LEA Name:	**Big Spring SD**	**Class Size: 3**	**County: Cumberland**
Address	**45 Mount Rock Road**		**AUN Number: 115210503**
City	**Newville, PA** **17241-**		

Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2013

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

Richard W. Fry
Chief School Administrator (Signature required) Date 11-3-13

Robert Lee Barrick
Board Secretary (Signature required) Date 10/28/13

Michael Statler
Contact Person

(717) 776-2000 Ext. 2407
Contact Person Telephone Number

mstatler@bigspring.k12.pa.us
Contact Person E-mail Address

(717) 776-4428
Contact Person Fax Number

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

Audit Certification

Annual Financial Report:

For the Fiscal Year Ending 06/30/2013

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

LEA Name: Big Spring SD
AUN Number: 115210503
County: Cumberland

Audit Certification Due: 12/31/2013

This certification is applicable to:

- [x] **Orig. Annual Financial Report submitted to Comptroller Operations:** October 28, 2013
- [ ] **Annual Financial Report revisions submitted on:**

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

- [x] **Yes, audit has been completed**
- [ ] **No, audit has not been completed**

Auditing Firm:

Greenawalt & Company, P.C.
400 West Main Street
Mechanicsburg, PA 17055

Auditor Contact Name: James Lyons
Auditor Phone: 717-766-4763
Auditor E-mail: jel@greenawalt.cc

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: 11-3-13
Richard W. Fry

Board Secretary

Signature: 
Date: 10/28/13
Robert Lee Barrick

AFR Contact Person: Michael Statler
Email: mstatler@bigspring.k12.pa.us
Phone: 7177762000 Ext: 2407
FAX: 7177764428

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

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

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
0100	Cash and Cash Equivalents	1,582,946				
0110	Investments	8,470,000				
0120	Taxes Receivable (Net)	1,505,000				
0130	Due From Other Funds	689				
0141	Due from Other Governments					
0142	State Revenue Receivable	626,485				
0143	Federal Revenue Receivable	165,034				
0145	Other Intergovernmental Revenue Receivable	1,170,087				
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	289,406				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
	TOTAL ASSETS	**13,809,647**				
0910	Deferred Outflows Of Resources					
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**13,809,647**				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Assets
3,066,980				4,649,926	0100
1,225,000				9,695,000	0110
				1,505,000	0120
2,100,000				2,100,689	0130
					0141
				626,485	0142
				165,034	0143
				1,170,087	0145
					0146
					0147
				289,406	0150
					0160
					0170
					0180
					0190
6,391,980				**20,201,627**	
					0910
6,391,980				**20,201,627**	

	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 DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	2,100,000				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	703,407				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,557,832				
0462	Payroll Deductions and Withholdings	77,933				
0470	Advances from Other Funds	607,587				
0480	Deferred Revenues	1,255,000				
0490	Other Current Liabilities	2,127				
	TOTAL LIABILITIES	**7,303,886**				
0950	Deferred Inflows Of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	554,000				
0840	Assigned Fund Balance	1,900,000				
0850	Unassigned Fund Balance	4,051,761				
	TOTAL FUND BALANCES	**6,505,761**				
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	**13,809,647**				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
				2,100,000	0400
					0411
					0412
					0413
198,952				902,359	0420
					0430
					0440
					0450
				2,557,832	0461
				77,933	0462
				607,587	0470
				1,255,000	0480
				2,127	0490
198,952				**7,502,838**	
					0950
					Fund Balances
					0810
					0820
6,193,028				6,747,028	0830
				1,900,000	0840
				4,051,761	0850
6,193,028				**12,698,789**	
6,391,980				**20,201,627**	

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 (690,1650) (31)
REVENUES						
6000	Local Sources	26,221,898				
7000	State Sources	15,898,153				
8000	Federal Sources	650,591				
TOTAL REVENUES		**42,770,642**				
EXPENDITURES						
1000	Instruction	23,495,939				
2000	Support Services	11,570,572				
3000	Noninstructional Services	818,304				
4000	Fac Acq, Const, and Imp					
5110	Debt Service (Principal & Interest)	3,670,723				
5130	Refund of Prior Year Receipts	357				
5140	Short Term Borrowing -- Interests and Costs					
TOTAL EXPENDITURES		**39,555,895**				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**3,214,747**				
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					
9500	Capital Contributions					
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers - Out (to other funds)	2,602,000				
5300	Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)		**(2,602,000)**				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
14,751	148			26,236,797	6000
				15,898,153	7000
				650,591	8000
14,751	**148**			**42,785,541**	
				23,495,939	1000
822,698	541,890			12,935,160	2000
				818,304	3000
					4000
				3,670,723	5110
				357	5130
					5140
822,698	**541,890**			**40,920,483**	
(807,947)	**(541,742)**			**1,866,058**	
					9110
					9120
					9130
					9200
2,540,000				2,540,000	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				2,602,000	5200
					5300
2,540,000				**(62,000)**	

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		**612,747**				
0040	Fund Balance - Beginning of Fiscal Year	5,893,014				
0050	Prior Period Adjustment					
FUND BALANCE - END OF YEAR		**6,505,761**				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
1,732,053	**(541,742)**			**1,803,058**	
4,460,975	541,742			10,895,731	0040
					0050
6,193,028				**12,698,789**	

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	24,696,240	24,696,240	26,221,898	1,525,658
7000	State Sources	15,959,793	15,959,793	15,896,153	(61,640)
8000	Federal Sources	582,860	582,860	650,591	67,731
TOTAL REVENUES		**41,238,893**	**41,238,893**	**42,770,642**	**1,531,749**
EXPENDITURES					
1100	Regular Programs	15,865,517	16,121,026	16,120,516	510
1200	Special Programs	6,540,241	6,710,024	6,709,985	39
1300	Vocational Programs	699,457	615,842	615,134	708
1400	Other Instructional Programs	35,195	50,810	50,303	507
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs	5,130			
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	899,066	966,516	965,900	616
2200	Instructional Staff Services	1,376,267	1,320,874	1,320,447	427
2300	Administrative Services	2,173,209	2,226,339	2,226,306	33
2400	Pupil Health	426,591	448,591	448,481	110
2500	Business Services	368,928	355,232	354,660	572
2600	Operation and Maintenance of Plant Services	4,129,339	3,696,339	3,695,748	591
2700	Student Transportation Services	2,476,484	2,355,884	2,355,216	668
2800	Central & Other Support Services	183,323	177,323	177,269	54
2900	Other Support Services	35,000	26,600	26,545	55
3100	Food Services				
3200	Student Activities	668,256	789,682	789,324	358
3300	Community Services	40,163	29,162	28,980	182
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	4,416,727	3,670,723	3,670,723	
5130	Refund of Prior Year Receipts		357	357	
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		**40,556,893**	**39,561,324**	**39,555,894**	**5,430**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**680,000**	**1,677,569**	**3,214,748**	**1,537,179**

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				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	480,000	1,677,569	2,602,000	(924,431)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	200,000			
TOTAL OTHER FINANCING SOURCES (USES)		**(680,000)**	**(1,677,569)**	**(2,602,000)**	**(924,431)**
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES				**612,748**	**612,748**
0040	Fund Balance - Beginning of Fiscal Year			5,893,014	5,893,014
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				**6,505,762**	**6,505,762**

