LEA Name: Mifflinburg Area SD
Address 178 Maple Street
City Mifflinburg, PA 17844-

Class Size: 3

County: Union
AUN Number: 116605003

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
06/30/2011

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.

Daniel R. Lichtel
Chief School Administrator (Print and sign name)

Date 11-8-4

Tammy L. Boop
Board Secretary (Print and sign name)

Date 11-08-2011

Thomas R. Caruso
Contact Person

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	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	4,330,919				
0110	Investments	325,360				
0120	Taxes Receivable (Net)	483,783				
0130	Due From Other Funds	40,672				
0141	Due from Other Governments	182,087				
0142	State Revenue Receivable	191,765				
0143	Federal Revenue Receivable	697,815				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	7,640				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	40,000				
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
	TOTAL ASSETS	**6,300,041**				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Assets
489,937	12,533,455			17,354,311	0100
	680,280			1,005,640	0110
				483,783	0120
				40,672	0130
				182,087	0141
				191,765	0142
				697,815	0143
					0145
					0146
					0147
				7,640	0150
					0160
				40,000	0170
					0180
					0190
489,937	**13,213,735**			**20,003,713**	

Amounts Expressed in Whole Dollars		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	154,401				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,688,239				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	483,783				
0490	Other Current Liabilities					
	TOTAL LIABILITIES	**2,326,423**				
Fund Balances						
0810	Nonspendable Fund Balance	40,000				
0820	Restricted Fund Balance					
0830	Committed Fund Balance	2,770,000				
0840	Assigned Fund Balance	800,000				
0850	Unassigned Fund Balance	363,618				
	TOTAL FUND BALANCES	**3,973,618**				
	TOTAL LIABILITES AND FUND BALANCES	**6,300,041**				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
					0411
					0412
2,860	1,833,106				0413
				1,990,367	0420
					0430
					0440
					0450
				1,688,239	0461
					0462
					0470
				483,783	0480
					0490
2,860	**1,833,106**			**4,162,389**	
					Fund Balances
				40,000	0810
					0820
487,077	11,380,629			2,770,000	0830
				12,667,706	0840
				363,618	0850
487,077	**11,380,629**			**15,841,324**	
489,937	**13,213,735**			**20,003,713**	

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

Governmental Funds

Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690, 1850 (31)
REVENUES						
6000	Local Sources	12,394,045				
7000	State Sources	10,806,919				
8000	Federal Sources	2,394,427				
TOTAL REVENUES		**25,595,391**				
EXPENDITURES						
1000	Instruction	16,890,811				
2000	Support Services	7,172,157				
3000	Noninstructional Services	468,446				
4000	Fac Acq, Const, and Imp					
5110	Debt Service (Principal & Interest)	1,479,477				
5130	Refund of Prior Year Receipts	75				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		**26,010,966**				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**(415,575)**				
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 - IN (from other funds)					
9400	Sale / Compensation for Fixed Assets	13,602				
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers - Out (to other funds)	200,000				
5300	Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)		**(186,398)**				

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

Governmental Funds

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
322	48,368			12,442,735	6000
				10,806,919	7000
				2,394,427	8000
322	**48,368**			**25,644,081**	
	48,601			16,890,811	1000
				7,220,758	2000
657,721	5,026,925			468,446	3000
	3,323,289			5,684,646	4000
				4,802,766	5110
				75	5130
					5140
657,721	**8,398,815**			**35,067,502**	
(657,399)	**(8,350,447)**			**(9,423,421)**	
	20,590,000			20,590,000	9110
					9120
					9130
200,000					9200
				200,000	9300
				13,602	9400
					9710
					9720
					9900
					5120
					5150
				200,000	5200
					5300
200,000	**20,590,000**			**20,603,602**	

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

Governmental Funds

Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690, 1850 (31)
SPECIAL AND EXTRAORDINARY ITEMS						
8888	Special Items					
8889	Extraordinary Items					
NET CHANGE IN FUND BALANCES		**(601,973)**				
0040	Fund Balance - Beginning of Fiscal Year	4,575,590				
0050	Prior Period Adjustment	1				
FUND BALANCE - END OF YEAR		**3,973,618**				

