,590.69

329 Professional Educational Services – Other 31,128.10

330 Other Professional Services 39,500.70

340 Technical Services 50,845.00

Total Purchased Professional and Technical Services \$135,064.49

400 Purchased Property Services

410 Cleaning Services 16,671.18

420 Utility Services 82,815.54

430 Repairs and Maintenance Services 57,208.05

Total Purchased Property Services \$156,694.77

500 Other Purchased Services

513 Contracted Carriers 514,831.13

516 Student Transportation Services From the IU 40,913.46

520 Insurance – General 732.07

521 Fire Insurance 26,980.00

529 Other Insurance 3,824.00

530 Communications 18,318.47

549 Other Advertising/Public Relations 3,544.36

580 Travel 7,106.22

595 IU Payments By Withholding 30,142.92

Total Other Purchased Services \$646,392.63

600 Supplies

610 General Supplies 54,809.69

620 Energy 48,807.38

640 Books and Periodicals 8,396.67

Total Supplies \$112,013.74

700 Property

750 Equipment – Original and Additional 351.64

760 Equipment – Replacement 16,729.13

Total Property \$17,080.77

800 Other Objects

810 Dues and Fees 14,531.11

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:44 PM

General Fund (10)

2000 Support Services

Total

800 Other Objects

890 Miscellaneous Expenditures

2,079.00

Total Other Objects

\$16,610.11

Total 2000 Support Services

\$2,450,732.01

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	53,214.51	53,214.50		106,429.01
Total Personnel Services – Salaries	\$53,214.51	\$53,214.50		\$106,429.01
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,086.00	11,086.00		22,172.00
220 Social Security Contributions	4,050.80	4,050.80		8,101.60
230 PSERS Retirement Contributions	13,750.61	13,750.61		27,501.22
Total Personnel Services – Employee Benefits	\$28,887.41	\$28,887.41		\$57,774.82
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	3,000.00	3,000.00		6,600.00
Total Purchased Professional and Technical Services	\$3,000.00	\$3,000.00		\$6,600.00
500 Other Purchased Services				
580 Travel	590.24	590.24		1,180.48
Total Other Purchased Services	\$590.24	\$590.24		\$1,180.48
600 Supplies				
610 General Supplies	1,607.10	1,707.09		3,314.19
Total Supplies	\$1,607.10	\$1,707.09		\$3,314.19
Total 2100 Support Services – Students	\$87,299.26	\$87,399.24		\$175,298.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	53,214.51	53,214.50		106,429.01
Total Personnel Services – Salaries	\$53,214.51	\$53,214.50		\$106,429.01
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,086.00	11,086.00		22,172.00
220 Social Security Contributions	4,050.80	4,050.80		8,101.60
230 PSERS Retirement Contributions	13,750.61	13,750.61		27,501.22
Total Personnel Services – Employee Benefits	\$28,887.41	\$28,887.41		\$57,774.82
500 Other Purchased Services				
580 Travel	590.24	590.24		1,180.48
Total Other Purchased Services	\$590.24	\$590.24		\$1,180.48
600 Supplies				
610 General Supplies	1,607.10	1,607.09		3,214.19
Total Supplies	\$1,607.10	\$1,607.09		\$3,214.19
Total 2120 Guidance Services	\$84,299.26	\$84,299.24		\$168,598.50

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

600.00

Total Purchased Professional and Technical Services

\$600.00

Total 2130 Attendance Services

\$600.00

General Fund (10)