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Current Assets:						
0100	Cash and Cash Equivalents	270,443			270,443	
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments	4,589			4,589	
0146	Due From Primary Governments	59,615			59,615	
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	131			131	
0170	Inventories	28,627			28,627	
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		**363,405**			**363,405**	
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)	428,011			428,011	
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		**428,011**			**428,011**	
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES		**791,416**			**791,416**	

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION						
Current Liabilities:						
0400	Due to Other Funds	689			689	
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	20,822			20,822	
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0481	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
Total Current Liabilities		**21,511**			**21,511**	
Noncurrent Liabilities:						
0470	Advances from Other Funds					
0480	Deferred Revenues	18,397			18,397	
0490	Other Current Liabilities					
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		**18,397**			**18,397**	
TOTAL LIABILITIES		**39,908**			**39,908**	
0950	Deferred Inflows Of Resources					
NET POSITION						
0791	Invested in Capital Assets Net of Related Debt	428,011			428,011	
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	323,497			323,497	
TOTAL NET POSITION		**751,508**			**751,508**	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		**791,416**			**791,416**	

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

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	666,120			666,120	
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		**666,120**			**666,120**	
OPERATING EXPENSES						
100	Salaries	5,223			5,223	
200	Employee Benefits	31,665			31,665	
300	Purchased Professional and Technical Service					
400	Purchased Property Services	73,268			73,268	
500	Other Purchased Service	1,009,961			1,009,961	
600	Supplies	52,309			52,309	
700	Depreciation	81,979			81,979	
810	Dues and Fees	25			25	
890	Other Operating Expenditures					
TOTAL OPERATING EXPENSES		**1,254,430**			**1,254,430**	
OPERATING INCOME (LOSS)		**(588,310)**			**(588,310)**	
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	31			31	
6920	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	30,739			30,739	
8000	Federal Sources	445,991			445,991	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		**476,761**			**476,761**	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		**(111,549)**			**(111,549)**	

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (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						
9500	Capital Contributions					
9998	Transfers from (to) Component Units or Primary Govt					
9999	Transfers In (Out)	62,000			62,000	
CHANGE IN NET POSITION		**(49,549)**			**(49,549)**	
0041	Net Position - Beginning of Fiscal Year	801,057			801,057	
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET POSITION - END OF YEAR		**751,508**			**751,508**	

		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	673,430			673,430	
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	39,237			39,237	
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services					
9944	Cash Payments For Other Operating Expenses	1,086,552			1,086,552	
Net Cash Provided By (Used For) Operating Activities		**(452,359)**			**(452,359)**	
Cash Flows From Non-Capital Financing Activities						
6000	Local Sources					
7000	State Sources	26,693			26,693	
8000	Federal Sources	343,055			343,055	
9917	Notes and Loans Received (Repaid)					
9918	Interest Paid on Notes/Loans (5100-830)					
9919	Operating Transfers In (Out)/Residual Equity Trans					
9920	Operating Transfers In (Out) Primary Government	(94,809)			(94,809)	
9921	Operating Transfers In (Out) Component Units	62,000			62,000	
9922	Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities		**336,939**			**336,939**	
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	(3,477)			(3,477)	
Net Cash Prov By (Used for) Capital and Related Financing Activities		**(3,477)**			**(3,477)**	
Cash Flows From Investing Activities						
6500	Earnings on Investments	31			31	
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		**31**			**31**	

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow		**(118,866)**			**(118,866)**	
9935	Cash and Cash Equivalents Beginning of Year	389,309			389,309	
Cash and Cash Equivalents at Year End		**270,443**			**270,443**	
9900	Other Financing Sources Not Listed (9000 Series)	(588,310)			(588,310)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):						
9901	Depreciation and Net Amortization	74,567			74,567	
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments	49,904			49,904	
9904	(Inc) Dec in Accounts Receivable (0120-0150)	6,177			6,177	
9905	Advances to Other Funds (0160)					
9906	(Inc) Dec in Inventories (0170)	(14,046)			(14,046)	
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)					
9909	Inc (Dec) in Accounts Payable (0400-0450)	20,565			20,565	
9910	Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,103)			(1,103)	
9911	Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912	Inc (Dec) in Advances from Other Funds (0470)					
9913	Inc (Dec) in Deferred Revenue (0480)	1,133			1,133	
9914	Inc (Dec) in Other Current Liabilities (0490)	(1,246)			(1,246)	
Total Adjustments		**135,951**			**135,951**	
Cash Provided By (Used For) Total		**(452,359)**			**(452,359)**	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
0100	Cash and Cash Equivalents				130,316	
0110	Investments				60,305	
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				**190,621**	
0910	Deferred Outflows Of Resources					
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				**190,621**	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		130,316	0100
		60,305	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		190,621	
			0910
		190,621	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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 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				190,621	
	TOTAL LIABILITIES				**190,621**	
0950	Deferred Inflows Of Resources					
Net Position						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
	TOTAL NET POSITION					
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				**190,621**	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		190,621	0490
		190,621	
			0950
			0791
			0798
			0799
		190,621	

STATEMENT OF CHANGES IN NET POSITION (CNAF)

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					
9946	Other Additions					
Deductions						
9947	Scholarships Awarded					
9948	Other Deductions					
Change in Net Position						
0041	Net Position - Beginning of Fiscal Year					
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year						

	Total Fiduciary Funds
9945	
9946	
9947	
9948	
0041	
9949	

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

		AMOUNT	TOTAL
6000	**Revenue from Local Sources**		
6111	Current Real Estate Taxes	18,233,465.06	
6112	Interim Real Estate Taxes	33,006.65	
6113	Public Utility Realty Tax	31,667.34	
6114	Payments in Lieu of Current Taxes / State & Local	24,094.53	
6120	Current Per Capita Taxes, Sec. 679	59,527.00	
6140	Current Act 511 Taxes - Flat Rate Assessments	110,567.33	
6150	Current Act 511 Taxes - Proportional Assessments	5,507,191.89	
6400	Delinq on Taxes Levied/Assessed by the LEA	1,048,088.92	
6500	Earnings on Investments	28,890.57	
6700	Revenue From Student Activities	75,151.45	
6831	Federal Rev. Rcvd. from Other PA Public Schools	647,413.00	
6832	Federal IDEA Pass Through Revenue	6,677.00	
6910	Rentals	18,009.20	
6944	Receipts from Other LEAS in PA - Education	373,168.27	
6999	All Other Local Revenues Not Specified	24,980.16	
6000	**Total Revenue from Local Sources**		**26,221,898.37**
7000	**Revenue from State Sources**		
7110	Basic Education Funding (Gross)	8,779,810.33	
7160	Tuition - Orphans & Children Placed in Priv. Homes	91,492.21	
7220	Vocational Education	80,102.83	
7240	Driver Education - Student	4,200.00	
7271	Special Education Funding for School Aged Pupils	1,732,918.26	
7310	Transportation (Regular and Additional)	1,617,013.76	
7320	Rental and Sinking Fund Payments	790,845.56	
7330	Health Services	47,603.36	
7340	State Property Tax Reduction Allocation	770,036.28	
7501	PA Accountability Grant	171,093.00	
7810	Revenue for Social Security Payments	669,105.12	
7820	Revenue for Retirement Payments	1,143,931.79	
7000	**Total Revenue from State Sources**		**15,898,152.50**

		AMOUNT	TOTAL
8000	**Revenue from Federal Sources**		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	461,874.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	130,717.00	
8810	Schl Based ACCESS Med Reimb Prog	58,000.00	
8000	**Total Revenue from Federal Sources**		**650,591.00**

