

Circle of Seasons Charter School

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

---

## Demographics

8380 Mohr Lane  
Fogelsville, PA 18051  
(610)597-4981

Phase:	Phase 3
CEO Name:	Phil Arnold
CEO E-mail address:	info@circleofseasons.org

# Governance and Staff

---

## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

2013-2014 was the first year for Circle of Seasons Charter School. The Board of Directors was sworn in at the beginning of the school year and the Board remained intact for the entire school year. The officers were elected in September 2013 and each officer served in his/her capacity for the duration of the school year. Here is a list of the elected positions:

Cory Reinhard, President  
 Darin Mazepa, Vice President  
 Brian Anthony, Treasurer  
 Kimberly Heiman, Secretary

There were no changes in administrative leadership during the 2013-2014 school year.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	9/26/2013 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	10/24/2013 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	12/19/2013 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	1/23/2014 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	2/27/2014 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	3/27/2014 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	4/24/2014 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	5/22/2014 7:00 PM
Circle of Seasons Charter School, 8380 Mohr Lane, Fogelsville, PA 18051	6/26/2014 7:00 PM

## *Professional Staff Member Roster*

<b>Katlin Shoup</b>	
---------------------	--

PA Certified	Yes
Areas of Certification	Elementary K-6; Special Ed K-3
Grades Teaching or Serving	Grade 1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ronald Storch</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Social Studies 7-12; Art K-12
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Angela Eckhart</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	Grade 1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jessica Gibbons</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	Grade 1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Melanie Ryan</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	Grade 2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Pamela Zebrine</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education K-6
Grades Teaching or Serving	K-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Elizabeth Emmett</b>	
PA Certified	Yes
Areas of Certification	Art K-12
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lauren Wieder</b>	
PA Certified	Yes
Areas of Certification	School Nursing
Grades Teaching or Serving	K-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Signe Whitson</b>	
PA Certified	Yes
Areas of Certification	Licensed Social Worker
Grades Teaching or Serving	K-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social work/counseling services
Number of Hours Annually Worked in Assignment	900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

The professional staff member roster as recorded originally on the PDE-414 form

*No file has been uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00					1.00
Principal						
Assistant Principal						
Classroom Teacher (including Master Teachers)	6.00	6.00				5.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)						
Special Education Coordinator	1.00	1.00				1.00
Counselor	1.00					1.00
Psychologist						
School Nurse	1.00	1.00				1.00
<b>Totals</b>	<b>10.00</b>	<b>8.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9.00</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

---

## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

There were two primary fundraising activities during 2013-2014. The school held its first annual "Knit-a-Thon" fundraiser in March 2014. This fundraising event brought in approximately \$14,500. In June 2014, the school held a "Sunshine Festival". This event raised approximately \$4,000.

For the 2014-2015 school year, the COS Fundraising Committee is planning a late fall event, something along the lines of a craft fair. The Knit-a-Thon and Sunshine Festival, in March and June 2015, respectively, are likely to be held again.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

Circle of Seasons Charter School has worked to be a fiscally responsible LEA throughout its first year of existence. In order to achieve this goal, the school continues to develop and modify policies and procedures for the budgeting, purchasing and cash management. The school works to develop a budget that serves as the guideline for all financial decisions. It takes into consideration the educational needs, administrative needs, and the operational needs of the school. After the budget is approved, it is used as the guideline for all purchasing and personnel decisions.

On a weekly basis, interim cash forecast is utilized to determine the inflow and outflows of cash activities. On a monthly basis, a financial package that includes a detailed budget to actual report, written narrative that explains variances to the budget, and cash forecast for the entire fiscal year, is prepared and presented to the Board of Directors and the Director/CEO. Any modifications to spending are approved by the Board of Directors.

As major expenditures are needed, the Director/CEO and Business Manager (Repice & Taylor) work together to determine what impact the expenditure has on the budget and present the case to the Board of Directors for approval.

All financial and budgetary reporting is prepared in accordance with Generally Accepted Accounting Principles and the applicable standards set by the Government Accounting Standards Board.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

Changes to the accounting system the charter school uses:

There were no changes during the 2013-2014 school year to the accounting system used by the charter school.

Circle of Seasons Charter School complies with GAAP and utilizes the accrual method of accounting. Under the modified accrual basis, COS budgets and records income in the period income is earned and budgets and records expenses in the period expenses are incurred. COS capitalizes fixed assets, when appropriate, in compliance with GAAP. Reporting systems follow the same GAAP methods.

Circle of Seasons Charter School utilizes the services of Repice and Taylor, located in Philadelphia, Pennsylvania, to handle all accounting responsibilities and to complete and submit payroll activities and associated state and federal payroll related tax reporting via ADP Payroll Services. The general ledger structures and chart of accounts are in accordance with the Pennsylvania Department of Education guidelines. Accounting practices integrate with the Pennsylvania State Chart of Accounts. Repice and Taylor posts all transactions. The accounting software, QuickBooks, allows Repice and Taylor to create and change the account structure as PDE modifies the chart of accounts. All staff at Repice and Taylor are experienced in business management and accounting. COS, in conjunction with Repice and Taylor, was 100% compliant with the Pennsylvania State Chart of Accounts, which allows Repice and Taylor to produce PDE reports quickly on behalf of COS.

