

LEA Name: South Middleton SD  
Address: 4 Forge Road  
City: Bolling Springs, PA

Class Size: 3  
17007-

County: Cumberland  
AUN Number: 145218303

Pennsylvania Department of Education  
Comptroller's Office

Annual Financial Report, PDE-2057

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending  
06/30/2009

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

*Patricia S. Chalker*  
Chief School Administrator

*BRQ*  
Beard, Secretary

Date

*10/28/09*

Date

*10/28/09*

Tina L. Darchicourt

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Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
<b>ASSETS</b>				
<b>Current Assets:</b>				
0100	Cash and Cash Equivalents	4,054,494	265,190	4,319,684
0110	Investments	6,372,716		6,372,716
0120	Taxes Receivable (Net)	1,213,547		1,213,547
0141	Due from Other Governments	189,102		189,102
0142	State Revenue Receivable	216,208		216,208
0143	Federal Revenue Receivable	466,644		466,644
0145	Other Intergovernmental Revenue Receivable	75,334		75,334
0146	Due From Primary Governments			
0147	Due From Component Units			
0150	Other Receivables			
0170	Inventories	29,095	63,531	92,626
0180	Prepaid Expenses / Expenditures			
0190	Other Current Assets			
	<b>Total Current Assets</b>	<b>12,617,140</b>	<b>328,721</b>	<b>12,945,861</b>
<b>Noncurrent Assets:</b>				
0108	Restricted Cash and Cash Equivalents			
0211	Land			
0212	Site Improvements	2,066,513		2,066,513
0220	Building & Building Improvements (net Acc Dep)	27,484,665		27,484,665
0230	Furniture & Equipment (net Acc Dep)	1,342,724	89,909	1,432,633
0250	Construction In Progress			
0260	Long-Term Prepayments (net Acc Amort LT Prepaymt)	353,872		353,872
0280	Infrastructure Assets (net Acc Dep)			
0290	Other LT Receivables (Incl Adv to Other Funds)			
	<b>Total Noncurrent Assets</b>	<b>31,247,774</b>	<b>89,909</b>	<b>31,337,683</b>
	<b>TOTAL ASSETS</b>	<b>43,864,914</b>	<b>418,630</b>	<b>44,283,544</b>

Amounts Expressed in Whole Dollars

LIABILITIES

Current Liabilities:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0403 Internal Balances	1,574	(1,574)		
0411 Due to Other Governments	14,365		14,365	
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	224,977		224,977	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	1,720,000		1,720,000	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	1,318,718	29	1,318,747	
0462 Payroll Deductions and Withholdings	20,926		20,926	
0480 Deferred Revenues	2,377	16,073	18,450	
0490 Other Current Liabilities	380,099		380,099	
<b>Total Current Liabilities</b>	<b>3,683,136</b>	<b>14,428</b>	<b>3,697,564</b>	

Noncurrent Liabilities:

0470 Advances from Other Funds				
0510 Bonds Payable	24,569,479		24,569,479	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations				
0540 LT Portion of Comp Abs	787,869		787,869	
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)	46,234		46,234	
0599 Other Long-Term Liabilities				
<b>Total Noncurrent Liabilities</b>	<b>25,403,582</b>		<b>25,403,582</b>	

TOTAL LIABILITIES

29,086,718 14,428 29,101,146

NET ASSETS

0791 Invested in Capital Assets Net of Related Debt	4,489,652	89,909	4,579,561	
0792 Retirement of Long-Term Debt				
0793 Capital Projects				
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions				
0799 Unrestricted (deficit)	10,288,544	314,293	10,602,837	
<b>TOTAL NET ASSETS</b>	<b>14,778,196</b>	<b>404,202</b>	<b>15,182,398</b>	

TOTAL LIABILITIES AND NET ASSETS

43,864,914 418,630 44,283,544

	Amounts Expressed in Whole Dollars			
	Expenses	Indirect Expenses Allocation	Charges for Services	Program Revenues Operating Grants and Contributions Capital Grants and Contributions
<b>Governmental Activities</b>				
Depreciation - unallocated	15,432,918		564,752	2,760,270
Instruction	2,464,206			156,184
Instructional Student Support	2,855,588			123,837
Administrative and Financial Support Svcs	2,331,825		4,757	68,892
Operation and Maintenance of Plant Services	1,091,728			526,476
Pupil Transportation				
Food Service (Governmental Activity)				
Student Activities	650,593		42,681	17,835
Community Services	2,151			
Scholarships and Awards				
Interest on Long-Term Debt	930,024			228,962
<b>Total Governmental Activities</b>	<b>25,759,033</b>		<b>612,190</b>	<b>3,882,456</b>
<b>Business-Type Activities</b>				
Food Service (Business-type Activity)	798,318		485,934	204,937
Child Care				
Other Enterprise Funds				
<b>Total Business-Type Activities</b>	<b>798,318</b>		<b>485,934</b>	<b>204,937</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>26,557,351</b>		<b>1,098,124</b>	<b>4,087,393</b>
<b>Component Units</b>				
<b>TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS</b>	<b>26,557,351</b>		<b>1,098,124</b>	<b>4,087,393</b>

Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(12,107,896)		(12,107,896)	
(2,308,022)		(2,308,022)	
(2,731,751)		(2,731,751)	
(2,258,176)		(2,258,176)	
(565,252)		(565,252)	
(590,077)		(590,077)	
(2,151)		(2,151)	
(701,062)		(701,062)	
(21,264,387)		(21,264,387)	
	(107,447)	(107,447)	
	(107,447)	(107,447)	
(21,264,387)	(107,447)	(21,371,834)	
(21,264,387)	(107,447)	(21,371,834)	

Amounts Expressed in Whole Dollars

**TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)**

**General Revenues, Special and Extraordinary Items, and Transfers**

Taxes:

Property Taxes, Levied for General Purposes, Net

Other taxes levied

Grants, subsidies, contributions not restricted

Investment Earnings

Receipts from Member Districts

Miscellaneous Income

Special Item (e.g., Contr to Term or Perm Endowmt)

Extraordinary Items

Transfers between Governmental, BT Activities

**Total General Revenues, Special and Extraordinary Items, and Transfers**

**CHANGES IN NET ASSETS**

Net Assets, Beginning

Prior Period Adjustment

**NET ASSETS - END OF FISCAL YEAR**

Expenses	Indirect Expenses Allocation	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions

Net (Expense) Revenue and  
 Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(21,264,387)	(107,447)	(21,371,834)	
14,400,616		14,400,616	
3,856,976		3,856,976	
4,003,362		4,003,362	
348,556	2,251	350,807	
81,013		81,013	
(94,518)	94,518		
22,596,005	96,769	22,692,774	
1,331,618	(10,678)	1,320,940	
13,446,578	414,880	13,861,458	
14,778,196	404,202	15,182,398	





Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				3,417	4,054,494	0100
				13,237	6,372,716	0110
					1,213,547	0120
					12,120	0130
					189,102	0141
					216,208	0142
					466,644	0143
						0145
						0146
						0147
					75,334	0150
						0160
					29,095	0170
						0180
						0190

16,654

12,629,260

Amounts Expressed in Whole Dollars

LIABILITIES AND FUND BALANCES

Liabilities

0400	Due to Other Funds	2,340			
0411	Due to Other Governments	14,365			
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	98,093			
0430	Contracts Payable				
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	1,318,718			
0462	Payroll Deductions and Withholdings	20,926			
0470	Advances from Other Funds				
0480	Deferred Revenues	345,879			
0490	Other Current Liabilities				

TOTAL LIABILITIES

1,800,321

Fund Balances

0751	Reserve for Inventories				
0752	Reserve for Prepaid Expenses				
0753	Reserve for Encumbrances				
0754	Reserve for Retirement of Long-Term Debt				
0755	Reserve for Capital Projects			2,197,737	
0759	Reserve for Other (explain)				
0771	Unreserved - Designated	5,475,788			
0772	Unreserved - Undesignated	3,138,760			

TOTAL FUND BALANCES

8,614,548

2,197,737

TOTAL LIABILITIES AND FUND BALANCES

10,414,869

2,197,737

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Liabilities
				11,454	13,794	0400
					14,365	0411
						0412
						0413
				126,884	224,977	0420
						0430
						0440
						0450
					1,318,718	0461
					20,926	0462
						0470
					345,879	0480
						0490
				<b>138,338</b>	<b>1,938,659</b>	
						<b>Fund Balances</b>
						0751
						0752
						0753
						0754
				(114,771)	2,082,966	0755
						0759
					5,475,788	0771
				(6,913)	3,131,847	0772
				<b>(121,684)</b>	<b>10,690,601</b>	
				<b>16,654</b>	<b>12,629,280</b>	

Amounts Expressed in Whole Dollars

Amount                      Amount

**Total Fund Balances - Governmental Funds**

**10,690,601**

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of assets is \$48,972,914 and the accumulated depreciation is \$18,079,012

30,893,902

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred revenues in the funds.