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	26,221,898.37	
Revenue from State Sources	15,898,152.50	
Revenue from Federal Sources	650,591.00	
Other Financing Sources		
		42,770,641.87

			Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals			1,625,123,000	20,093,021	18,233,465
6140		Current Act 511 Taxes - Flat Rate Assessments			
	6141	Per Capita Taxes		59,527.00	
	6143	Emergency and Municipal Services Tax		51,040.33	
6140		Current Act 511 Taxes - Flat Rate Assessments			110,567.33
6150		Current Act 511 Taxes - Proportional Assessments			
	6151	Earned Income Taxes		5,256,366.20	
	6153	Real Estate Transfer Taxes		250,825.69	
6150		Current Act 511 Taxes - Proportional Assessments			5,507,191.89

Total Act 1 and Act 511 Taxes **5,617,759.22**

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	18,233,465.06	0.00	0.00	18,233,465.06
6112	Interim Real Estate Taxes	33,006.65	0.00	0.00	33,006.65
6113	Public Utility Realty Tax	31,667.34	0.00	0.00	31,667.34
6114	Payments in Lieu of Current Taxes / State & Local	24,094.53	0.00	0.00	24,094.53
6120	Current Per Capita Taxes, Sec. 679	59,527.00	0.00	0.00	59,527.00
6140	Current Act 511 Taxes - Flat Rate Assessments	110,567.33	0.00	0.00	110,567.33
6150	Current Act 511 Taxes - Proportional Assessments	5,507,191.89	0.00	0.00	5,507,191.89
6400	Delinq on Taxes Levied/Assessed by the LEA	1,048,088.92	0.00	0.00	1,048,088.92
6999	**TOTAL TAXES**	25,047,608.72	0.00	0.00	25,047,608.72

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	1,033,089.19			1,033,089.19
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes	14,999.73			14,999.73
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		**1,048,088.92**			**1,048,088.92**

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

		Amount	Total
1000	**Instruction**		
	1100 Regular Programs - E/S	16,120,515.73	
	1200 Special and Gifted Education	6,709,985.36	
	1300 Vocational Education Programs	615,134.40	
	1400 Other Instructional Programs - E/S	50,303.24	
			23,495,938.73
2000	**Support Services**		
	2100 Pupil Personnel	965,899.98	
	2200 Instructional Staff	1,320,447.40	
	2300 Administration	2,226,305.83	
	2400 Pupil Health	448,481.46	
	2500 Business	354,659.82	
	2600 Operation & Maintenance of Plant Services	3,695,747.69	
	2700 Student Transportation Services	2,355,215.70	
	2800 Central	177,269.42	
	2900 Other Support Services	26,544.67	
			11,570,571.97
3000	**Operation of Noninstructional Services**		
	3200 Student Activities	789,323.72	
	3300 Community Services	28,980.36	
			818,304.08
5000	**Other Expenditures and Financing Uses**		
	5100 Debt Service, Other Expenditures and Fin Uses	3,671,079.73	
	5200 Interfund Transfers Out	2,602,000.00	
			6,273,079.73
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES			**42,157,894.51**

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
1000 Instruction	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	**12,719,552.42**
200 Personnel Services-Employee Benefits	
210 Grp Ins - Contracted Provider	21,568.36
220 Social Security Contributions	949,379.83
230 PSERS Retirement Contributions	1,574,306.05
240 Tuition Reimbursements	150,324.97
250 Unemployment Compensation	41,931.48
260 Workmen's Compensation	88,113.62
270 Grp Ins - Self Insurance	2,587,924.42
290 Other Employee Benefits	84,192.92
Total Personnel Services-Employee Benefits	**5,497,741.65**
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	**667,948.63**
400 Purchased Property Services	
440 Rentals	68,650.34
460 Extermination Services	2,766.23
Total Purchased Property Services	**71,416.57**
500 Other Purchased Services	
510 Student Transportation Services	28,225.86
530 Communications	1,842.98
560 Tuition	3,960,114.62
580 Travel	8,767.94
590 Miscellaneous Purchased Services	9,007.04
Total Other Purchased Services	**4,007,958.44**
600 Supplies	
610 General Supplies	230,943.39
630 Food	4,193.91
640 Books & Periodicals	79,355.55
650 Supplies - Technology Related	58,599.38
Total Supplies	**373,092.23**
700 Property	
750 Equipment - Original & Additional	52,918.95
760 Equipment - Replacement	79,772.29
Total Property	**132,691.24**
800 Other Objects	
Total Other Objects	**5,537.55**
Total 1000 Instruction	**23,495,938.73**

1100 Regular Programs - E/S	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**4,057,730.57**	**5,514,236.00**	**433,763.57**	**10,005,730.14**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	6,350.70	8,871.61	1,055.00	16,277.31		
220 Social Security Contributions	301,924.20	408,329.37	32,357.56	742,611.13		
230 PSERS Retirement Contributions	497,050.53	680,584.44	53,246.11	1,230,881.08		
240 Tuition Reimbursements	80,950.00	69,374.97		150,324.97		
250 Unemployment Compensation	18,255.30	15,644.98		33,900.28		
260 Workmen's Compensation	37,197.22	40,279.27		77,476.49		
270 Grp Ins - Self Insurance	803,934.71	1,093,913.84	74,724.71	1,972,573.26		
290 Other Employee Benefits	13,211.61	55,039.80	2,165.84	70,417.25		
Total Personnel Services-Employee Benefits	**1,758,874.27**	**2,372,038.28**	**163,549.22**	**4,294,461.77**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**6,193.18**	**169,805.25**	**4,414.00**	**180,412.43**		
400 Purchased Property Services						
440 Rentals	32,747.67	35,902.67		68,650.34		
Total Purchased Property Services	**32,747.67**	**35,902.67**		**68,650.34**		
500 Other Purchased Services						
510 Student Transportation Services	2,944.37	5,118.10		8,062.47		
562 Tuition to Pennsylvania Charter Schools	619,359.96	530,797.80		1,150,157.76		
580 Travel	834.00	1,101.79		1,935.79		
Total Other Purchased Services	**623,138.33**	**537,017.69**		**1,160,156.02**		
600 Supplies						
610 General Supplies	84,463.53	97,812.57	26,609.21	208,885.31		
630 Food	87.72	92.66		180.38		
640 Books & Periodicals	31,835.85	43,182.25		75,018.10		
650 Supplies - Technology Related	14,296.83	14,407.65		28,704.48		
Total Supplies	**130,683.93**	**155,495.13**	**26,609.21**	**312,788.27**		
700 Property						
750 Equipment - Original & Additional	6,411.25	6,838.66		13,249.91		
760 Equipment - Replacement	7,667.11	71,862.19		79,529.30		
Total Property	**14,078.36**	**78,700.85**		**92,779.21**		
800 Other Objects						
Total Other Objects	**802.50**	**4,735.05**		**5,537.55**		
Total 1100 Regular Programs - E/S	**6,624,248.81**	**8,867,930.92**	**628,336.00**	**16,120,515.73**		