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

Governmental Funds

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
(457,399)	**12,239,553**			**11,180,181**	
944,476	(858,924)			4,661,142	0040
				1	0050
487,077	**11,380,629**			**15,841,324**	

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
General Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	12,810,207	12,810,207	12,394,045	(416,162)
7000	State Sources	12,268,717	12,268,717	10,806,919	(1,461,798)
8000	Federal Sources	827,636	827,636	2,394,427	1,566,791
TOTAL REVENUES		**25,906,560**	**25,906,560**	**25,595,391**	**(311,169)**
EXPENDITURES					
1100	Regular Programs	11,773,843	11,773,843	11,915,641	(141,798)
1200	Special Programs	2,616,762	2,616,762	3,121,428	(504,666)
1300	Vocational Programs	1,632,491	1,632,491	1,565,651	66,840
1400	Other Instructional Programs	283,635	283,635	287,027	(3,392)
1500	Nonpublic School Programs				
1600	Adult Education Programs	4,700	4,700	1,065	3,635
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	623,144	623,144	540,694	82,450
2200	Instructional Staff Services	1,064,953	1,064,953	1,024,936	40,017
2300	Administrative Services	1,460,314	1,460,314	1,385,539	74,775
2400	Pupil Health	252,783	252,783	211,293	41,490
2500	Business Services	271,905	271,905	231,352	40,553
2600	Operation and Maintenance of Plant Services	2,479,498	2,479,498	2,413,819	65,679
2700	Student Transportation Services	1,207,187	1,207,187	1,216,354	(9,167)
2800	Central & Other Support Services	147,963	147,963	146,467	1,496
2900	Other Support Services			1,702	(1,702)
3100	Food Services				
3200	Student Activities	481,919	481,919	453,163	28,756
3300	Community Services	8,000	8,000	15,282	(7,282)
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	1,479,976	1,479,976	1,479,477	499
5130	Refund of Prior Year Receipts			75	(75)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		**25,789,073**	**25,789,073**	**26,010,965**	**(221,892)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**117,487**	**117,487**	**(415,574)**	**(533,061)**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL
General Fund

Amounts Expressed in Whole Dollars		Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt			13,602	13,602
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	171,134	171,134	200,000	(28,866)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		**(171,134)**	**(171,134)**	**(186,398)**	**(15,264)**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		**(53,647)**	**(53,647)**	**(601,972)**	**(548,325)**
0040	Fund Balance - Beginning of Fiscal Year			4,575,590	4,575,590
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		**(53,647)**	**(53,647)**	**3,973,618**	**4,027,265**

STATEMENT OF NET ASSETS (NAP)
Proprietary Funds

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS						
Current Assets:						
0100	Cash and Cash Equivalents	15,955			15,955	
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments	18,812			18,812	
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)					
0170	Inventories	27,223			27,223	
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		**61,990**			**61,990**	
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)	221,109			221,109	
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		**221,109**			**221,109**	
TOTAL ASSETS		**283,099**			**283,099**	

STATEMENT OF NET ASSETS (NAP)
Proprietary Funds

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES						
Current Liabilities:						
0400	Due to Other Funds					
0411	Due to Other Governments	40,672			40,672	
0413	Due to Component Units					
0420	Accounts Payable					
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0480	Deferred Revenues					
0490	Other Current Liabilities					
Total Current Liabilities		**40,672**			**40,672**	
Noncurrent Liabilities:						
0470	Advances from Other Funds					
0510	Bonds Payable					
0520	Extended Term Financing Agreements Payable					
0530	Lease Purchase Obligations					
0540	LT Portion of Compensated Absences					
0550	Authority Lease Obligations					
0599	Other Long-Term Liabilities					
Total NonCurrent Liabilities						
TOTAL LIABILITIES		**40,672**			**40,672**	
NET ASSETS						
0791	Invested in Capital Assets Net of Related Debt	221,109			221,109	
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	21,318			21,318	
TOTAL NET ASSETS		**242,427**			**242,427**	
TOTAL LIABILITIES AND NET ASSETS		**283,099**			**283,099**	

