

LEA Name: South Middleton SD  
Address 4 Forge Road  
City Boiling Springs, PA 17007-

Class Size: 3

County: Cumberland  
AUN Number: 115218303

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  
06/30/2013

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

Alan E. Moyer, Ed.D.

Chief School Administrator



(Signature required)

Date

10/31/13

Richard R. Vensel

Board Secretary



(Signature required)

Date

10/31/13

Tina L. Darchicourt

Contact Person

(717) 218-5820 Ext.

Contact Person Telephone Number

tld@smsd.us

Contact Person E-mail Address

(717) 258-1214

Contact Person Fax Number

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

**Audit Certification**  
**Annual Financial Report:**  
For the Fiscal Year Ending 06/30/2013  
**(Pursuant to PA School Code Section 218(b))**

LEA Name: South Middleton SD  
AUN Number: 115218303  
County: Cumberland

<b>Audit Certification Due:</b> 12/31/2013
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This certification is applicable to:

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

- Orig. Annual Financial Report submitted to Comptroller Operations:
- Annual Financial Report revisions submitted on:

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

**Auditing Firm:**

Boyer & Ritter Certified Public Accountants and C  
PO Box 8300  
Camp Hill, PA 17011

**Auditor Contact Name:** Joel Kreider, CPA  
**Auditor Phone:** 1-800-843-1120  
**Auditor E-mail:** jkreider@cpabr.com

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

**Chief School Administrator**

**Board Secretary**

\_\_\_\_\_  
Signature

Alan E. Moyer, Ed.D.  
\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

Richard R. Vensel  
\_\_\_\_\_

\_\_\_\_\_  
Date

**AFR Contact Person:** Tina L. Darchicourt  
**Email:** tld@smsd.us

**Phone:** 7172185820  
**FAX:** 7172581214

Mail completed form to:

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

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

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Assets</b>					
0100	Cash and Cash Equivalents		1,027,840		
0110	Investments		6,416,970		
0120	Taxes Receivable (Net)		1,569,889		
0130	Due From Other Funds				
0141	Due from Other Governments		42,837		
0142	State Revenue Receivable		871,172		
0143	Federal Revenue Receivable		530,524		
0145	Other Intergovernmental Revenue Receivable		1,577		
0146	Due From Primary Governments				
0147	Due From Component Units				
0150	Other Receivables (Include Bond Proceeds Receivable)				
0160	Advances to Other Funds (Long-Term Loans)				
0170	Inventories		22,514		
0180	Prepaid Expenses / Expenditures				
0190	Other Current Assets				
	<b>TOTAL ASSETS</b>		<b>10,483,323</b>		
0910	Deferred Outflows Of Resources				
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		<b>10,483,323</b>		

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
19,274				1,047,114	0100
457				6,417,427	0110
				1,569,889	0120
					0130
				42,837	0141
				871,172	0142
				530,524	0143
				1,577	0145
					0146
					0147
					0150
					0160
				22,514	0170
					0180
					0190
<b>19,731</b>				<b>10,503,054</b>	
					0910
<b>19,731</b>				<b>10,503,054</b>	

Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
0400	Due to Other Funds		26,164			
0411	Due to Other Governments		188,786			
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable		256,682			
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits		2,168,725			
0462	Payroll Deductions and Withholdings		37,428			
0470	Advances from Other Funds					
0480	Deferred Revenues		33,150			
0490	Other Current Liabilities					
	<b>TOTAL LIABILITIES</b>		<b>2,710,935</b>			
0950	Deferred Inflows Of Resources		439,765			
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance		22,514			
0820	Restricted Fund Balance					
0830	Committed Fund Balance		4,679,841			
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance		2,630,268			
	<b>TOTAL FUND BALANCES</b>		<b>7,332,623</b>			
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		<b>10,483,323</b>			

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Liabilities</b>
					26,164 0400
					188,786 0411
					0412
					0413
43,434				300,116	0420
					0430
					0440
					0450
				2,168,725	0461
				37,428	0462
					0470
				33,150	0480
					0490
<b>43,434</b>				<b>2,754,369</b>	
				439,765	0950
					<b>Fund Balances</b>
				22,514	0810
(23,703)				(23,703)	0820
				4,679,841	0830
					0840
				2,630,268	0850
<b>(23,703)</b>				<b>7,308,920</b>	
<b>19,731</b>				<b>10,503,054</b>	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	21,719,645				
7000 State Sources	8,092,086				
8000 Federal Sources	170,856				
<b>TOTAL REVENUES</b>	<b>29,982,587</b>				
<b>EXPENDITURES</b>					
1000 Instruction	17,144,236				
2000 Support Services	9,151,854				
3000 Noninstructional Services	652,908				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	2,461,724				
5130 Refund of Prior Year Receipts	200				
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>29,410,922</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>571,665</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	261,405				
5300 Transfer to Component Unit or Primary Government					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(261,405)</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
				21,720,710	6000
1,065				8,092,086	7000
				170,856	8000
<b>1,065</b>				<b>29,983,652</b>	
				17,144,236	1000
				9,151,854	2000
				652,908	3000
157,870				157,870	4000
				2,461,724	5110
				200	5130
					5140
<b>157,870</b>				<b>29,568,792</b>	
<b>(156,805)</b>				<b>414,860</b>	
					9110
					9120
					9130
					9200
128,936				128,936	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				261,405	5200
					5300
<b>128,936</b>				<b>(132,469)</b>	



Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888 Special Items					
8889 Extraordinary Items					
<b>NET CHANGE IN FUND BALANCES</b>	<b>310,260</b>				
0040 Fund Balance - Beginning of Fiscal Year	7,022,363				
0050 Prior Period Adjustment					
<b>FUND BALANCE - END OF YEAR</b>	<b>7,332,623</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
				8888
				8889
<b>(27,869)</b>				<b>282,391</b>
4,166				7,026,529
				0040
				0050
<b>(23,703)</b>				<b>7,308,920</b>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
6000	Local Sources	21,603,625	21,603,625	21,719,645	116,020
7000	State Sources	8,015,020	8,015,020	8,092,086	77,066
8000	Federal Sources	174,531	174,531	170,856	(3,675)
<b>TOTAL REVENUES</b>		<b>29,793,176</b>	<b>29,793,176</b>	<b>29,982,587</b>	<b>189,411</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	12,620,939	12,620,939	12,133,876	487,063
1200	Special Programs	3,936,519	3,936,519	4,228,833	(292,314)
1300	Vocational Programs	302,822	302,822	302,822	
1400	Other Instructional Programs	150,361	150,361	227,440	(77,079)
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs	190,538	190,538	251,265	(60,727)
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	839,751	839,751	830,144	9,607
2200	Instructional Staff Services	1,240,721	1,240,721	1,261,621	(20,900)
2300	Administrative Services	2,369,523	2,369,523	2,482,306	(112,783)
2400	Pupil Health	290,547	290,547	280,994	9,553
2500	Business Services	555,424	555,424	578,038	(22,614)
2600	Operation and Maintenance of Plant Services	2,308,588	2,308,588	2,353,486	(44,898)
2700	Student Transportation Services	1,223,247	1,223,247	1,334,505	(111,258)
2800	Central & Other Support Services				
2900	Other Support Services	31,858	31,858	30,760	1,098
3100	Food Services				
3200	Student Activities	663,368	663,368	650,248	13,120
3300	Community Services	600	600	2,660	(2,060)
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	2,460,164	2,460,164	2,461,724	(1,560)
5130	Refund of Prior Year Receipts			200	(200)
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>29,184,970</b>	<b>29,184,970</b>	<b>29,410,922</b>	<b>(225,952)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>608,206</b>	<b>608,206</b>	<b>571,665</b>	<b>(36,541)</b>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	225,634	225,634	261,405	(35,771)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	500,000	500,000		500,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(725,634)</b>	<b>(725,634)</b>	<b>(261,405)</b>	<b>464,229</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>		<b>(117,428)</b>	<b>(117,428)</b>	<b>310,260</b>	<b>427,688</b>
0040	Fund Balance - Beginning of Fiscal Year			7,022,363	7,022,363
0050	Prior Period Adjustment				
<b>FUND BALANCE - END OF YEAR</b>		<b>(117,428)</b>	<b>(117,428)</b>	<b>7,332,623</b>	<b>7,450,051</b>