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1200 Special and Gifted Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**1,069,119.96**	**1,539,074.07**	**104,247.75**	**2,712,441.78**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	1,774.83	3,019.93	496.29	5,291.05		
220 Social Security Contributions	82,850.65	116,424.65	7,387.83	206,663.13		
230 PSERS Retirement Contributions	137,035.38	194,269.85	11,949.09	343,254.32		
250 Unemployment Compensation	4,324.80	3,706.40		8,031.20		
260 Workmen's Compensation	4,090.38	6,493.20	53.55	10,637.13		
270 Grp Ins - Self Insurance	182,336.97	371,232.67	61,781.52	615,351.16		
290 Other Employee Benefits	2,175.78	10,945.68	654.21	13,775.67		
Total Personnel Services-Employee Benefits	**414,588.79**	**706,092.38**	**82,322.49**	**1,203,003.66**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**240,863.67**	**206,422.62**	**46,418.43**	**493,704.72**		
400 Purchased Property Services						
460 Extermination Services	1,489.61	1,276.62		2,766.23		
Total Purchased Property Services	**1,489.61**	**1,276.62**		**2,766.23**		
500 Other Purchased Services						
510 Student Transportation Services	8,166.65	11,996.74		20,163.39		
530 Communications	992.44	850.54		1,842.98		
561 Tuition to Other School Districts Within The State	172,141.14	129,266.46		301,407.60		
562 Tuition to Pennsylvania Charter Schools	92,803.17	108,270.36		201,073.53		
563 Tuition to Nonpublic Schools	482,083.27	658,836.25	447,836.18	1,588,755.70		
567 Tuition to Approved Private and PA Chartered Schools	31,832.74	37,138.19		68,970.93		
580 Travel	3,767.11	2,864.70		6,631.81		
594 IU Payment by Withholding for Institutionalized Children's Prog	4,850.29	4,156.75		9,007.04		
Total Other Purchased Services	**796,636.81**	**953,379.99**	**447,836.18**	**2,197,852.98**		
600 Supplies						
610 General Supplies	12,905.51	9,152.57		22,058.08		
630 Food	281.29	3,732.24		4,013.53		
640 Books & Periodicals	1,368.41	2,969.04		4,337.45		
650 Supplies - Technology Related	708.90	1,186.00	28,000.00	29,894.90		
Total Supplies	**15,264.11**	**17,039.85**	**28,000.00**	**60,303.96**		
700 Property						
750 Equipment - Original & Additional	16,837.67	5,276.21	17,555.16	39,669.04		
760 Equipment - Replacement	130.85	112.14		242.99		
Total Property	**16,968.52**	**5,388.35**	**17,555.16**	**39,912.03**		
Total 1200 Special and Gifted Education	**2,554,931.47**	**3,428,673.88**	**726,380.01**	**6,709,985.36**		

	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1300 Vocational Education Programs					
500 Other Purchased Services					
564 Tuition to Career and Technology Centers	615,134.40		615,134.40		
Total Other Purchased Services	**615,134.40**		**615,134.40**		
Total 1300 Vocational Education Programs	**615,134.40**		**615,134.40**		

1400 Other Instructional Programs - E/S	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**431.17**	**949.33**		**1,380.50**		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	32.98	72.59		105.57		
230 PSERS Retirement Contributions	53.30	117.35		170.65		
Total Personnel Services-Employee Benefits	**86.28**	**189.94**		**276.22**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**7,448.26**	**6,383.23**		**13,831.49**		
500 Other Purchased Services						
560 Tuition	18,640.02	15,974.68		34,614.70		
580 Travel	107.88	92.46		200.34		
Total Other Purchased Services	**18,747.90**	**16,067.14**		**34,815.04**		
Total 1400 Other Instructional Programs - E/S	**26,713.60**	**23,589.64**		**50,303.24**		

1420 Summer School	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**431.17**	**369.52**		**800.69**		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	32.98	28.27		61.25		
230 PSERS Retirement Contributions	53.30	45.67		98.97		
Total Personnel Services-Employee Benefits	**86.28**	**73.94**		**160.22**		
Total 1420 Summer School	**517.45**	**443.46**		**960.91**		

1430 Homebound Instruction	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries		**579.81**		**579.81**		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions		44.32		44.32		
230 PSERS Retirement Contributions		71.68		71.68		
Total Personnel Services-Employee Benefits		**116.00**		**116.00**		
500 Other Purchased Services						
580 Travel	107.88	92.46		200.34		
Total Other Purchased Services	**107.88**	**92.46**		**200.34**		
Total 1430 Homebound Instruction	**107.88**	**788.27**		**896.15**		

1440 Alternative Regular Education	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**7,448.25**	**6,383.23**		**13,831.48**		
500 Tuition						
560 Tuition	18,640.02	15,974.68		34,614.70		
Total Tuition	**18,640.02**	**15,974.68**		**34,614.70**		
Total 1440 Alternative Regular Education	**26,088.27**	**22,357.91**		**48,446.18**		

1441 Adjudicated / Court Placed Programs	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**7,448.25**	**6,383.23**		**13,831.48**		
500 Other Purchased Services						
561 Tuition to Other School Districts Within The State	2,207.69	1,892.01		4,099.70		
Total Other Purchased Services	**2,207.69**	**1,892.01**		**4,099.70**		
Total 1441 Adjudicated / Court Placed Programs	**9,655.94**	**8,275.24**		**17,931.18**		

1442 PDE Approved Alternative Education Programs	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
500 Other Purchased Services						
563 Tuition to Nonpublic Schools	16,432.33	14,082.67		30,515.00		
Total Other Purchased Services	**16,432.33**	**14,082.67**		**30,515.00**		
Total 1442 PDE Approved Alternative Education Programs	**16,432.33**	**14,082.67**		**30,515.00**		

		Total
2000	**Support Services**	
100	**Personnel Services-Salaries**	
Total	**Personnel Services-Salaries**	**4,679,189.72**
200	**Personnel Services-Employee Benefits**	
210	Grp Ins - Contracted Provider	24,448.49
220	Social Security Contributions	347,249.65
230	PSERS Retirement Contributions	558,652.82
240	Tuition Reimbursements	3,544.00
250	Unemployment Compensation	364.73
260	Workmen's Compensation	48,324.35
270	Grp Ins - Self Insurance	783,313.80
290	Other Employee Benefits	65,439.63
Total	**Personnel Services-Employee Benefits**	**1,831,337.47**
300	**Purchased Professional & Technical Services**	
Total	**Purchased Professional & Technical Services**	**399,592.29**
400	**Purchased Property Services**	
440	Rentals	1,212,874.67
Total	**Purchased Property Services**	**1,212,874.67**
500	**Other Purchased Services**	
510	Student Transportation Services	2,268,672.40
520	Insurance-General	91,281.00
530	Communications	73,510.10
540	Advertising	6,769.35
550	Printing & Binding	22,327.71
580	Travel	18,772.78
590	Miscellaneous Purchased Services	26,544.67
Total	**Other Purchased Services**	**2,607,878.01**
600	**Supplies**	
610	General Supplies	354,868.58
620	Energy	349,091.64
630	Food	8,265.07
640	Books & Periodicals	39,816.85
650	Supplies - Technology Related	10,460.50
Total	**Supplies**	**762,502.64**
700	**Property**	
750	Equipment - Original & Additional	42,369.31
760	Equipment - Replacement	60,895.43
Total	**Property**	**103,264.74**
800	**Other Objects**	
Total	**Other Objects**	**73,932.43**
Total	**2000 Support Services**	**11,570,571.97**