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

Proprietary Funds

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES						
6600	Food Service Revenue	472,039			472,039	
6900	Charges for Services					
6999	Other Operating Revenues	4,885			4,885	
TOTAL OPERATING REVENUES		**476,924**			**476,924**	
OPERATING EXPENSES						
100	Salaries	376,260			376,260	
200	Employee Benefits	76,417			76,417	
300	Purchased Professional and Technical Service	90			90	
400	Purchased Property Services	38,914			38,914	
500	Other Purchased Service	2,179			2,179	
600	Supplies	525,368			525,368	
700	Depreciation	30,238			30,238	
810	Dues and Fees					
890	Other Operating Expenditures	1,561			1,561	
TOTAL OPERATING EXPENSES		**1,051,027**			**1,051,027**	
OPERATING INCOME (LOSS)		**(574,103)**			**(574,103)**	
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	255			255	
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	65,895			65,895	
8000	Federal Sources	478,020			478,020	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		**544,170**			**544,170**	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		**(29,933)**			**(29,933)**	

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

Proprietary Funds

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
CONTRIBUTIONS AND TRANSFERS						
6922	Capital Contributions					
9998	Transfers From (To) Component Units					
9999	Transfers In (Out)					
CHANGE IN NET ASSETS		**(29,933)**			**(29,933)**	
0041	Net Assets - Beginning of Fiscal Year	272,360			272,360	
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		**242,427**			**242,427**	

STATEMENT OF CASH FLOWS (CFP)
Proprietary Funds

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities						
9937	Cash Received From Users	476,924			476,924	
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	495,521			495,521	
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services	494,214			494,214	
9944	Cash Payments For Other Operating Expenses	2,145			2,145	
Net Cash Provided By (Used For) Operating Activities		**(514,956)**			**(514,956)**	
Cash Flows From Non-Capital Financing Activities						
6000	Local Sources					
7000	State Sources	65,886			65,886	
8000	Federal Sources	407,601			407,601	
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					
9921	Operating Transfers In (Out) Component Units					
9922	Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities		**473,487**			**473,487**	
Cash Flows From Capital and Related Financing Activities						
4000	Fac Acq, Const, and Imp	(1,596)			(1,596)	
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		**(1,596)**			**(1,596)**	
Cash Flows From Investing Activities						
6500	Earnings on Investments	255			255	
9929	Purchase of Inv Securities / Deposits to Inv Pools					
9930	Withdrawls from Investment Pools					
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities		**255**			**255**	

STATEMENT OF NET ASSETS (NAF)

Fiduciary Funds

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	142,333			228,036	
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	TOTAL ASSETS	**142,333**			**228,036**	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		370,369	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		370,369	

STATEMENT OF NET ASSETS (NAF)

Fiduciary Funds

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES AND NET ASSETS						
Liabilities						
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				228,036	
	TOTAL LIABILITES				**228,036**	
Net Assets						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	142,333				
	TOTAL NET ASSETS	**142,333**				
	TOTAL LIABILITES AND NET ASSETS	**142,333**			**228,036**	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		228,036	0490
		228,036	
			0791
		142,333	0798
			0799
		142,333	
		370,369	

STATEMENT OF CHANGES IN NET ASSETS (CNAF)

Fiduciary Funds

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	24,500				
9946	Other Additions	59				
Deductions						
9947	Scholarships Awarded	19,280				
9948	Other Deductions					
Change in Net Assets		**5,279**				
0041	Net Assets - Beginning of Fiscal Year	137,054				
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year		**142,333**				

Total Fiduciary Funds	
24,500	9945
59	9946
19,280	9947
	9948
5,279	
137,054	0041
	9949
142,333	