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents				194,414	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	26,165			26,165	
0170 Inventories	33,595			33,595	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>254,174</b>			<b>254,174</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)	20,014			20,014	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total NonCurrent Assets</b>	<b>20,014</b>			<b>20,014</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>274,188</b>			<b>274,188</b>	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
<b>Current Liabilities:</b>					
0400					
0411					
0413					
0420					
0430					
0440					
0450					
0461					
0462					
<b>Total Current Liabilities</b>					
<b>Noncurrent Liabilities:</b>					
0470					
0480				18,828	18,828
0490					
0510					
0520					
0530					
0540					
0550					
0599					
<b>Total NonCurrent Liabilities</b>				<b>18,828</b>	<b>18,828</b>
<b>TOTAL LIABILITIES</b>				<b>18,828</b>	<b>18,828</b>
0950					
<b>NET POSITION</b>					
0791				20,014	20,014
0798					
0799				235,346	235,346
<b>TOTAL NET POSITION</b>				<b>255,360</b>	<b>255,360</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>				<b>274,188</b>	<b>274,188</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	409,894			409,894	
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>409,894</b>			<b>409,894</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	398,721			398,721	
200 Employee Benefits	154,895			154,895	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	26,136			26,136	
500 Other Purchased Service					
600 Supplies	301,107			301,107	
700 Depreciation	15,341			15,341	
810 Dues and Fees					
890 Other Operating Expenditures	62			62	
<b>TOTAL OPERATING EXPENSES</b>	<b>896,262</b>			<b>896,262</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(486,368)</b>			<b>(486,368)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	380			380	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	44,605			44,605	
8000 Federal Sources	205,702			205,702	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>250,687</b>			<b>250,687</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(235,681)</b>			<b>(235,681)</b>	

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>CONTRIBUTIONS AND TRANSFERS</b>						
9500	Capital Contributions					
9998	Transfers from (to) Component Units or Primary Govt					
9999	Transfers In (Out)			132,469	132,469	
				<b>(103,212)</b>	<b>(103,212)</b>	
<b>CHANGE IN NET POSITION</b>						
0041	Net Position - Beginning of Fiscal Year			358,572	358,572	
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
<b>NET POSITION - END OF YEAR</b>				<b>255,360</b>	<b>255,360</b>	



	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	410,713			410,713	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services					
9942 Cash Payments For Insurance Claims	553,617			553,617	
9943 Cash Payments to Suppliers For Goods and Services	270,658			270,658	
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(413,562)</b>			<b>(413,562)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	44,606			44,606	
8000 Federal Sources	163,563			163,563	
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	132,469			132,469	
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>340,638</b>			<b>340,638</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>					
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments	380			380	
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>380</b>			<b>380</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Net Inc (Dec) in Cash and Cash Flow</b>	<b>(72,544)</b>			<b>(72,544)</b>	
9935 Cash and Cash Equivalents Beginning of Year	266,958			266,958	
<b>Cash and Cash Equivalents at Year End</b>	<b>194,414</b>			<b>194,414</b>	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(486,368)			(486,368)	
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	15,339			15,339	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(4,874)			(4,874)	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	61,520			61,520	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)					
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)	821			821	
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>	<b>72,806</b>			<b>72,806</b>	
<b>Cash Provided By (Used For) Total</b>	<b>(413,562)</b>			<b>(413,562)</b>	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents					103,601
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	<b>TOTAL ASSETS</b>	<b>113,179</b>				<b>103,601</b>
0910	Deferred Outflows Of Resources					
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>113,179</b>				<b>103,601</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		216,780	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		<b>216,780</b>	
			0910
		<b>216,780</b>	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</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				
				103,601	
				<b>103,601</b>	
<b>TOTAL LIABILITIES</b>					
0950					
	Deferred Inflows Of Resources				
<b>Net Position</b>					
0791					
	Invested in Capital Assets Net of Related Debt				
		113,179			
0798					
	Restricted for Legal Purposes (0792-0798)				
0799					
	Unrestricted				
		<b>113,179</b>			
<b>TOTAL NET POSITION</b>					
		<b>113,179</b>			
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
		<b>113,179</b>		<b>103,601</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		103,601
		<b>103,601</b>
		0950
		113,179
		0791
		0798
		0799
		<b>113,179</b>
		<b>216,780</b>

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions	11,762				
9946	Other Additions	274				
<b>Deductions</b>						
9947	Scholarships Awarded	15,663				
9948	Other Deductions					
<b>Change in Net Position</b>		<b>(3,627)</b>				
0041	Net Position - Beginning of Fiscal Year	116,806				
9949	Net Position Held in Trust for Pension Benefits					
<b>Net Position - End of Fiscal Year</b>		<b>113,179</b>				

**Total  
Fiduciary  
Funds**

---

11,762 9945  
274 9946

15,663 9947  
9948

**(3,627)**

116,806 0041  
9949

**113,179**



		AMOUNT	TOTAL
<b>6000</b>	<b>Revenue from Local Sources</b>		
6111	Current Real Estate Taxes	15,142,023.15	
6112	Interim Real Estate Taxes	227,888.67	
6113	Public Utility Realty Tax	26,557.25	
6114	Payments in Lieu of Current Taxes / State & Local	1,331.01	
6140	Current Act 511 Taxes - Flat Rate Assessments	137,607.99	
6150	Current Act 511 Taxes - Proportional Assessments	4,754,236.85	
6400	Delinq on Taxes Levied/Assessed by the LEA	419,613.95	
6500	Earnings on Investments	43,252.72	
6700	Revenue From Student Activities	66,797.31	
6832	Federal IDEA Pass Through Revenue	413,785.00	
6910	Rentals	10,049.50	
6942	Summer School Tuition	9,570.00	
6944	Receipts from Other LEAS in PA - Education	97,839.88	
6991	Refunds of Prior Years' Expenditures	360,504.41	
6999	All Other Local Revenues Not Specified	8,587.50	
<b>6000</b>	<b>Total Revenue from Local Sources</b>		<b>21,719,645.19</b>
<b>7000</b>	<b>Revenue from State Sources</b>		
7110	Basic Education Funding (Gross)	4,003,361.62	
7220	Vocational Education	28,414.63	
7271	Special Education Funding for School Aged Pupils	1,028,736.81	
7310	Transportation (Regular and Additional)	498,509.54	
7320	Rental and Sinking Fund Payments	505,512.35	
7330	Health Services	44,555.02	
7340	State Property Tax Reduction Allocation	538,856.71	
7501	PA Accountability Grant	75,824.00	
7810	Revenue for Social Security Payments	512,989.51	
7820	Revenue for Retirement Payments	855,325.40	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>8,092,085.59</b>