343,502

Governmental funds report bond issuance costs as expenditures. However, in the Statement of Activities the cost of the issuance is allocated over the life of the debt issue.

353,872

Long term liabilities are not reported as liabilities in the funds.

(27,503,681)

**Total Net Assets - Governmental Activities**

**14,778,196**

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (26)
<b>REVENUES</b>					
6000 Local Sources	19,231,854		24,133		
7000 State Sources	7,792,493				
8000 Federal Sources	123,324				
<b>TOTAL REVENUES</b>	<b>27,147,671</b>		<b>24,133</b>		

<b>EXPENDITURES</b>					
1000 Instruction	14,497,766				
2000 Support Services	8,326,812				
3000 Noninstructional Services	383,638				
4000 Fac Acq, Const, and Imp	2,000				
5110 Debt Service (Principal & Interest)			233,542		
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing - Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>23,210,216</b>		<b>233,542</b>		

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**

	<b>3,937,455</b>		<b>(209,409)</b>		
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**OTHER FINANCING SOURCES (USES)**

9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers (From Other Funds)			1,500,000		
9400 Sale / Compensation for Fixed Assets					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	4,498,695		350,000		
5300 Transfers Involving Component Units					

**TOTAL OTHER FINANCING SOURCES (USES)**

	<b>(4,498,695)</b>		<b>1,150,000</b>		
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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				63,184	19,319,171	6000
					7,792,493	7000
					123,324	8000
				63,184	27,234,988	
		115,980			14,497,766	1000
					8,442,792	2000
					621,062	3000
					2,254,836	4000
		2,688,245			2,688,245	5110
						5130
						5140
		2,804,225		2,256,718	28,504,701	
		(2,804,225)		(2,193,534)	(1,269,713)	
		91,048			91,048	9110
		2,713,177		541,000	4,754,177	9120
						9130
						9200
						9300
						9400
						9710
						9720
						9900
						5120
						5150
					4,848,695	5200
						5300
		2,804,225		541,000	(3,470)	

Amounts Expressed in Whole Dollars

General	Capital Reserve	Capital Reserve	Public Purpose Trust	Other Compt Approved
(10)	(690,1850)	1432	(27)	(28)
	(21)	(22)		

SPECIAL AND EXTRAORDINARY ITEMS

- 8888 Special Items
- 8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

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

FUND BALANCE - END OF YEAR

(561,240)	940,591
9,175,788	1,257,146
8,614,548	2,197,737

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				(1,652,534)	(1,273,183)	8888
				1,530,850	11,963,784	0040
						0050
				(121,684)	10,690,601	



Amounts Expressed In Whole Dollars	Amount	Amount
<b>Total net change in fund balances - governmental funds</b>		<b>(1,273,163)</b>
Capital Outlays are reported as expenditures in the other statements but not on the Statement of Activities.		1,033,674
Change in Deferred Tax Revenue.		(49,822)
Interest on long term debt and bond issuance amortization versus how it is reported on other statements.		98,219
Changes in long term debt and bond issuance amortization versus how it is reported on other statements.		1,620,171
Other items on the Statement of Activities that differ from other statements.		(97,441)

**Change in Net Assets - Governmental Activities**

**1,331,618**

	Amounts Expressed in Whole Dollars		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Budgeted Amounts Original	Final		
<b>REVENUES</b>				
6000 Local Sources	18,657,027	18,657,027	19,231,854	574,827
7000 State Sources	8,175,106	8,175,106	7,792,493	(382,613)
8000 Federal Sources	140,275	140,275	123,324	(16,951)
<b>TOTAL REVENUES</b>	<b>26,972,408</b>	<b>26,972,408</b>	<b>27,147,671</b>	<b>175,263</b>
<b>EXPENDITURES</b>				
1100 Regular Programs	10,778,227	10,675,341	10,430,369	244,972
1200 Special Programs	3,375,462	3,375,462	3,331,194	44,268
1300 Vocational Programs	360,980	360,980	351,134	9,846
1400 Other Instructional Programs	244,028	244,028	194,048	49,980
1500 Nonpublic School Programs				
1600 Adult Education Programs				
1700 Community/Junior College Programs	229,900	229,900	191,021	38,879
1800 Pre-Kindergarten				
2100 Pupil Personnel Services	714,039	714,039	697,225	16,814
2200 Instructional Staff Services	1,536,156	1,580,156	1,389,714	190,442
2300 Administrative Services	2,316,422	2,312,602	2,133,249	179,353
2400 Pupil Health	260,724	260,724	241,151	19,573
2500 Business Services	464,853	464,853	474,405	(9,552)
2600 Operation and Maintenance of Plant Services	2,388,292	2,392,112	2,272,228	119,884
2700 Student Transportation Services	1,168,728	1,168,728	1,091,727	77,001
2800 Central & Other Support Services				
2900 Other Support Services	44,693	44,693	27,113	17,580
3100 Food Services				
3200 Student Activities	398,868	398,868	381,487	17,381
3300 Community Services	2,150	2,150	2,151	(1)
3400 Scholarships and Awards				
4000 Fac Acq, Const, and Imp		178,885	2,000	176,885
5110 Debt Service (Principal & Interest)				
5130 Refund of Prior Year Receipts				
5140 Short Term Borrowing - Interests and Costs				
<b>TOTAL EXPENDITURES</b>	<b>24,283,522</b>	<b>24,403,521</b>	<b>23,210,216</b>	<b>1,193,305</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,688,886</b>	<b>2,568,887</b>	<b>3,937,455</b>	<b>1,368,568</b>

		Amounts Expressed in Whole Dollars			
		Budgeted Amounts Original	Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out			4,498,695	(4,498,695)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>(4,498,695)</b>	<b>(4,498,695)</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>					
0040	Fund Balance - Beginning of Fiscal Year	2,688,886	2,568,887	(561,240)	(3,130,127)
0050	Prior Period Adjustment			9,175,788	9,175,788
<b>FUND BALANCE - END OF YEAR</b>		<b>2,688,886</b>	<b>2,568,887</b>	<b>8,614,548</b>	<b>6,045,661</b>

	Amounts Expressed in Whole Dollars		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Budgeted Amounts Original	Final		
<b>REVENUES</b>				
6000 Local Sources			24,133	24,133
7000 State Sources				
8000 Federal Sources				
<b>TOTAL REVENUES</b>			<b>24,133</b>	<b>24,133</b>
<b>EXPENDITURES</b>				
1100 Regular Programs				
1200 Special Programs				
1300 Vocational Programs				
1400 Other Instructional Programs				
1500 Nonpublic School Programs				
1600 Adult Education Programs				
1700 Community/Junior College Programs				
2100 Pupil Personnel Services				
2200 Instructional Staff Services				
2300 Administrative Services				
2400 Pupil Health				
2500 Business Services				
2600 Operation and Maintenance of Plant Services				
2700 Student Transportation Services				
2800 Central & Other Support Services				
2900 Other Support Services				
3100 Food Services				
3200 Student Activities				
3300 Community Services				
3400 Scholarships and Awards				
4000 Fac Acq, Const, and Imp			233,542	(233,542)
5110 Debt Service (Principal & Interest)				
5130 Refund of Prior Year Receipts			233,542	(233,542)
<b>TOTAL EXPENDITURES</b>			<b>233,542</b>	<b>(233,542)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(209,409)</b>	<b>(209,409)</b>

