LEA Name : Danville Area SD
Address : 600 Walnut St
Danville , PA 17821

County : Montour
AUN Number : 116471803
LEA Type : SD

Annual Financial Report

Accuracy Certification Statement

For Fiscal Year Ending

6/30/2016

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

PDE-2057: School District, AVTS/CTC, Charter School, and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data 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 Signature — Date: 10-26-16

Board Secretary Signature — Date: 10-26-16

Janis K Venna
Contact Person

(570)271-3268 Ext :1031
Contact Person Telephone Number

jvenna@danville.k12.pa.us
Contact Person E-mail Address

(570)275-7712
Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2016**

(Pursuant to PA School Code Section 218(b))

LEA Name : Danville Area SD
AUN Number : 116471803
County : Montour

Audit Certification Due:
12/31/2016

This certification is applicable to:

☐ **Orig. Annual Financial Report submitted to Comptroller Operations:** _____
Date

☐ **Annual Financial Report revisions submitted on:** _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

_____ _____
Signature **Date**

Board Secretary

_____ _____
Signature **Date**

Janis K Venna
Contact Person

(570)271-3268 Ext :1031
Contact Person Telephone Number

jvenna@danville.k12.pa.us
Contact Person E-mail Address

(570)275-7712
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Val Number	Description	Justification
30501	Revenue Detail: AFR amount must equal or exceed PDE FAI System amount. 7311, AFR Rev Detail: 1263875.92 7311, PDE FAI System: $1,278,237.50	Payment in the amount of $14,361.58 had been booked as a receivable for the 2014-15 fiscal year.
41140	Expenditure Detail - There is an entry in function 5150- 990 object "Other". Please explain what constitutes "Other". Expenditure 5150-990, Fund 39: $72,403.35	Bond Discount.
50290	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Auth Bldg Obl: $0.00 PY Ending Bal, Auth Bldg Obl: $536,768.00	Previously, VoTech Debt was incorrectly listed as Authority Building Obligation CIB. I now have it listed correctly as Other Long Term debt. In addition, the VoTech had refinanced that bond in 2015.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: $390.00 Prior Year SESS Schedule 2350: $832.50	Legal expenses overall have been greatly reduced, including special education legal services.

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	14,900,820	116,084			
0110 Investments					
0120 Taxes Receivable	1,589,729				
0130 Due From Other Funds	390,969				
0141 Due From Other Governments	3,795				
0142 State Revenue Receivable	815,398				
0143 Federal Revenue Receivable	252,764				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	6,645				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	20,221				
0190 Other Current Assets					
Total Assets	**$17,980,341**	**$116,084**			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$17,980,341**	**$116,084**			

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	5,231	2,527,295			17,549,430
0110 Investments					
0120 Taxes Receivable					1,589,729
0130 Due From Other Funds					390,969
0141 Due From Other Governments					3,795
0142 State Revenue Receivable		45,494			860,892
0143 Federal Revenue Receivable					252,764
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					6,645
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					20,221
0190 Other Current Assets					
Total Assets	**$5,231**	**$2,572,789**			**$20,674,445**
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$5,231**	**$2,572,789**			**$20,674,445**

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	1,174,247				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	373,021				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	189,506				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,130,890				
0462 Payroll Deductions and Withholding	237,176				
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	**$4,104,840**				
0950 Deferred Inflows of Resources	318,605				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	10,245,000				
0840 Assigned Fund Balance	2,500,000	116,084			
0850 Unassigned Fund Balance	811,896				
Total Fund Balances	**$13,556,896**	**$116,084**			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$17,980,341**	**$116,084**			

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds		4,986,228			6,160,475
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					373,021
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					189,506
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					2,130,890
0462 Payroll Deductions and Withholding					237,176
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities		**$4,986,228**			**$9,091,068**
0950 Deferred Inflows of Resources					318,605
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					10,245,000
0840 Assigned Fund Balance	5,231				2,621,315
0850 Unassigned Fund Balance		(2,413,439)			(1,601,543)
Total Fund Balances	**$5,231**	**($2,413,439)**			**$11,264,772**
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$5,231**	**$2,572,789**			**$20,674,445**