2190 Other Student Services

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

Total Supplies

Total 2190 Other Student Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
329 Professional Educational Services – Other	3,000.00	3,000.00		6,000.00
Total Purchased Professional and Technical Services	\$3,000.00	\$3,000.00		\$6,000.00
610 General Supplies		100.00		100.00
Total Supplies		\$100.00		\$100.00
Total 2190 Other Student Services	\$3,000.00	\$3,100.00		\$6,100.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	40,711.32			40,711.32
Total Personnel Services – Salaries	\$40,711.32			\$40,711.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,326.00			3,326.00
220 Social Security Contributions	3,078.34			3,078.34
230 PSERS Retirement Contributions	10,519.85			10,519.85
Total Personnel Services – Employee Benefits	\$16,924.19			\$16,924.19
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	4,169.29	4,169.28		8,338.57
329 Professional Educational Services – Other	5,792.36	5,792.36		11,584.72
340 Technical Services	2,022.50	48,822.50		50,845.00
Total Purchased Professional and Technical Services	\$11,984.15	\$58,784.14		\$70,768.29
600 Supplies				
610 General Supplies	508.87	50.00		558.87
640 Books and Periodicals	4,373.59	3,655.48		8,029.07
Total Supplies	\$4,882.46	\$3,705.48		\$8,587.94
Total 2200 Support Services – Instructional Staff	\$74,502.12	\$62,489.62		\$136,991.74

General Fund (10)

2240 Computer-Assisted Instruction Support Services

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
310 Official / Administrative Services	4,169.29	4,169.28		8,338.57
329 Professional Educational Services – Other	5,792.36	5,792.36		11,584.72
340 Technical Services	2,022.50	48,822.50		50,845.00
Total Purchased Professional and Technical Services	\$11,984.15	\$58,784.14		\$70,768.29

600 Supplies

610 General Supplies	125.00			125.00
Total Supplies	\$125.00			\$125.00
Total 2240 Computer-Assisted Instruction Support Services	\$12,109.15	\$58,784.14		\$70,893.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	40,711.32			40,711.32
Total Personnel Services – Salaries	\$40,711.32			\$40,711.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,326.00			3,326.00
220 Social Security Contributions	3,078.34			3,078.34
230 PSERS Retirement Contributions	10,519.85			10,519.85
Total Personnel Services – Employee Benefits	\$16,924.19			\$16,924.19
600 Supplies				
610 General Supplies	383.87	50.00		433.87
640 Books and Periodicals	4,373.59	3,655.48		8,029.07
Total Supplies	\$4,757.46	\$3,705.48		\$8,462.94
Total 2250 School Library Services	\$62,392.97	\$3,705.48		\$66,098.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	132,241.20	63,235.13		392,699.36
Total Personnel Services – Salaries	\$132,241.20	\$63,235.13		\$392,699.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	48,509.88	71.12		82,049.68
220 Social Security Contributions	9,701.97	4,837.55		29,432.50
230 PSERS Retirement Contributions	32,507.36	16,339.90		84,992.42
Total Personnel Services – Employee Benefits	\$90,719.21	\$21,248.57		\$196,474.60
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	18.42	18.42		8,308.33
330 Other Professional Services				12,955.70
Total Purchased Professional and Technical Services	\$18.42	\$18.42		\$21,264.03
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,863.20
Total Purchased Property Services				\$2,863.20
500 Other Purchased Services				
520 Insurance – General				732.07
549 Other Advertising/Public Relations				3,544.36
580 Travel	1,300.03	116.64		3,958.65
Total Other Purchased Services	\$1,300.03	\$116.64		\$8,235.08
600 Supplies				
610 General Supplies	7,009.76	6,544.76		18,423.64
640 Books and Periodicals				367.60
Total Supplies	\$7,009.76	\$6,544.76		\$18,791.24
800 Other Objects				
810 Dues and Fees	595.00	630.00		14,531.11
Total Other Objects	\$595.00	\$630.00		\$14,531.11
Total 2300 Support Services – Administration	\$231,883.62	\$91,793.52		\$654,858.62

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

5,932.55

Total Purchased Professional and Technical Services

\$5,932.55

500 Other Purchased Services

549 Other Advertising/Public Relations

3,544.36

580 Travel

801.47

Total Other Purchased Services

\$4,345.83

600 Supplies

610 General Supplies

414.95

640 Books and Periodicals

217.60

Total Supplies

\$632.55

800 Other Objects

810 Dues and Fees

4,589.69

Total Other Objects

\$4,589.69

Total 2310 Board Services

\$15,500.62

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				52,298.18
Total Personnel Services – Salaries				\$52,298.18
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,000.82
Total Personnel Services – Employee Benefits				\$4,000.82
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				2,338.94
Total Purchased Professional and Technical Services				\$2,338.94
500 Other Purchased Services				
520 Insurance – General				632.07
Total Other Purchased Services				\$632.07
Total 2330 Tax Assessment and Collection Services				\$59,270.01