Amounts Expressed In Whole Dollars

	Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
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OTHER FINANCING SOURCES (USES)

9100	Sale of Bonds			
9200	Proceeds From Extended Term Financing			
9300	Interfund Transfers		1,500,000	1,500,000
9400	Sale / Compensation for Fixed Assets			
9700	Transfers from Comp Unit / Primary Govt			
5150	Bond Discounts			
5200	Interfund Transfers Out		350,000	(350,000)
5300	Transfers Involving Component Units			
5900	Budgetary Reserve			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<b>1,150,000</b>	<b>1,150,000</b>

SPECIAL AND EXTRAORDINARY ITEMS

8888	Special Items			
8889	Extraordinary Items			

NET CHANGE IN FUND BALANCES

0040	Fund Balance - Beginning of Fiscal Year		940,591	940,591
0050	Prior Period Adjustment		1,257,146	1,257,146

FUND BALANCE - END OF YEAR

			<b>2,197,737</b>	<b>2,197,737</b>
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		Amounts Expressed in Whole Dollars				
		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>ASSETS</b>						
<b>Current Assets:</b>						
0100	Cash and Cash Equivalents					265,190
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments					1,674
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)					
0170	Inventories					63,531
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
	<b>Total Current Assets</b>					<b>330,395</b>
<b>Noncurrent Assets:</b>						
0108	Restricted Cash and Cash Equivalents					
0160	Advances to Other Funds (Long-Term Loans)					
0211	Land					
0212	Site Improvements (net)					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					89,909
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
	<b>Total NonCurrent Assets</b>					<b>89,909</b>
	<b>TOTAL ASSETS</b>					<b>420,304</b>

Internal  
Service  
(60)

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0100  
0110  
0130  
0141  
0146  
0147  
0150  
0170  
0180  
0190

0108  
0160  
0211  
0212  
0220  
0230  
0250  
0260

Amounts Expressed in Whole Dollars

LIABILITIES

Current Liabilities:

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					29
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues					16,073
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>					<b>16,102</b>

Noncurrent Liabilities:

0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
<b>Total NonCurrent Liabilities</b>					

TOTAL LIABILITIES

16,102

16,102

NET ASSETS

0791 Invested in Capital Assets Net of Related Debt					89,909
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted					314,293

TOTAL NET ASSETS

404,202

404,202

TOTAL LIABILITIES AND NET ASSETS

420,304

420,304



Internal  
Service  
(60)

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0400  
0411  
0413  
0420  
0430  
0440  
0450  
0461  
0462  
0480  
0490

0470  
0510  
0520  
0530  
0540  
0550  
0599

0791  
0798  
0799

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	485,934				485,934
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>485,934</b>				<b>485,934</b>
<b>OPERATING EXPENSES</b>					
100 Salaries	324,738				324,738
200 Employee Benefits	104,051				104,051
300 Purchased Professional and Technical Service					
400 Purchased Property Services	25,185				25,185
500 Other Purchased Service					
600 Supplies	311,128				311,128
700 Depreciation	28,422				28,422
810 Dues and Fees					
890 Other Operating Expenditures	4,794				4,794
<b>TOTAL OPERATING EXPENSES</b>	<b>798,318</b>				<b>798,318</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(312,384)</b>				<b>(312,384)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	2,251				2,251
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	39,426				39,426
8000 Federal Sources	165,511				165,511
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>207,188</b>				<b>207,188</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(105,196)</b>				<b>(105,196)</b>

Internal  
Service  
(60)

6600  
6900  
6999

100  
200  
300  
400  
500  
600  
700  
810  
890

6500  
6921  
6930  
6991  
7000  
8000  
820  
830





Internal Service (60)
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6922  
9998  
9999

0041  
0057  
0061

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	488,523				488,523
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	428,760				428,760
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	310,992				310,992
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(251,229)</b>				<b>(251,229)</b>
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources	39,872				39,872
7000 State Sources	126,041				126,041
8000 Federal Sources					
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government	94,518				94,518
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>260,431</b>				<b>260,431</b>
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp	(7,783)				(7,783)
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(7,783)</b>				<b>(7,783)</b>
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments	2,251				2,251
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>2,251</b>				<b>2,251</b>

Internal  
Service  
(60)

9937  
9938  
9939  
9940  
9941  
9942  
9943  
9944

6000  
7000  
8000  
9917  
9918  
9919  
9920  
9921  
9922

4000  
6930  
9200  
9925  
9926  
9927

6500  
9929  
9930  
9931  
9932

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>Net Inc (Dec) In Cash and Cash Flow</b>					
9935 Cash and Cash Equivalents Beginning of Year					261,520
<b>Cash and Cash Equivalents at Year End</b>					<b>265,190</b>
9900 Other Financing Sources Not Listed (9000 Series)					(312,384)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization					28,422
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)					(4,904)
9905 Advances to Other Funds (0160)					35,019
9906 (Inc) Dec in Inventories (0170)					
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)					29
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)					2,589
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>					<b>61,155</b>
<b>Cash Provided By (Used For) Total</b>					<b>(251,229)</b>



Internal Service (60)
-----------------------------

9935

9900

- 9901
- 9902
- 9903
- 9904
- 9905
- 9906
- 9907
- 9908
- 9909
- 9910
- 9911
- 9912
- 9913
- 9914



Component Units (98)	Component Units (99)	Total Fiduciary Funds
		215,489
		0100
		0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		<b>215,489</b>

		Amounts Expressed in Whole Dollars				
		Private Purpose Trust	Investment Trust	Pension Trust	Activity	Other Agency
		(71)	(72)	(73)	(81)	(89)
<b>LIABILITIES AND NET ASSETS</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable					
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities					
	<b>TOTAL LIABILITIES</b>					107,195
<b>Net Assets</b>						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
	<b>TOTAL NET ASSETS</b>					108,294
	<b>TOTAL LIABILITIES AND NET ASSETS</b>					108,294
						107,195

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
			0490
		107,195	
		<b>107,195</b>	
			0791
		108,294	0798
			0799
		<b>108,294</b>	
		<b>215,489</b>	

		Amounts Expressed in Whole Dollars				
		Private Purpose Trust	Investment Trust	Pension Trust	Component Units	Component Units
		(71)	(72)	(73)	(98)	(99)
<b>Additions</b>						
9945	Gifts and Contributions		16,177			
9946	Other Additions		1,300			
<b>Deductions</b>						
9947	Scholarships Awarded		7,078			
9948	Other Deductions					
<b>Change in Net Assets</b>		<b>10,399</b>				
0041	Net Assets - Beginning of Fiscal Year		97,895			
9949	Net Assets Held in Trust for Pension Benefits					
<b>Net Assets - End of Fiscal Year</b>		<b>108,294</b>				

Total Fiduciary Funds	
16,177	9945
1,300	9946
7,078	9947
	9948
<b>10,399</b>	
97,895	0041
	9949
<b>108,294</b>	

	AMOUNT	TOTAL
<b>5000</b>		
<b>Revenue from Local Sources</b>		
6111 Current Real Estate Taxes	13,853,910.74	
6112 Interim Real Estate Taxes	292,820.46	
6113 Public Utility Realty Tax	23,564.56	
6114 Payments in Lieu of Current Taxes / State & Local	1,331.01	
6140 Current Act 511 Taxes - Flat Rate Assessments	107,174.49	
6150 Current Act 511 Taxes - Proportional Assessments	3,724,905.28	
6400 Delinq on Taxes Levied/Assessed by the LEA	303,705.79	
6500 Earnings on Investments	313,920.02	
6832 Federal IDEA Pass Through Revenue	368,884.00	
6910 Rentals	4,757.19	
6920 Contributions and Donations From Private Sources	-1,180.98	
6942 Summer School Tuition	13,880.00	
6944 Receipts from Other LEAS in PA - Education	181,987.74	
6991 Refunds of Prior Years' Expenditures	27.05	
6999 All Other Local Revenues Not Specified	42,167.05	
<b>6000</b>		
<b>Total Revenue from Local Sources</b>		<b>19,231,854.40</b>