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenues					
6000 Revenue from Local Sources	22,063,405	1,229			
7000 Revenue from State Sources	13,731,256				
8000 Revenue from Federal Sources	1,288,380				
Total Revenues	**$37,083,041**	**$1,229**			
Expenditures					
1000 Instruction	23,791,544				
2000 Support Services	11,226,144				
3000 Operation of Non-Instructional Services	704,838	2,350			
4000 Facilities Acquisition, Construction and Improvement Services	1,186,555				
5110 Debt Service	2,143,576				
5130 Refund of Prior Year Revenues / Receipts	6,864				
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	**$39,059,521**	**$2,350**			
Excess (Deficiency) Of Revenues Over Expenditures	**($1,976,480)**	**($1,121)**			
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	558,001				
9400 Sale of or Compensation for Loss of Fixed Assets	9,104				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	944				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	**$566,161**				

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Revenues					
6000 Revenue from Local Sources	9	90			22,064,733
7000 Revenue from State Sources					13,731,256
8000 Revenue from Federal Sources					1,288,380
Total Revenues	**$9**	**$90**			**$37,084,369**
Expenditures					
1000 Instruction					23,791,544
2000 Support Services		86,469			11,312,613
3000 Operation of Non-Instructional Services					707,188
4000 Facilities Acquisition, Construction and Improvement Services	51,569				1,238,124
5110 Debt Service					2,143,576
5130 Refund of Prior Year Revenues / Receipts					6,864
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	**$51,569**	**$86,469**			**$39,199,909**
Excess (Deficiency) Of Revenues Over Expenditures	**($51,560)**	**($86,379)**			**($2,115,540)**
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued		9,660,000			9,660,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					558,001
9400 Sale of or Compensation for Loss of Fixed Assets					9,104
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds		9,494,779			9,494,779
5150 Bond Discounts		72,403			72,403
5200 Interfund Transfers – Out		558,001			558,945
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		**($465,183)**			**$100,978**

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	**($1,410,319)**	**($1,121)**			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	14,967,215	117,205			
Fund Balance - End Of Year	**$13,556,896**	**$116,084**			

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	**($51,560)**	**($551,562)**			**($2,014,562)**
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	56,791	(1,861,877)			13,279,334
Fund Balance - End Of Year	**$5,231**	**($2,413,439)**			**$11,264,772**

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	34,706			34,706	
0110 Investments					
0130 Due From Other Funds	944			944	
0141 Due From Other Governments					
0142 State Revenue Receivable	4,345			4,345	
0143 Federal Revenue Receivable	63,264			63,264	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	189			189	
0170 Inventories	2,283			2,283	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	**$105,731**			**$105,731**	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	251,119			251,119	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	**$251,119**			**$251,119**	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$356,850**			**$356,850**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	394,663			394,663	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	9,081			9,081	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,024			1,024	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	**$404,768**			**$404,768**	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	1,731			1,731	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities	**$1,731**			**$1,731**	
Total Liabilities	**$406,499**			**$406,499**	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(49,649)			(49,649)	
Total Net Position	**($49,649)**			**($49,649)**	
Total Liabilities And Deferred Inflows Of Resources And Net Position	**$356,850**			**$356,850**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	446,427			446,427	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	**$446,427**			**$446,427**	
Operating Expenses					
100 Personnel Services – Salaries	204,657			204,657	
200 Personnel Services – Employee Benefits	112,879			112,879	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	727,913			727,913	
600 Supplies	53,623			53,623	
740 Depreciation	30,854			30,854	
810 Dues and Fees	987			987	
890 Miscellaneous Expenditures	2,488			2,488	
Total Operating Expenses	**$1,133,401**			**$1,133,401**	
Operating Income (Loss)	**($686,974)**			**($686,974)**	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	350			350	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	68,188			68,188	
8000 Revenue from Federal Sources	545,990			545,990	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	**$614,528**			**$614,528**	
Income (Loss) Before Contributions And Transfers	**($72,446)**			**($72,446)**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	944			944	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	**($71,502)**			**($71,502)**	
0002 Net Position - Beginning of Fiscal Year	21,853			21,853	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	**($49,649)**			**($49,649)**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	451,277			451,277	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	323,687			323,687	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	51,205			51,205	
0018 Cash Payments For Other Operating Expenses	627,974			627,974	
Net Cash Provided By (Used For) Operating Activities	**($551,589)**			**($551,589)**	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	65,366			65,366	
0023 Receipts From Federal Sources -8000	503,924			503,924	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit	944			944	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	**$570,234**			**$570,234**	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(79,378)			(79,378)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	**($79,378)**			**($79,378)**	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	350			350	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	**$350**			**$350**	

