

NOTICE OF WEST SIDE AREA VOCATIONAL-TECHNICAL SCHOOL

Notice is hereby given that the report of the auditors of West Side Area Vocational-Technical School for the year ended June 30, 1980, was filed on the 30th day of October, 1980, in the office of the Prothonotary of Luzerne County, of which the following is a condensed statement which will be confirmed absolutely unless an appeal is taken therefrom within thirty days after the filing thereof.

WEST SIDE AREA VOCATIONAL-TECHNICAL SCHOOL
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
As of June 30, 1980

ASSETS	
Cash (includes interest bearing accounts)	\$ 151,860
Investments - certificates of deposits	210,000
Federal and state subsidies receivable	31,331
Other receivables	8,444
Inventory of material and supplies (Note 1)	151,977
General fixed assets (Notes 1 and 2)	3,373,987
Amount to be provided for authority rentals (Note 3)	1,061,668
	<u>\$4,989,267</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Accrued payroll, taxes, retirement costs and hospitalization insurance	\$ 183,900
Accounts payable	68,183
Other payables	475
Advance payments refundable (Note 4)	102,807
Revenue received in advance (Note 6)	10,899
Authority rentals payable in future years (Note 3)	1,061,668
	<u>\$1,427,932</u>
FUND EQUITY	
Investment in material and supplies	\$ 144,930
Investment in general fixed assets	3,373,987
	<u>\$3,518,917</u>
Retained earnings - Food Service Fund	\$ 12,592
Fund balances:	
General Fund	-
Activity Funds - reserved	27,026
Store Fund - reserved	2,800
Capital Reserve Fund	-
	<u>\$3,548,335</u>
	<u>\$4,989,267</u>

LIABILITIES AND FUND EQUITY

GENERAL FUND STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE Year ended June 30, 1980	
REVENUE	
Local sources	\$ 200,075
State sources	9,794
Federal sources	3,202
Incoming transfers	1,757,123
Refunds of prior years' expenditures	244
	<u>\$2,060,438</u>
EXPENDITURES	
Administration	\$ 148,045
Instruction	961,850
Pupil personnel services	44,344
Health services	14,068
Pupil transportation services	1,876
Operation and maintenance of plant	376,474
Fixed charges	231,505
Food services	47,229
Student activities	39,776
Capital outlay	191,174
Debt service (Note 3)	-
	<u>\$2,060,438</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ -
FUND BALANCE AT JUNE 30, 1979 - As restated (Note 5)	-
FUND BALANCE AT JUNE 30, 1980	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS June 30, 1980	
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
A summary of the significant accounting policies applied in the preparation of the financial statements are as follows:	
BASIS OF ACCOUNTING	
The School follows the modified accrual basis of accounting for all funds except the Food Service Fund which is an enterprise fund. The modified accrual basis records revenues and expenditures on the accrual basis except for the following modifications:	
1) Tuition is recorded in the period received rather than earned.	
2) Debt service payments are shown as expense when payments are due.	
3) Fixed assets and operating material and supplies are charged to operations when purchased.	
The Food Service Fund, which is an enterprise fund, uses the accrual basis of accounting and thus recognizes revenue when earned and expenses when incurred. The Commonwealth of Pennsylvania required that all schools change their Food Service Fund to an enterprise fund effective for the year ended June 30, 1980. Accordingly, the cumulative effect of the accounting change is shown separately on the financial statements and is more fully explained in Note 7.	
INVENTORY OF MATERIAL AND SUPPLIES	
Inventory of material and supplies of all funds except the Food Service Fund represents the estimated cost assigned by the School Administration. A physical inventory was not taken and the balance is fully reserved. Inventory of the Food Service Fund for the current year is stated at cost and represents actual physical quantities on hand and as supplied by the School Administration. See accounting change explained in Note 7.	
GENERAL FIXED ASSETS	
General fixed assets are reflected at accumulated costs except for the Food Service Fund which reflects general fixed assets at cost less accumulated depreciation. The total insured value of the buildings and contents for the 79-80 school year was \$5,044,462. Titles to certain school properties are held by the State Public School Building Authority which leases them to the school (see Note 3). However, for financial statement purposes, the properties are reflected as school assets since they are essentially installment purchases of property.	
Depreciation for the Food Service Fund is recorded for the current year on the straight-line method over estimated life of 12 years. No depreciation is recorded for assets in the general fixed asset group of accounts.	
PENSION COSTS	
The School participates in the Commonwealth of Pennsylvania Teachers Retirement System. Under this system, the School provides retirement benefits for all qualified employees. Pension costs are funded as they accrue.	