	AMOUNT	TOTAL
<b>Revenue from State Sources</b>		
<u>7000</u>		
7110 Basic Instructional Subsidy (In Gross)	4,003,361.62	
7140 Charter Schools	33,824.51	
7160 Tuition - Orphans & Children Placed in Priv. Homes	8,235.14	
7210 Homebound Instruction	651.89	
7220 Vocational Education	32,455.33	
7240 Driver Education - Student	2,905.00	
7250 Migratory Children	106.00	
7271 Special Education - Funding for School Aged Pupils	964,296.22	
7299 Addl. Prog. Subs. not listed in the 7000 series	1,984.13	
7310 Transportation (Regular and Additional)	526,475.54	
7320 Rental and Sinking Fund Payments	540,411.37	
7330 Health Services	50,657.75	
7340 State Property Tax Reduction Allocation	538,537.26	
7501 PA Accountability Grant	205,804.00	
7810 Revenue for Social Security Payments	477,897.09	
7820 Revenue for Retirement Payments	305,440.53	
7920 Classrooms for the Future	99,450.00	
<b>7000 Total Revenue from State Sources</b>		<b>7,792,493.38</b>
<b>Revenue from Federal Sources</b>		
<u>8000</u>		
8514 NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	85,299.14	
8515 NCLB, Title II - Prep/Timg/Recruit. HQ Tchrs/Ptn.	37,973.20	
8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	52.00	
<b>8000 Total Revenue from Federal Sources</b>		<b>123,324.34</b>

**SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES**

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	\$19,231,854.40	
Revenue from State Sources	\$7,792,493.38	
Revenue from Federal Sources	\$123,324.34	
Other Financing Sources		<b>\$27,147,672.12</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	\$1,243,641,124	\$14,152,636	\$13,699,652
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax		
6140	Current Act 511 Taxes - Flat Rate Assessments		\$107,174.49
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes		\$3,449,165.66
6153	Real Estate Transfer Taxes		\$275,739.62
6150	Current Act 511 Taxes - Proportional Assessments		\$3,724,905.28

Total Act 1 and Act 511 Taxes

\$3,832,079.77

	TAX REVENUE REPORTED		CURRENT YEAR		PRIOR YEAR		TAXES COLLECTED	
		<u>IN CURRENT YEAR</u>	<u>TAX ACCRUAL</u>		<u>TAX ACCRUAL</u>		<u>IN CURRENT YEAR</u>	
<b>REVENUE FROM LOCAL SOURCES</b>								
6111 Current Real Estate Taxes		\$13,853,910.74	\$154,259.00		\$0.00		\$13,699,651.74	
6112 Interim Real Estate Taxes		\$292,820.46	\$13,093.18	\$5,096.19			\$284,823.47	
6113 Public Utility Realty Tax		\$23,564.56	\$0.00	\$0.00			\$23,564.56	
6114 Payments in Lieu of Current Taxes / State & Local		\$1,331.01	\$0.00	\$0.00			\$1,331.01	
6140 Current Act 511 Taxes - Flat Rate Assessments		\$107,174.49	\$0.00	\$0.00			\$107,174.49	
6150 Current Act 511 Taxes - Proportional Assessments		\$3,724,905.28	\$598,134.41	\$645,547.01			\$3,772,317.88	
6400 Delinq on Taxes Levied/Assessed by the LEA		\$303,705.79	\$116,874.74	\$148,830.84			\$335,661.89	
<b>6999 TOTAL TAXES</b>		<b>\$18,307,412.33</b>	<b>\$882,361.33</b>	<b>\$799,474.04</b>			<b>\$18,224,525.04</b>	

	TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
<b>REVENUE FROM DELINQUENT TAXES</b>				
6411 Delinquent Real Estate Taxes	303,705.79	116,874.74	143,441.53	330,272.58
6412 Delinquent Interim Real Estate Taxes				
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>	<b>303,705.79</b>	<b>116,874.74</b>	<b>143,441.53</b>	<b>330,272.58</b>



	Elementary	Secondary	Federal	Total
<b>1100 Regular Programs - E/S</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	3,598,522.65	3,629,787.52	117,315.88	7,345,626.05
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	580,125.10	575,434.12	16,970.88	1,172,530.10
220 Social Security Contributions	269,725.89	271,978.71	8,817.50	550,522.10
230 PSERS Retirement Contributions	168,429.79	169,426.67	5,584.27	343,440.73
240 Tuition Reimbursements	40,652.04	87,666.71		128,318.75
250 Unemployment Compensation		2,713.33		2,713.33
260 Workmen's Compensation	30,284.81	24,506.44		54,791.25
290 Other Employee Benefits	9,675.00	9,525.00		19,200.00
<b>Total Personnel Services-Employee Benefits</b>	1,098,892.63	1,141,250.98	31,372.65	2,271,516.26
<b>300 Purchased Professional &amp; Technical Services</b>	5,728.22	5,992.00	1,167.91	12,888.13
<b>Total Purchased Professional &amp; Technical Services</b>	5,728.22	5,992.00	1,167.91	12,888.13
<b>400 Purchased Property Services</b>	1,720.00	10,582.62		12,302.62
<b>Total Purchased Property Services</b>	1,720.00	10,582.62		12,302.62
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	7,201.65	11,310.15		18,511.80
560 Tuition	65,760.07	71,454.69		137,214.76
580 Travel	5,455.08	6,213.38		11,668.46
<b>Total Other Purchased Services</b>	78,416.80	88,978.22		167,395.02
<b>600 Supplies</b>				
610 General Supplies	163,770.72	260,306.08		424,076.80
640 Books & Periodicals	59,352.63	63,475.69		122,828.32
<b>Total Supplies</b>	223,123.35	323,781.77		546,905.12
<b>700 Property</b>				
750 Equipment - Original & Additional	34,602.58	34,602.58		69,205.16
<b>Total Property</b>	34,602.58	34,602.58		69,205.16
<b>800 Other Objects</b>		4,530.35		4,530.35
<b>Total Other Objects</b>		4,530.35		4,530.35
<b>Total 1100 Regular Programs - E/S</b>	<b>5,041,006.23</b>	<b>5,239,506.04</b>	<b>149,856.44</b>	<b>10,430,368.71</b>

	Elementary	Secondary	Federal	Total
1200 Special and Gifted Education				
100 Personnel Services-Salaries	637,871.65	848,085.70	141,096.57	1,627,053.92
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits	177,092.91	221,030.25	85,698.99	483,822.15
210 Grp Ins - Contracted Provider	48,960.88	63,346.30	10,462.03	122,769.21
220 Social Security Contributions	30,183.07	40,136.94	6,587.44	76,907.45
230 PSERS Retirement Contributions	256,236.86	324,513.49	102,748.46	683,498.81
Total Personnel Services-Employee Benefits				
300 Purchased Professional & Technical Services	480,650.83	422,250.68		902,901.51
Total Purchased Professional & Technical Services				
500 Other Purchased Services				
510 Student Transportation Services	496.72	3,132.77		3,629.49
560 Tuition	57,293.76	32,671.55		89,965.31
580 Travel	461.59	398.57		860.16
Total Other Purchased Services	58,252.07	36,202.89		94,454.96
600 Supplies				
610 General Supplies	5,507.07	8,176.83		13,683.90
640 Books & Periodicals	5,326.58	3,324.65		8,651.23
Total Supplies	10,833.65	11,501.48		22,335.13
800 Other Objects				
Total Other Objects	42.90	907.18		950.08
Total 1200 Special and Gifted Education	<u>1,443,887.96</u>	<u>1,643,461.42</u>	<u>243,845.03</u>	<u>3,331,194.41</u>