		AMOUNT	TOTAL
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	138,748.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	32,108.00	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>170,856.00</b>

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

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	21,719,645.19	
Revenue from State Sources	8,092,085.59	
Revenue from Federal Sources	170,856.00	
Other Financing Sources		<b>29,982,586.78</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,858,375,000</u>	<u>16,585,169</u>	<u>15,142,023</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	137,607.99	
6140	Current Act 511 Taxes - Flat Rate Assessments		137,607.99
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	4,409,378.50	
6153	Real Estate Transfer Taxes	344,858.35	
6150	Current Act 511 Taxes - Proportional Assessments		4,754,236.85

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	15,142,023.15	0.00	0.00	15,142,023.15
6112	Interim Real Estate Taxes	227,888.67	3,424.51	2,281.58	226,745.74
6113	Public Utility Realty Tax	26,557.25	0.00	0.00	26,557.25
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	137,607.99	0.00	0.00	137,607.99
6150	Current Act 511 Taxes - Proportional Assessments	4,754,236.85	1,004,639.31	562,786.93	4,312,384.47
6400	Delinq on Taxes Levied/Assessed by the LEA	419,613.95	144,054.16	181,933.15	457,492.94
<b>6999 TOTAL TAXES</b>		<b>20,709,258.87</b>	<b>1,152,117.98</b>	<b>747,001.66</b>	<b>20,304,142.55</b>

<u>REVENUE FROM DELINQUENT TAXES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6411	Delinquent Real Estate Taxes	419,613.95	144,054.16	181,933.15	457,492.94
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>419,613.95</b>	<b>144,054.16</b>	<b>181,933.15</b>	<b>457,492.94</b>

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 <u>Personnel Services-Salaries</u></b>	
<b>Total Personnel Services-Salaries</b>	<b>9,896,168.23</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>	
210 Grp Ins - Contracted Provider	2,320,737.99
220 Social Security Contributions	735,918.88
230 PSERS Retirement Contributions	1,219,499.35
240 Tuition Reimbursements	71,323.00
250 Unemployment Compensation	2,946.14
260 Workmen's Compensation	65,121.00
<b>Total Personnel Services-Employee Benefits</b>	<b>4,415,546.36</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>484,320.24</b>
<b>400 <u>Purchased Property Services</u></b>	
430 Repairs and Maintenance	8,787.25
<b>Total Purchased Property Services</b>	<b>8,787.25</b>
<b>500 <u>Other Purchased Services</u></b>	
510 Student Transportation Services	18,897.15
560 Tuition	2,057,025.57
580 Travel	4,687.43
590 Miscellaneous Purchased Services	5,627.39
<b>Total Other Purchased Services</b>	<b>2,086,237.54</b>
<b>600 <u>Supplies</u></b>	
610 General Supplies	172,237.02
640 Books & Periodicals	73,107.21
<b>Total Supplies</b>	<b>245,344.23</b>
<b>800 <u>Other Objects</u></b>	
<b>Total Other Objects</b>	<b>7,832.43</b>
<b>Total 1000 Instruction</b>	<b><u>17,144,236.28</u></b>

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>4,004,667.13</b>	<b>3,812,495.10</b>	<b>149,674.19</b>	<b>7,966,836.42</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	874,781.53	838,392.69	10,611.25	1,723,785.47		
220 Social Security Contributions	305,170.84	284,010.94	1,468.41	590,650.19		
230 PSERS Retirement Contributions	501,062.86	471,576.27	9,102.15	981,741.28		
240 Tuition Reimbursements	30,117.18	25,458.82		55,576.00		
250 Unemployment Compensation	1,170.45	1,775.69		2,946.14		
260 Workmen's Compensation	36,231.54	28,889.46		65,121.00		
<b>Total Personnel Services-Employee Benefits</b>	<b>1,748,534.40</b>	<b>1,650,103.87</b>	<b>21,181.81</b>	<b>3,419,820.08</b>		
<b>300 Purchased Professional &amp; Technical Services</b>						
<b>Total Purchased Professional &amp; Technical Services</b>	<b>4,858.08</b>	<b>365.75</b>		<b>5,223.83</b>		
<b>400 Purchased Property Services</b>						
430 Repairs and Maintenance	1,360.94	6,497.41		7,858.35		
<b>Total Purchased Property Services</b>	<b>1,360.94</b>	<b>6,497.41</b>		<b>7,858.35</b>		
<b>500 Other Purchased Services</b>						
510 Student Transportation Services	5,239.86	7,924.78		13,164.64		
561 Tuition to Other School Districts Within The State		26,490.57		26,490.57		
562 Tuition to Pennsylvania Charter Schools	231,183.80	231,183.80		462,367.60		
580 Travel	470.22	2,771.38		3,241.60		
<b>Total Other Purchased Services</b>	<b>236,893.88</b>	<b>268,370.53</b>		<b>505,264.41</b>		
<b>600 Supplies</b>						
610 General Supplies	55,834.03	106,430.76		162,264.79		
640 Books & Periodicals	42,623.84	16,845.15		59,468.99		
<b>Total Supplies</b>	<b>98,457.87</b>	<b>123,275.91</b>		<b>221,733.78</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>		<b>7,139.43</b>		<b>7,139.43</b>		
<b>Total 1100 Regular Programs - E/S</b>	<b><u>6,094,772.30</u></b>	<b><u>5,868,248.00</u></b>	<b><u>170,856.00</u></b>	<b><u>12,133,876.30</u></b>		