NOTE 2 - GENERAL FIXED ASSETS	
The amount shown is comprised of the following accumulated costs:	
GENERAL FIXED ASSET GROUP OF ACCOUNTS	
Land	\$ 51,923
Buildings	2,425,865
Furniture and equipment	889,451
	<u>\$3,367,239</u>
FOOD SERVICE FUND	
Food service equipment	\$ 28,806
Less accumulated depreciation:	
Prior years not previously recognized as expense	\$ 19,657
Current year depreciation	2,401
	<u>\$22,058</u>
NET FOOD SERVICE FUND EQUIPMENT	\$ 6,748
TOTAL NET FIXED ASSETS	<u>\$3,373,987</u>

NOTE 3 - AMOUNT TO BE PROVIDED FOR AUTHORITY RENTALS	
The amount to be provided for authority rentals in future years is as follows:	
	TOTAL PAYABLE IN FUTURE YEARS AT 6-30-80
Authority	ANNUAL RENTAL (INCLUDING INTEREST)
State Public School Building Authority	\$ 809,572
State Public School Building Authority	27,424
State Public School Building Authority	224,672
	<u>\$1,061,668</u>
	ANNUAL RENTAL LAST PAYMENT
	\$191,174
	DATE OF PAYMENT
	9/15/1990
	9/15/2006
	9/15/2005

NOTE 4 - ADVANCE PAYMENTS REFUNDABLE	
As required by Commonwealth regulations for vocational-technical schools, the amount represents unexpended advance payments at June 30, 1980 which are payable back to the Commonwealth.	
NOTE 5 - FUND BALANCE ADJUSTMENTS	
The accounting records of West Side Area Vocational-Technical School were adjusted to more fairly reflect the financial statements on the modified accrual method of accounting for the fiscal year ended June 30, 1980. The General Fund and the Activity Fund beginning fund balances were adjusted to record certain revenues and expenditures not previously recorded at June 30, 1979. It should be noted that the net adjustment to the General Fund is \$0 since the method of accountability for Pennsylvania vocational-technical schools requires that all unexpended advance payments be remitted to the Commonwealth. Also, note that the adjustments do not affect the amount to be remitted as of June 30, 1980. The adjustment is made to assure that the comparability of financial statements and the consistency of applying generally accepted accounting principles between periods are not materially affected. The adjustments are as follows:	

	GENERAL FUND	ACTIVITIES FUND
FUND BALANCE AT JUNE 30, 1979	\$ -	\$12,902
ADDITIONS		
Recognition of additional receivables	19,961	10,887
Reduction of advance payable	42,888	-
TOTAL ADDITIONS AND BEGINNING FUND BALANCES	\$62,849	\$23,789
DEDUCTIONS		
Additional accounts payable and accrued expenses	62,849	-
FUND BALANCE AT JUNE 30, 1979 - restated	\$ -	\$23,789

NOTE 6 - REVENUE RECEIVED IN ADVANCE
The amount reflects unused prior year grant funds reserved for capital expenditures.

NOTE 7 - ACCOUNTING CHANGE - FOOD SERVICE FUND
An accounting change was required by the Commonwealth to provide that the Food Service Fund use the enterprise basis of accounting effective for years beginning July 1, 1979. This method provides for full accrual method of accounting thereby recognizing revenue when earned and expenses when incurred.

This change in method resulted in the recognition of inventory at the beginning of the year in the amount of \$5,856 which is reflected as a cumulative change on prior periods in the financial statements.
In addition, a transfer of the total original cost of food service equipment in the amount of \$28,806 was made from the general fixed asset group of accounts to the Food Service Fund. The new accounting method also required recognition of depreciation to original costs as of July 1, 1979 which totalled \$19,657 for valuation purposes.

AUDITORS' REPORT

We have examined the condensed balance sheet for all funds and account groups of West Side Area Vocational-Technical School as of June 30, 1980, and the related statements of revenue, expenditures and changes in fund balances of the various funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The scope of our examination limited us to the acceptance of inventories of \$151,977 and general fixed assets of \$3,373,987 as determined and submitted by school administration.