1300 Vocational Education Programs			
500 <u>Other Purchased Services</u>			
560 Tuition			
Total Other Purchased Services			
Total 1300 Vocational Education Programs			
	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	351,134.04		351,134.04
	351,134.04		351,134.04
	<u>351,134.04</u>		<u>351,134.04</u>

	Elementary	Secondary	Federal	Total
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>	1,004.48	85,180.86	3,635.66	89,821.00
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Gfp Ins - Contracted Provider		11,799.28		11,799.28
220 Social Security Contributions	76.84	6,400.94	278.12	6,755.90
230 PSERS Retirement Contributions	47.81	3,490.17	20.56	3,558.54
Total Personnel Services-Employee Benefits	124.65	21,690.39	298.68	22,113.72
300 <u>Purchased Professional &amp; Technical Services</u>		80,171.92		80,171.92
Total Purchased Professional & Technical Services				
400 <u>Purchased Property Services</u>		126.91		126.91
Total Purchased Property Services				
500 <u>Other Purchased Services</u>				
560 Tuition	538.43	538.42		1,076.85
Total Other Purchased Services	538.43	538.42		1,076.85
600 <u>Supplies</u>				
610 General Supplies		737.69		737.69
Total Supplies		737.69		737.69
Total 1400 Other Instructional Programs - E/S	<u>1,667.56</u>	<u>188,446.19</u>	<u>3,934.34</u>	<u>194,048.09</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 Personnel Services-Salaries	47,999.00		47,999.00
Total Personnel Services-Salaries			
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	11,799.28		11,799.28
220 Social Security Contributions	3,556.55		3,556.55
230 PSERS Retirement Contributions	2,280.37		2,280.37
Total Personnel Services-Employee Benefits	17,636.20		17,636.20
400 Purchased Property Services			
Total Purchased Property Services	126.91		126.91
600 Supplies			
610 General Supplies	737.69		737.69
Total Supplies	737.69		737.69
Total 1410 Driver's Education	<u>66,499.80</u>		<u>66,499.80</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	21,030.00			21,030.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		1,608.75		1,608.75
230 PSERS Retirement Contributions		727.17		727.17
Total Personnel Services-Employee Benefits		2,335.92		2,335.92
Total 1420 Summer School		<u>23,365.92</u>		<u>23,365.92</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,004.48	16,151.86	3,635.66	20,792.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	76.84	1,235.64	278.12	1,590.60
230 PSERS Retirement Contributions	47.81	482.63	20.56	551.00
Total Personnel Services-Employee Benefits	124.65	1,718.27	298.68	2,141.60
Total 1430 Homebound Instruction	<u>1,129.13</u>	<u>17,870.13</u>	<u>3,934.34</u>	<u>22,933.60</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 <u>Alternative Regular Education</u>				
300 <u>Purchased Professional &amp; Technical Services</u>		80,171.92		80,171.92
Total Purchased Professional & Technical Services				80,171.92
500 <u>Other Purchased Services</u>	538.43	538.42		1,076.85
560 Tuition	538.43	538.42		1,076.85
Total Other Purchased Services	538.43	538.42		1,076.85
Total 1440 <u>Alternative Regular Education</u>	<u>538.43</u>	<u>80,710.34</u>		<u>81,248.77</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1441 Adjudicated / Court Placed Programs				
500 <u>Other Purchased Services</u>	538.43	538.42		1,076.85
560 Tuition	538.43	538.42		1,076.85
Total Other Purchased Services	<u>538.43</u>	<u>538.42</u>		<u>1,076.85</u>
Total 1441 Adjudicated / Court Placed Programs				

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 PDE Approved Alternative Education Programs				
300 Purchased Professional & Technical Services		80,171.92		80,171.92
Total Purchased Professional & Technical Services		<u>80,171.92</u>		<u>80,171.92</u>
Total 1442 PDE Approved Alternative Education Programs				<u>80,171.92</u>



1700 Community / Junior College Education Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1700 Community / Junior College Education Programs

Total

191,020.50

191,020.50

191,020.50

**DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES**

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2000 Support Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		3,722,844.07
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	784,810.94	
220 Social Security Contributions	276,443.33	
230 PSERS Retirement Contributions	172,803.76	
240 Tuition Reimbursements	4,620.00	
260 Workmen's Compensation	3,906.88	
Total Personnel Services-Employee Benefits	1,242,584.91	
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services	305,307.40	
400 <u>Purchased Property Services</u>		
Total Purchased Property Services	763,794.47	
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	1,065,763.00	
520 Insurance-General	72,649.00	
530 Communications	87,019.66	
540 Advertising	18,349.37	
550 Printing & Binding	8,023.88	
580 Travel	21,909.40	
590 Miscellaneous Purchased Services	27,112.70	
Total Other Purchased Services	1,300,827.01	
600 <u>Supplies</u>		
610 General Supplies	606,469.96	
620 Energy	224,173.96	
640 Books & Periodicals	50,686.91	
Total Supplies	881,330.83	
700 <u>Property</u>		
750 Equipment - Original & Additional	26,378.05	
760 Equipment - Replacement	9,915.00	
Total Property	36,293.05	
800 <u>Other Objects</u>		
Total Other Objects	73,830.18	
Total 2000 Support Services	8,326,811.92	

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>	525,559.21	
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>	98,635.82	
210 Grp Ins - Contracted Provider	39,366.77	
220 Social Security Contributions	24,998.99	
230 PSERS Retirement Contributions	163,001.58	
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional &amp; Technical Services</u>	2,300.00	
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	390.00	
580 Travel	1,000.53	
Total Other Purchased Services	1,390.53	
600 <u>Supplies</u>		
610 General Supplies	3,225.64	
640 Books & Periodicals	889.53	
Total Supplies	4,115.17	
800 <u>Other Objects</u>		
Total Other Objects	859.00	
Total 2100 Pupil Personnel	<u>697,225.49</u>	

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	Elementary	Secondary	Federal	Total
<b>2120 Guidance Services</b>				
<b>100 Personnel Services-Salaries</b>				
Total Personnel Services-Salaries	144,864.41	278,123.14		422,987.55
<b>200 Personnel Services-Employee Benefits</b>				
210 Gp Ins - Contracted Provider	21,710.04	58,730.16		80,440.20
220 Social Security Contributions	10,887.02	20,762.36		31,649.38
230 PSERS Retirement Contributions	6,889.81	13,226.97		20,116.78
Total Personnel Services-Employee Benefits	39,486.87	92,719.49		132,206.36
<b>300 Purchased Professional &amp; Technical Services</b>				
Total Purchased Professional & Technical Services	200.00			200.00
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		390.00		390.00
580 Travel	217.81	261.15		478.96
Total Other Purchased Services	217.81	651.15		868.96
<b>600 Supplies</b>				
610 General Supplies	487.03	2,431.42		2,918.45
640 Books & Periodicals		889.53		889.53
Total Supplies	487.03	3,320.95		3,807.98
<b>800 Other Objects</b>				
Total Other Objects		859.00		859.00
<b>Total 2120 Guidance Services</b>	<u>185,256.12</u>	<u>375,673.73</u>		<u>560,929.85</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 Personnel Services-Salaries		14,071.66
Total Personnel Services-Salaries		14,071.66
200 Personnel Services-Employee Benefits		6,103.44
210 Grp Ins - Contracted Provider		1,038.31
220 Social Security Contributions		669.76
230 PSERS Retirement Contributions		7,811.51
Total Personnel Services-Employee Benefits		21,883.17
Total 2130 Attendance Services		21,883.17