	Federal	Total	BEF Elementary	BEF Secondary
2100 Pupil Personnel				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**714,545.34**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		1,159.58		
220 Social Security Contributions		53,279.26		
230 PSERS Retirement Contributions		86,880.19		
260 Workmen's Compensation		2,575.88		
270 Grp Ins - Self Insurance		90,576.61		
290 Other Employee Benefits		4,412.79		
Total Personnel Services-Employee Benefits		**238,884.31**		
400 Purchased Property Services				
440 Rentals		937.39		
Total Purchased Property Services		**937.39**		
500 Other Purchased Services				
510 Student Transportation Services		119.85		
530 Communications		698.13		
580 Travel		2,182.24		
Total Other Purchased Services		**3,000.22**		
600 Supplies				
610 General Supplies		6,922.56		
Total Supplies		**6,922.56**		
800 Other Objects				
Total Other Objects		**1,610.16**		
Total 2100 Pupil Personnel		**965,899.98**		

2120 Guidance Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**119,111.82**	**396,697.95**		**515,809.77**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	181.68	687.22		868.90		
220 Social Security Contributions	8,930.82	29,668.96		38,599.78		
230 PSERS Retirement Contributions	14,475.11	48,088.43		62,563.54		
260 Workmen's Compensation	437.62	1,417.51		1,855.13		
270 Grp Ins - Self Insurance	12,723.11	53,658.28		66,381.39		
290 Other Employee Benefits	824.81	2,763.17		3,587.98		
Total Personnel Services-Employee Benefits	**37,573.15**	**136,283.57**		**173,866.72**		
400 Purchased Property Services						
440 Rentals		937.39		937.39		
Total Purchased Property Services		**937.39**		**937.39**		
500 Other Purchased Services						
510 Student Transportation Services		119.85		119.85		
580 Travel		109.56		109.56		
Total Other Purchased Services		**229.41**		**229.41**		
600 Supplies						
610 General Supplies	1,318.19	1,586.17		2,904.36		
Total Supplies	**1,318.19**	**1,586.17**		**2,904.36**		
800 Other Objects						
Total Other Objects		**1,171.00**		**1,171.00**		
Total 2120 Guidance Services	**158,003.16**	**536,905.49**		**694,908.65**		

2140 Psychological Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**75,194.58**	**64,442.51**		**139,637.09**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	107.61	92.23		199.84		
220 Social Security Contributions	5,547.18	4,753.99		10,301.17		
230 PSERS Retirement Contributions	9,161.01	7,851.08		17,012.09		
260 Workmen's Compensation	272.79	233.77		506.56		
270 Grp Ins - Self Insurance	3,926.99	3,365.48		7,292.47		
290 Other Employee Benefits	444.16	380.65		824.81		
Total Personnel Services-Employee Benefits	**19,459.74**	**16,677.20**		**36,136.94**		
500 Other Purchased Services						
580 Travel	1,103.28	945.53		2,048.81		
Total Other Purchased Services	**1,103.28**	**945.53**		**2,048.81**		
600 Supplies						
610 General Supplies	2,163.80	1,854.40		4,018.20		
Total Supplies	**2,163.80**	**1,854.40**		**4,018.20**		
800 Other Objects						
Total Other Objects	**102.32**	**87.68**		**190.00**		
Total 2140 Psychological Services	**98,023.72**	**84,007.32**		**182,031.04**		

	Federal	Total	BEF Elementary	BEF Secondary
2160 Social Work Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**59,098.48**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		90.84		
220 Social Security Contributions		4,378.31		
230 PSERS Retirement Contributions		7,304.56		
260 Workmen's Compensation		214.19		
270 Grp Ins - Self Insurance		16,902.75		
Total Personnel Services-Employee Benefits		**28,890.65**		
500 Other Purchased Services				
530 Communications		698.13		
580 Travel		23.87		
Total Other Purchased Services		**722.00**		
800 Other Objects				
Total Other Objects		**249.16**		
Total 2160 Social Work Services		**88,960.29**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2200 Instructional Staff	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**436,755.70**	**357,187.89**		**823,943.59**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	1,857.85	1,618.17		3,476.02		
220 Social Security Contributions	32,755.69	29,472.17	8.98	62,236.84		
230 PSERS Retirement Contributions	52,876.56	47,537.93	14.50	100,428.99		
260 Workmen's Compensation	1,504.07	1,409.72		2,913.79		
270 Grp Ins - Self Insurance	67,123.84	54,740.70		121,864.54		
290 Other Employee Benefits	1,924.83	1,649.60		3,574.43		
Total Personnel Services-Employee Benefits	**158,042.84**	**136,428.28**	**23.48**	**294,494.61**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**41,012.69**	**37,379.21**	**15,021.45**	**93,413.35**		
400 Purchased Property Services						
440 Rentals	185.13	158.66		343.79		
Total Purchased Property Services	**185.13**	**158.66**		**343.79**		
500 Other Purchased Services						
530 Communications	19,132.19	15,896.74		35,028.93		
580 Travel	3,554.30	5,714.62		9,268.92		
Total Other Purchased Services	**22,686.49**	**21,611.36**		**44,297.85**		
600 Supplies						
610 General Supplies	1,018.64	2,083.28	4,079.00	7,180.92		
630 Food	62.47	53.53		116.00		
640 Books & Periodicals	12,519.31	18,397.54	8,900.00	39,816.85		
650 Supplies - Technology Related	2,420.56	2,074.44		4,495.00		
Total Supplies	**16,020.98**	**22,608.79**	**12,979.00**	**51,608.77**		
700 Property						
750 Equipment - Original & Additional	107.69	10,987.25		11,094.94		
Total Property	**107.69**	**10,987.25**		**11,094.94**		
800 Other Objects						
Total Other Objects	**383.37**	**867.13**		**1,250.50**		
Total 2200 Instructional Staff	**676,194.89**	**617,228.58**	**28,023.93**	**1,320,447.40**		

	Federal	Total	BEF Elementary	BEF Secondary
2300 Administration				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**1,398,877.35**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		14,062.95		
220 Social Security Contributions		101,206.15		
230 PSERS Retirement Contributions		162,107.34		
240 Tuition Reimbursements		1,000.00		
260 Workmen's Compensation		5,188.68		
270 Grp Ins - Self Insurance		237,231.70		
290 Other Employee Benefits		22,460.31		
Total Personnel Services-Employee Benefits		**543,257.13**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**137,903.96**		
400 Purchased Property Services				
440 Rentals		2,026.27		
Total Purchased Property Services		**2,026.27**		
500 Other Purchased Services				
520 Insurance-General		2,734.00		
530 Communications		16,129.97		
550 Printing & Binding		19,067.12		
580 Travel		4,864.25		
Total Other Purchased Services		**42,795.34**		
600 Supplies				
610 General Supplies		27,453.57		
630 Food		7,829.54		
650 Supplies - Technology Related		179.90		
Total Supplies		**35,463.01**		
700 Property				
750 Equipment - Original & Additional		6,826.28		
760 Equipment - Replacement		12,986.09		
Total Property		**19,812.37**		
800 Other Objects				
Total Other Objects		**46,170.40**		
Total 2300 Administration		**2,226,305.83**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
2310 Board Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**2,720.00**		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		208.10		
Total Personnel Services-Employee Benefits		**208.10**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**4,829.00**		
500 Other Purchased Services				
520 Insurance-General		50.00		
Total Other Purchased Services		**50.00**		
600 Supplies				
630 Food		20.00		
Total Supplies		**20.00**		
800 Other Objects				
Total Other Objects		**27,924.19**		
Total 2310 Board Services		**35,751.29**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
2330 Tax Assessment And Collection Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**87,242.65**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		83.28		
220 Social Security Contributions		6,129.15		
230 PSERS Retirement Contributions		1,314.70		
260 Workmen's Compensation		70.78		
270 Grp Ins - Self Insurance		452.17		
290 Other Employee Benefits		711.07		
Total Personnel Services-Employee Benefits		**8,761.15**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**61,426.61**		
500 Other Purchased Services				
520 Insurance-General		2,684.00		
530 Communications		6,448.75		
550 Printing & Binding		9,686.87		
Total Other Purchased Services		**18,819.62**		
600 Supplies				
610 General Supplies		121.55		
Total Supplies		**121.55**		
Total 2330 Tax Assessment And Collection Services		**176,371.58**		