In our opinion, except for the effects of any adjustments as might have been determined to be necessary had we audited the inventories and general fixed assets, the financial statements referred to above present fairly the financial position of West Side Area Vocational-Technical School as of June 30, 1980, and the results of operations of its various funds for the year then ended, in conformity with generally accepted accounting principles applicable to Pennsylvania school districts applied on a basis consistent with that of the precedents year after giving effect to the cumulative accounting change, with which we concur, in the method of accounting for the Food Services Fund activities more fully described in notes 1 and 7 to the financial statements.

JOSEPH H. WILLIAMS & CO.
Certified Public Accountants

September 26, 1980
Kingston, Pennsylvania

Notice is hereby given to all persons concerned that accountants in the following estates have filed their accounts in the office of the Register of Wills and Clerk of the Orphans Court on or before November 21, 1980 and that unless objections are filed thereto, said accounts will be confirmed and audited by the Orphans Court Division of the Court of Common Pleas of Luzerne County at 10:00 A.M., Tuesday, January 6, 1981.

NO.	NAME OF ESTATE	ACCOUNTANT	FIDUCIARY CAPACITY
1.	Anna Mihalchik	John Mihalchik and Andrew Mihalchik	Executors
2.	Gertrude Scott	Charlotte P. Ruck	Executrix
3.	Gilbert Francis Brundage	Joan Helen Ginesi	Executrix
4.	Leonard Popadick	Joseph Popadick and Florence Popadick	Executors
5.	Joseph Snopkowski	Jean Abramavage	Administratrix
6.	Ursula Cesnauskas, etc.	Edwin A. Siles	Executrix
7.	Ralph W. Wickus	Robert A. Wickus	Administratrix
8.	Arthur Schumacher, etc.	B. Elizabeth Schumacher	Executrix
9.	John J. Burcin	Elizabeth E. Burcin	Administratrix
10.	Mary Helen Pooley	First Valley Bank and George Shepherd	Trustees
11.	Donald G. Stohman	Joseph Sincavage	Executrix
12.	Rita O'Donnell	Loretto O'Donnell Urban	Executrix
13.	Viola Stuzenski	Leonard Stuzenski	Executrix
14.	Laura K. Lauer	John A. Gallagher, Esq.	Executrix
15.	Marcel Wengryzn	Leonard W. Phillips and The Wyoming National Bank of Wilkes-Barre, Pa.	Executrix
16.	Helen Swingle	Mary McFarland	Administratrix
17.	Margaret Leeney	Francis P. Burns	Executrix
18.	Nell Stuzenski, etc.	William Pikutis and Pauline Navitski	Executors
19.	George F. Carmody	Anna E. Henry	Executrix
20.	Nancy DeNoia	Michael V.A. DeNoia	Executrix
21.	Helene Bonavina, etc.	Joseph J. Heston	Executrix
22.	Elizabeth Skrypek	Barbara Knappko	Administratrix
23.	George Lenza	Mary Lenza	Executrix
24.	Lillian V. Kennedy	Donald V. Kennedy	Executrix
25.	Mary Elizabeth Soley	Winfred Soley Reese	Administratrix
26.	Helen Homza	Northeastern Bank of Penna.	Trustee
27.	William A. Turnbach	Walter J. Wagner	Trustee
28.	Anna Gido	Irene Wallace	Executrix

HELEN A. O'CONNOR,
Register of Wills and
Clerk of the Orphans' Court

(Continued from P. 3)

Police Reports

Cars damaged in rear-end collision
Two cars were damaged in a rear-end collision along Rte. 309 in Shavertown shortly after noon Sunday. Kingston Twp. Police said that Michael Metz, 20, of 620 Country Club Apts., Dallas, was driving south along 309 when he slowed to make a left turn into Rave's floral and garden shop and was struck from behind by a 1975 Pontiac driven by Clifford O'Neal, 56, of 902 Arthur Rd., Montoursville. No injuries were reported. Ptlm. John Appel investigated.