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2140 Psychological Services</b>				
<b>100 <del>Personnel Services-Salaries</del></b>	57,814.31	30,685.69		88,500.00
<b>Total Personnel Services-Salaries</b>				
<b>200 <del>Personnel Services-Employee Benefits</del></b>				
210 Grp Ins - Contracted Provider	7,043.95	5,048.23		12,092.18
220 Social Security Contributions	4,369.74	2,309.34		6,679.08
230 PSERS Retirement Contributions	2,751.81	1,460.64		4,212.45
<b>Total Personnel Services-Employee Benefits</b>	14,165.50	8,818.21		22,983.71
<b>500 <del>Other Purchased Services</del></b>				
580 Travel	172.12	349.45		521.57
<b>Total Other Purchased Services</b>	172.12	349.45		521.57
<b>600 <del>Supplies</del></b>				
610 General Supplies	307.19			307.19
<b>Total Supplies</b>	307.19			307.19
<b>Total 2140 Psychological Services</b>	<u>72,459.12</u>	<u>39,853.35</u>		<u>112,312.47</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology And Audiology Services				
300 <u>Purchased Professional &amp; Technical Services</u>		2,100.00		2,100.00
Total Purchased Professional & Technical Services		<u>2,100.00</u>		<u>2,100.00</u>
Total 2150 Speech Pathology And Audiology Services				<u>2,100.00</u>

	Elementary	Secondary	Federal	Total
2200 Instructional Staff				
100 Personnel Services-Salaries	295,528.63	253,965.15	1,152.00	550,645.78
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits	39,532.06	50,261.68		89,793.74
210 Grp Ins - Contracted Provider	22,315.28	19,111.60	88.14	41,515.02
220 Social Security Contributions	13,985.27	12,076.15	54.84	26,116.26
230 PSERS Retirement Contributions	75,832.61	81,449.43	142.98	157,425.02
Total Personnel Services-Employee Benefits				
300 Purchased Professional & Technical Services	6,484.00	8,184.00	105,008.73	119,676.73
Total Purchased Professional & Technical Services				
400 Purchased Property Services	37,018.81	33,052.03		70,070.84
Total Purchased Property Services				
500 Other Purchased Services				
530 Communications		8,035.77		8,035.77
580 Travel	1,113.40	4,434.95	5,934.44	11,482.79
Total Other Purchased Services	1,113.40	12,470.72	5,934.44	19,518.56
600 Supplies				
610 General Supplies	209,237.54	162,705.91	19,097.27	391,040.72
640 Books & Periodicals	20,436.92	22,951.13	5,827.63	49,215.68
Total Supplies	229,674.46	185,657.04	24,924.90	440,256.40
800 Other Objects				
Total Other Objects	9,242.24	6,732.82	16,145.40	32,120.46
Total 2200 Instructional Staff	654,894.15	581,511.19	153,308.45	1,389,713.79



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	<u>Federal</u>	<u>Total</u>
<b>2300 Administration</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>1,401,447.50</b>	
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	238,761.26	
220 Social Security Contributions	102,337.08	
230 PSERS Retirement Contributions	65,377.93	
240 Tuition Reimbursements	4,620.00	
<b>Total Personnel Services-Employee Benefits</b>	<b>411,096.27</b>	
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>131,613.89</b>	
<b>400 Purchased Property Services</b>		
<b>Total Purchased Property Services</b>	<b>85,807.80</b>	
<b>500 Other Purchased Services</b>		
520 Insurance-General	3,492.00	
530 Communications	4,728.30	
540 Advertising	18,349.37	
550 Printing & Binding	8,023.88	
580 Travel	6,123.80	
<b>Total Other Purchased Services</b>	<b>40,717.35</b>	
<b>600 Supplies</b>		
610 General Supplies	33,687.07	
640 Books & Periodicals	581.70	
<b>Total Supplies</b>	<b>34,268.77</b>	
<b>800 Other Objects</b>		
<b>Total Other Objects</b>	<b>28,297.86</b>	
<b>Total 2300 Administration</b>	<b>2,133,249.44</b>	

**DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES**

2008-2009 PDE-2057 Annual Financial Report - 06/30/2009 Fiscal Year End

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	<u>Federal</u>	<u>Total</u>
2310 Board Services		
300 Purchased Professional & Technical Services	34,062.50	
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
520 Insurance-General	1,620.00	
540 Advertising	18,349.37	
580 Travel	462.79	
Total Other Purchased Services	20,432.16	
600 <u>Supplies</u>		
610 General Supplies	3,421.57	
Total Supplies	3,421.57	
800 <u>Other Objects</u>		
Total Other Objects	13,565.94	
Total 2310 Board Services	<u>71,482.17</u>	

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 <u>Personnel Services-Salaries</u>	27,999.92	
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>	2,142.14	
220 Social Security Contributions	2,142.14	
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional &amp; Technical Services</u>	54,858.22	
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>	1,872.00	
520 Insurance-General	1,872.00	
530 Communications	4,728.30	
Total Other Purchased Services		
Total 2330 Tax Assessment And Collection Services	<u>91,600.58</u>	

2350	Legal and Accounting Services		
300	<u>Purchased Professional &amp; Technical Services</u>		
	Total Purchased Professional & Technical Services		42,635.17
	Total 2350 Legal and Accounting Services		<u>42,635.17</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				321,376.32
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				34,978.70
220 Social Security Contributions				21,178.17
230 PSERS Retirement Contributions				15,297.49
Total Personnel Services-Employee Benefits				71,454.36
500 Other Purchased Services				
580 Travel				2,596.27
Total Other Purchased Services				2,596.27
600 Supplies				
610 General Supplies				5,439.44
640 Books & Periodicals				159.00
Total Supplies				5,598.44
800 Other Objects				
Total Other Objects				9,017.92
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>410,043.31</u>

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	Elementary	Secondary	Federal	Total
<b>2380 Office Of The Principal Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	469,584.37	480,412.12		949,996.49
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	90,642.06	88,301.06		178,943.12
220 Social Security Contributions	35,318.72	36,035.14		71,353.86
230 PSERS Retirement Contributions	22,353.00	22,868.82		45,221.82
240 Tuition Reimbursements		4,620.00		4,620.00
<b>Total Personnel Services-Employee Benefits</b>	148,313.78	151,825.02		300,138.80
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	29.00	29.00		58.00
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>	45,039.17	40,768.63		85,807.80
<b>500 Other Purchased Services</b>				
550 Printing & Binding	2,979.80	5,044.08		8,023.88
580 Travel	1,098.90	1,965.84		3,064.74
<b>Total Other Purchased Services</b>	4,078.70	7,009.92		11,088.62
<b>600 Supplies</b>				
610 General Supplies	6,923.03	17,903.03		24,826.06
640 Books & Periodicals	211.35	211.35		422.70
<b>Total Supplies</b>	7,134.38	18,114.38		25,248.76
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	2,821.79	2,892.21		5,714.00
<b>Total 2380 Office Of The Principal Services</b>	<u>677,001.19</u>	<u>701,051.28</u>		<u>1,378,052.47</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	102,074.77	
200 Personnel Services-Employee Benefits		
210 Gp Ins - Contracted Provider	24,839.44	
220 Social Security Contributions	7,662.91	
230 PSERS Retirement Contributions	4,858.62	
Total Personnel Services-Employee Benefits	37,360.97	
Total 2390 Other Administration Services	<u>139,435.74</u>	

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 Personnel Services-Salaries	5,132.71	161,334.92
Total Personnel Services-Salaries		48,927.82
200 Personnel Services-Employee Benefits		12,037.66
210 Grp Ins - Contracted Provider	392.64	7,328.44
220 Social Security Contributions	244.32	68,293.92
230 PSEERS Retirement Contributions	636.96	1,061.00
Total Personnel Services-Employee Benefits		1,613.80
300 Purchased Professional & Technical Services		668.20
Total Purchased Professional & Technical Services		668.20
400 Purchased Property Services		6,717.04
Total Purchased Property Services		6,717.04
500 Other Purchased Services		1,462.00
580 Travel		241,150.88
Total Other Purchased Services		5,769.67
600 Supplies		6,717.04
610 General Supplies		6,717.04
Total Supplies		1,462.00
800 Other Objects		241,150.88
Total Other Objects		5,769.67
Total 2400 Pupil Health	<u>5,769.67</u>	<u>241,150.88</u>