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

12,955.70

Total Purchased Professional and Technical Services

\$12,955.70

Total 2350 Legal and Accounting Services

\$12,955.70

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				144,924.85
Total Personnel Services – Salaries				\$144,924.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				33,468.68
220 Social Security Contributions				10,892.16
230 PSERS Retirement Contributions				36,145.16
Total Personnel Services – Employee Benefits				\$80,506.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,863.20
Total Purchased Property Services				\$2,863.20
500 Other Purchased Services				
520 Insurance – General				100.00
580 Travel				1,740.51
Total Other Purchased Services				\$1,840.51
600 Supplies				
610 General Supplies				4,454.17
640 Books and Periodicals				150.00
Total Supplies				\$4,604.17
800 Other Objects				
810 Dues and Fees				3,132.42
Total Other Objects				\$3,132.42
Total 2360 Office of the Superintendent / Executive Director Services				\$237,871.15

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	132,241.20	63,235.13		195,476.33
Total Personnel Services – Salaries	\$132,241.20	\$63,235.13		\$195,476.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	48,509.88	71.12		48,581.00
220 Social Security Contributions	9,701.97	4,837.55		14,539.52
230 PSERS Retirement Contributions	32,507.36	16,339.90		48,847.26
Total Personnel Services – Employee Benefits	\$90,719.21	\$21,248.57		\$111,967.78
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	18.42	18.42		36.84
Total Purchased Professional and Technical Services	\$18.42	\$18.42		\$36.84
500 Other Purchased Services				
580 Travel	1,300.03	116.64		1,416.67
Total Other Purchased Services	\$1,300.03	\$116.64		\$1,416.67
600 Supplies				
610 General Supplies	7,009.76	6,544.76		13,554.52
Total Supplies	\$7,009.76	\$6,544.76		\$13,554.52
800 Other Objects				
810 Dues and Fees	595.00	630.00		1,225.00
Total Other Objects	\$595.00	\$630.00		\$1,225.00
Total 2380 Office of the Principal Services	\$231,883.62	\$91,793.52		\$323,677.14

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:44 PM

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

5,584.00

Total Other Objects

\$5,584.00

Total 2390 Other Administration Services

\$5,584.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				38,872.40
Total Personnel Services – Salaries				\$38,872.40
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,936.03
230 PSERS Retirement Contributions				10,045.32
Total Personnel Services – Employee Benefits				\$12,981.35
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				4,635.05
Total Purchased Professional and Technical Services				\$4,635.05
500 Other Purchased Services				
580 Travel				1,115.04
Total Other Purchased Services				\$1,115.04
600 Supplies				
610 General Supplies				2,709.19
Total Supplies				\$2,709.19
Total 2400 Support Services – Pupil Health				\$60,313.03

General Fund (10)

2410 Supervision of Health Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

38,872.40

Total Personnel Services – Salaries

\$38,872.40

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,936.03

230 PSERS Retirement Contributions

10,045.32

Total Personnel Services – Employee Benefits

\$12,981.35

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

4,635.05

Total Purchased Professional and Technical Services

\$4,635.05

500 Other Purchased Services

580 Travel

1,115.04

Total Other Purchased Services

\$1,115.04

600 Supplies

610 General Supplies

2,709.19

Total Supplies

\$2,709.19

Total 2410 Supervision of Health Services

\$60,313.03

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2411 Supervision of Health Services – Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				38,872.40
Total Personnel Services – Salaries				\$38,872.40
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,936.03
230 PSERS Retirement Contributions				10,045.32
Total Personnel Services – Employee Benefits				\$12,981.35
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				4,635.05
Total Purchased Professional and Technical Services				\$4,635.05
500 <u>Other Purchased Services</u>				
580 Travel				1,115.04
Total Other Purchased Services				\$1,115.04
600 <u>Supplies</u>				
610 General Supplies				2,709.19
Total Supplies				\$2,709.19
Total 2411 Supervision of Health Services – Head of Component				\$60,313.03

