

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

17007-9523

Class Size: 3

REVISED SUBMISSION

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
06/30/2010

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.

Chief School Administrator (Print and sign name)

Date

Board Secretary (Print and sign name)

Date

Tina L. Darchicourt

Contact Person

tld@smsd.us

Contact Person E-mail Address

(717) 258-6484 Ext.2306

Contact Person Telephone Number

(717) 258-1214

Contact Person Fax Number

11/16/2010 11:40:17 AM

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Patricia S. Jankar, Ed.D.
Chief School Administrator (Print and sign name)

10/29/10
Date

[Signature]
Board Secretary (Print and sign name)

10/28/10
Date

Tina L. Darchicourt
Contact Person

(717) 258-6484 Ext.2306
Contact Person Telephone Number

tld@smsd.us
Contact Person E-mail Address

(717) 258-1214
Contact Person Fax Number

Date of Revision: 11/16/2010

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- Statement of Net Assets - Entity-Wide (NAGW)
- Statement of Activities (SOA)
- Balance Sheet (NAG)
- Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- Reconciliation Statements (either NAGWR or SOAR)
- Proprietary Fund Statements (any)
- Fiduciary Fund Statements (any)

Revenues:

- Revenue Detail
- Tax Schedules (any)

Expenditures

- Expenditure Detail

Special Schedules:

- Statement of Indebtedness (SOIN)
- Restricted Indirect Costs and Eliminations Schedule (RICE)
- Special Education Services Schedule (SESS)
- Health Care Benefits Schedule (HCBS)
- Tuition Schedules (TUIT or TRCA)
- Supplemental Expenditure Schedules
- Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- Additional Data Collection Schedule (ADCS)

Please indicate if the AFR revision was prompted by PDE or LECS for any of the following reasons:

- Transportation expenditure reporting error
- Restricted Indirect Cost reporting error
- Maintenance of Effort reporting error

Additional comments: Expenditure detail was changed to correct federal expenditures which included some of our Basic Ed ARRA funding.

Submission Copy Status

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Amounts Expressed in Whole Dollars

ASSETS

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
Current Assets:				
0100 Cash and Cash Equivalents	3,440,976	270,573	3,711,549	
0110 Investments	6,398,260		6,398,260	
0120 Taxes Receivable (Net)	664,668		664,668	
0141 Due from Other Governments	129,230		129,230	
0142 State Revenue Receivable	133,239		133,239	
0143 Federal Revenue Receivable	420,673		420,673	
0145 Other Intergovernmental Revenue Receivable	40,491		40,491	
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables				
0170 Inventories	26,630	60,591	87,221	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				
Total Current Assets	11,254,167	331,164	11,585,331	
Noncurrent Assets:				
0108 Restricted Cash and Cash Equivalents				
0211 Land				
0212 Site Improvements	1,882,336		1,882,336	
0220 Building & Building Improvements (net Acc Dep)	27,197,517		27,197,517	
0230 Furniture & Equipment (net Acc Dep)	1,578,488	66,160	1,644,648	
0250 Construction in Progress	44,052		44,052	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	291,427		291,427	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				
Total Noncurrent Assets	30,993,820	66,160	31,059,980	
TOTAL ASSETS	42,247,987	397,324	42,645,311	

Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	3,440,976	270,573	3,711,549	
0110 Investments	6,398,260		6,398,260	
0120 Taxes Receivable (Net)	664,668		664,668	
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0150 Other Receivables				
0170 Inventories	26,630	60,591	87,221	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

Total Current Assets

11,254,167 331,164 11,585,331

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land				
0212 Site Improvements	1,882,336		1,882,336	
0220 Building & Building Improvements (net Acc Dep)	27,197,517		27,197,517	
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0250 Construction in Progress	44,052		44,052	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	291,427		291,427	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

30,993,820 66,160 31,059,980

TOTAL ASSETS

42,247,987 397,324 42,645,311

Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES				
Current Liabilities:				
0403 Internal Balances	17,809	(17,809)		
0411 Due to Other Governments	350		350	
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	142,820		142,820	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	1,785,000		1,785,000	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	1,389,691	1,044	1,390,735	
0462 Payroll Deductions and Withholdings	22,790		22,790	
0480 Deferred Revenues		18,552	18,552	
0490 Other Current Liabilities	347,059		347,059	
Total Current Liabilities	3,705,519	1,787	3,707,306	
Noncurrent Liabilities:				
0470 Advances from Other Funds				
0510 Bonds Payable	22,780,456		22,780,456	
0520 Extended Term Financing Agreements Payable				
0530 Lease Purchase Obligations	825,684		825,684	
0540 LT Portion of Comp Abs				
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)	85,908		85,908	
0599 Other Long-Term Liabilities				
Total Noncurrent Liabilities	23,692,048		23,692,048	
TOTAL LIABILITIES	27,397,567	1,787	27,399,354	
NET ASSETS				
0791 Invested in Capital Assets Net of Related Debt	6,136,937	66,160	6,203,097	
0792 Retirement of Long-Term Debt				
0793 Capital Projects				
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions				
0799 Unrestricted (deficit)	8,713,483	329,377	9,042,860	
TOTAL NET ASSETS	14,850,420	395,537	15,245,957	
TOTAL LIABILITIES AND NET ASSETS	42,247,987	397,324	42,645,311	

Amounts Expressed In Whole Dollars

LIABILITIES

Governmental Activities	Business-Type Activities	TOTAL	Component Units
-------------------------	--------------------------	-------	-----------------

Current Liabilities:

0403 Internal Balances	17,809	(17,809)	
0411 Due to Other Governments	350		350
0412 Due to Primary Government			
0413 Due to Component Units			
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0430 Contracts Payable			
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0450 Short-Term Payables			
0461 Accrued Salaries and Benefits	1,389,691	1,044	1,390,735
0462 Payroll Deductions and Withholdings	22,790		22,790
0480 Deferred Revenues		18,552	18,552
0490 Other Current Liabilities	347,059		347,059

Total Current Liabilities

3,705,519 1,787 3,707,306

Noncurrent Liabilities:

0470 Advances from Other Funds			
0510 Bonds Payable	22,780,456		22,780,456
0520 Extended Term Financing Agreements Payable			
0530 Lease Purchase Obligations			
0540 LT Portion of Comp Abs	825,684		825,684
0550 Authority Lease Obligations			
0560 Other Postemployment Benefits (OPEB)	85,908		85,908
0599 Other Long-Term Liabilities			

Total Noncurrent Liabilities

23,692,048 23,692,048

TOTAL LIABILITIES

27,397,567 1,787 27,399,354

NET ASSETS

0791 Invested in Capital Assets Net of Related Debt	6,136,937	66,160	6,203,097
0792 Retirement of Long-Term Debt			
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0794 Term Endowment - Expendable			
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TOTAL NET ASSETS