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
6000	**Revenue from Local Sources**		
6111	Current Real Estate Taxes	7,408,170.99	
6113	Public Utility Realty Tax	15,530.65	
6114	Payments in Lieu of Current Taxes / State & Local	69,304.37	
6120	Current Per Capita Taxes, Sec. 679	37,171.00	
6140	Current Act 511 Taxes - Flat Rate Assessments	69,150.40	
6150	Current Act 511 Taxes - Proportional Assessments	3,445,622.31	
6400	Delinq on Taxes Levied/Assessed by the LEA	499,452.29	
6500	Earnings on Investments	40,813.80	
6700	Revenue From Student Activities	61,949.00	
6832	Federal IDEA Pass Through Revenue	416,644.82	
6833	Federal ARRA IDEA Pass Through Revenue	242,806.00	
6910	Rentals	1,785.00	
6991	Refunds of Prior Years' Expenditures	46,898.71	
6999	All Other Local Revenues Not Specified	38,745.45	
6000	**Total Revenue from Local Sources**		**12,394,044.79**

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
7000	**Revenue from State Sources**		
7110	Basic Instructional Subsidy (In Gross)	6,588,212.58	
7140	Charter Schools	100,547.13	
7160	Tuition - Orphans & Children Placed in Priv. Homes	33,365.52	
7220	Vocational Education	38,507.68	
7250	Migratory Children	120.00	
7271	Special Education - Funding for School Aged Pupils	1,312,068.68	
7291	Educational Assistance Program (Tutoring)	59,041.00	
7310	Transportation (Regular and Additional)	616,455.04	
7320	Rental and Sinking Fund Payments	139,304.90	
7330	Health Services	41,890.84	
7340	State Property Tax Reduction Allocation	567,314.82	
7501	PA Accountability Grant	359,598.00	
7810	Revenue for Social Security Payments	555,443.60	
7820	Revenue for Retirement Payments	395,049.65	
7000	**Total Revenue from State Sources**		**10,806,919.44**
8000	**Revenue from Federal Sources**		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	607,544.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	161,293.51	
8703	ARRA - Title I, Part A & Part D	145,561.26	
8708	ARRA - State Fiscal Stabilization Fund	911,571.25	
8709	ARRA Education Jobs Fund	539,925.00	
8810	Schl Based ACCESS Med Reimb Prog	27,835.38	
8820	Medical Asst Reimb for Admin Claiming	696.30	
8000	**Total Revenue from Federal Sources**		**2,394,426.70**
9000	**Other Financing Sources**		
9400	Sale or Compensation for Loss of Fixed Assets	13,602.00	
9000	**Total Other Financing Sources**		**13,602.00**

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	12,394,044.79	
Revenue from State Sources	10,806,919.44	
Revenue from Federal Sources	2,394,426.70	
Other Financing Sources	13,602.00	
		25,608,992.93

			Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals			822,771,910	8,148,486	7,408,171
6140		Current Act 511 Taxes - Flat Rate Assessments			
	6141	Per Capita Taxes		69,150.40	
6140		Current Act 511 Taxes - Flat Rate Assessments			69,150.40
6150		Current Act 511 Taxes - Proportional Assessments			
	6151	Earned Income Taxes		3,323,565.07	
	6153	Real Estate Transfer Taxes		122,057.24	
6150		Current Act 511 Taxes - Proportional Assessments			3,445,622.31

Total Act 1 and Act 511 Taxes **3,514,772.71**

CONVERSION OF ACCRUAL BASIS TAXES TO CASH BASIS TAXES

REVENUE FROM LOCAL SOURCES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6111	Current Real Estate Taxes	7,408,170.99	0.00	0.00	7,408,170.99
6113	Public Utility Realty Tax	15,530.65	0.00	0.00	15,530.65
6114	Payments in Lieu of Current Taxes / State & Local	69,304.37	0.00	0.00	69,304.37
6120	Current Per Capita Taxes, Sec. 679	37,171.00	0.00	0.00	37,171.00
6140	Current Act 511 Taxes - Flat Rate Assessments	69,150.40	0.00	0.00	69,150.40
6150	Current Act 511 Taxes - Proportional Assessments	3,445,622.31	0.00	0.00	3,445,622.31
6400	Delinq on Taxes Levied/Assessed by the LEA	499,452.29	0.00	0.00	499,452.29
6999 TOTAL TAXES		11,544,402.01	0.00	0.00	11,544,402.01