	Federal	Total	BEF Elementary	BEF Secondary
2350 Legal and Accounting Services				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		67,216.79		
Total 2350 Legal and Accounting Services		67,216.79		

2360 Office Of The Superintendent (Exec Dir.) Svcs.	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				**311,776.43**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				3,629.86		
220 Social Security Contributions				20,665.82		
230 PSERS Retirement Contributions				38,288.30		
240 Tuition Reimbursements				1,000.00		
260 Workmen's Compensation				1,184.23		
270 Grp Ins - Self Insurance				21,696.47		
290 Other Employee Benefits				3,824.81		
Total Personnel Services-Employee Benefits				**90,289.49**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services				**4,203.77**		
500 Other Purchased Services						
530 Communications	397.67	340.81		738.48		
550 Printing & Binding				500.00		
580 Travel				4,362.78		
Total Other Purchased Services				**5,601.26**		
600 Supplies						
610 General Supplies				3,968.16		
630 Food				3,184.21		
Total Supplies				**7,152.37**		
700 Property						
760 Equipment - Replacement				12,647.09		
Total Property				**12,647.09**		
800 Other Objects						
Total Other Objects				**15,020.00**		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				**446,690.41**		

	Federal	Total	BEF Elementary	BEF Secondary
2370 Community Relations Services				
500 Other Purchased Services				
550 Printing & Binding		5,571.00		
Total Other Purchased Services		**5,571.00**		
Total 2370 Community Relations Services		**5,571.00**		

2380 Office Of The Principal Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**424,886.85**	**572,251.42**		**997,138.27**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	3,388.93	6,960.88		10,349.81		
220 Social Security Contributions	31,431.55	42,771.53		74,203.08		
230 PSERS Retirement Contributions	52,268.20	70,236.14		122,504.34		
260 Workmen's Compensation	1,691.40	2,242.27		3,933.67		
270 Grp Ins - Self Insurance	111,244.91	103,838.15		215,083.06		
290 Other Employee Benefits	7,274.81	10,649.62		17,924.43		
Total Personnel Services-Employee Benefits	**207,299.80**	**236,698.59**		**443,998.39**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	**227.79**			**227.79**		
400 Purchased Property Services						
440 Rentals	94.42	1,931.85		2,026.27		
Total Purchased Property Services	**94.42**	**1,931.85**		**2,026.27**		
500 Other Purchased Services						
530 Communications	1,133.97	7,808.77		8,942.74		
550 Printing & Binding	47.00	3,262.25		3,309.25		
580 Travel	139.86	361.61		501.47		
Total Other Purchased Services	**1,320.83**	**11,432.63**		**12,753.46**		
600 Supplies						
610 General Supplies	4,108.53	19,255.33		23,363.86		
630 Food	1,362.60	3,262.73		4,625.33		
650 Supplies - Technology Related	179.90			179.90		
Total Supplies	**5,651.03**	**22,518.06**		**28,169.09**		
700 Property						
750 Equipment - Original & Additional	6,826.28			6,826.28		
760 Equipment - Replacement	339.00			339.00		
Total Property	**7,165.28**			**7,165.28**		
800 Other Objects						
Total Other Objects	**965.30**	**2,260.91**		**3,226.21**		
Total 2380 Office Of The Principal Services	**647,611.30**	**847,093.46**		**1,494,704.76**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
2400 Pupil Health				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**308,888.81**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		454.22		
220 Social Security Contributions		22,843.20		
230 PSERS Retirement Contributions		37,479.31		
260 Workmen's Compensation		1,163.31		
270 Grp Ins - Self Insurance		60,516.61		
Total Personnel Services-Employee Benefits		**122,456.65**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**9,292.80**		
400 Purchased Property Services				
440 Rentals		100.00		
Total Purchased Property Services		**100.00**		
500 Other Purchased Services				
530 Communications		75.29		
580 Travel		15.54		
Total Other Purchased Services		**90.83**		
600 Supplies				
610 General Supplies		6,227.63		
Total Supplies		**6,227.63**		
700 Property				
750 Equipment - Original & Additional		1,299.74		
Total Property		**1,299.74**		
800 Other Objects				
Total Other Objects		**125.00**		
Total 2400 Pupil Health		**448,481.46**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2500 Business	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**209,997.16**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		1,508.19		
220 Social Security Contributions		17,129.77		
230 PSERS Retirement Contributions		27,784.71		
240 Tuition Reimbursements		2,544.00		
260 Workmen's Compensation		796.46		
270 Grp Ins - Self Insurance		32,197.99		
290 Other Employee Benefits		18,270.29		
Total Personnel Services-Employee Benefits		**100,231.41**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**16,100.40**		
400 Purchased Property Services				
440 Rentals		2,536.26		
Total Purchased Property Services		**2,536.26**		
500 Other Purchased Services				
530 Communications		(316.31)		
540 Advertising		6,769.35		
550 Printing & Binding		3,260.59		
580 Travel		492.53		
Total Other Purchased Services		**10,206.16**		
600 Supplies				
610 General Supplies		10,463.95		
630 Food		52.75		
Total Supplies		**10,516.70**		
700 Property				
760 Equipment - Replacement		3,815.89		
Total Property		**3,815.89**		
800 Other Objects				
Total Other Objects		**1,255.84**		
Total 2500 Business		**354,659.82**		