14,850,420 ✓ 395,537 15,245,957

TOTAL LIABILITIES AND NET ASSETS

42,247,987 397,324 42,645,311

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Governmental Activities				
Depreciation - unallocated				
Instruction	16,965,036		910,126	3,251,276
Instructional Student Support	2,513,718			158,331
Administrative and Financial Support Svcs	3,090,358			149,263
Operation and Maintenance of Plant Services	2,460,112		9,721	72,592
Pupil Transportation	1,175,565			448,789
Food Service (Governmental Activity)				
Student Activities	724,043		46,876	31,036
Community Services	1,025			
Scholarships and Awards				
Interest on Long-Term Debt	882,590			211,189
Total Governmental Activities	27,812,447		966,723	4,322,476
Business-type Activities				
Food Service (Business-type Activity)	825,251		474,200	241,223
Child Care				
Other Enterprise Funds				
Total Business-Type Activities	825,251		474,200	241,223
TOTAL PRIMARY GOVERNMENT	28,637,698		1,440,923	4,563,699
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	28,637,698		1,440,923	4,563,699

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(12,803,634)		(12,803,634)	
(2,355,387)		(2,355,387)	
(2,941,095)		(2,941,095)	
(2,377,799)		(2,377,799)	
(726,776)		(726,776)	
(646,131)		(646,131)	
(1,025)		(1,025)	
(671,401)		(671,401)	
(22,523,248)		(22,523,248)	
	(109,828)	(109,828)	
	(109,828)	(109,828)	
(22,523,248)	(109,828)	(22,633,076)	
(22,523,248)	(109,828)	(22,633,076)	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
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				

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(22,523,248)	(109,828)	(22,633,076)	
15,051,358		15,051,358	
3,829,479		3,829,479	
3,647,382		3,647,382	
130,260	926	131,186	
37,230		37,230	
(100,237)	100,237		
22,595,472	101,163	22,696,635	
72,224	(8,665)	63,559	
14,778,196	404,202	15,182,398	
14,850,420	395,537	15,245,957	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		9,423,057
Capital Assets used in governmental activities are not financial resources, and therefore, they are not reported as assets in governmental funds. The cost of capital assets is \$50,315,886, and the accumulated depreciation is \$19,613,493.		30,702,393
Property taxes receivable will be collected this year, but they are not available soon enough to pay for the current period's expenditures, and therefore, they are deferred revenues in the funds.		257,650
Governmental funds report bond-issuance costs as expenditures. However, in the Statement of Activities, the costs of issuance are allocated over the life of the debt issue. This is the amount by which bond-issuance costs exceed accumulated amortization.		291,427
Long-term liabilities, including bonds payable, compensated absences, and other post-employment benefits, are not due and payable in the current period, and therefore, they are not reported as liabilities in the funds.		825,684
Long-term liabilities at year-end consist of: Bonds Payable (24,555,000), Accrued interest (347,059), Bond-issuance premium (108,002), Refunding loss 97,546, Compensated Absences (825,684), Other post-employment benefit obligations (85,908)		(25,824,107)
Total Net Assets - Governmental Activities		15,676,104

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	1,852,702		1,586,854		
0110	Investments	6,397,804		456		
0120	Taxes Receivable (Net)	664,668				
0130	Due From Other Funds					
0141	Due from Other Governments					
0142	State Revenue Receivable	133,239				
0143	Federal Revenue Receivable	420,673				
0145	Other Intergovernmental Revenue Receivable	40,491				
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	129,230				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	26,630				
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		9,665,437		1,587,310		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
				1,420	3,440,976	0100
					6,398,260	0110
					664,668	0120
						0130
						0141
					133,239	0142
					420,673	0143
					40,491	0145
						0146
						0147
					129,230	0150
						0160
					26,630	0170
						0180
						0190
				1,420	11,254,167	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	17,809				
0411	Due to Other Governments	350				
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	133,011		9,809		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,389,691				
0462	Payroll Deductions and Withholdings	22,790				
0470	Advances from Other Funds					
0480	Deferred Revenues	257,650				
0490	Other Current Liabilities					
TOTAL LIABILITIES		1,821,301		9,809		
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			1,577,501		
0759	Reserve for Other (explain)					
0771	Unreserved - Designated	3,000,000				
0772	Unreserved - Undesignated	4,844,136				
TOTAL FUND BALANCES		7,844,136		1,577,501		
TOTAL LIABILITIES AND FUND BALANCES		9,665,437		1,587,310		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
					17,809	0400
					350	0411
						0412
						0413
					142,820	0420
						0430
						0440
						0450
					1,389,691	0461
					22,790	0462
						0470
					257,650	0480
						0490
					1,831,110	
						Fund Balances
						0751
						0752
						0753
						0754
					1,577,501	0755
						0759
					3,000,000	0771
				1,420	4,845,556	0772
				1,420	9,423,057	
				1,420	11,254,167	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total Fund Balances - Governmental Funds		9,423,057
Capital Assets used in governmental activities are not financial resources, and therefore, they are not reported as assets in governmental funds. The cost of capital assets is \$50,315,886, and the accumulated depreciation is \$19,613,493.		30,702,393
Property taxes receivable will be collected this year, but they are not available soon enough to pay for the current period's expenditures, and therefore, they are deferred revenues in the funds.		257,650
Governmental funds report bond-issuance costs as expenditures. However, in the Statement of Activities, the costs of issuance are allocated over the life of the debt issue. This is the amount by which bond-issuance costs exceed accumulated amortization.		291,427
Long-term liabilities, including bonds payable, compensated absences, and other post-employment benefits, are not due and payable in the current period, and therefore, they are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of: Bonds Payable (24,555,000), Accrued interest (347,059), Bond-issuance premium (108,002), Refunding loss 97,546, Compensated Absences (825,684), Other post-employment benefit obligations (85,908)		(25,824,107)
Total Net Assets - Governmental Activities		14,850,420

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	20,032,332			21,264	
7000 State Sources	7,344,898				
8000 Federal Sources	624,960				
TOTAL REVENUES	28,002,190			21,264	
EXPENDITURES					
1000 Instruction	15,989,849				
2000 Support Services	8,801,257				
3000 Noninstructional Services	439,061				
4000 Fac Acq, Const, and Imp				808,612	
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	25,230,167			808,612	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,772,023			(787,348)	
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)				167,112	
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	3,542,435				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(3,542,435)			167,112	

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
				47,305	20,100,901	6000
					7,344,898	7000
					624,960	8000
				47,305	28,070,759	
					15,989,849	1000
		3,090			8,804,347	2000
				244,294	683,355	3000
				316,273	1,124,885	4000
		2,635,630			2,635,630	5110
						5130
						5140
		2,638,720		560,567	29,238,066	
		(2,638,720)		(513,262)	(1,167,307)	
						9110
						9120
						9130
						9200
		2,638,720		636,366	3,442,198	9300
						9400
						9710
						9720
						9900
						5120
						5150
					3,542,435	5200
						5300
		2,638,720		636,366	(100,237)	