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1200 Special and Gifted Education</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>746,047.34</b>	<b>921,007.56</b>	<b>164,517.21</b>	<b>1,831,572.11</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	205,767.74	221,601.44	152,946.76	580,315.94		
220 Social Security Contributions	61,463.11	69,641.59	6,806.56	137,911.26		
230 PSERS Retirement Contributions	103,454.90	119,002.94	5,553.94	228,011.78		
240 Tuition Reimbursements	7,985.87	7,761.13		15,747.00		
<b>Total Personnel Services-Employee Benefits</b>	<b>378,671.62</b>	<b>418,007.10</b>	<b>165,307.26</b>	<b>961,985.98</b>		
<b>300 Purchased Professional &amp; Technical Services</b>						
<b>Total Purchased Professional &amp; Technical Services</b>	<b>117,288.13</b>	<b>357,917.30</b>		<b>475,205.43</b>		
<b>500 Other Purchased Services</b>						
510 Student Transportation Services	420.48	5,312.03		5,732.51		
561 Tuition to Other School Districts Within The State	402,710.05	386,603.75		789,313.80		
562 Tuition to Pennsylvania Charter Schools	58,747.27	58,747.27		117,494.54		
567 Tuition to Approved Private and PA Chartered Schools	8,076.04	8,076.03		16,152.07		
580 Travel	1,066.30	379.53		1,445.83		
594 IU Payment by Withholding for Institutionalized Children's Prog	2,813.70	2,813.69		5,627.39		
<b>Total Other Purchased Services</b>	<b>473,833.84</b>	<b>461,932.30</b>		<b>935,766.14</b>		
<b>600 Supplies</b>						
610 General Supplies	5,425.13	4,547.10		9,972.23		
640 Books & Periodicals	8,555.41	5,082.81		13,638.22		
<b>Total Supplies</b>	<b>13,980.54</b>	<b>9,629.91</b>		<b>23,610.45</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>	<b>430.00</b>	<b>263.00</b>		<b>693.00</b>		
<b>Total 1200 Special and Gifted Education</b>	<b><u>1,730,251.47</u></b>	<b><u>2,168,757.17</u></b>	<b><u>329,824.47</u></b>	<b><u>4,228,833.11</u></b>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
500 <u>Other Purchased Services</u>					
564 Tuition to Career and Technology Centers	302,822.00		302,822.00		
Total Other Purchased Services	302,822.00		302,822.00		
Total 1300 Vocational Education Programs	<u>302,822.00</u>		<u>302,822.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1400 Other Instructional Programs - E/S</b>						
<b>100 <u>Personnel Services-Salaries</u></b>						
<b>Total Personnel Services-Salaries</b>	<b>2,280.62</b>	<b>95,479.08</b>		<b>97,759.70</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>						
210 Grp Ins - Contracted Provider		16,636.58		16,636.58		
220 Social Security Contributions	174.48	7,182.95		7,357.43		
230 PSERS Retirement Contributions	281.88	9,464.41		9,746.29		
<b>Total Personnel Services-Employee Benefits</b>	<b>456.36</b>	<b>33,283.94</b>		<b>33,740.30</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>						
<b>Total Purchased Professional &amp; Technical Services</b>		<b>3,890.98</b>		<b>3,890.98</b>		
<b>400 <u>Purchased Property Services</u></b>						
430 Repairs and Maintenance		928.90		928.90		
<b>Total Purchased Property Services</b>		<b>928.90</b>		<b>928.90</b>		
<b>500 <u>Other Purchased Services</u></b>						
560 Tuition	36,155.99	54,964.37		91,120.36		
<b>Total Other Purchased Services</b>	<b>36,155.99</b>	<b>54,964.37</b>		<b>91,120.36</b>		
<b>Total 1400 Other Instructional Programs - E/S</b>	<b><u>38,892.97</u></b>	<b><u>188,547.27</u></b>		<b><u>227,440.24</u></b>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1410 Driver's Education</b>					
<b>100 Personnel Services-Salaries</b>					
<b>Total Personnel Services-Salaries</b>	<b>56,654.70</b>		<b>56,654.70</b>		
<b>200 Personnel Services-Employee Benefits</b>					
210 Grp Ins - Contracted Provider	16,636.58		16,636.58		
220 Social Security Contributions	4,212.77		4,212.77		
230 PSERS Retirement Contributions	5,910.47		5,910.47		
<b>Total Personnel Services-Employee Benefits</b>	<b>26,759.82</b>		<b>26,759.82</b>		
<b>400 Purchased Property Services</b>					
430 Repairs and Maintenance	928.90		928.90		
<b>Total Purchased Property Services</b>	<b>928.90</b>		<b>928.90</b>		
<b>Total 1410 Driver's Education</b>	<b><u>84,343.42</u></b>		<b><u>84,343.42</u></b>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1420 Summer School						
100 <del>Personnel Services-Salaries</del>						
Total Personnel Services-Salaries		25,232.50		25,232.50		
200 <del>Personnel Services-Employee Benefits</del>						
220 Social Security Contributions		1,930.27		1,930.27		
230 PSERS Retirement Contributions		2,339.02		2,339.02		
Total Personnel Services-Employee Benefits		4,269.29		4,269.29		
Total 1420 Summer School		29,501.79		29,501.79		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1430 Homebound Instruction</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>2,280.62</b>	<b>13,591.88</b>		<b>15,872.50</b>		
<b>200 Personnel Services-Employee Benefits</b>						
220 Social Security Contributions	174.48	1,039.91		1,214.39		
230 PSERS Retirement Contributions	281.88	1,214.92		1,496.80		
<b>Total Personnel Services-Employee Benefits</b>	<b>456.36</b>	<b>2,254.83</b>		<b>2,711.19</b>		
<b>300 Purchased Professional &amp; Technical Services</b>						
<b>Total Purchased Professional &amp; Technical Services</b>		<b>3,890.98</b>		<b>3,890.98</b>		
<b>Total 1430 Homebound Instruction</b>	<b><u>2,736.98</u></b>	<b><u>19,737.69</u></b>		<b><u>22,474.67</u></b>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
500 Tuition						
560 Tuition	36,155.99	54,964.37		91,120.36		
Total Tuition	<b>36,155.99</b>	<b>54,964.37</b>		<b>91,120.36</b>		
Total 1440 Alternative Regular Education	<u>36,155.99</u>	<u>54,964.37</u>		<u>91,120.36</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1441 Adjudicated / Court Placed Programs</b>						
<b>500 Other Purchased Services</b>						
561 Tuition to Other School Districts Within The State	65.63	65.62		131.25		
<b>Total Other Purchased Services</b>	<b>65.63</b>	<b>65.62</b>		<b>131.25</b>		
<b>Total 1441 Adjudicated / Court Placed Programs</b>	<b>65.63</b>	<b>65.62</b>		<b>131.25</b>		



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1442 PDE Approved Alternative Education Programs</b>						
<b>500 <u>Other Purchased Services</u></b>						
561 Tuition to Other School Districts Within The State	36,090.36	54,898.75		90,989.11		
<b>Total Other Purchased Services</b>	<b>36,090.36</b>	<b>54,898.75</b>		<b>90,989.11</b>		
<b>Total 1442 PDE Approved Alternative Education Programs</b>	<b><u>36,090.36</u></b>	<b><u>54,898.75</u></b>		<b><u>90,989.11</u></b>		

1700 Community / Junior College Education Programs

500 Other Purchased Services

566 Tuition to Institutions of Higher Ed and Technical Institutes

Total Other Purchased Services

Total 1700 Community / Junior College Education Programs

Total

251,264.63

**251,264.63**

**251,264.63**

	<u>Total</u>
<b>2000 Support Services</b>	
<b>100 Personnel Services-Salaries</b>	
<b>Total Personnel Services-Salaries</b>	<b>4,007,591.19</b>
<b>200 Personnel Services-Employee Benefits</b>	
210 Grp Ins - Contracted Provider	938,762.49
220 Social Security Contributions	286,651.81
230 PSERS Retirement Contributions	467,402.04
240 Tuition Reimbursements	19,082.00
<b>Total Personnel Services-Employee Benefits</b>	<b>1,711,898.34</b>
<b>300 Purchased Professional &amp; Technical Services</b>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>328,815.09</b>
<b>400 Purchased Property Services</b>	
410 Cleaning Services	13,028.53
420 Utility Services	460,198.82
430 Repairs and Maintenance	133,704.06
440 Rentals	130,495.97
460 Extermination Services	3,423.64
490 Other Purchased Property Services	2,950.00
<b>Total Purchased Property Services</b>	<b>743,801.02</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	1,291,386.82
520 Insurance-General	74,378.00
530 Communications	81,542.69
540 Advertising	18,733.93
550 Printing & Binding	5,625.18
580 Travel	16,585.27
590 Miscellaneous Purchased Services	30,760.46
<b>Total Other Purchased Services</b>	<b>1,519,012.35</b>
<b>600 Supplies</b>	
610 General Supplies	571,573.79
620 Energy	161,021.30
630 Food	2,308.39
640 Books & Periodicals	49,334.14
<b>Total Supplies</b>	<b>784,237.62</b>
<b>700 Property</b>	
750 Equipment - Original & Additional	3,697.56
<b>Total Property</b>	<b>3,697.56</b>
<b>800 Other Objects</b>	
<b>Total Other Objects</b>	<b>52,800.58</b>
<b>Total 2000 Support Services</b>	<b><u>9,151,853.75</u></b>