DELINQUENT TAX SCHEDULE (DTAX)

REVENUE FROM DELINQUENT TAXES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6411	Delinquent Real Estate Taxes				
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					

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
1000 Instruction	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**9,496,599.30**
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	2,082,014.42
220 Social Security Contributions	717,758.79
230 PSERS Retirement Contributions	532,468.37
240 Tuition Reimbursements	32,157.46
250 Unemployment Compensation	9,082.40
260 Workmen's Compensation	50,749.31
280 Other Post Employment Benefits (OPEB)	180,000.00
290 Other Employee Benefits	56,178.70
Total Personnel Services-Employee Benefits	**3,660,409.45**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**1,049,157.87**
400 Purchased Property Services	
Total Purchased Property Services	**21,327.77**
500 Other Purchased Services	
560 Tuition	1,888,308.69
580 Travel	21,597.38
590 Miscellaneous Purchased Services	583.99
Total Other Purchased Services	**1,910,490.06**
600 Supplies	
610 General Supplies	427,913.29
640 Books & Periodicals	138,151.92
Total Supplies	**566,065.21**
800 Other Objects	
Total Other Objects	**186,761.47**
Total 1000 Instruction	**16,890,811.13**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1100 Regular Programs - E/S	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**3,275,704.18**	**3,259,985.88**	**1,137,495.26**	**7,673,185.32**	**584,155.00**	
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	319,435.85	494,107.09	884,754.16	1,698,297.10	467,378.35	285,842.65
220 Social Security Contributions	292,228.66	247,266.31	40,111.96	579,606.93		
230 PSERS Retirement Contributions	116,949.70	180,633.67	132,913.59	430,496.96	101,249.00	
240 Tuition Reimbursements	15,054.42	10,136.04		25,190.46		
250 Unemployment Compensation	1,859.24	3,152.42	2,089.05	7,100.71		
260 Workmen's Compensation	21,048.74	16,468.84	3,445.74	40,963.32		
280 Other Post Employment Benefits (OPEB)	82,800.00	97,200.00		180,000.00		
290 Other Employee Benefits	25,668.00	30,132.00		55,800.00		
Total Personnel Services-Employee Benefits	**875,044.61**	**1,079,096.37**	**1,063,314.50**	**3,017,455.48**	**568,627.35**	**285,842.65**
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**19,486.36**	**31,272.79**	**6,652.23**	**57,411.38**		
400 Purchased Property Services						
Total Purchased Property Services	**757.31**	**4,439.13**	**12,871.00**	**18,067.44**		**12,871.00**
500 Other Purchased Services						
560 Tuition	4,552.07	607,155.44		611,707.51		
580 Travel	3,944.71	2,274.77	5,469.77	11,689.25		
Total Other Purchased Services	**8,496.78**	**609,430.21**	**5,469.77**	**623,396.76**		
600 Supplies						
610 General Supplies	162,202.26	172,356.97	53,413.30	387,972.53		
640 Books & Periodicals	104,001.61	33,768.23	382.08	138,151.92		
Total Supplies	**266,203.87**	**206,125.20**	**53,795.38**	**526,124.45**		
Total 1100 Regular Programs - E/S	**4,445,693.11**	**5,190,349.58**	**2,279,598.14**	**11,915,640.83**	**1,152,782.35**	**298,713.65**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1200 Special and Gifted Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	626,157.64	798,869.38	20,514.22	1,445,541.24		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	131,606.64	200,739.68	2,169.00	334,515.32		
220 Social Security Contributions	47,433.13	60,471.00	1,566.34	109,470.47		
230 PSERS Retirement Contributions	35,275.91	44,568.71	585.48	80,430.10		
240 Tuition Reimbursements	800.25	3,946.75		4,747.00		
250 Unemployment Compensation	660.22	1,075.77		1,735.99		
260 Workmen's Compensation	3,109.42	4,394.70	133.44	7,637.56		
290 Other Employee Benefits	378.70			378.70		
Total Personnel Services-Employee Benefits	219,264.27	315,196.61	4,454.26	538,915.14		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	344,512.63	404,427.86	242,806.00	991,746.49		
500 Other Purchased Services						
560 Tuition	50,341.25	59,096.25		109,437.50		
580 Travel	1,539.92	1,787.13		3,327.05		
590 Miscellaneous Purchased Services	268.64	315.35		583.99		
Total Other Purchased Services	52,149.81	61,198.73		113,348.54		
600 Supplies						
610 General Supplies	11,159.01	12,518.02	8,199.39	31,876.42		