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

Governmental Funds

Page GOV-5A

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	(770,412)		(620,236)		
0040 Fund Balance - Beginning of Fiscal Year	8,614,548		2,197,737		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	7,844,136		1,577,501		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
				123,104	(1,267,544)	
				(121,684)	10,690,601	0040
						0050
				1,420	9,423,057	

Amounts Expressed in Whole Dollars

	Amount	Amount
Total net change in fund balances - governmental funds		(1,267,544)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Capital outlays are reported in governmental funds as expenditures.</p> <p>However, in the statement of Activities, the cost of those assets are allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period.</p>		
Capital outlays	1,342,972	(191,509)
Less Depreciation expense	(1,534,481)	
<p>Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred tax revenues decreased by this amount this year.</p>		
		(85,852)
<p>Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources.</p>		
		33,040
<p>In the Statement of Activities, interest expense is recognized as the interest accrued, regardless of when it is due. The change in interest costs in the Statement of Activities over the amount due is shown here.</p>		
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, they are not reported as expenditures in the governmental funds.</p>		
		(77,489)
<p>The issuance of long-term debt provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes current financial resources of governmental funds.</p>		
<p>Neither transaction, however, has any effect on net assets. Also, governmental funds report the effects of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement</p>		
<p>of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Repayment of long-term debt	1,720,000	
Amortization of refunding loss and premium on bonds	4,023	
Amortization of bond-issuance	(62,445)	1,661,578

	Amount	Amount
Change in Net Assets - Governmental Activities		<u><u>72,224</u></u>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources	19,895,601	19,895,601	20,032,332	136,731
7000	State Sources	8,267,168	8,267,168	7,344,898	(922,270)
8000	Federal Sources	160,000	160,000	624,960	464,960
TOTAL REVENUES		28,322,769	28,322,769	28,002,190	(320,579)
EXPENDITURES					
1100	Regular Programs	11,437,455	11,439,040	11,393,669	45,371
1200	Special Programs	3,700,094	3,700,094	3,899,675	(199,581)
1300	Vocational Programs	354,320	354,320	355,820	(1,500)
1400	Other Instructional Programs	215,740	215,740	108,728	107,012
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs	231,957	231,957	231,957	
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	754,334	754,334	732,675	21,659
2200	Instructional Staff Services	1,451,602	1,450,017	1,460,332	(10,315)
2300	Administrative Services	2,369,476	2,369,476	2,267,073	102,403
2400	Pupil Health	256,702	256,702	261,226	(4,524)
2500	Business Services	533,414	533,414	530,109	3,305
2600	Operation and Maintenance of Plant Services	2,352,117	2,352,117	2,343,211	8,906
2700	Student Transportation Services	1,202,771	1,202,771	1,175,565	27,206
2800	Central & Other Support Services				
2900	Other Support Services	59,919	59,919	31,067	28,852
3100	Food Services				
3200	Student Activities	459,388	459,388	438,036	21,352
3300	Community Services	1,650	1,650	1,025	625
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		25,380,939	25,380,939	25,230,168	150,771
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,941,830	2,941,830	2,772,022	(169,808)

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
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	2,941,827	2,941,827	3,542,435	(600,608)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	500,000	500,000		500,000
TOTAL OTHER FINANCING SOURCES (USES)		(3,441,827)	(3,441,827)	(3,542,435)	(100,608)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(499,997)	(499,997)	(770,413)	(270,416)
0040	Fund Balance - Beginning of Fiscal Year			8,614,548	8,614,548
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		(499,997)	(499,997)	7,844,135	8,344,132

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
REVENUES					
6000	Local Sources			21,264	21,264
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES				21,264	21,264
EXPENDITURES					
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			808,612	(808,612)
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES				808,612	(808,612)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(787,348)	(787,348)

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
		Original	Final		
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers			167,112	167,112
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				167,112	167,112
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				(620,236)	(620,236)
0040	Fund Balance - Beginning of Fiscal Year			2,197,737	2,197,737
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				1,577,501	1,577,501

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	270,573				270,573
0110 Investments					
0130 Due From Other Funds	17,809				17,809
0141 Due from Other Governments					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	60,591				60,591
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	348,973				348,973
Noncurrent Assets:					
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)	66,160				66,160
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	66,160				66,160
TOTAL ASSETS	415,133				415,133

**Internal
Service
(60)**

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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
LIABILITIES					
Current Liabilities:					
0400					
0411					
0413					
0420					
0430					
0440					
0450					
0461			1,044		1,044
0462					
0480			18,552		18,552
0490					
Total Current Liabilities			19,596		19,596
Noncurrent Liabilities:					
0470					
0510					
0520					
0530					
0540					
0550					
0599					
Total NonCurrent Liabilities					
TOTAL LIABILITIES			19,596		19,596
NET ASSETS					
0791			66,160		66,160
0798					
0799			329,377		329,377
TOTAL NET ASSETS			395,537		395,537
TOTAL LIABILITIES AND NET ASSETS			415,133		415,133

**Internal
Service
(60)**

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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
OPERATING REVENUES					
6600 Food Service Revenue	474,200				474,200
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	474,200				474,200
OPERATING EXPENSES					
100 Salaries	341,322				341,322
200 Employee Benefits	114,991				114,991
300 Purchased Professional and Technical Service					
400 Purchased Property Services	31,569				31,569
500 Other Purchased Service					
600 Supplies	313,531				313,531
700 Depreciation	23,749				23,749
810 Dues and Fees	90				90
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	825,252				825,252
OPERATING INCOME (LOSS)	(351,052)				(351,052)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	927				927
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	40,062				40,062
8000 Federal Sources	201,161				201,161
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	242,150				242,150
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(108,902)				(108,902)

**Internal
Service
(60)**

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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
CONTRIBUTIONS AND TRANSFERS					
6922 Capital Contributions					
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)					100,237
	100,237				
CHANGE IN NET ASSETS	(8,665)				(8,665)
0041 Net Assets - Beginning of Fiscal Year					404,202
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
	404,202				
NET ASSETS - END OF YEAR	395,537				395,537

**Internal
Service
(60)**

6922
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9999



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0057
0061



	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	475,215				475,215
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	453,833				453,833
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	304,276				304,276
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(282,894)				(282,894)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	40,062				40,062
8000 Federal Sources	147,052				147,052
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	100,237				100,237
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	287,351				287,351
Cash Flows From Capital and Related Financing Activities					
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	926				926
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)					
Net Cash Prov By (Used for) Investing Activities	926				926

Internal
Service
(60)

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9925
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6500
9929
9930
9931
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	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) In Cash and Cash Flow	5,383				5,383
9935 Cash and Cash Equivalents Beginning of Year	265,190				265,190
Cash and Cash Equivalents at Year End	270,573				270,573
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(351,052)				(351,052)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	23,749				23,749
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(16,135)				(16,135)
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	57,050				57,050
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)	1,015				1,015
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	2,479				2,479
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	68,158				68,158
Cash Provided By (Used For) Total	(282,894)				(282,894)