2100 Pupil Personnel

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
<b>Total Personnel Services-Salaries</b>	<b>62,400.00</b>	<b>582,273.59</b>		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	5,476.82	120,547.81		
220 Social Security Contributions	3,171.04	43,686.45		
230 PSERS Retirement Contributions	7,712.64	71,931.39		
<b>Total Personnel Services-Employee Benefits</b>	<b>16,360.50</b>	<b>236,165.65</b>		
300 <u>Purchased Professional &amp; Technical Services</u>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>4,695.00</b>		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		419.90		
580 Travel		1,696.87		
<b>Total Other Purchased Services</b>		<b>2,116.77</b>		
600 <u>Supplies</u>				
610 General Supplies		2,860.48		
640 Books & Periodicals		548.76		
<b>Total Supplies</b>		<b>3,409.24</b>		
800 <u>Other Objects</u>				
<b>Total Other Objects</b>		<b>1,484.00</b>		
<b>Total 2100 Pupil Personnel</b>	<b><u>78,760.50</u></b>	<b><u>830,144.25</u></b>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2120 Guidance Services</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>151,313.07</b>	<b>281,319.80</b>		<b>432,632.87</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	28,594.74	64,536.75		93,131.49		
220 Social Security Contributions	11,336.60	21,110.01		32,446.61		
230 PSERS Retirement Contributions	18,689.71	34,746.48		53,436.19		
<b>Total Personnel Services-Employee Benefits</b>	<b>58,621.05</b>	<b>120,393.24</b>		<b>179,014.29</b>		
<b>300 Purchased Professional &amp; Technical Services</b>						
<b>Total Purchased Professional &amp; Technical Services</b>	<b>300.00</b>			<b>300.00</b>		
<b>500 Other Purchased Services</b>						
510 Student Transportation Services		419.90		419.90		
580 Travel	296.26	220.59		516.85		
<b>Total Other Purchased Services</b>	<b>296.26</b>	<b>640.49</b>		<b>936.75</b>		
<b>600 Supplies</b>						
610 General Supplies	174.68	1,074.33		1,249.01		
640 Books & Periodicals		319.66		319.66		
<b>Total Supplies</b>	<b>174.68</b>	<b>1,393.99</b>		<b>1,568.67</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>		<b>97.00</b>		<b>97.00</b>		
<b>Total 2120 Guidance Services</b>	<b><u>210,705.06</u></b>	<b><u>403,844.52</u></b>		<b><u>614,549.58</u></b>		

2130 Attendance Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services-Employee Benefits

Total 2130 Attendance Services

Federal

Total

BEF Elementary

BEF Secondary

18,549.10

8,574.34

1,364.25

2,292.56

12,231.15

30,780.25

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2140 Psychological Services</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>40,982.73</b>	<b>27,708.89</b>	<b>62,400.00</b>	<b>131,091.62</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	7,796.33	5,568.83	5,476.82	18,841.98		
220 Social Security Contributions	3,668.68	3,035.87	3,171.04	9,875.59		
230 PSERS Retirement Contributions	5,065.28	3,424.72	7,712.64	16,202.64		
<b>Total Personnel Services-Employee Benefits</b>	<b>16,530.29</b>	<b>12,029.42</b>	<b>16,360.50</b>	<b>44,920.21</b>		
<b>500 Other Purchased Services</b>						
580 Travel	393.30	786.72		1,180.02		
<b>Total Other Purchased Services</b>	<b>393.30</b>	<b>786.72</b>		<b>1,180.02</b>		
<b>600 Supplies</b>						
610 General Supplies	1,611.47			1,611.47		
640 Books & Periodicals	76.36	152.74		229.10		
<b>Total Supplies</b>	<b>1,687.83</b>	<b>152.74</b>		<b>1,840.57</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>	<b>693.50</b>	<b>693.50</b>		<b>1,387.00</b>		
<b>Total 2140 Psychological Services</b>	<b><u>60,287.65</u></b>	<b><u>41,371.27</u></b>	<b><u>78,760.50</u></b>	<b><u>180,419.42</u></b>		

2160 Social Work Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2160 Social Work Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	4,395.00		
	<u>4,395.00</u>		



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2200 Instructional Staff</b>						
<b>100 <u>Personnel Services-Salaries</u></b>						
<b>Total Personnel Services-Salaries</b>	<b>326,557.37</b>	<b>238,811.19</b>		<b>565,368.56</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>						
210 Grp Ins - Contracted Provider	52,378.86	36,511.48		88,890.34		
220 Social Security Contributions	23,852.96	18,014.13		41,867.09		
230 PSERS Retirement Contributions	39,239.83	29,337.00		68,576.83		
<b>Total Personnel Services-Employee Benefits</b>	<b>115,471.65</b>	<b>83,862.61</b>		<b>199,334.26</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>						
<b>Total Purchased Professional &amp; Technical Services</b>	<b>2,907.00</b>	<b>1,925.00</b>	<b>5,200.00</b>	<b>10,032.00</b>		
<b>400 <u>Purchased Property Services</u></b>						
430 Repairs and Maintenance	50,212.67	37,094.15		87,306.82		
<b>Total Purchased Property Services</b>	<b>50,212.67</b>	<b>37,094.15</b>		<b>87,306.82</b>		
<b>500 <u>Other Purchased Services</u></b>						
530 Communications		12,408.98		12,408.98		
580 Travel	4,564.34	1,429.86		5,994.20		
<b>Total Other Purchased Services</b>	<b>4,564.34</b>	<b>13,838.84</b>		<b>18,403.18</b>		
<b>600 <u>Supplies</u></b>						
610 General Supplies	170,503.25	144,388.70		314,891.95		
630 Food	464.29	464.28		928.57		
640 Books & Periodicals	24,773.26	23,829.12		48,602.38		
<b>Total Supplies</b>	<b>195,740.80</b>	<b>168,682.10</b>		<b>364,422.90</b>		
<b>700 <u>Property</u></b>						
750 Equipment - Original & Additional	1,848.78	1,848.78		3,697.56		
<b>Total Property</b>	<b>1,848.78</b>	<b>1,848.78</b>		<b>3,697.56</b>		
<b>800 <u>Other Objects</u></b>						
<b>Total Other Objects</b>	<b>6,332.59</b>	<b>6,722.81</b>		<b>13,055.40</b>		
<b>Total 2200 Instructional Staff</b>	<b><u>703,635.20</u></b>	<b><u>552,785.48</u></b>	<b><u>5,200.00</u></b>	<b><u>1,261,620.68</u></b>		

2300 Administration

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		<b>1,462,569.36</b>		
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider		290,708.40		
220 Social Security Contributions		99,579.81		
230 PSERS Retirement Contributions		164,829.13		
240 Tuition Reimbursements		15,229.00		
<b>Total Personnel Services-Employee Benefits</b>		<b>570,346.34</b>		
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>244,369.19</b>		
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance		807.86		
440 Rentals		119,576.05		
<b>Total Purchased Property Services</b>		<b>120,383.91</b>		
<b>500 Other Purchased Services</b>				
520 Insurance-General		3,827.00		
530 Communications		2,148.05		
540 Advertising		18,733.93		
550 Printing & Binding		5,625.18		
580 Travel		5,320.14		
<b>Total Other Purchased Services</b>		<b>35,654.30</b>		
<b>600 Supplies</b>				
610 General Supplies		20,588.47		
630 Food		1,379.82		
640 Books & Periodicals		183.00		
<b>Total Supplies</b>		<b>22,151.29</b>		
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		<b>26,831.46</b>		
<b>Total 2300 Administration</b>		<b><u>2,482,305.85</u></b>		