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	**(60,383)**			**(60,383)**	
0004 Cash and Cash Equivalents Beginning of Year	95,089			95,089	
Cash and Cash Equivalents at Year End	**$34,706**			**$34,706**	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(686,974)			(686,974)	
Adjustments					
0051 Depreciation and Net Amortization	30,854			30,854	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	4,977			4,977	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	2,418			2,418	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	(127)			(127)	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	103,414			103,414	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(6,151)			(6,151)	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	**$135,385**			**$135,385**	
Cash Provided By (Used for) Total	**($551,589)**			**($551,589)**	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				1,241,497
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				**$1,241,497**
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				**$1,241,497**

Amounts Expressed in Whole Dollars	Other Agency (89)	Discrete Component Units (98)	Discrete Component Units (99)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				1,241,497
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				**$1,241,497**
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				**$1,241,497**

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				1,241,497
Total Liabilities				**$1,241,497**
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				**$1,241,497**

Amounts Expressed in Whole Dollars	Other Agency (89)	Discrete Component Units (98)	Discrete Component Units (99)	Total Fiduciary Funds
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				1,241,497
Total Liabilities				**$1,241,497**
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				**$1,241,497**

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	12,971,607.47			12,971,607.47
6112 Interim Real Estate Taxes	129,698.06			129,698.06
6113 Public Utility Realty Taxes	22,145.89			22,145.89
6114 Payments in Lieu of Current Taxes - State / Local	14,934.30			14,934.30
6151 Current Act 511 Earned Income Taxes	6,470,584.21	1,461,718.86	1,251,779.93	6,260,645.28
6153 Current Act 511 Real Estate Transfer Taxes	297,516.02	61,156.54	59,015.67	295,375.15
6411 Delinquent Real Estate Taxes	651,203.54	123,827.10	85,661.72	613,038.16
6500 Earnings on Investments	26,030.56			
6700 Revenues from LEA Activities	68,323.98			
6832 Federal IDEA Revenue Received as Pass Through	396,231.67			
6836 Federal ARRA Race to the Top Revenue Received as Pass Through	1,650.00			
6910 Rentals	72,041.00			
6920 Contributions and Donations from Private Sources	800,135.65			
6942 Summer School Tuition	2,530.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	36,987.52			
6991 Refunds of a Prior Year Expenditure	11,508.18			
6992 Energy Efficiency Revenues and Incentives	326.26			
6999 Other Revenues Not Specified Above	89,950.98			
TOTAL Revenue from Local Sources	**$22,063,405.29**	**$1,646,702.50**	**$1,396,457.32**	**$20,307,444.31**

	Revenue Reported In Current Year
Revenue from State Sources	
7110 Basic Education Funding	7,029,501.35
7160 Tuition for Orphans Subsidy	75,980.45
7220 Vocational Education	18,277.34
7271 Special Education funds for School-Aged Pupils	1,417,673.62
7292 Pre-K Counts	144,500.00
7311 Pupil Transportation Subsidy	1,263,875.92
7312 Nonpublic and Charter School Pupil Transportation Subsidy	91,630.00
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,630.93
7340 State Property Tax Reduction Allocation	553,175.36
7505 Ready to Learn Block Grant	279,308.00
7810 State Share of Social Security and Medicare Taxes	641,582.05
7820 State Share of Retirement Contributions	2,169,121.20
TOTAL Revenue from State Sources	**$13,731,256.22**

		Revenue Reported In Current Year			
Revenue from Federal Sources					
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	811,920.00			
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,695.00			
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	116,321.00			
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,238.23			
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,205.56			
TOTAL Revenue from Federal Sources		**$1,288,379.79**			

	Revenue Reported In Current Year			
Other Financing Sources				
9330 Capital Projects Fund Transfers	558,001.41			
9400 Sale of or Compensation for Loss of Fixed Assets	9,104.48			
TOTAL Other Financing Sources	**$567,105.89**			
TOTAL FROM ALL SOURCES	**$37,650,147.19**	**$1,646,702.50**	**$1,396,457.32**	**$20,307,444.31**