Internal
Service
(60)

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9914

[Redacted]

[Redacted]

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		203,848
		0100
		0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		203,848

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS

Liabilities

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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					93,919
TOTAL LIABILITIES					93,919

Net Assets

0791 Invested in Capital Assets Net of Related Debt	109,929				
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted					
TOTAL NET ASSETS	109,929				
TOTAL LIABILITIES AND NET ASSETS	109,929			93,919	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
	93,919	
	93,919	
	109,929	0791
		0798
		0799
	109,929	
	203,848	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions		7,816			
9946	Other Additions		657			
Deductions						
9947	Scholarships Awarded		6,838			
9948	Other Deductions					
Change in Net Assets			1,635			
0041	Net Assets - Beginning of Fiscal Year		108,294			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			109,929			

**Total
Fiduciary
Funds**

7,816 9945

657 9946

6,838 9947

9948

1,635

108,294 0041

9949

109,929

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	14,573,092.92	
6112	Interim Real Estate Taxes	238,685.13	
6113	Public Utility Realty Tax	26,186.08	
6114	Payments in Lieu of Current Taxes / State & Local	1,331.01	
6140	Current Act 511 Taxes - Flat Rate Assessments	95,813.76	
6150	Current Act 511 Taxes - Proportional Assessments	3,706,148.61	
6400	Delinq on Taxes Levied/Assessed by the LEA	325,431.94	
6500	Earnings on Investments	110,366.56	
6832	Federal IDEA Pass Through Revenue	669,904.25	
6910	Rentals	9,720.50	
6920	Contributions and Donations From Private Sources	23,918.25	
6942	Summer School Tuition	24,510.50	
6944	Receipts from Other LEAS in PA - Education	209,984.84	
6991	Refunds of Prior Years' Expenditures	2,375.67	
6999	All Other Local Revenues Not Specified	14,862.31	
6000	Total Revenue from Local Sources		20,032,332.33

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	3,647,381.65	
7140	Charter Schools	43,558.05	
7220	Vocational Education	25,729.17	
7240	Driver Education - Student	3,555.00	
7250	Migratory Children	40.00	
7271	Special Education - Funding for School Aged Pupils	976,076.60	
7310	Transportation (Regular and Additional)	448,788.64	
7320	Rental and Sinking Fund Payments	555,706.07	
7330	Health Services	48,359.09	
7340	State Property Tax Reduction Allocation	538,121.15	
7501	PA Accountability Grant	205,804.00	
7810	Revenue for Social Security Payments	501,806.26	
7820	Revenue for Retirement Payments	324,972.63	
7920	Classrooms for the Future	25,000.00	
7000	Total Revenue from State Sources		7,344,898.31
8000	Revenue from Federal Sources		
8110	Payments for Federally Impacted Areas P.L. 81-874	5,713.00	
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	86,437.98	
8515	NCLB, Title II - Prep/Tmg/Recruit. HQ Tchrs/Prin.	42,501.00	
8708	ARRA - State Fiscal Stabilization Fund	490,307.88	
8000	Total Revenue from Federal Sources		624,959.86

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	20,032,332.33	
Revenue from State Sources	7,344,898.31	
Revenue from Federal Sources	624,959.86	
Other Financing Sources		28,002,190.50

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,378,782,008</u>	<u>15,690,539</u>	<u>14,727,352</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	95,813.76	
6140	Current Act 511 Taxes - Flat Rate Assessments		95,813.76
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	3,430,195.22	
6153	Real Estate Transfer Taxes	275,953.39	
6150	Current Act 511 Taxes - Proportional Assessments		3,706,148.61

<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	14,573,092.92	0.00	154,259.00	14,727,351.92
6112	Interim Real Estate Taxes	238,685.13	833.58	13,093.18	250,944.73
6113	Public Utility Realty Tax	26,186.08	0.00	0.00	26,186.08
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	95,813.76	0.00	0.00	95,813.76
6150	Current Act 511 Taxes - Proportional Assessments	3,706,148.61	323,234.29	598,134.41	3,981,048.73
6400	Delinq on Taxes Levied/Assessed by the LEA	325,431.94	90,483.69	116,874.74	351,822.99
6999 TOTAL TAXES		18,966,689.45	414,551.56	882,361.33	19,434,499.22

<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	325,431.94	90,483.69	116,874.74	351,822.99
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				
TOTAL TAXES		325,431.94	90,483.69	116,874.74	351,822.99

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	9,454,815.48
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,051,472.62
220 Social Security Contributions	708,081.19
230 PSERS Retirement Contributions	441,532.49
240 Tuition Reimbursements	141,288.50
250 Unemployment Compensation	19,252.74
260 Workmen's Compensation	64,241.00
290 Other Employee Benefits	24,325.00
Total Personnel Services-Employee Benefits	3,450,193.54
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,327,725.59
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	7,285.46
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	26,592.32
560 Tuition	1,026,086.83
580 Travel	20,732.17
590 Miscellaneous Purchased Services	497.57
Total Other Purchased Services	1,073,908.89
600 <u>Supplies</u>	
610 General Supplies	443,530.54
640 Books & Periodicals	224,502.59
Total Supplies	668,033.13
800 <u>Other Objects</u>	
Total Other Objects	7,887.11
Total 1000 Instruction	<u>15,989,849.20</u>

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	9,454,815.48
Total Personnel Services-Salaries	
200 <u>Personnel Services-Employee Benefits</u>	2,051,472.62
210 Grp Ins - Contracted Provider	708,081.19
220 Social Security Contributions	441,532.49
230 PSERS Retirement Contributions	141,288.50
240 Tuition Reimbursements	19,252.74
250 Unemployment Compensation	64,241.00
260 Workmen's Compensation	24,325.00
290 Other Employee Benefits	3,450,193.54
Total Personnel Services-Employee Benefits	
300 <u>Purchased Professional & Technical Services</u>	1,327,725.59
Total Purchased Professional & Technical Services	
400 <u>Purchased Property Services</u>	7,285.46
Total Purchased Property Services	
500 <u>Other Purchased Services</u>	26,592.32
510 Student Transportation Services	1,026,086.83
560 Tuition	20,732.17
580 Travel	497.57
590 Miscellaneous Purchased Services	1,073,908.89
Total Other Purchased Services	
600 <u>Supplies</u>	443,530.54
610 General Supplies	224,502.59
640 Books & Periodicals	668,033.13
Total Supplies	
800 <u>Other Objects</u>	7,887.11
Total Other Objects	15,989,849.20
Total 1000 Instruction	