2310 Board Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

540 Advertising

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

800 Other Objects

Total Other Objects

Total 2310 Board Services

Federal

Total

BEF Elementary

BEF Secondary

30,500.00

1,683.00

18,733.93

255.43

20,672.36

2,566.44

1,379.82

3,946.26

14,473.46

69,592.08

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2330 Tax Assessment And Collection Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		<b>27,999.92</b>		
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions		2,142.14		
<b>Total Personnel Services-Employee Benefits</b>		<b>2,142.14</b>		
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>81,824.61</b>		
<b>500 Other Purchased Services</b>				
520 Insurance-General		2,144.00		
530 Communications		2,148.05		
<b>Total Other Purchased Services</b>		<b>4,292.05</b>		
<b>600 Supplies</b>				
610 General Supplies		6,942.73		
<b>Total Supplies</b>		<b>6,942.73</b>		
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>123,201.45</u></b>		

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

132,044.58

132,044.58

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2360 Office Of The Superintendent (Exec Dir.) Svcs.</b>						
<b>100 <u>Personnel Services-Salaries</u></b>				<b>402,371.96</b>		
<b>Total Personnel Services-Salaries</b>				<b>402,371.96</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>						
210 Grp Ins - Contracted Provider				26,930.26		
220 Social Security Contributions				21,421.67		
230 PSERS Retirement Contributions				39,813.33		
240 Tuition Reimbursements				1,650.00		
<b>Total Personnel Services-Employee Benefits</b>				<b>89,815.26</b>		
<b>500 <u>Other Purchased Services</u></b>						
580 Travel				2,231.16		
<b>Total Other Purchased Services</b>				<b>2,231.16</b>		
<b>600 <u>Supplies</u></b>						
610 General Supplies				2,752.20		
640 Books & Periodicals				183.00		
<b>Total Supplies</b>				<b>2,935.20</b>		
<b>800 <u>Other Objects</u></b>						
<b>Total Other Objects</b>				<b>6,645.00</b>		
<b>Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.</b>				<b><u>503,998.58</u></b>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2380 Office Of The Principal Services</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>424,552.38</b>	<b>504,591.64</b>		<b>929,144.02</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	123,490.41	107,740.09		231,230.50		
220 Social Security Contributions	31,490.30	36,823.08		68,313.38		
230 PSERS Retirement Contributions	52,080.28	61,491.10		113,571.38		
240 Tuition Reimbursements	5,494.86	8,084.14		13,579.00		
<b>Total Personnel Services-Employee Benefits</b>	<b>212,555.85</b>	<b>214,138.41</b>		<b>426,694.26</b>		
<b>400 Purchased Property Services</b>						
430 Repairs and Maintenance	807.86			807.86		
440 Rentals	60,823.95	58,752.10		119,576.05		
<b>Total Purchased Property Services</b>	<b>61,631.81</b>	<b>58,752.10</b>		<b>120,383.91</b>		
<b>500 Other Purchased Services</b>						
550 Printing & Binding	2,001.80	3,623.38		5,625.18		
580 Travel	877.97	1,955.58		2,833.55		
<b>Total Other Purchased Services</b>	<b>2,879.77</b>	<b>5,578.96</b>		<b>8,458.73</b>		
<b>600 Supplies</b>						
610 General Supplies	4,522.15	3,804.95		8,327.10		
<b>Total Supplies</b>	<b>4,522.15</b>	<b>3,804.95</b>		<b>8,327.10</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>	<b>2,203.62</b>	<b>3,509.38</b>		<b>5,713.00</b>		
<b>Total 2380 Office Of The Principal Services</b>	<b><u>708,345.58</u></b>	<b><u>790,375.44</u></b>		<b><u>1,498,721.02</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2390 Other Administration Services				
100 <u>Personnel Services-Salaries</u>		103,053.46		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		32,547.64		
220 Social Security Contributions		7,702.62		
230 PSERS Retirement Contributions		11,444.42		
Total Personnel Services-Employee Benefits		51,694.68		
Total 2390 Other Administration Services		<u>154,748.14</u>		



	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2400 Pupil Health</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>		<b>178,125.31</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		61,490.83		
220 Social Security Contributions		13,121.65		
230 PSERS Retirement Contributions		21,239.26		
<b>Total Personnel Services-Employee Benefits</b>		<b>95,851.74</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>1,092.00</b>		
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance		250.00		
<b>Total Purchased Property Services</b>		<b>250.00</b>		
<b>500 <u>Other Purchased Services</u></b>				
580 Travel		27.00		
<b>Total Other Purchased Services</b>		<b>27.00</b>		
<b>600 <u>Supplies</u></b>				
610 General Supplies		5,118.53		
<b>Total Supplies</b>		<b>5,118.53</b>		
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>		<b>529.00</b>		
<b>Total 2400 Pupil Health</b>		<b><u>280,993.58</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2500 Business</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>		<b>342,538.11</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		86,575.96		
220 Social Security Contributions		23,429.50		
230 PSERS Retirement Contributions		40,256.15		
240 Tuition Reimbursements		3,853.00		
<b>Total Personnel Services-Employee Benefits</b>		<b>154,114.61</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>24,732.74</b>		
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance		9,896.28		
440 Rentals		10,855.03		
<b>Total Purchased Property Services</b>		<b>20,751.31</b>		
<b>500 <u>Other Purchased Services</u></b>				
530 Communications		14,395.73		
580 Travel		3,547.06		
<b>Total Other Purchased Services</b>		<b>17,942.79</b>		
<b>600 <u>Supplies</u></b>				
610 General Supplies		7,647.55		
<b>Total Supplies</b>		<b>7,647.55</b>		
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>		<b>10,310.72</b>		
<b>Total 2500 Business</b>		<b><u>578,037.83</u></b>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>						
<b>100 <u>Personnel Services-Salaries</u></b>						
<b>Total Personnel Services-Salaries</b>				<b>839,003.90</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>						
210 Grp Ins - Contracted Provider				290,549.15		
220 Social Security Contributions				62,082.34		
230 PSERS Retirement Contributions				99,883.18		
<b>Total Personnel Services-Employee Benefits</b>				<b>452,514.67</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>						
<b>Total Purchased Professional &amp; Technical Services</b>				<b>43,894.16</b>		
<b>400 <u>Purchased Property Services</u></b>						
410 Cleaning Services				13,028.53		
420 Utility Services				460,198.82		
430 Repairs and Maintenance				35,443.10		
440 Rentals				64.89		
460 Extermination Services				3,423.64		
490 Other Purchased Property Services				2,950.00		
<b>Total Purchased Property Services</b>				<b>515,108.98</b>		
<b>500 <u>Other Purchased Services</u></b>						
521 Fire Insurance				51,987.00		
522 Automotive Liability Insurance				8,085.00		
523 General Property and Liability Insurance				10,479.00		
530 Communications				52,589.93		
<b>Total Other Purchased Services</b>				<b>123,140.93</b>		
<b>600 <u>Supplies</u></b>						
610 General Supplies	98,779.20	119,432.72		218,211.92		
620 Energy				161,021.30		
<b>Total Supplies</b>				<b>379,233.22</b>		
<b>800 <u>Other Objects</u></b>						
<b>Total Other Objects</b>				<b>590.00</b>		
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<b><u>2,353,485.86</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2700 Student Transportation Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>		<b>37,712.36</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
220 Social Security Contributions		2,884.97		
230 PSERS Retirement Contributions		686.10		
<b>Total Personnel Services-Employee Benefits</b>		<b>3,571.07</b>		
<b>500 <u>Other Purchased Services</u></b>				
513 St Tr Svc-Contr Carrier		1,260,268.95		
516 St Tr Svc from the IU		30,697.97		
<b>Total Other Purchased Services</b>		<b>1,290,966.92</b>		
<b>600 <u>Supplies</u></b>				
610 General Supplies		2,254.89		
<b>Total Supplies</b>		<b>2,254.89</b>		
<b>Total 2700 Student Transportation Services</b>		<b><u>1,334,505.24</u></b>		