	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>	263,955.79	
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>	58,841.40	
210 Grp Ins - Contracted Provider	19,800.82	
220 Social Security Contributions	12,327.26	
230 PSERS Retirement Contributions	90,969.48	
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional &amp; Technical Services</u>	19,642.25	
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>	37,502.95	
Total Purchased Property Services		
500 <u>Other Purchased Services</u>	31,081.37	
530 Communications	2,634.08	
580 Travel	33,715.45	
Total Other Purchased Services		
600 <u>Supplies</u>	17,752.85	
610 General Supplies	17,752.85	
Total Supplies		
800 <u>Other Objects</u>	10,865.86	
Total Other Objects		
Total 2500 Business	<u>474,404.63</u>	

	Elementary	Secondary	Federal	Total
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				796,819.14
Total Personnel Services-Salaries				796,819.14
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				249,850.90
220 Social Security Contributions				59,620.22
230 PSERS Retirement Contributions				36,654.88
260 Workmen's Compensation				3,906.88
Total Personnel Services-Employee Benefits				350,032.88
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services				31,013.53
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				568,799.08
500 <u>Other Purchased Services</u>				
521 Fire Insurance				41,620.00
522 Automotive Liability Insurance				7,665.00
523 General Property and Liability Insurance				19,872.00
530 Communications				43,174.22
Total Other Purchased Services				112,331.22
600 <u>Supplies</u>				
610 General Supplies	71,660.78	80,879.52		152,540.30
620 Energy				224,173.96
Total Supplies				376,714.26
700 <u>Property</u>				
750 Equipment - Original & Additional				26,378.05
760 Equipment - Replacement				9,915.00
Total Property				36,293.05
800 <u>Other Objects</u>				
Total Other Objects				225.00
Total 2600 Operation & Maintenance of Plant Services				<u>2,272,228.16</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>	23,081.73	
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>	1,765.76	
220 Social Security Contributions		
Total Personnel Services-Employee Benefits	1,765.76	
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier	1,064,183.50	
516 St Tr Svc from the IU	1,189.50	
Total Other Purchased Services	1,065,373.00	
600 <u>Supplies</u>		
610 General Supplies	1,506.34	
Total Supplies	1,506.34	
<b>Total 2700 Student Transportation Services</b>	<b><u>1,091,726.83</u></b>	

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 Other Purchased Services	27,112.70	27,112.70
590 Miscellaneous Purchased Services	27,112.70	27,112.70
Total Other Purchased Services	27,112.70	27,112.70
Total 2900 Other Support Services	<u>27,112.70</u>	<u>27,112.70</u>

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	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries	288,031.40	
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits	11,846.68	
210 Gp Ins - Contracted Provider	21,919.39	
220 Social Security Contributions	10,011.17	
230 PSERS Retirement Contributions	43,777.24	
Total Personnel Services-Employee Benefits		
500 Other Purchased Services	18,096.61	
510 Student Transportation Services	485.00	
580 Travel	18,581.61	
Total Other Purchased Services		
600 Supplies	23,921.47	
610 General Supplies	23,921.47	
Total Supplies		
800 Other Objects	9,326.50	
Total Other Objects		
Total 3000 Operation of Noninstructional Services	<u>383,638.22</u>	

	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	288,031.40	
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	11,846.68	
220 Social Security Contributions	21,919.39	
230 PSERS Retirement Contributions	10,011.17	
<b>Total Personnel Services-Employee Benefits</b>	43,777.24	
<b>500 Other Purchased Services</b>		
510 Student Transportation Services	18,096.61	
580 Travel	485.00	
<b>Total Other Purchased Services</b>	18,581.61	
<b>600 Supplies</b>		
610 General Supplies	23,921.47	
<b>Total Supplies</b>	23,921.47	
<b>800 Other Objects</b>		
<b>Total Other Objects</b>	7,175.50	
<b>Total 3200 Student Activities</b>	<u>381,487.22</u>	

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3300 Community Services

800 Other Objects

Total Other Objects

Total 3300 Community Services

Federal

Total

2,151.00

2,151.00

	<u>Federal</u>	<u>Total</u>
4000 Facilities Acquisition, Const. and Improve. Svcs.		
300 <u>Purchased Professional &amp; Technical Services</u>		(0.49)
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>		2,000.00
Total Purchased Property Services		
Total 4000 Facilities Acquisition, Const. and Improve. Svcs.		<u>1,999.51</u>



4100 Acquisition Services - Original & Additional

400 Purchased Property Services

490 Other Purchased Property Services

Total Purchased Property Services

Total 4100 Acquisition Services - Original & Additional

Federal

Total

2,000.00

2,000.00

2,000.00

4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Federal

Total

(0.49)

(0.49)

5000 Other Expenditures and Financing Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

0.35

0.35

4,498,695.03

4,498,695.03

4,498,695.38

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

Total

0.35

0.35

0.35

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Total

0.35

0.35

0.35

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Total

4,498,695.03

4,498,695.03

4,498,695.03

5220	Special Revenue Fund Transfers	
900	Other Financing Uses	
932	Capitl Resrv Fnd Transf (Sec 1431 Muni Code)	1,500,000.00
933	Athletic Fund Transfers	191,000.00
	Total Other Financing Uses	1,691,000.00
	Total 5220 Special Revenue Fund Transfers	<u>1,691,000.00</u>

5240 Debt Service Fund Transfers (to sinking fund)

**Total**

900 Other Financing Uses

930 Fund Transfers

2,713,177.00

Total Other Financing Uses

2,713,177.00

Total 5240 Debt Service Fund Transfers (to sinking fund)

**2,713,177.00**



5250 Enterprise Fund Transfers  
    900 Other Financing Uses  
        930 Fund Transfers  
Total Other Financing Uses  
Total 5250 Enterprise Fund Transfers

Total  
94,518.03  
94,518.03  
94,518.03

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)

BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
<b>1000</b> <u>Instruction</u>		
1100 Regular Programs - E/S	10,430,368.71	
1200 Special and Gifted Education	3,331,194.41	
1300 Vocational Education Programs	351,134.04	
1400 Other Instructional Programs - E/S	194,048.09	
1700 Community / Junior College Education Programs	191,020.50	
		14,497,765.75
<b>2000</b> <u>Support Services</u>		
2100 Pupil Personnel	697,225.49	
2200 Instructional Staff	1,389,713.79	
2300 Administration	2,133,249.44	
2400 Pupil Health	241,150.88	
2500 Business	474,404.63	
2600 Operation & Maintenance of Plant Services	2,272,228.16	
2700 Student Transportation Services	1,091,726.83	
2900 Other Support Services	27,112.70	
		8,326,811.92
<b>3000</b> <u>Operation of Noninstructional Services</u>		
3200 Student Activities	381,487.22	
3300 Community Services	2,151.00	
		383,638.22
<b>4000</b> <u>Facilities Acquisition, Const. and Improve. Svcs.</u>		
4100 Acquisition Services - Original & Additional	2,000.00	
4500 Bldg. Acquisition & Const. Svcs. - Orig & Additl.	(0.49)	
		1,999.51
<b>5000</b> <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	0.35	
5200 Intertund Transfers Out	4,498,695.03	
		4,498,695.38
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<u><u>27,708,910.78</u></u>

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1 Debt at Beginning of Fiscal Year		28,000,000		736,663	28,736,663
2 Additional Debt Incurred During Year		9,589,479		97,441	9,686,920
3 Retirements and Repayments		11,300,000			11,300,000
4 Debt at End of Fiscal Year		26,289,479		834,104	27,123,583

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

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General				
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	1,660,000	1,028,245		2,688,245
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
<b>Total Debt Payments - Governmental Funds</b>		<b>1,660,000</b>	<b>1,028,245</b>		<b>2,688,245</b>
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
<b>Total Debt Payments - Proprietary Funds</b>					