School: 115218303 South Middleton SD

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County: Cumberland

1100 Regular Programs - E/S

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

240 Tuition Reimbursements

250 Unemployment Compensation

260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

560 Tuition

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

800 Other Objects

Total Other Objects

Total 1100 Regular Programs - E/S

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services-Salaries	3,832,700.23	3,741,171.22	87,291.23	7,661,162.68
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits				1,484,972.71
210 Grp Ins - Contracted Provider	753,507.07	708,953.04	22,512.60	1,484,972.71
220 Social Security Contributions	287,025.27	280,441.04	6,677.78	574,144.09
230 PSERS Retirement Contributions	180,931.21	173,709.64	2,050.77	356,691.62
240 Tuition Reimbursements	54,025.13	87,263.37		141,288.50
250 Unemployment Compensation	10,569.50	8,683.24		19,252.74
260 Workmen's Compensation	36,084.38	27,909.41		63,993.79
290 Other Employee Benefits	10,775.00	13,550.00		24,325.00
Total Personnel Services-Employee Benefits	1,332,917.56	1,300,509.74	31,241.15	2,664,668.45
300 Purchased Professional & Technical Services	18,354.15	2,992.98	4,160.04	25,507.17
Total Purchased Professional & Technical Services				
400 Purchased Property Services	997.59	6,201.21		7,198.80
Total Purchased Property Services				
500 Other Purchased Services				20,875.83
510 Student Transportation Services	6,915.42	13,960.41		20,875.83
560 Tuition	209,346.86	131,286.56		340,633.42
580 Travel	4,157.62	15,764.42		19,922.04
Total Other Purchased Services	220,419.90	161,011.39		381,431.29
600 Supplies				434,126.95
610 General Supplies	231,536.94	202,590.01		434,126.95
640 Books & Periodicals	103,556.37	49,520.50	59,186.17	212,263.04
Total Supplies	335,093.31	252,110.51	59,186.17	646,389.99
800 Other Objects		7,311.11		7,311.11
Total Other Objects				
Total 1100 Regular Programs - E/S	<u>5,740,482.74</u>	<u>5,471,308.16</u>	<u>181,878.59</u>	<u>11,393,669.49</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 Personnel Services-Salaries	621,245.41	868,482.36	227,895.53	1,717,623.30
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits	160,617.13	215,429.25	176,852.87	552,899.25
210 Grp Ins - Contracted Provider	45,355.51	65,017.02	17,866.12	128,238.65
220 Social Security Contributions	32,802.61	42,915.32	5,845.81	81,563.74
230 PSERS Retirement Contributions			247.21	247.21
260 Workmen's Compensation				
Total Personnel Services-Employee Benefits	238,775.25	323,361.59	200,812.01	762,948.85
300 Purchased Professional & Technical Services	608,772.77	687,904.89		1,296,677.66
Total Purchased Professional & Technical Services				
500 Other Purchased Services	631.28	5,085.21		5,716.49
510 Student Transportation Services	83,218.94	10,007.29		93,226.23
560 Tuition	206.11	604.02		810.13
580 Travel	331.73	165.84		497.57
590 Miscellaneous Purchased Services	84,388.06	15,862.36		100,250.42
Total Other Purchased Services				
600 Supplies	5,356.06	3,860.73	142.00	9,358.79
610 General Supplies	6,601.79	5,327.35	310.41	12,239.55
640 Books & Periodicals	11,957.85	9,188.08	452.41	21,598.34
Total Supplies				
800 Other Objects	224.00	352.00		576.00
Total Other Objects	1,565,363.34	1,905,151.28	429,159.95	3,899,674.57
Total 1200 Special and Gifted Education				

1300 Vocational Education Programs
500 Other Purchased Services
560 Tuition
Total Other Purchased Services
Total 1300 Vocational Education Programs

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		355,820.00
355,820.00		355,820.00
355,820.00		355,820.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	654.48	70,282.02	5,093.00	76,029.50
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		13,600.66		13,600.66
220 Social Security Contributions	50.07	5,258.77	389.61	5,698.45
230 PSERS Retirement Contributions	31.29	3,245.84		3,277.13
Total Personnel Services-Employee Benefits	81.36	22,105.27	389.61	22,576.24
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		5,540.76		5,540.76
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		86.66		86.66
500 <u>Other Purchased Services</u>				
560 Tuition	2,966.94	1,483.24		4,450.18
Total Other Purchased Services	2,966.94	1,483.24		4,450.18
600 <u>Supplies</u>				
610 General Supplies		44.80		44.80
Total Supplies		44.80		44.80
Total 1400 Other Instructional Programs - E/S	<u>3,702.78</u>	<u>99,542.75</u>	<u>5,482.61</u>	<u>108,728.14</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	49,568.00		49,568.00
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	13,600.66		13,600.66
220 Social Security Contributions	3,674.18		3,674.18
230 PSERS Retirement Contributions	2,369.26		2,369.26
Total Personnel Services-Employee Benefits	19,644.10		19,644.10
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	86.66		86.66
600 <u>Supplies</u>			
610 General Supplies	44.80		44.80
Total Supplies	44.80		44.80
Total 1410 Driver's Education	<u>69,343.56</u>		<u>69,343.56</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		2,112.00		2,112.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		161.58		161.58
Total Personnel Services-Employee Benefits		161.58		161.58
Total 1420 Summer School		<u>2,273.58</u>		<u>2,273.58</u>

School: 115218303 South Middleton SD

County: Cumberland

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	654.48	18,602.02	5,093.00	24,349.50
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	50.07	1,423.01	389.61	1,862.69
230 PSERS Retirement Contributions	31.29	876.58		907.87
Total Personnel Services-Employee Benefits	81.36	2,299.59	389.61	2,770.56
Total 1430 Homebound Instruction	<u>735.84</u>	<u>20,901.61</u>	<u>5,482.61</u>	<u>27,120.06</u>

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County: Cumberland

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		5,540.76		5,540.76
500 <u>Other Purchased Services</u>				
560 Tuition	2,966.94	1,483.24		4,450.18
Total Other Purchased Services	2,966.94	1,483.24		4,450.18
Total 1440 Alternative Regular Education	<u>2,966.94</u>	<u>7,024.00</u>		<u>9,990.94</u>

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1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2,966.94	1,483.24		4,450.18
2,966.94	1,483.24		4,450.18
<u>2,966.94</u>	<u>1,483.24</u>		<u>4,450.18</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 PDE Approved Alternative Education Programs				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		5,540.76		5,540.76
Total 1442 PDE Approved Alternative Education Programs		<u>5,540.76</u>		<u>5,540.76</u>