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 49,999.94

Total Personnel Services – Salaries \$49,999.94

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 15,910.88

220 Social Security Contributions 3,737.53

230 PSERS Retirement Contributions 12,920.24

Total Personnel Services – Employee Benefits \$32,568.65

300 Purchased Professional and Technical Services

310 Official / Administrative Services 5,252.12

330 Other Professional Services 26,545.00

Total Purchased Professional and Technical Services \$31,797.12

500 Other Purchased Services

580 Travel 695.57

Total Other Purchased Services \$695.57

600 Supplies

610 General Supplies 681.78

Total Supplies \$681.78

800 Other Objects

890 Miscellaneous Expenditures 2,079.00

Total Other Objects \$2,079.00

Total 2500 Support Services – Business \$117,822.06

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			49,999.94
Total Personnel Services – Salaries				\$49,999.94
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			15,910.88
	220 Social Security Contributions			3,737.53
	230 PSERS Retirement Contributions			12,920.24
Total Personnel Services – Employee Benefits				\$32,568.65
300	<u>Purchased Professional and Technical Services</u>			
	310 Official / Administrative Services			5,252.12
	330 Other Professional Services			26,545.00
Total Purchased Professional and Technical Services				\$31,797.12
500	<u>Other Purchased Services</u>			
	580 Travel			695.57
Total Other Purchased Services				\$695.57
600	<u>Supplies</u>			
	610 General Supplies			681.78
Total Supplies				\$681.78
800	<u>Other Objects</u>			
	890 Miscellaneous Expenditures			2,079.00
Total Other Objects				\$2,079.00
Total 2510 Fiscal Services				\$117,822.06

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary Secondary Federal Total

100 Personnel Services – Salaries
100 Personnel Services – Salaries 49,999.94

Total Personnel Services – Salaries \$49,999.94

200 Personnel Services – Employee Benefits
210 Group Insurance – Contracted Provider 15,910.88
220 Social Security Contributions 3,737.53
230 PSERS Retirement Contributions 12,920.24

Total Personnel Services – Employee Benefits \$32,568.65

300 Purchased Professional and Technical Services
310 Official / Administrative Services 5,252.12
330 Other Professional Services 26,545.00

Total Purchased Professional and Technical Services \$31,797.12

500 Other Purchased Services
580 Travel 695.57

Total Other Purchased Services \$695.57

600 Supplies
610 General Supplies 681.78

Total Supplies \$681.78

800 Other Objects
890 Miscellaneous Expenditures 2,079.00

Total Other Objects \$2,079.00

Total 2511 Supervision of Fiscal Services - Head of Component \$117,822.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				242,695.28
Total Personnel Services – Salaries				\$242,695.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				99,080.78
220 Social Security Contributions				18,517.00
230 PSERS Retirement Contributions				60,570.34
Total Personnel Services – Employee Benefits				\$178,168.12
400 Purchased Property Services				
410 Cleaning Services				16,671.18
420 Utility Services				82,815.54
430 Repairs and Maintenance Services				54,344.85
Total Purchased Property Services				\$153,831.57
500 Other Purchased Services				
521 Fire Insurance				26,980.00
529 Other Insurance				3,824.00
530 Communications				18,318.47
580 Travel				156.48
Total Other Purchased Services				\$49,278.95
600 Supplies				
610 General Supplies	14,561.01	14,561.01		29,122.02
620 Energy				48,807.38
Total Supplies	\$14,561.01	\$14,561.01		\$77,929.40
700 Property				
750 Equipment – Original and Additional				351.64
760 Equipment – Replacement				16,729.13
Total Property				\$17,080.77
Total 2600 Operation and Maintenance of Plant Services	\$14,561.01	\$14,561.01		\$718,984.09