Revenue from Local Sources	22,063,405.29
Revenue from State Sources	13,731,256.22
Revenue from Federal Sources	1,288,379.79
Other Financing Sources	567,105.89
TOTAL FROM ALL SOURCES	**$37,650,147.19**

	General Fund(10)	Public Purpose Trust(27)	Other Compt Approved (28)	Athletic / Activity(29)	Capital Reserve (690, 1850)(31)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	16,736,729.00				
1200 Special Programs - Elementary / Secondary	4,157,788.02				
1300 Vocational Education	1,623,797.91				
1400 Other Instructional Programs - Elementary / Secondary	1,264,533.15				
1500 Nonpublic School Programs	8,696.04				
Total Instruction	**$23,791,544.12**				
2000 Support Services					
2100 Support Services - Students	1,243,723.29				
2200 Support Services - Instructional Staff	723,287.56				
2300 Support Services - Administration	2,232,474.88				
2400 Support Services - Pupil Health	434,193.98				
2500 Support Services - Business	545,939.41				
2600 Operation and Maintenance of Plant Services	3,388,837.94				
2700 Student Transportation Services	2,012,628.57				
2800 Support Services - Central	645,058.28				
Total Support Services	**$11,226,143.91**				
3000 Operation of Non-Instructional Services					
3200 Student Activities	684,069.53	2,350.00			
3300 Community Services	20,768.13				
Total Operation of Non-Instructional Services	**$704,837.66**	**$2,350.00**			
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	1,186,555.34				
Total Facilities Acquisition, Construction and Improvement Services	**$1,186,555.34**				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	2,150,440.26				
5200 Interfund Transfers - Out	944.17				
Total Other Expenditures and Financing Uses	**$2,151,384.43**				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$39,060,465.46**	**$2,350.00**			

	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)	Total
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					16,736,729.00
1200 Special Programs - Elementary / Secondary					4,157,788.02
1300 Vocational Education					1,623,797.91
1400 Other Instructional Programs - Elementary / Secondary					1,264,533.15
1500 Nonpublic School Programs					8,696.04
Total Instruction					**$23,791,544.12**
2000 Support Services					
2100 Support Services - Students					1,243,723.29
2200 Support Services - Instructional Staff					723,287.56
2300 Support Services - Administration		86,469.00			2,318,943.88
2400 Support Services - Pupil Health					434,193.98
2500 Support Services - Business					545,939.41
2600 Operation and Maintenance of Plant Services					3,388,837.94
2700 Student Transportation Services					2,012,628.57
2800 Support Services - Central					645,058.28
Total Support Services		**$86,469.00**			**$11,312,612.91**
3000 Operation of Non-Instructional Services					
3200 Student Activities					686,419.53
3300 Community Services					20,768.13
Total Operation of Non-Instructional Services					**$707,187.66**
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	51,569.38				1,238,124.72
Total Facilities Acquisition, Construction and Improvement Services	**$51,569.38**				**$1,238,124.72**
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses		9,567,182.10			11,717,622.36
5200 Interfund Transfers - Out		558,001.41			558,945.58
Total Other Expenditures and Financing Uses		**$10,125,183.51**			**$12,276,567.94**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$51,569.38**	**$10,211,652.51**			**$49,326,037.35**

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	17,661,397.73
Total Federally Funded salaries subject to PSERS withholding	945,902.52

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	340,695.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	**$340,695.00**

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	3,113,897.02	226,452.86	3,340,349.88
	212 Dental Insurance	136,316.20	24,175.70	160,491.90
	215 Eye Care Insurance	23,381.92	4,364.45	27,746.37
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	$3,273,595.14	$254,993.01	$3,528,588.15
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	33,979.24	8,195.76	42,175.00
	212 Dental Insurance		329.50	329.50
	215 Eye Care Insurance		57.24	57.24
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	$33,979.24	$8,582.50	$42,561.74
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		$3,307,574.38	$263,575.51	$3,571,149.89