1700 Community / Junior College Education Programs

Total

500 Other Purchased Services

560 Tuition

231,957.00

Total Other Purchased Services

231,957.00

Total 1700 Community / Junior College Education Programs

231,957.00

	<u>Total</u>
2000 Support Services	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	3,880,811.08
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	885,604.10
220 Social Security Contributions	289,660.51
230 PSERS Retirement Contributions	179,343.86
240 Tuition Reimbursements	24,583.00
290 Other Employee Benefits	20,949.03
Total Personnel Services-Employee Benefits	1,400,140.50
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	311,901.18
400 Purchased Property Services	
Total Purchased Property Services	822,885.81
500 Other Purchased Services	
510 Student Transportation Services	1,123,477.47
520 Insurance-General	73,982.00
530 Communications	142,543.04
540 Advertising	35,040.11
550 Printing & Binding	10,426.80
580 Travel	24,472.67
590 Miscellaneous Purchased Services	31,066.68
Total Other Purchased Services	1,441,008.77
600 Supplies	
610 General Supplies	621,623.84
620 Energy	187,056.62
640 Books & Periodicals	64,904.58
Total Supplies	873,585.04
800 Other Objects	
Total Other Objects	70,924.56
Total 2000 Support Services	<u>8,801,256.94</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	14,625.00	550,067.62
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	0.05	102,611.47
220 Social Security Contributions	918.34	41,316.50
230 PSERS Retirement Contributions		25,579.94
240 Tuition Reimbursements		4,293.00
Total Personnel Services-Employee Benefits	918.39	173,800.91
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		2,677.17
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		403.56
580 Travel		1,295.20
Total Other Purchased Services		1,698.76
600 <u>Supplies</u>		
610 General Supplies		1,997.06
640 Books & Periodicals		1,648.56
Total Supplies		3,645.62
800 <u>Other Objects</u>		
Total Other Objects		785.00
Total 2100 Pupil Personnel	<u>15,543.39</u>	<u>732,675.08</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	160,348.16	294,639.39		454,987.55
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	24,920.84	67,445.03		92,365.87
220 Social Security Contributions	12,075.30	22,030.50		34,105.80
230 PSERS Retirement Contributions	7,664.43	14,083.51		21,747.94
240 Tuition Reimbursements	4,293.00			4,293.00
Total Personnel Services-Employee Benefits	48,953.57	103,559.04		152,512.61
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	300.00			300.00
500 Other Purchased Services				
510 Student Transportation Services		403.56		403.56
580 Travel	369.90	403.30		773.20
Total Other Purchased Services	369.90	806.86		1,176.76
600 Supplies				
610 General Supplies	634.17	1,362.89		1,997.06
640 Books & Periodicals		1,648.56		1,648.56
Total Supplies	634.17	3,011.45		3,645.62
800 Other Objects				
Total Other Objects		785.00		785.00
Total 2120 Guidance Services	<u>210,605.80</u>	<u>402,801.74</u>		<u>613,407.54</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		15,934.03
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		7,020.48
220 Social Security Contributions		1,179.39
230 PSERS Retirement Contributions		761.49
Total Personnel Services-Employee Benefits		8,961.36
Total 2130 Attendance Services		<u>24,895.39</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	39,852.21	24,668.83	14,625.00	79,146.04
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	1,881.37	1,343.70	0.05	3,225.12
220 Social Security Contributions	3,237.08	1,875.89	918.34	6,031.31
230 PSERS Retirement Contributions	1,891.19	1,179.32		3,070.51
Total Personnel Services-Employee Benefits	7,009.64	4,398.91	918.39	12,326.94
500 <u>Other Purchased Services</u>				
580 Travel	173.98	348.02		522.00
Total Other Purchased Services	173.98	348.02		522.00
Total 2140 Psychological Services	<u>47,035.83</u>	<u>29,415.76</u>	<u>15,543.39</u>	<u>91,994.98</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology And Audiology Services				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,377.17		2,377.17
Total 2150 Speech Pathology And Audiology Services		<u>2,377.17</u>		<u>2,377.17</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	326,430.12	242,766.86	1,485.00	570,681.98
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	50,848.36	60,628.75		111,477.11
220 Social Security Contributions	24,701.41	18,253.13	113.60	43,068.14
230 PSERS Retirement Contributions	15,571.34	11,594.86	70.98	27,237.18
Total Personnel Services-Employee Benefits	91,121.11	90,476.74	184.58	181,782.43
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	4,517.85	1,850.65	128,536.31	134,904.81
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	37,733.48	31,108.25		68,841.73
500 <u>Other Purchased Services</u>				
530 Communications		10,628.79		10,628.79
580 Travel	6,683.14	3,203.95	2,278.00	12,165.09
Total Other Purchased Services	6,683.14	13,832.74	2,278.00	22,793.88
600 <u>Supplies</u>				
610 General Supplies	192,410.57	141,402.93	65,577.38	399,390.88
640 Books & Periodicals	22,582.62	21,464.18	18,529.96	62,576.76
Total Supplies	214,993.19	162,867.11	84,107.34	461,967.64
800 <u>Other Objects</u>				
Total Other Objects	11,848.19	4,958.60	2,553.00	19,359.79
Total 2200 Instructional Staff	<u>693,327.08</u>	<u>547,860.95</u>	<u>219,144.23</u>	<u>1,460,332.26</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,450,945.77
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		267,984.86
220 Social Security Contributions		106,984.43
230 PSERS Retirement Contributions		67,835.69
240 Tuition Reimbursements		20,290.00
290 Other Employee Benefits		10,949.03
Total Personnel Services-Employee Benefits		474,044.01
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		111,036.09
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		97,039.62
500 <u>Other Purchased Services</u>		
520 Insurance-General		2,725.00
530 Communications		8,139.20
540 Advertising		35,040.11
550 Printing & Binding		10,426.80
580 Travel		7,293.40
Total Other Purchased Services		63,624.51
600 <u>Supplies</u>		
610 General Supplies		39,597.84
640 Books & Periodicals		679.26
Total Supplies		40,277.10
800 <u>Other Objects</u>		
Total Other Objects		30,105.48
Total 2300 Administration		<u>2,267,072.58</u>

2310 Board Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

26,350.00

500 Other Purchased Services

520 Insurance-General

(100.00)

540 Advertising

35,040.11

580 Travel

565.38

Total Other Purchased Services

35,505.49

600 Supplies

610 General Supplies

5,860.02

Total Supplies

5,860.02

800 Other Objects

Total Other Objects

14,001.07

Total 2310 Board Services

81,716.58

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 <u>Personnel Services-SALARIES</u>		
Total Personnel Services-SALARIES		27,999.92
200 <u>Personnel Services-EMPLOYEE BENEFITS</u>		
220 Social Security Contributions		2,142.12
Total Personnel Services-EMPLOYEE BENEFITS		2,142.12
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		57,425.66
500 <u>Other Purchased Services</u>		
520 Insurance-General		2,825.00
530 Communications		8,139.20
Total Other Purchased Services		10,964.20
600 <u>Supplies</u>		
610 General Supplies		972.15
Total Supplies		972.15
Total 2330 Tax Assessment And Collection Services		<u>99,504.05</u>