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				242,695.28
Total Personnel Services – Salaries				\$242,695.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				99,080.78
220 Social Security Contributions				18,517.00
230 PSERS Retirement Contributions				60,570.34
Total Personnel Services – Employee Benefits				\$178,168.12
400 Purchased Property Services				
410 Cleaning Services				16,671.18
420 Utility Services				82,815.54
430 Repairs and Maintenance Services				54,344.85
Total Purchased Property Services				\$153,831.57
500 Other Purchased Services				
521 Fire Insurance				26,980.00
529 Other Insurance				3,824.00
530 Communications				18,318.47
580 Travel				156.48
Total Other Purchased Services				\$49,278.95
600 Supplies				
610 General Supplies	14,561.01	14,561.01		29,122.02
620 Energy				48,807.38
Total Supplies	\$14,561.01	\$14,561.01		\$77,929.40
700 Property				
750 Equipment – Original and Additional				351.64
760 Equipment – Replacement				16,729.13
Total Property				\$17,080.77
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$14,561.01	\$14,561.01		\$718,984.09

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				242,695.28
Total Personnel Services – Salaries				\$242,695.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				99,080.78
220 Social Security Contributions				18,517.00
230 PSERS Retirement Contributions				60,570.34
Total Personnel Services – Employee Benefits				\$178,168.12
400 Purchased Property Services				
410 Cleaning Services				16,671.18
420 Utility Services				82,815.54
430 Repairs and Maintenance Services				54,344.85
Total Purchased Property Services				\$153,831.57
500 Other Purchased Services				
521 Fire Insurance				26,980.00
529 Other Insurance				3,824.00
530 Communications				18,318.47
580 Travel				156.48
Total Other Purchased Services				\$49,278.95
600 Supplies				
610 General Supplies	14,561.01	14,561.01		29,122.02
620 Energy				48,807.38
Total Supplies	\$14,561.01	\$14,561.01		\$77,929.40
700 Property				
750 Equipment – Original and Additional				351.64
760 Equipment – Replacement				16,729.13
Total Property				\$17,080.77
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	\$14,561.01	\$14,561.01		\$718,984.09

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

514,831.13

516 Student Transportation Services From the IU

40,913.46

Total Other Purchased Services

\$555,744.59

Total 2700 Student Transportation Services

\$555,744.59

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:44 PM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

501,283.13

516 Student Transportation Services From the IU

40,913.46

Total Other Purchased Services

\$542,196.59

Total 2720 Vehicle Operation Services

\$542,196.59

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

13,548.00

Total Other Purchased Services

\$13,548.00

Total 2750 Nonpublic Transportation

\$13,548.00

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

535.50

Total Personnel Services – Salaries

\$535.50

200 Personnel Services – Employee Benefits

220 Social Security Contributions

40.96

Total Personnel Services – Employee Benefits

\$40.96

Total 2800 Support Services – Central

\$576.46

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2810 Planning, Research, Development and Evaluation Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				535.50
Total Personnel Services – Salaries				\$535.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				40.96
Total Personnel Services – Employee Benefits				\$40.96
Total 2810 Planning, Research, Development and Evaluation Services				\$576.46

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

30,142.92

Total Other Purchased Services

\$30,142.92

Total 2900 Other Support Services

\$30,142.92

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

30,142.92

Total Other Purchased Services

\$30,142.92

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$30,142.92

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	128,682.16
Total Personnel Services – Salaries	\$128,682.16
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	9,824.82
230 PSERS Retirement Contributions	23,028.42
Total Personnel Services – Employee Benefits	\$32,853.24
300 Purchased Professional and Technical Services	
350 Security / Safety Services	1,800.00
390 Other Purchased Professional and Technical Services	16,885.00
Total Purchased Professional and Technical Services	\$18,685.00
500 Other Purchased Services	
510 Student Transportation Services	38,680.62
520 Insurance – General	7,088.00
580 Travel	7,851.38
Total Other Purchased Services	\$53,620.00
600 Supplies	
610 General Supplies	6,251.86
Total Supplies	\$6,251.86
700 Property	
750 Equipment – Original and Additional	3,325.00
Total Property	\$3,325.00
800 Other Objects	
860 Grants To Municipal and Community Service Organizations	3,000.00
890 Miscellaneous Expenditures	8,060.65
Total Other Objects	\$11,060.65
Total 3000 Operation of Non-Instructional Services	\$254,477.91