	Amount	Total
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	39,444.03	
562 Tuition to Charter Schools	130,782.05	
564 Tuition Paid to Area Vocational Technical Schools	351,134.04	
566 Tuition to Inst of Higher Ed and Tech Inst	191,020.50	
567 Tuition to Approved Private Schools	57,293.76	
568 Tuition to PRRIs and Detention Centers	737.08	
<b>0560 Total Tuition Paid During Fiscal Year</b>		<b>770,411.46</b>

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	2,192.77	5,300.00	7,492.77
1100-323	3,535.45	692.00	4,227.45
1100-324			
1100-329			
<b>Total 320</b>	<b>5,728.22</b>	<b>5,992.00</b>	<b>11,720.22</b>
1200-322	313,745.19	80,922.49	394,667.68
1200-323	16.67	305,383.41	305,400.08
1200-324			
1200-329	49.33	3,085.69	3,135.02
<b>Total 320</b>	<b>313,811.19</b>	<b>389,391.59</b>	<b>703,202.78</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-324			
2200-329	6,484.00	8,184.00	14,668.00
<b>Total 320</b>	<b>6,484.00</b>	<b>8,184.00</b>	<b>14,668.00</b>
2400-322			
2400-323			
2400-324			
2400-329			
<b>Total 320</b>			
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

**Selected Supplemental Revenue**

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

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

**Amount**

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
<b>1243 Gifted Support</b>			
<b>100 Personnel Services-Salaries</b>	55,683.31	77,935.59	133,618.90
<b>Total Personnel Services-Salaries</b>			23,230.08
<b>200 Personnel Services-Employee Benefits</b>	10,183.32	13,046.76	11,517.44
210 Grp Ins - Contracted Provider	5,673.14	5,844.30	6,360.28
220 Social Security Contributions	2,650.49	3,709.79	41,107.80
230 PSERS Retirement Contributions	18,506.95	22,600.85	
<b>Total Personnel Services-Employee Benefits</b>			191.00
<b>300 Purchased Professional &amp; Technical Services</b>	67.03	123.97	748.49
<b>Total Purchased Professional &amp; Technical Services</b>			174.29
<b>500 Other Purchased Services</b>	274.46	474.03	922.78
510 Student Transportation Services		174.29	
580 Travel	274.46	648.32	
<b>Total Other Purchased Services</b>			2,618.25
<b>600 Supplies</b>	163.04	2,455.21	297.00
610 General Supplies	37.93	259.07	2,915.25
640 Books & Periodicals	200.97	2,714.28	
<b>Total Supplies</b>			42.90
<b>800 Other Objects</b>	42.90	217.10	179,015.73
<b>Total Other Objects</b>			
<b>Total 1243 Gifted Support</b>	<u>74,775.62</u>	<u>104,240.11</u>	<u>179,015.73</u>

School: 115218303 South Middleton SD

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	Elementary	Secondary	Federal	Total
2250 School Library Services				
100 Personnel Services-Salaries	152,426.93	129,599.85		282,026.78
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits	23,833.24	38,375.68		62,208.92
210 Gip Ins - Contracted Provider	11,468.67	9,667.81		21,136.48
220 Social Security Contributions	7,173.49	6,156.05		13,329.54
230 PSEFRS Retirement Contributions	42,475.40	54,199.54		96,674.94
Total Personnel Services-Employee Benefits				
400 Purchased Property Services		3,821.17		3,821.17
Total Purchased Property Services				
600 Supplies	1,167.16	6,865.62		8,032.78
610 General Supplies	19,591.93	22,951.13		42,543.06
640 Books & Periodicals	20,759.09	29,816.75		50,575.84
Total Supplies				
800 Other Objects	65.67	133.33		199.00
Total Other Objects				
Total 2250 School Library Services	<u>215,727.09</u>	<u>217,570.64</u>		<u>433,297.73</u>



2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Cont Carrier	44,105.77
Total Other Purchased Services	44,105.77
Total 2750 Nonpublic Transportation	<u>44,105.77</u>

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
----------	--------	--------	----------	--------	--------	----------	--------	--------

NOTE: Only reimbursable encumbrances will be included  
in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
------	----------	--------	-------	-------------

TOTAL EXPENDITURES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300	25,150.00		25,150.00	General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500	441,777.20		441,777.20	Business Office Expense
2830				
2840				
<b>Total</b>	<b>466,927.20</b>		<b>466,927.20</b>	

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

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

Function-Object	Amount
1000-322	483,284.46
1000-323	310,795.44
1200-594	
2300-820	
2500-432	28,106.71
2500-810	10,865.86
2900-595	
2900-596	
2990-899	

Function-Object	Amount
3100-571	310,493.57
3100-630	

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	57,495.31	503,434.54	560,929.85
2140 Psychological Services	67,387.48	44,924.99	112,312.47
2150 Speech Pathology And Audiology Services	2,100.00		2,100.00
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	5,185.89	45,408.20	50,594.09
2350 Legal and Accounting Services		42,635.17	42,635.17
2420 Medical Services			
2440 Nursing Services	24,717.97	216,432.91	241,150.88
2700 Student Transportation Services	191,052.20	900,674.63	1,091,726.83
<b>TOTAL</b>	<b>347,938.85</b>	<b>1,753,510.44</b>	<b>2,101,449.29</b>

Benefits for Staff Relative to  
 Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>			
211 Medical Insurance	1,610,173.00	1,021,605.00	2,631,778.00
212 Dental Insurance	132,510.00	49,862.00	182,372.00
215 Eye Care Insurance	19,362.00	10,031.00	29,393.00
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>	<b>1,762,045.00</b>	<b>1,081,498.00</b>	<b>2,843,543.00</b>
<b>50 Enterprise Fund</b>			
211 Medical Insurance		49,940.40	49,940.40
212 Dental Insurance		4,098.24	4,098.24
215 Eye Care Insurance		699.84	699.84
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>		<b>54,738.48</b>	<b>54,738.48</b>
<b>60 Internal Service Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>			
<b>TOTAL FOR ALL FUNDS</b>	<b>1,762,045.00</b>	<b>1,136,236.48</b>	<b>2,898,281.48</b>

**LEA acknowledges there were no ARRA funded expenditures**

<u>General Fund Expenditures: Functions</u>		1000	2000	3100	3300	4000	Object Total
100	Personnel Services-Salaries						
200	Personnel Services-Employee Benefits						
300	Purchased Professional & Technical Service						
400	Purchased Property Services						
500	Other Purchased Services						
600	Supplies						
700	Property						
810	Dues And Fees						
890	Miscellaneous Expenditures						
<b>Total GF Expenditures: Functions</b>							

<u>General Fund Expenditures: Sub Functions</u>		1500	1600	1700	2280	2450	2750	Object Total
100	Personnel Services-Salaries							
200	Personnel Services-Employee Benefits							
300	Purchased Professional & Technical Service							
400	Purchased Property Services							
500	Other Purchased Services							
600	Supplies							
700	Property							
810	Dues And Fees							
890	Miscellaneous Expenditures							
<b>Total GF Expenditures: Sub Functions</b>								

<u>Enterprise Fund Expenses</u>		Fund 51	Funds 52-59	Account Total
100	Salaries			
200	Employee Benefits			
300	Purchased Professional and Technical Servi			
400	Purchased Property Services			
500	Other Purchased Service			
600	Supplies			
700	Property			
810	Dues and Fees			
890	Other Operating Expenditures			
<b>Total Enterprise Fund Expenses</b>				



Contact Information: Tina L. Darchicourt

7172586484

tld@smsd.us

Index Validation Failed

Amount

10077 You have entered a transfer out from the Capital Reserve fund, provide an explanation.

350,000.00

REG, Special Revenue Fund 22

Justification: Money was transferred to construction fund to pay costs associated with HS renovation project

90011 AFR amount must equal or exceed PDE Payment System amount.

7310, AFR Rev Detail

526,475.54

7310, PDE Payment System

528,907.07

Justification: Balance due at year end for transportation subsidy. Subsidy to be reported on 2009/2010 AFR.

90017 Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.

6153, Current AFR Rev Detail

275,739.62

6153, Prior AFR Rev Detail

547,820.70

Justification: Real estate transfer tax was down significantly due to economic reasons.