2350 Legal and Accounting Services

Federal

Total

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

27,260.43

Total 2350 Legal and Accounting Services

27,260.43

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				328,606.92
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				37,569.88
220 Social Security Contributions				21,702.29
230 PSERS Retirement Contributions				15,707.50
Total Personnel Services-Employee Benefits				74,979.67
500 <u>Other Purchased Services</u>				
580 Travel				2,662.91
Total Other Purchased Services				2,662.91
600 <u>Supplies</u>				
610 General Supplies				1,476.69
640 Books & Periodicals				336.00
Total Supplies				1,812.69
800 <u>Other Objects</u>				
Total Other Objects				6,866.45
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>414,928.64</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	511,304.47	476,622.73		987,927.20
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	105,961.18	95,977.74		201,938.92
220 Social Security Contributions	38,764.94	36,379.64		75,144.58
230 PSERS Retirement Contributions	24,440.07	22,601.75		47,041.82
240 Tuition Reimbursements	15,456.00	4,834.00		20,290.00
290 Other Employee Benefits	3,401.70	7,547.33		10,949.03
Total Personnel Services-Employee Benefits	188,023.89	167,340.46		355,364.35
400 Purchased Property Services				
Total Purchased Property Services	50,891.02	46,148.60		97,039.62
500 Other Purchased Services				
550 Printing & Binding	5,360.10	5,066.70		10,426.80
580 Travel	2,335.98	1,729.13		4,065.11
Total Other Purchased Services	7,696.08	6,795.83		14,491.91
600 Supplies				
610 General Supplies	11,595.76	19,693.22		31,288.98
640 Books & Periodicals		343.26		343.26
Total Supplies	11,595.76	20,036.48		31,632.24
800 Other Objects				
Total Other Objects	5,428.10	3,809.86		9,237.96
Total 2380 Office Of The Principal Services	<u>774,939.32</u>	<u>720,753.96</u>		<u>1,495,693.28</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		106,411.73
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		28,476.06
220 Social Security Contributions		7,995.44
230 PSERS Retirement Contributions		5,086.37
Total Personnel Services-Employee Benefits		41,557.87
Total 2390 Other Administration Services		<u>147,969.60</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	6,047.02	165,406.33
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		56,263.73
220 Social Security Contributions	462.58	12,343.08
230 PSERS Retirement Contributions	289.04	7,631.87
Total Personnel Services-Employee Benefits	751.62	76,238.68
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		1,279.50
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		1,700.00
500 <u>Other Purchased Services</u>		
580 Travel		690.78
Total Other Purchased Services		690.78
600 <u>Supplies</u>		
610 General Supplies		14,309.47
Total Supplies		14,309.47
800 <u>Other Objects</u>		
Total Other Objects		1,601.06
Total 2400 Pupil Health	<u>6,798.64</u>	<u>261,225.82</u>

2500 Business

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		294,724.83
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		68,591.64
220 Social Security Contributions		21,784.07
230 PSERS Retirement Contributions		14,012.65
Total Personnel Services-Employee Benefits		104,388.36
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		28,098.71
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		34,496.15
500 <u>Other Purchased Services</u>		
530 Communications		37,694.46
580 Travel		3,028.20
Total Other Purchased Services		40,722.66
600 <u>Supplies</u>		
610 General Supplies		11,181.46
Total Supplies		11,181.46
800 <u>Other Objects</u>		
Total Other Objects		16,496.63
Total 2500 Business		<u>530,108.80</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				816,492.44
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				278,675.29
220 Social Security Contributions				61,678.54
230 PSERS Retirement Contributions				37,046.53
290 Other Employee Benefits				10,000.00
Total Personnel Services-Employee Benefits				387,400.36
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				33,904.90
400 Purchased Property Services				
Total Purchased Property Services				620,808.31
500 Other Purchased Services				
521 Fire Insurance				43,208.00
522 Automotive Liability Insurance				6,986.00
523 General Property and Liability Insurance				21,063.00
530 Communications				86,080.59
Total Other Purchased Services				157,337.59
600 Supplies				
610 General Supplies	80,525.21	57,108.56		137,633.77
620 Energy				187,056.62
Total Supplies				324,690.39
800 Other Objects				
Total Other Objects				2,576.60
Total 2600 Operation & Maintenance of Plant Services				<u>2,343,210.59</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		32,492.11
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		2,485.75
Total Personnel Services-Employee Benefits		2,485.75
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		1,121,820.05
516 St Tr Svc from the IU		1,253.86
Total Other Purchased Services		1,123,073.91
600 <u>Supplies</u>		
610 General Supplies		17,513.36
Total Supplies		17,513.36
Total 2700 Student Transportation Services		<u>1,175,565.13</u>

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 Other Purchased Services		
590 Miscellaneous Purchased Services		31,066.68
Total Other Purchased Services		31,066.68
Total 2900 Other Support Services		<u>31,066.68</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of NonInstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		337,382.48
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		13,651.96
220 Social Security Contributions		25,693.58
230 PSERS Retirement Contributions		11,634.56
Total Personnel Services-Employee Benefits		50,980.10
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		5,802.95
580 Travel		3,252.00
Total Other Purchased Services		9,054.95
600 <u>Supplies</u>		
610 General Supplies	500.00	31,949.16
Total Supplies	500.00	31,949.16
800 <u>Other Objects</u>		
Total Other Objects		9,694.00
Total 3000 Operation of NonInstructional Services	<u>500.00</u>	<u>439,060.69</u>

3200 Student Activities

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

500 Other Purchased Services

510 Student Transportation Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 3200 Student Activities

Federal

Total

337,382.48

13,651.96

25,693.58

11,634.56

50,980.10

5,802.95

3,252.00

9,054.95

31,449.16

31,449.16

9,169.00

438,035.69

3300 Community Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 3300 Community Services

<u>Federal</u>	<u>Total</u>
500.00	500.00
500.00	500.00
	525.00
500.00	1,025.00

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	0.17
Total Other Objects	0.17
900 <u>Other Financing Uses</u>	
930 Fund Transfers	3,542,434.98
Total Other Financing Uses	3,542,434.98
Total 5000 Other Expenditures and Financing Uses	<u>3,542,435.15</u>

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

0.17

0.17

0.17

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

0.17

0.17

0.17

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Total

3,542,434.98

3,542,434.98

3,542,434.98

5220 Special Revenue Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

933 Athletic Fund Transfers

Total Other Financing Uses

Total 5220 Special Revenue Fund Transfers

Total

167,112.00

205,366.00

372,478.00

372,478.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Total

431,000.00

431,000.00

431,000.00

5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

Total

930 Fund Transfers

2,638,719.98

Total Other Financing Uses

2,638,719.98

Total 5240 Debt Service Fund Transfers (to sinking fund)

2,638,719.98

5250 Enterprise Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5250 Enterprise Fund Transfers

Total

100,237.00

100,237.00

100,237.00

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)
BY SUBFUNCTIONS
Page EXP-1