2600 Operation & Maintenance of Plant Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				**1,130,649.32**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				3,136.19		
220 Social Security Contributions				84,497.11		
230 PSERS Retirement Contributions				133,739.79		
250 Unemployment Compensation				364.73		
260 Workmen's Compensation				35,324.93		
270 Grp Ins - Self Insurance				209,552.69		
290 Other Employee Benefits				15,521.81		
Total Personnel Services-Employee Benefits				**482,137.25**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services				**99,379.30**		
400 Purchased Property Services						
440 Rentals				1,139,451.14		
Total Purchased Property Services				**1,139,451.14**		
500 Other Purchased Services						
521 Fire Insurance				82,277.00		
529 Other Insurance				6,270.00		
530 Communications				20,931.67		
580 Travel				1,709.12		
Total Other Purchased Services				**111,187.79**		
600 Supplies						
610 General Supplies	158,336.18	136,030.36		294,366.54		
620 Energy				349,091.64		
630 Food				266.78		
650 Supplies - Technology Related				5,785.60		
Total Supplies				**649,510.56**		
700 Property						
750 Equipment - Original & Additional				20,548.35		
760 Equipment - Replacement				39,468.45		
Total Property				**60,016.80**		
800 Other Objects						
Total Other Objects				**23,415.53**		
Total 2600 Operation & Maintenance of Plant Services				**3,695,747.69**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
2700 Student Transportation Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**58,741.00**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		560.50		
220 Social Security Contributions		3,646.88		
230 PSERS Retirement Contributions		6,086.00		
260 Workmen's Compensation		227.12		
270 Grp Ins - Self Insurance		14,300.23		
290 Other Employee Benefits		1,200.00		
Total Personnel Services-Employee Benefits		**26,020.73**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**275.00**		
500 Other Purchased Services				
513 St Tr Svc-Contr Carrier		2,218,717.57		
516 St Tr Svc from the IU		49,834.98		
530 Communications		962.42		
580 Travel		240.18		
Total Other Purchased Services		**2,269,755.15**		
600 Supplies				
610 General Supplies		318.82		
Total Supplies		**318.82**		
800 Other Objects				
Total Other Objects		**105.00**		
Total 2700 Student Transportation Services		**2,355,215.70**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
2800 Central				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**33,647.15**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		90.84		
220 Social Security Contributions		2,410.44		
230 PSERS Retirement Contributions		4,146.49		
260 Workmen's Compensation		134.18		
270 Grp Ins - Self Insurance		17,073.43		
Total Personnel Services-Employee Benefits		**23,855.38**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**43,227.48**		
400 Purchased Property Services				
440 Rentals		67,479.82		
Total Purchased Property Services		**67,479.82**		
600 Supplies				
610 General Supplies		1,934.59		
Total Supplies		**1,934.59**		
700 Property				
750 Equipment - Original & Additional		2,600.00		
760 Equipment - Replacement		4,625.00		
Total Property		**7,225.00**		
Total 2800 Central		**177,269.42**		

	Federal	Total	BEF Elementary	BEF Secondary
2900 Other Support Services				
500 Other Purchased Services				
595 Intermediate Unit Payments by Withholding		26,544.67		
Total Other Purchased Services		**26,544.67**		
Total 2900 Other Support Services		**26,544.67**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
3000 Operation of Noninstructional Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**517,263.59**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		1,191.68		
220 Social Security Contributions		38,965.58		
230 PSERS Retirement Contributions		48,197.27		
260 Workmen's Compensation		644.43		
270 Grp Ins - Self Insurance		37,831.63		
290 Other Employee Benefits		1,800.00		
Total Personnel Services-Employee Benefits		**128,630.59**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**49,598.53**		
400 Purchased Property Services				
440 Rentals		5,167.00		
Total Purchased Property Services		**5,167.00**		
500 Other Purchased Services				
510 Student Transportation Services		43,426.06		
520 Insurance-General		15,510.00		
530 Communications		235.51		
580 Travel		2,070.03		
Total Other Purchased Services		**61,241.60**		
600 Supplies				
610 General Supplies		23,061.98		
630 Food		2,860.87		
Total Supplies		**25,922.85**		
700 Property				
750 Equipment - Original & Additional		4,594.98		
760 Equipment - Replacement		16,611.07		
Total Property		**21,206.05**		
800 Other Objects				
Total Other Objects		**9,273.87**		
Total 3000 Operation of Noninstructional Services		**818,304.08**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
3200 Student Activities				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**499,880.75**		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		1,191.68		
220 Social Security Contributions		37,635.86		
230 PSERS Retirement Contributions		47,324.45		
260 Workmen's Compensation		644.43		
270 Grp Ins - Self Insurance		37,831.63		
290 Other Employee Benefits		1,800.00		
Total Personnel Services-Employee Benefits		**126,428.05**		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		**49,598.53**		
400 Purchased Property Services				
440 Rentals		367.00		
Total Purchased Property Services		**367.00**		
500 Other Purchased Services				
510 Student Transportation Services		43,426.06		
520 Insurance-General		15,510.00		
530 Communications		235.51		
580 Travel		2,070.03		
Total Other Purchased Services		**61,241.60**		
600 Supplies				
610 General Supplies		23,061.98		
630 Food		2,860.87		
Total Supplies		**25,922.85**		
700 Property				
760 Equipment - Replacement		16,611.07		
Total Property		**16,611.07**		
800 Other Objects				
Total Other Objects		**9,273.87**		
Total 3200 Student Activities		**789,323.72**		

	Federal	Total	BEF Elementary	BEF Secondary
3300 Community Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		**17,382.84**		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		1,329.72		
230 PSERS Retirement Contributions		872.82		
Total Personnel Services-Employee Benefits		**2,202.54**		
400 Purchased Property Services				
440 Rentals		4,800.00		
Total Purchased Property Services		**4,800.00**		
700 Property				
750 Equipment - Original & Additional		4,594.98		
Total Property		**4,594.98**		
Total 3300 Community Services		**29,980.36**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Total
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	885,723.02
880 Refund of Prior Year's Receipts	356.71
Total Other Objects	**886,079.73**
900 Other Financing Uses	
910 Redemption of Principal	2,785,000.00
930 Fund Transfers	2,602,000.00
Total Other Financing Uses	**5,387,000.00**
Total 5000 Other Expenditures and Financing Uses	**6,273,079.73**

	Federal	Total	BEF Elementary	BEF Secondary
5100 Debt Service, Other Expenditures and Fin Uses				
800 Other Objects				
830 Interest		885,723.02		
880 Refund of Prior Year's Receipts		356.71		
Total Other Objects		**886,079.73**		
900 Other Financing Uses				
910 Redemption of Principal		2,785,000.00		
Total Other Financing Uses		**2,785,000.00**		
Total 5100 Debt Service, Other Expenditures and Fin Uses		**3,671,079.73**		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total	BEF Elementary	BEF Secondary
5110 Debt Service				
800 Other Objects				
830 Interest		885,723.02		
Total Other Objects		**885,723.02**		
900 Other Financing Uses				
910 Redemption of Principal		2,785,000.00		
Total Other Financing Uses		**2,785,000.00**		
Total 5110 Debt Service		**3,670,723.02**		

	Federal	Total	BEF Elementary	BEF Secondary
5130 Refund of Prior Years' Revenues/Receipts				
800 Other Objects				
880 Refund of Prior Year's Receipts		356.71		
Total Other Objects		**356.71**		
Total 5130 Refund of Prior Years' Revenues/Receipts		**356.71**		

	Federal	Total	BEF Elementary	BEF Secondary
5200 Interfund Transfers Out				
900 Other Financing Uses				
930 Fund Transfers		2,602,000.00		
Total Other Financing Uses		**2,602,000.00**		
Total 5200 Interfund Transfers Out		**2,602,000.00**		

	Federal	Total	BEF Elementary	BEF Secondary
5230 Capital Projects Fund Transfers				
900 Other Financing Uses				
932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)		2,540,000.00		
Total Other Financing Uses		**2,540,000.00**		
Total 5230 Capital Projects Fund Transfers		**2,540,000.00**		

	Federal	Total	BEF Elementary	BEF Secondary
5250 Enterprise Fund Transfers				
900 Other Financing Uses				
930 Fund Transfers		62,000.00		
Total Other Financing Uses		**62,000.00**		
Total 5250 Enterprise Fund Transfers		**62,000.00**		