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	153,228.11	708,572.31	861,800.42	198,267.50	845,245.70	1,043,513.20
2140 Psychological Services	24,232.83	112,059.81	136,292.64	32,714.32	167,495.77	200,210.09
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	226,245.04	274,992.40	501,237.44	237,004.45	298,477.08	535,481.53
2350 Legal and Accounting Services	832.50	63,771.80	64,604.30	390.00	32,488.71	32,878.71
2420 Medical Services						
2440 Nursing Services	66,081.99	305,582.76	371,664.75	82,496.85	351,697.13	434,193.98
2700 Student Transportation Services	353,519.10	1,634,777.29	1,988,296.39	382,399.42	1,630,229.15	2,012,628.57
Total	**$824,139.57**	**$3,099,756.37**	**$3,923,895.94**	**$933,272.54**	**$3,325,633.54**	**$4,258,906.08**

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		30,085,000.00		574,575.00	677,654.00	419,798.06	44,845,000.00	76,602,027.06
2. Additional Debt Incurred During Year		9,660,000.00			71,550.00	27,157.99	4,665,000.00	14,423,707.99
3. Retirements and Repayments		9,940,000.00		63,466.59				10,003,466.59
4. Debt at End of Fiscal Year		29,805,000.00		511,108.41	749,204.00	446,956.05	49,510,000.00	81,022,268.46
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		29,805,000.00		511,108.41	749,204.00	446,956.05	49,510,000.00	81,022,268.46
7. Current Portion P&I - Due within 1 year		1,572,464.13		94,043.96				1,666,508.09
8. Interest Paid during current fiscal year		1,698,355.01						1,698,355.01

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY 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
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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	855,000.00		1,288,576.26	2,143,576.26	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds	9,085,000.00		409,778.75	9,494,778.75	
5120	40	Debt Service Fund					
	Total Debt Payments - Governmental Funds		**$9,940,000.00**		**$1,698,355.01**	**$11,638,355.01**	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
	Total Debt Payments - Proprietary Funds					

Bond Details

Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only: Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes – CIB	03/2007	13,735,000.00		9,460,000.00	4,275,000.00	193,998.75	658,266.26
General Obligation Bonds/Notes – CIB	05/2011	2,440,000.00		170,000.00	2,270,000.00	258,440.00	88,540.00
General Obligation Bonds/Notes – CIB	06/2011	7,695,000.00		220,000.00	7,475,000.00	539,870.00	326,470.00
General Obligation Bonds/Notes – CIB	05/2014	6,215,000.00		90,000.00	6,125,000.00	373,500.00	215,300.00
General Obligation Bonds/Notes – CIB	06/2016		9,660,000.00		9,660,000.00	206,655.38	409,778.75
Compensated Absences		419,798.06	27,157.99		446,956.05		
Other Post-Employment Benefits (OPEB)		677,654.00	71,550.00		749,204.00		
Other Long Term Debt/Liabilities		574,575.00		63,466.59	511,108.41	94,043.96	
Net Pension Liability		44,845,000.00	4,665,000.00		49,510,000.00		
Totals for Debt Entered:		**$76,602,027.06**	**$14,423,707.99**	**$10,003,466.59**	**$81,022,268.46**	**$1,666,508.09**	**$1,698,355.01**

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	**Amount**
Tuition Reported in General Fund Expenditures 1000-560	1,663,956.81
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	586.54
Section 1 Total	**$1,664,543.35**

	Section 2: Tuition Paid to Institution Types During Fiscal Year	**Tuition Paid For Nonspecial Education**	**Tuition Paid For Special Education**	**Total**
1	1306 Institutions			
2	Institutionalized Children's Programs		586.54	586.54
3	Juveniles Incarcerated in Adult Facilities			
4	Residential Treatment Facilities	7,242.12		7,242.12
5	Other Local Education Agencies	135,010.17	32,998.38	168,008.55
6	Brick and Mortar Charter Schools			
7	Cyber Charter Schools	349,978.55		349,978.55
8	Career and Technology Centers	819,883.87	318,843.72	1,138,727.59
9	Approved Private Schools			
10	PA Chartered Schools for the Deaf and Blind			
11	Private Residential Rehabilitative Institutions			
12	Juvenile Detention Centers			
13	Special Program Jointures			
14	Other Tuition Not Included Elsewhere In This Section			
Section 2 Total		**$1,312,114.71**	**$352,428.64**	**$1,664,543.35**

1 .	**Student Transportation Services for Educational Field Trips**	3,429.79
2 .	**Student Transportation Services for Student Activities**	1,113.50
3 .	**Rental of Vehicles for Student Transportation Services**	
4 .	**Capital Reserve Funds**	

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.