	<u>Amount</u>	<u>Total</u>
1000 Instruction		
1100 Regular Programs - E/S	11,393,669.49	
1200 Special and Gifted Education	3,899,674.57	
1300 Vocational Education Programs	355,820.00	
1400 Other Instructional Programs - E/S	108,728.14	
1700 Community / Junior College Education Programs	231,957.00	
		15,989,849.20
2000 Support Services		
2100 Pupil Personnel	732,675.08	
2200 Instructional Staff	1,460,332.26	
2300 Administration	2,267,072.58	
2400 Pupil Health	261,225.82	
2500 Business	530,108.80	
2600 Operation & Maintenance of Plant Services	2,343,210.59	
2700 Student Transportation Services	1,175,565.13	
2900 Other Support Services	31,066.68	
		8,801,256.94
3000 Operation of NonInstructional Services		
3200 Student Activities	438,035.69	
3300 Community Services	1,025.00	
		439,060.69
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	0.17	
5200 Interfund Transfers Out	3,542,434.98	
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		3,542,435.15
		<u>28,772,601.98</u>

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

- 1 Debt at Beginning of Fiscal Year
- 2 Additional Debt Incurred During Year
- 3 Retirements and Repayments
- 4 Debt at End of Fiscal Year

Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs. and OPEB)	Total
	26,289,479		834,103	27,123,582
			77,489	77,489
	1,724,023			1,724,023
	24,565,456		911,592	25,477,048

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	1,720,000		915,630	2,635,630
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
Total Debt Payments - Governmental Funds		1,720,000		915,630	2,635,630
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

Tuition Paid to Other LEAs During Fiscal Year	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
561 Tuition to Other School Districts Within the State	59,412.11	
562 Tuition to Charter Schools	301,008.89	
564 Tuition Paid to Area Vocational Technical Schools	355,820.00	
566 Tuition to Inst of Higher Ed and Tech Inst	231,957.00	
567 Tuition to Approved Private Schools	64,893.14	
568 Tuition to PRRIs and Detention Centers	12,995.69	
0560 Total Tuition Paid During Fiscal Year	<u>1,026,086.83</u>	
0562 Sub Amounts		
562 Tuition to Charter Schools - Nonspecial Education	282,260.17	
562 Tuition to Charter Schools - Special Education	18,748.72	
Total Object 562 Paid During Fiscal Year	<u>301,008.89</u>	

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	11,167.67	2,615.00	13,782.67
1100-323	6,730.46	150.00	6,880.46
1100-324			
1100-329			
Total 320	17,898.13	2,765.00	20,663.13
1200-322	500,369.64		500,369.64
1200-323	434.55	426,486.92	426,921.47
1200-324			
1200-329		5,306.28	5,306.28
Total 320	500,804.19	431,793.20	932,597.39
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue

Amount

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

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	59,274.49	80,350.19	139,624.68
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	1,868.29	12,164.85	14,033.14
220 Social Security Contributions	4,526.96	6,069.20	10,596.16
230 PSERS Retirement Contributions	2,833.40	3,840.77	6,674.17
Total Personnel Services-Employee Benefits	9,228.65	22,074.82	31,303.47
300 Purchased Professional & Technical Services			
Total Purchased Professional & Technical Services	26.67	33.33	60.00
500 Other Purchased Services			
510 Student Transportation Services	133.32	666.68	800.00
580 Travel		74.50	74.50
Total Other Purchased Services	133.32	741.18	874.50
600 Supplies			
610 General Supplies	183.90	367.85	551.75
640 Books & Periodicals		45.00	45.00
Total Supplies	183.90	412.85	596.75
800 Other Objects			
Total Other Objects	199.00	302.00	501.00
Total 1243 Gifted Support	<u>69,046.03</u>	<u>103,914.37</u>	<u>172,960.40</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	158,411.42	132,788.53		291,199.95
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	28,020.78	45,188.33		73,209.11
220 Social Security Contributions	11,931.61	9,910.24		21,841.85
230 PSERS Retirement Contributions	7,540.18	6,338.00		13,878.18
Total Personnel Services-Employee Benefits	47,492.57	61,436.57		108,929.14
600 Supplies				
610 General Supplies	1,481.60	16,652.09		18,133.69
640 Books & Periodicals	19,377.42	20,755.43		40,132.85
Total Supplies	20,859.02	37,407.52		58,266.54
Total 2250 School Library Services	<u>226,763.01</u>	<u>231,632.62</u>		<u>458,395.63</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
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NOTE: Only reimbursable encumbrances will be included in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
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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

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	26,350.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	479,116.02		Business Office Expense
2830			
2840			
Total	505,466.02		

** 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	
2000-115	
3000-115	
Total	

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.

General Fund Expenditures	
Function-Object	Amount
1000-322	514,152.31
1000-323	433,801.93
1200-594	497.57
1200-597	
2300-820	
2900-595	31,066.68
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	307,196.23

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	62,874.27	550,533.27	613,407.54
2140 Psychological Services	55,196.99	36,797.99	91,994.98
2150 Speech Pathology And Audiology Services	2,377.17		2,377.17
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	974.25	8,530.58	9,504.83
2350 Legal and Accounting Services		27,260.43	27,260.43
2420 Medical Services			
2440 Nursing Services	26,775.65	234,450.17	261,225.82
2700 Student Transportation Services	205,723.90	969,841.23	1,175,565.13
TOTAL	353,922.23	1,827,413.67	2,181,335.90

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	211 Medical Insurance	2,135,417.00	855,685.00	2,991,102.00
	212 Dental Insurance	135,925.00	47,813.00	183,738.00
	215 Eye Care Insurance	24,353.00	8,688.00	33,041.00
	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			
	FUND TOTAL	2,295,695.00	912,186.00	3,207,881.00
50 Enterprise Fund	211 Medical Insurance	13,333.00	57,255.00	70,588.00
	212 Dental Insurance	683.04	4,098.00	4,781.04
	215 Eye Care Insurance	131.64	790.00	921.64
	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			
	FUND TOTAL	14,147.68	62,143.00	76,290.68
60 Internal Service Fund	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			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	2,309,842.68	974,329.00	3,284,171.68

General Fund Expenditures: Functions

	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries	324,335.49	14,625.00					
200 Personnel Services-Employee Benefits	106,279.07	918.34					338,960.49
300 Purchased Professional & Technical Service		4,800.00					107,197.41
400 Purchased Property Services							4,800.00
500 Other Purchased Services							
600 Supplies	228,259.19	81,830.34					
700 Property							310,089.53
810 Dues And Fees		2,203.00					
820 Claims and Judgments Against the LEA							2,203.00
890 Miscellaneous Expenditures							
Total GF Expenditures: Functions	658,873.75	104,376.68					763,250.43

General Fund Expenditures: Sub Functions

	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							
Total GF Expenditures: Sub Functions							

Enterprise Fund Expenses

	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			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
Total Enterprise Fund Expenses			

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Thank you,
School Finance

Ra-schlfin@state.pa.us
Penn*Link