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

350 Security / Safety Services

1,800.00

Total Purchased Professional and Technical Services

\$1,800.00

800 Other Objects

860 Grants To Municipal and Community Service Organizations

3,000.00

Total Other Objects

\$3,000.00

Total 3300 Community Services

\$4,800.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	80,606.55
880 Refunds of Prior Years' Receipts	1.07

Total Other Objects	\$80,607.62
----------------------------	--------------------

900 Other Uses of Funds

910 Redemption of Principal	525,000.00
920 Authority Obligations	4,510.00
932 Capital Reserve Fund Transfers Applicable To Fund 32	347,455.00

Total Other Uses of Funds	\$876,965.00
----------------------------------	---------------------

Total 5000 Other Expenditures and Financing Uses	\$957,572.62
---	---------------------

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				80,606.55
880 Refunds of Prior Years' Receipts				1.07
Total Other Objects				\$80,607.62
900 Other Uses of Funds				
910 Redemption of Principal				525,000.00
920 Authority Obligations				4,510.00
Total Other Uses of Funds				\$529,510.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$610,117.62

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:52 PM

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

80,606.55

Total Other Objects

\$80,606.55

900 Other Uses of Funds

910 Redemption of Principal

525,000.00

920 Authority Obligations

4,510.00

Total Other Uses of Funds

\$529,510.00

Total 5110 Debt Service

\$610,116.55

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:52 PM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				1.07
Total Other Objects				\$1.07
Total 5130 Refund of Prior Year Revenues / Receipts				\$1.07

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:52 PM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 Other Uses of Funds				
932 Capital Reserve Fund Transfers Applicable To Fund 32				347,455.00
Total Other Uses of Funds				\$347,455.00
Total 5200 Interfund Transfers – Out				\$347,455.00

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:52 PM

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

347,455.00

Total Other Uses of Funds

\$347,455.00

Total 5230 Capital Projects Fund Transfers

\$347,455.00

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:51 PM

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

109,007.00

Total Purchased Property Services

\$109,007.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$109,007.00

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:38:51 PM

Capital Reserve Fund - § 1431 (32)

4100 Site Acquisition Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

109,007.00

Total Purchased Property Services

\$109,007.00

Total 4100 Site Acquisition Services – Original and Additional

\$109,007.00

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690, 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	3,088,888.81				
1200 Special Programs - Elementary / Secondary	905,310.83				
1300 Vocational Education	337,237.70				
1400 Other Instructional Programs - Elementary / Secondary	26,465.06				
1800 Pre-Kindergarten	24,538.31				
Total Instruction	\$4,382,440.71				
2000 Support Services					
2100 Support Services - Students	175,298.50				
2200 Support Services - Instructional Staff	136,991.74				
2300 Support Services - Administration	654,858.62				
2400 Support Services - Pupil Health	60,313.03				
2500 Support Services - Business	117,822.06				
2600 Operation and Maintenance of Plant Services	718,984.09				
2700 Student Transportation Services	555,744.59				
2800 Support Services - Central	576.46				
2900 Other Support Services	30,142.92				
Total Support Services	\$2,450,732.01				
3000 Operation of Non-Instructional Services					
3200 Student Activities	249,677.91				
3300 Community Services	4,800.00				
Total Operation of Non-Instructional Services	\$254,477.91				
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	610,117.62				
5200 Interfund Transfers - Out	347,455.00				
Total Other Expenditures and Financing Uses	\$957,572.62				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$8,045,223.25				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					3,088,888.81
1200 Special Programs - Elementary / Secondary					905,310.83
1300 Vocational Education					337,237.70
1400 Other Instructional Programs - Elementary / Secondary					26,465.06
1800 Pre-Kindergarten					24,538.31
Total Instruction					\$4,382,440.71
2000 Support Services					
2100 Support Services - Students					175,298.50
2200 Support Services - Instructional Staff					136,991.74
2300 Support Services - Administration					654,858.62
2400 Support Services - Pupil Health					60,313.03
2500 Support Services - Business					117,822.06
2600 Operation and Maintenance of Plant Services					718,984.09
2700 Student Transportation Services					555,744.59
2800 Support Services - Central					576.46
2900 Other Support Services					30,142.92
Total Support Services					\$2,450,732.01
3000 Operation of Non-Instructional Services					
3200 Student Activities					249,677.91
3300 Community Services					4,800.00
Total Operation of Non-Instructional Services					\$254,477.91
4000 Facilities Acquisition, Construction and Improvement Services					
4100 Site Acquisition Services - Original and Additional	109,007.00				109,007.00
Total Facilities Acquisition, Construction and Improvement Services	\$109,007.00				\$109,007.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					610,117.62
5200 Interfund Transfers - Out					347,455.00
Total Other Expenditures and Financing Uses					\$957,572.62
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$109,007.00				\$8,154,230.25