Total Supplies	11,159.01	12,518.02	8,199.39	31,876.42		
Total 1200 Special and Gifted Education	1,253,243.36	1,592,210.60	275,973.87	3,121,427.83		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1300 Vocational Education Programs	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	**305,084.59**		**305,084.59**		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	49,202.00		49,202.00		
220 Social Security Contributions	23,134.75		23,134.75		
230 PSERS Retirement Contributions	17,349.15		17,349.15		
240 Tuition Reimbursements	2,220.00		2,220.00		
250 Unemployment Compensation	163.83		163.83		
260 Workmen's Compensation	1,612.40		1,612.40		
Total Personnel Services-Employee Benefits	**93,682.13**		**93,682.13**		
400 Purchased Property Services					
Total Purchased Property Services	**3,260.33**		**3,260.33**		
500 Other Purchased Services					
560 Tuition	1,153,326.60		1,153,326.60		
580 Travel	2,232.65		2,232.65		
Total Other Purchased Services	**1,155,559.25**		**1,155,559.25**		
600 Supplies					
610 General Supplies	8,064.34		8,064.34		
Total Supplies	**8,064.34**		**8,064.34**		
Total 1300 Vocational Education Programs	**1,565,650.64**		**1,565,650.64**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1400 Other Instructional Programs - E/S						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	22,684.54	49,123.21		71,807.75		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	1,732.99	3,738.65		5,471.64		
230 PSERS Retirement Contributions	1,317.41	2,874.75		4,192.16		
250 Unemployment Compensation	36.38	40.87		77.25		
260 Workmen's Compensation	242.29	288.56		530.85		
Total Personnel Services-Employee Benefits	3,329.07	6,942.83		10,271.90		
500 Other Purchased Services						
560 Tuition	6,365.06	7,472.02		13,837.08		
580 Travel	969.47	3,378.96		4,348.43		
Total Other Purchased Services	7,334.53	10,850.98		18,185.51		
800 Other Objects						
Total Other Objects	29,734.98	157,026.49		186,761.47		
Total 1400 Other Instructional Programs - E/S	63,083.12	223,943.51		287,026.63		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1420 Summer School	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**3,191.10**	**22,150.15**		**25,341.25**		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	242.61	1,679.80		1,922.41		
230 PSERS Retirement Contributions	196.15	1,353.43		1,549.58		
250 Unemployment Compensation	21.48	3.51		24.99		
260 Workmen's Compensation	172.08	113.17		285.25		
Total Personnel Services-Employee Benefits	**632.32**	**3,149.91**		**3,782.23**		
Total 1420 Summer School	**3,823.42**	**25,300.06**		**29,123.48**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1430 Homebound Instruction						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	19,493.44	26,973.06		46,466.50		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	1,490.38	2,058.85		3,549.23		
230 PSERS Retirement Contributions	1,121.26	1,521.32		2,642.58		
250 Unemployment Compensation	14.90	37.36		52.26		
260 Workmen's Compensation	70.21	175.39		245.60		
Total Personnel Services-Employee Benefits	2,696.75	3,792.92		6,489.67		
500 Other Purchased Services						
580 Travel	969.47	3,378.96		4,348.43		
Total Other Purchased Services	969.47	3,378.96		4,348.43		
Total 1430 Homebound Instruction	23,159.66	34,144.94		57,304.60		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1440 Alternative Regular Education						
500 Other Purchased Services						
560 Tuition	6,365.06	7,472.02		13,837.08		
Total Other Purchased Services	**6,365.06**	**7,472.02**		**13,837.08**		
800 Other Objects						
Total Other Objects	**29,734.98**	**157,026.49**		**186,761.47**		
Total 1440 Alternative Regular Education	**36,100.04**	**164,498.51**		**200,598.55**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1441 Adjudicated / Court Placed Programs						
500 Other Purchased Services						
560 Tuition	6,365.06	7,472.02		13,837.08		
Total Other Purchased Services	**6,365.06**	**7,472.02**		**13,837.08**		
Total 1441 Adjudicated / Court Placed Programs	**6,365.06**	**7,472.02**		**13,837.08**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1442 PDE Approved Alternative Education Programs						
800 Other Objects						
Total Other Objects	29,734.98	157,026.49		186,761.47		
Total 1442 PDE Approved Alternative Education Programs	29,734.98	157,026.49		186,761.47		