Yurkis' hearing set
A Pittston man was scheduled for a hearing Tuesday for consideration on charges of burglary and criminal trespass stemming from an incident at a Demunds Road home several weeks ago. Scheduled for the hearing at 2 was Richard Yurkis, 9 Luzerne Ave., Pittston. He was arrested by Dallas Twp. Police in connection with an entry attempt at the home of Ann and James Wiswell. The originally scheduled hearing was continued.

Icy road causes collision
Two motorists suffered injuries in a collision along an icy spot of West Eighth St. Friday evening, Kingston Twp. Police report. Police said that Glen Harvey, 18, of RD 3, Wyoming, was driving south along West Eighth in a 1970 GMC truck at about 10:30 p.m. when as he attempted to round a curve leftward he skidded on some ice and ran into an oncoming vehicle. Driver of the second car, a 1974 Chevrolet, was identified as Elmer Arnold, 42, of 395 Wyoming Campground, RD 1, Pittston. Injured were taken to Nesbitt Hospital in Kingston by the Kingston Twp. and West Wyoming ambulances. Investigating were Ptlm. James Wisnieski and Gary Beisel.

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PUBLIC NOTICE
The Kingston Township Board of Supervisors at their regular meeting of December 10, 1980 have proposed the following Flood Plain Ordinance for Kingston Township. The complete ordinance is not advised due to the length of the document. The complete ordinance may be reviewed at the Kingston Township Municipal Office, 11 Carverton Road, Trucksville, PA 18708 Monday through Friday from 8:30 a.m. to 4:30 p.m. This ordinance will be adopted at the January 14, 1981 meeting.
"An ordinance requiring all persons, partnerships, businesses, and corporations to obtain a building permit for any construction or development, providing for the issuance of such building permits; setting forth certain minimum requirements for new construction and development within areas of the Township of Kingston which are subject to flooding; and establishing penalties for any persons who fail, or refuse to comply with, the requirements or provisions of this ordinance."
For the Kingston Township Board of Supervisors
Mark A. Kunkle, Secretary

NOTICE IS HEREBY GIVEN
That Letters Testamentary in the Estate of WILHELMINA R. DAUTRICH, late of the Township of Plains, County of Luzerne, and State of Pennsylvania (died November 21, 1980) have been issued to First Eastern Bank N.A. All persons indebted to said Estate are requested to make payment, and those having claims are directed to present same without further delay to the Executor, c.o.:
COSLETT & COSLETT
ATTORNEYS-AT-LAW
515 UNITED PENN BANK BLDG.
WILKES-BARRE, PA. 18701

NOTICE IS HEREBY GIVEN
That Letters Testamentary in the Estate of Dr. Albert H. Gabriel, late of Plymouth, PA (died November 26, 1980) to Mary F. Gabriel and Laura Casetment, 418-420 West Main Street, Plymouth, PA. All persons indebted to said estate are requested to make payment, and those having claims or demands to present the same without delay to the Executors named, or their attorney.
EDWARD E. HOSEY
ATTORNEY AT LAW
74 EAST MAIN STREET
PLYMOUTH, PA 18651

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WS Lower School honors announced
Sixty-two students in grades five through eight at the Wyoming Seminary Lower School, Forty Fort were named to the academic honor rolls for the first trimester it was announced by Douglas Worthington, dean at the school.
On the high honor roll are Shavertown, Christina Connor and Douglas Turner. Named to the regular honor roll are Shavertown, Taryn Fink, Trucksville, Rose Ann Serpico, Quiveys Lake, Kathryn Quick, Dallas, Walter DeGaudio, Amy John, Gerald Gunster, Eric Mahler, Amy Rogers, Sarah Rothschild, John Wilson, Jennifer Williams and Stacy Fay.

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Call or stop in to see Kevin Covert, the expert professional optician at Overbrook Optical.
He'll be glad to give you MORE practical reasons for giving a gift certificate for Christmas--Large variety of glass & sunglass frames to choose from, convenient hours, plenty of free parking!!!
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2. Is practical to receive because it can be used anytime during the coming year--not just during the Christmas rush!
Call or stop in to see Kevin Covert, the expert professional optician at Overbrook Optical.
He'll be glad to give you MORE practical reasons for giving a gift certificate for Christmas--Large variety of glass & sunglass frames to choose from, convenient hours, plenty of free parking!!!
OVERBROOK OPTICAL
152 E. Overbrook Ave., Shavertown
Mon.-Fri. 1-7; Sat. 10-1 675-2163