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:39:17 PM

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	2,912,020.00
Total Federally Funded salaries subject to PSERS withholding	147,715.80
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	176,741.34
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$176,741.34 <hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	607,610.00	119,281.00	726,891.00
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$607,610.00	\$119,281.00	\$726,891.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		19,428.00	19,428.00
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$19,428.00	\$19,428.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$607,610.00	\$138,709.00	\$746,319.00

LEA : 109537504 Oswayo Valley SD

Printed 10/28/2016 2:39:19 PM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		163,003.50	163,003.50		168,598.50	168,598.50
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services		21,372.62	21,372.62		12,955.70	12,955.70
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	35,436.31	500,740.40	536,176.71	40,913.46	514,831.13	555,744.59
Total	\$35,436.31	\$685,116.52	\$720,552.83	\$40,913.46	\$696,385.33	\$737,298.79

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		3,515,000.00	544,808.00		117,326.00	152,000.00	9,816,000.00	14,145,134.00
2. Additional Debt Incurred During Year	50,000.00				3,841.00	1,000.00	493,000.00	547,841.00
3. Retirements and Repayments	50,000.00	525,000.00	4,510.00					579,510.00
4. Debt at End of Fiscal Year		2,990,000.00	540,298.00		121,167.00	153,000.00	10,309,000.00	14,113,465.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		2,990,000.00	540,298.00		121,167.00	153,000.00	10,309,000.00	14,113,465.00
7. Current Portion P&I - Due within 1 year		594,200.00	52,698.00					646,898.00
8. Interest Paid during current fiscal year	359.20	68,834.00	11,472.00					80,665.20

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 7. Current Portion P&I - Due within 1 year
- 8. Interest Paid during current fiscal year

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	525,000.00	4,510.00	80,606.55	610,116.55	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$525,000.00	\$4,510.00	\$80,606.55	\$610,116.55	
---	--	--	---------------------	-------------------	--------------------	---------------------	--

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
--	--	--	--	--	--	--

Bond Details
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		
TAN/TRAN	11/2015		50,000.00	50,000.00			359.20
General Obligation Bonds/Notes – CIB	06/2002	3,020,000.00		460,000.00	2,560,000.00	521,200.00	60,400.00
General Obligation Bonds/Notes – CIB	12/2012	495,000.00		65,000.00	430,000.00	73,000.00	8,434.00
Other Post-Employment Benefits (OPEB)		117,326.00	3,841.00		121,167.00		
Compensated Absences		152,000.00	1,000.00		153,000.00		
Net Pension Liability		9,816,000.00	493,000.00		10,309,000.00		
Authority Building Obligations – CIB	06/2015	544,808.00		4,510.00	540,298.00	52,698.00	11,472.00
Totals for Debt Entered:		\$14,145,134.00	\$547,841.00	\$579,510.00	\$14,113,465.00	\$646,898.00	\$80,665.20

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	268,922.88
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$268,922.88
------------------------	---------------------

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	45,258.34		45,258.34
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	96,879.07		96,879.07
8 Career and Technology Centers	102,470.00		102,470.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	24,315.47		24,315.47
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total	\$268,922.88		\$268,922.88
------------------------	---------------------	--	---------------------