2900 Other Support Services

500 Other Purchased Services

595 Intermediate Unit Payments by Withholding

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

BEF Elementary

BEF Secondary

30,760.46

**30,760.46**

**30,760.46**

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>3000 Operation of Noninstructional Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>		<b>385,254.96</b>		
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		17,116.55		
220 Social Security Contributions		26,226.00		
230 PSERS Retirement Contributions		28,174.60		
<b>Total Personnel Services-Employee Benefits</b>		<b>71,517.15</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>7,731.75</b>		
<b>400 <u>Purchased Property Services</u></b>				
410 Cleaning Services		2,054.65		
430 Repairs and Maintenance		11,264.58		
<b>Total Purchased Property Services</b>		<b>13,319.23</b>		
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services		9,868.90		
540 Advertising		450.00		
580 Travel		62,136.91		
590 Miscellaneous Purchased Services		6,449.51		
<b>Total Other Purchased Services</b>		<b>78,905.32</b>		
<b>600 <u>Supplies</u></b>				
610 General Supplies		47,456.52		
<b>Total Supplies</b>		<b>47,456.52</b>		
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional		16,750.00		
760 Equipment - Replacement		23,290.25		
<b>Total Property</b>		<b>40,040.25</b>		
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>		<b>8,682.50</b>		
<b>Total 3000 Operation of Noninstructional Services</b>		<b><u>652,907.68</u></b>		

**3200 Student Activities**

Federal                      Total    BEF Elementary    BEF Secondary

**100 Personnel Services-Salaries**

**Total Personnel Services-Salaries**

**385,254.96**

**200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

17,116.55

220 Social Security Contributions

26,226.00

230 PSERS Retirement Contributions

28,174.60

**Total Personnel Services-Employee Benefits**

**71,517.15**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**7,731.75**

**400 Purchased Property Services**

410 Cleaning Services

2,054.65

430 Repairs and Maintenance

11,264.58

**Total Purchased Property Services**

**13,319.23**

**500 Other Purchased Services**

510 Student Transportation Services

9,868.90

540 Advertising

450.00

580 Travel

62,136.91

599 Other Misc Purchased Services

6,449.51

**Total Other Purchased Services**

**78,905.32**

**600 Supplies**

610 General Supplies

46,956.52

**Total Supplies**

**46,956.52**

**700 Property**

750 Equipment - Original & Additional

16,750.00

760 Equipment - Replacement

23,290.25

**Total Property**

**40,040.25**

**800 Other Objects**

**Total Other Objects**

**6,522.50**

**Total 3200 Student Activities**

**650,247.68**

3300 Community Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 3300 Community Services

Federal

Total

BEF Elementary

BEF Secondary

500.00

500.00

2,160.00

2,660.00



	<u>Total</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>800 <u>Other Objects</u></b>	
830 Interest	611,723.76
880 Refund of Prior Year's Receipts	200.17
<b>Total Other Objects</b>	<b>611,923.93</b>
<b>900 <u>Other Financing Uses</u></b>	
910 Redemption of Principal	1,850,000.00
930 Fund Transfers	261,404.70
<b>Total Other Financing Uses</b>	<b>2,111,404.70</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b><u>2,723,328.63</u></b>

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

Federal

Total

BEF Elementary

BEF Secondary

611,723.76

200.17

611,923.93

1,850,000.00

1,850,000.00

2,461,923.93

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest		611,723.76		
Total Other Objects		611,723.76		
900 <u>Other Financing Uses</u>				
910 Redemption of Principal		1,850,000.00		
Total Other Financing Uses		1,850,000.00		
Total 5110 Debt Service		<u>2,461,723.76</u>		

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

Federal

Total

BEF Elementary

BEF Secondary

200.17

200.17

200.17

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

BEF Elementary

BEF Secondary

261,404.70

**261,404.70**

**261,404.70**

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

BEF Elementary

BEF Secondary

128,936.00

128,936.00

128,936.00

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

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	132,468.70		
	<b>132,468.70</b>		
	<b><u>132,468.70</u></b>		

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

BY SUBFUNCTIONS

	Amount	Total
<b>1000</b> <u>Instruction</u>		
1100 Regular Programs - E/S	12,133,876.30	
1200 Special and Gifted Education	4,228,833.11	
1300 Vocational Education Programs	302,822.00	
1400 Other Instructional Programs - E/S	227,440.24	
1700 Community / Junior College Education Programs	251,264.63	
		17,144,236.28
<b>2000</b> <u>Support Services</u>		
2100 Pupil Personnel	830,144.25	
2200 Instructional Staff	1,261,620.68	
2300 Administration	2,482,305.85	
2400 Pupil Health	280,993.58	
2500 Business	578,037.83	
2600 Operation & Maintenance of Plant Services	2,353,485.86	
2700 Student Transportation Services	1,334,505.24	
2900 Other Support Services	30,760.46	
		9,151,853.75
<b>3000</b> <u>Operation of Noninstructional Services</u>		
3200 Student Activities	650,247.68	
3300 Community Services	2,660.00	
		652,907.68
<b>5000</b> <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	2,461,923.93	
5200 Interfund Transfers Out	261,404.70	
		2,723,328.63
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<u><u>29,672,326.34</u></u>



**Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Long Term Debt/Liabilities		21,339,975	0	1,885,577	19,454,398	2,520,164	611,724
Other Post-Employment Benefits (OPEB)		225,735	66,195	0	291,930	0	0
Compensated Absences		827,022	0	57,942	769,080	0	0
<b>Totals for Debt Entered:</b>		<b>22,392,732</b>	<b>66,195</b>	<b>1,943,519</b>	<b>20,515,408</b>	<b>2,520,164</b>	<b>611,724</b>

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year				21,339,975	225,735	827,022	22,392,732
2 Additional Debt Incurred During Year					66,195		66,195
3 Retirements and Repayments				1,885,577		57,942	1,943,519
4 Debt at End of Fiscal Year				19,454,398	291,930	769,080	20,515,408
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest				19,454,398	291,930	769,080	20,515,408
7 Current Portion P&I - Due within 1 year				2,520,164			2,520,164
8 Interest Paid during current fiscal year				611,724			611,724

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year							
2 Additional Debt Incurred During Year							
3 Retirements and Repayments							
4 Debt at End of Fiscal Year							
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest							
7 Current Portion P&I - Due within 1 year							
8 Interest Paid during current fiscal year							

**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)	Miscellaneous Other Uses (990)
5110	10 General		1,850,000		2,461,724	
5110	20 Special Revenue			611,724		
5110	30 Capital Projects					
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
<b>Total Debt Payments - Governmental Funds</b>		<b>1,850,000</b>		<b>611,724</b>	<b>2,461,724</b>	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
<b>Total Debt Payments - Proprietary Funds</b>						