## *Preliminary Statements of Revenues, Expenditures & Fund Balances*

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm:

Date of Last Audit:

Fiscal Year Last Audited:

### **Explanation of the Report**

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

2013-2014 was Circle of Seasons Charter School's first year in operation. Therefore, there was no audit done last year. The school will have its first financial audit in August 2014. The audit will be conducted by Citrin and Cooperman, 1800 John F Kennedy Blvd, 20th Floor, Philadelphia, PA 19103. It will occur in August 2014 with completion of the audit anticipated by September 2014.

### **Financial Audit Report**

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*No file has been uploaded.*

### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
-------------	----------

### ***Federal Programs Consolidated Review***

#### **Basics**

Title I Status:  
Date of Last Federal  
Programs Consolidated  
Review:  
School Year Reviewed:

### **Federal Programs Consolidated Review Report**

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*No file has been uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
Circle of Seasons Charter School is in its first year of existence and has not had a review to date.	N/A

# Special Education

---

## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
School Social Worker	Circle of Seasons Charter School	1
Special Education Director	Circle of Seasons Charter School	1

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Occupational Therapist	8 Hours	Outside Contractor	10 or fewer
School Psychologist	1 Days	Outside Contractor	10 or fewer
Speech Therapy	10 Hours	Outside Contractor	10 or fewer

### ***Special Education Cyclical Monitoring***

Date of Last Special Education Cyclical Monitoring:

Not Provided

Link to Report (Optional):

Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

*No file has been uploaded.*

# Facilities

---

## *Fixed assets acquired by the Charter School during the past fiscal year*

Fixed assets acquired by the Charter School during the past fiscal year:

In Fiscal Year 2013-2014, the charter school purchased the following furniture and equipment:

1. Classroom & Office furniture (\$13,655.72)
2. Phone System (\$4,850)
3. Building fixtures and equipment such as bathroom plumbing, water fountains, sinks (\$12,279)
4. Five laptop computers (\$3100)
5. One desktop computer (\$750)

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$34,634.72*

## *Facility Plans and Other Capital Needs*

The Charter School's plan for future facility development and the rationale for the various components of the plan:

Circle of Seasons Charter School entered into a lease to purchase agreement for their current facility located at 8380 Mohr Lane, Fogelsville, PA. The charter school plans to purchase their facility in Fiscal Year 2015-2016.

In Fiscal Year 2013-2014, the school expended approximately \$126,000 in building upgrades consisting of new fire safety system, architect/engineering fees, and HVAC repair and maintenance.

The charter school plans on adding additional classrooms and installing a new air conditioning / heating system in Fiscal Year 2014-2015 for approximately \$400,000. In Fiscal Year 2015- 2016, the charter school plans to purchase its current building from the landlord.

Both of the above projects will benefit the students in a learning environment that meets the charter school's mission.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Pennsylvania State Police	The purpose of this Memorandum is to establish procedures to be followed when specific types of incidents occur on school property, at any school-sponsored activity, or on any public conveyance providing transportation to or from a school or school-sponsored activity, including, but not limited to, a school bus.



# Charter School Annual Report Affirmations

---

## **Charter Annual Report Affirmation**

I verify that all information and records in this charter school annual report are complete and accurate.

**The Chief Executive Officer and the Board of Trustee President of the charter school must sign this verification.**

**Affirmed by Cory Reinhard on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Phil Arnold on 7/30/2014**

---

*Chief Executive Officer*

## Charter School Law Affirmation

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department). Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Cory Reinhard on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Phil Arnold on 7/30/2014**

---

*Chief Executive Officer*

## **Ethics Act Affirmation**

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Cory Reinhard on 8/1/2014**

---

*President, Board of Trustees*

**Affirmed by Phil Arnold on 7/30/2014**

---

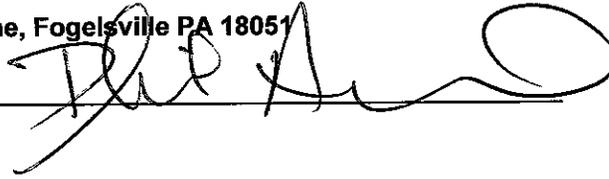
*Chief Executive Officer*

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2014**

Name of School : Circle of Seasons Charter School

Address of School : 8380 Mohr Lane, Fogelsville PA 18051

CEO Signature Phil Arnold



**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	0.23
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	11,228.62
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	21,250.37
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	1,138,782.50
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	98,047.87
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		<b>REVENUES FOR NON-EDUCATIONAL PROGRAMS</b>	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,564.00
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		<b>VOCATIONAL TRAINING OF THE UNEMPLOYED</b>	
7500		<b>STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS</b>	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		<b>REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS</b>	
7800		<b>REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS</b>	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	45,814.37
7900		<b>REVENUE FOR TECHNOLOGY</b>	
	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		<b>UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT</b>	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		<b>UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH</b>	
8300		<b>RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT</b>	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	21,137.00
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			1,343,824.96