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
2250 School Library Services						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**109,079.08**	**115,117.71**		**224,196.79**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	41,268.12	21,179.88		62,448.00		
220 Social Security Contributions	8,214.39	8,736.52		16,950.91		
230 PSERS Retirement Contributions	6,152.05	6,492.56		12,644.61		
250 Unemployment Compensation	66.84	140.03		206.87		
260 Workmen's Compensation	436.30	748.16		1,184.46		
Total Personnel Services-Employee Benefits	**56,137.70**	**37,297.15**		**93,434.85**		
500 Other Purchased Services						
580 Travel	271.67			271.67		
Total Other Purchased Services	**271.67**			**271.67**		
600 Supplies						
610 General Supplies	6,401.66	4,770.58		11,172.24		
640 Books & Periodicals	15,845.66	15,242.80		31,088.46		
Total Supplies	**22,247.32**	**20,013.38**		**42,260.70**		
Total 2250 School Library Services	**187,735.77**	**172,428.24**		**360,164.01**		

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.

General Fund Encumbrance Schedule (ENCU)

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
Total			

** 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	
1000-323	
1200-594	
1200-597	
2300-820	
2900-595	
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2012 - 2013

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

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	58,708.37	308,218.98	366,927.35
2140 Psychological Services	15,503.83	81,395.14	96,898.97
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	655.00	3,438.74	4,093.74
2350 Legal and Accounting Services	5,118.15	26,870.34	31,988.49
2420 Medical Services	33,806.95	177,486.51	211,293.46
2440 Nursing Services			
2700 Student Transportation Services	194,616.71	1,021,737.73	1,216,354.44
TOTAL	**308,409.01**	**1,619,147.44**	**1,927,556.45**

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	1,874,244.00		1,874,244.00
	212 Dental Insurance	102,000.00		102,000.00
	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	**1,976,244.00**		**1,976,244.00**
50 Enterprise 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			
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	**1,976,244.00**		**1,976,244.00**

LEA acknowledges there is no Self Insurance data to report.

General Fund Expenditures: Functions	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries	89,423.46						89,423.46
200 Personnel Services-Employee Benefits	26,025.98						26,025.98
300 Purchased Professional & Technical Service	4,777.73						4,777.73
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies	25,334.09						25,334.09
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
Total GF Expenditures: Functions	**145,561.26**						**145,561.26**

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 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
Total Enterprise Fund Expenses			

Audit Certification

Annual Financial Report:

For the Fiscal Year Ending 06/30/2011

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

LEA Name: Mifflinburg Area SD
AUN Number: 116605003
County: Union

Audit Certification Due: 12/31/2011

This certification is applicable to:

☐ Original Annual Financial Report submitted to Comptroller Operations on: _____

☐ Annual Financial Report revisions submitted on: _____

Auditing Firm: Name and Address

_____

_____

_____

Audit Completion Date: _____

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		Board Secretary	
Signature	Date	Signature	Date
Printed Name		Printed Name	

Mail completed form to:

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