**Tuition Paid to Other LEAs During Fiscal Year**

Tuition Reported in General Fund Expenditures 1000-560  
 Purchased Services in General Fund Expenditures 1000-594 and 1000-597

**Amount**

2,057,025.57

5,627.39

**Total**

2,062,652.96

**Tuition Paid to Institution Types During Fiscal Year**

**Tuition Paid For  
Nonspecial Education**

**Tuition Paid For  
Special Education**

1	1306 Institutions		
2	Institutionalized Children's Programs		5,627.39
3	Juveniles incarcerated in adult facilities		
4	Residential Treatment Facilities	131.25	
5	Other Local Education Agencies	15,490.57	119,473.15
6	Brick and Mortar Charter Schools		
7	Cyber Charter Schools	462,367.60	117,494.54
8	Career and Technology Centers	302,822.00	16,152.07
9	Approved Private Schools		
10	PA Chartered Schools for the Deaf and Bi		
11	Private Residential Rehabilitative Institutio		
12	Juvenile-detention centers		
13	Special Program Jointures	342,253.74	669,840.65
14	Other Tuition Not Included Elsewhere In T	11,000.00	
<b>Total Amounts Paid to Institutions</b>		<b>1,134,065.16</b>	<b>928,587.80</b>

**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	2,222.33		2,222.33
1100-323	2,270.00		2,270.00
1100-324			
1100-329			
<b>Total 320</b>	<b>4,492.33</b>		<b>4,492.33</b>
1200-322	29,503.04	71,877.82	101,380.86
1200-323	16.67	120,394.28	120,410.95
1200-324			
1200-329	15,411.04	41,302.34	56,713.38
<b>Total 320</b>	<b>44,930.75</b>	<b>233,574.44</b>	<b>278,505.19</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-324			
2200-329		1,925.00	1,925.00
<b>Total 320</b>		<b>1,925.00</b>	<b>1,925.00</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>			

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
<b>1243 Gifted Support</b>			
<b>100 Personnel Services-Salaries</b>			
<b>Total Personnel Services-Salaries</b>	<b>58,480.35</b>	<b>62,376.24</b>	<b>120,856.59</b>
<b>200 Personnel Services-Employee Benefits</b>			
210 Grp Ins - Contracted Provider	13,351.96	3,979.71	17,331.67
220 Social Security Contributions	4,381.04	4,748.31	9,129.35
230 PSERS Retirement Contributions	7,228.19	7,493.46	14,721.65
240 Tuition Reimbursements		3,861.00	3,861.00
<b>Total Personnel Services-Employee Benefits</b>	<b>24,961.19</b>	<b>20,082.48</b>	<b>45,043.67</b>
<b>300 Purchased Professional &amp; Technical Services</b>			
<b>Total Purchased Professional &amp; Technical Services</b>	<b>16.67</b>	<b>33.33</b>	<b>50.00</b>
<b>500 Other Purchased Services</b>			
510 Student Transportation Services	66.66	133.34	200.00
580 Travel	377.54		377.54
<b>Total Other Purchased Services</b>	<b>444.20</b>	<b>133.34</b>	<b>577.54</b>
<b>600 Supplies</b>			
610 General Supplies	172.76		172.76
<b>Total Supplies</b>	<b>172.76</b>		<b>172.76</b>
<b>800 Other Objects</b>			
<b>Total Other Objects</b>		<b>263.00</b>	<b>263.00</b>
<b>Total 1243 Gifted Support</b>	<b><u>84,075.17</u></b>	<b><u>82,888.39</u></b>	<b><u>166,963.56</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2250 School Library Services</b>						
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>155,978.18</b>	<b>108,722.06</b>		<b>264,700.24</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	34,155.00	22,726.26		56,881.26		
220 Social Security Contributions	11,019.21	8,138.57		19,157.78		
230 PSERS Retirement Contributions	18,312.39	13,257.90		31,570.29		
<b>Total Personnel Services-Employee Benefits</b>	<b>63,486.60</b>	<b>44,122.73</b>		<b>107,609.33</b>		
<b>400 Purchased Property Services</b>						
<b>Total Purchased Property Services</b>		<b>483.20</b>		<b>483.20</b>		
<b>600 Supplies</b>						
610 General Supplies	724.18	8,092.67		8,816.85		
640 Books & Periodicals	15,911.00	18,992.08		34,903.08		
<b>Total Supplies</b>	<b>16,635.18</b>	<b>27,084.75</b>		<b>43,719.93</b>		
<b>Total 2250 School Library Services</b>	<b><u>236,099.96</u></b>	<b><u>180,412.74</u></b>		<b><u>416,512.70</u></b>		

	<u>Total</u>
<b>2750 Nonpublic Transportation</b>	
<b>100 Personnel Services-Salaries</b>	
<b>Total Personnel Services-Salaries</b>	<b>1,108.74</b>
<b>200 Personnel Services-Employee Benefits</b>	
220 Social Security Contributions	84.82
230 PSERS Retirement Contributions	20.17
<b>Total Personnel Services-Employee Benefits</b>	<b>104.99</b>
<b>500 Other Purchased Services</b>	
513 St Tr Svc-Contr Carrier	37,051.91
516 St Tr Svc from the IU	902.52
<b>Total Other Purchased Services</b>	<b>37,954.43</b>
<b>600 Supplies</b>	
610 General Supplies	66.29
<b>Total Supplies</b>	<b>66.29</b>
<b>Total 2750 Nonpublic Transportation</b>	<b><u>39,234.45</u></b>



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:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	24,500.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	550,343.53		Business Office Expense
2830			
2840			
<b>Total</b>	<b>574,843.53</b>		

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

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	37,725.00
2000-115	114,554.89
3000-115	
<b>Total</b>	<b>152,279.89</b>

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.

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2014 - 2015

General Fund Expenditures	
Function-Object	Amount
1000-322	103,603.19
1000-323	126,571.93
1200-594	5,627.39
1200-597	
2300-820	
2500-432	9,896.28
2500-810	10,310.72
2900-595	30,760.46
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	268,977.78

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	92,182.44	522,367.14	614,549.58
2140 Psychological Services	108,251.66	72,167.76	180,419.42
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	659.25	3,735.75	4,395.00
2260 Instruction and Curriculum Development Services	1,761.92	9,984.20	11,746.12
2350 Legal and Accounting Services	19,806.69	112,237.89	132,044.58
2420 Medical Services			
2440 Nursing Services			
2700 Student Transportation Services	253,556.00	1,080,949.24	1,334,505.24
<b>TOTAL</b>	<b>476,217.96</b>	<b>1,801,441.98</b>	<b>2,277,659.94</b>

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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance	2,133,662.76	872,805.18	3,006,467.94
	212 Dental Insurance	138,259.55	20,401.45	158,661.00
	215 Eye Care Insurance	17,782.56	8,937.88	26,720.44
	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>2,289,704.87</b>	<b>902,144.51</b>	<b>3,191,849.38</b>
<b>50 Enterprise 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>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>2,289,704.87</b>	<b>902,144.51</b>	<b>3,191,849.38</b>

LEA acknowledges there is no Self Insurance data to report.

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

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	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							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b><u>Total GF Expenditures: Functions</u></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							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b><u>Total GF Expenditures: Sub Functions</u></b>							

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	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			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
<b><u>Total Enterprise Fund Expenses</u></b>			

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	14,114,148.90
Total Federally Funded salaries subject to PSERS withholding	222,548.63



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