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
Other Post-Employment Benefits (OPEB)		552,990	353,153	351,524	554,619	300,000	0
Compensated Absences		677,900	148,900	44,800	782,000	100,000	0
General Obligation Bonds - (CIB)	01/ 1999	2,100,000	0	315,000	1,785,000	330,000	28,195
General Obligation Bonds - (CIB)	01/ 2003	11,360,000	0	11,360,000	0	0	233,989
General Obligation Bonds - (CIB)	02/ 2006	4,047,269	0	4,047,269	0	0	0
General Obligation Bonds - (CIB)	01/ 2010	8,390,000	0	490,000	7,900,000	505,000	235,344
General Obligation Bonds - (CIB)	08/ 2011	9,760,000	0	960,000	8,800,000	985,000	304,722
General Obligation Bonds - (CIB)	10/ 2012	0	10,000,000	5,000	9,995,000	5,000	72,840
General Obligation Bonds - (CIB)	04/ 2013	0	5,890,000	1,015,000	4,875,000	1,280,000	10,633
Totals for Debt Entered:		**36,888,159**	**16,392,053**	**18,588,593**	**34,691,619**	**3,505,000**	**885,723**

Proprietary Type 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
Other Post-Employment Benefits (OPEB)		1,246	0	1,246	0	0	0
Totals for Debt Entered:		**1,246**	**0**	**1,246**	**0**	**0**	**0**

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		35,657,269			552,990	677,900	36,888,159
2 Additional Debt Incurred During Year		15,890,000			353,153	148,900	16,392,053
3 Retirements and Repayments		18,192,269			351,524	44,800	18,588,593
4 Debt at End of Fiscal Year		33,355,000			554,619	782,000	34,691,619
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		33,355,000			554,619	782,000	34,691,619
7 Current Portion P&I - Due within 1 year		3,105,000			300,000	100,000	3,505,000
8 Interest Paid during current fiscal year		885,723					885,723

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year					1,246		1,246
2 Additional Debt Incurred During Year							
3 Retirements and Repayments					1,246		1,246
4 Debt at End of Fiscal Year							
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest							
7 Current Portion P&I - Due within 1 year							
8 Interest Paid during current fiscal year							

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

TOTAL DEBT SERVICE PAYMENTS

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10	General	2,785,000		885,723	3,670,723	
5110	20	Special Revenue					
5110	30	Capital Projects					
5110	40	Debt Services					
5120	10	General					
5120	20	Special Revenue					
5120	30	Capital Projects					
5120	40	Debt Services					
Total Debt Payments - Governmental Funds			**2,785,000**		**885,723**	**3,670,723**	
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	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,960,114.62
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	9,007.04
Total	3,969,121.66

	Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education
1	1306 Institutions		
2	Institutionalized Children's Programs		
3	Juveniles incarcerated in adult facilities		
4	Residential Treatment Facilities		
5	Other Local Education Agencies		195,003.92
6	Brick and Mortar Charter Schools		
7	Cyber Charter Schools	1,150,157.76	467,021.58
8	Career and Technology Centers	615,134.40	
9	Approved Private Schools		
10	PA Chartered Schools for the Deaf and Bl		9,600.00
11	Private Residential Rehabilitative Institutio		
12	Juvenile detention centers		4,099.70
13	Special Program Jointures		
14	Other Tuition Not Included Elsewhere in T		1,528,104.32
Total Amounts Paid to Institutions		1,765,292.16	2,203,829.50

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		164,570.15	164,570.15
1100-323			
1100-324	4,414.00	357.05	4,771.05
1100-329	1,779.18	2,228.94	4,008.12
Total 320	**6,193.18**	**167,156.14**	**173,349.32**
1200-322	97,702.16	113,985.85	211,688.01
1200-323			
1200-324	3,385.06	3,949.23	7,334.29
1200-329			
Total 320	**101,087.22**	**117,935.08**	**219,022.30**
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324	19,474.52	16,021.16	35,495.68
2200-329			
Total 320	**19,474.52**	**16,021.16**	**35,495.68**
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			

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

1243 Gifted Support	Elementary	Secondary	Total
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	**29,667.06**	**25,424.97**	**55,092.03**
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	48.92	99.14	148.06
220 Social Security Contributions	2,210.99	1,894.85	4,105.84
230 PSERS Retirement Contributions	3,666.80	3,142.48	6,809.28
260 Workmen's Compensation	119.98	102.83	222.81
270 Grp Ins - Self Insurance	6,858.03	13,270.96	20,128.99
Total Personnel Services-Employee Benefits	**12,904.72**	**18,510.26**	**31,414.98**
300 Purchased Professional & Technical Services			
Total Purchased Professional & Technical Services	**53.85**	**46.15**	**100.00**
500 Other Purchased Services			
580 Travel	424.45		424.45
Total Other Purchased Services	**424.45**		**424.45**
600 Supplies			
610 General Supplies	579.87	315.14	895.01
Total Supplies	**579.87**	**315.14**	**895.01**
Total 1243 Gifted Support	**43,629.95**	**44,296.52**	**87,926.47**

2250 School Library Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	**119,379.48**	**135,892.08**		**255,271.56**		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	181.68	181.68		363.36		
220 Social Security Contributions	8,795.21	10,154.85		18,950.06		
230 PSERS Retirement Contributions	14,691.85	16,799.99		31,491.84		
260 Workmen's Compensation	469.63	523.18		992.81		
270 Grp Ins - Self Insurance	29,886.01	22,827.48		52,713.49		
Total Personnel Services-Employee Benefits	**54,024.38**	**50,487.18**		**104,511.56**		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services		**384.00**		**384.00**		
500 Other Purchased Services						
530 Communications		57.63		57.63		
Total Other Purchased Services		**57.63**		**57.63**		
600 Supplies						
610 General Supplies	534.70	1,160.16		1,694.86		
640 Books & Periodicals	11,518.90	18,277.78		29,796.68		
650 Supplies - Technology Related	1,884.75	1,615.25		3,500.00		
Total Supplies	**13,938.35**	**21,053.19**		**34,991.54**		
800 Other Objects						
Total Other Objects		**590.00**		**590.00**		
Total 2250 School Library Services	**187,342.21**	**208,464.08**		**395,806.29**		

	Total
2750 Nonpublic Transportation	
500 Other Purchased Services	
513 St Tr Svc-Contr Carrier	76,368.41
Total Other Purchased Services	**76,368.41**
Total 2750 Nonpublic Transportation	**76,368.41**

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			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	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	**Amount**
3100-571	
3100-630	

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

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	229,319.85	465,588.80	694,908.65
2140 Psychological Services	136,523.28	45,507.76	182,031.04
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	44,480.15	44,480.14	88,960.29
2260 Instruction and Curriculum Development Services	130,503.20	264,961.03	395,464.23
2350 Legal and Accounting Services	13,443.36	53,773.43	67,216.79
2420 Medical Services			
2440 Nursing Services	224,240.73	224,240.73	448,481.46
2700 Student Transportation Services	471,043.10	1,884,172.60	2,355,215.70
TOTAL	**1,249,553.67**	**2,982,724.49**	**4,232,278.16**

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	3,256,960.10		3,256,960.10
	272 Self-Insurance Dental Health Benefits	137,214.79		137,214.79
	275 Self-Insurance Eye Care Health Benefits	14,894.96		14,894.96
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	**3,409,069.85**		**3,409,069.85**
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	10,939.53		10,939.53
	272 Self-Insurance Dental Health Benefits	491.09		491.09
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	**11,430.62**		**11,430.62**
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	**3,420,500.47**		**3,420,500.47**

LEA acknowledges there were no ARRA funded expenditures

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

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			

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	17,916,006.78
Total Federally Funded salaries subject to PSERS withholding	538,011.32