| | | | | |
|---|---|---|---|---|
| **LEA Name:** | **Big Spring SD** | | **Class Size: 3** | **County: Cumberland** |
| **Address** | **45 Mt. Rock Rd.** | | | **AUN Number: 115210503** |
| **City** | **Newville, PA** | **17241-9412** | | |

# 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.**

Chief School Administrator (Print and sign name) — Date: 10-28-2011

Board Secretary (Print and sign name) — Date: 10/28/2011

Mike Statler
Contact Person

(717) 776-2407 Ext.
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 Commonwealth Accounting, Central Agencies and School Finance, 555 Walnut St - 9th Floor, Harrisburg, PA 17101 ATTN: AFR

10/27/2011 3:40:26 PM

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 | 5,740,102 | | | | |
| 0110 | Investments | | | | | |
| 0120 | Taxes Receivable (Net) | 2,575,000 | | | | |
| 0130 | Due From Other Funds | (1,299,800) | | | | |
| 0141 | Due from Other Governments | | | | | |
| 0142 | State Revenue Receivable | 315,546 | | | | |
| 0143 | Federal Revenue Receivable | 427,832 | | | | |
| 0145 | Other Intergovernmental Revenue Receivable | 1,409,116 | | | | |
| 0146 | Due From Primary Governments | | | | | |
| 0147 | Due From Component Units | | | | | |
| 0150 | Other Receivables (Include Bond Proceeds Receivable) | 333,715 | | | | |
| 0160 | Advances to Other Funds (Long-Term Loans) | | | | | |
| 0170 | Inventories | | | | | |
| 0180 | Prepaid Expenses / Expenditures | 250,000 | | | | |
| 0190 | Other Current Assets | | | | | |
| | **TOTAL ASSETS** | **9,751,511** | | | | |

| Capital Reserve 1431 (32) | Other Capital Projects Funds (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds | |
|---|---|---|---|---|---|
| | | | | | **Assets** |
| 1,979,685 | 1,201,610 | | | 8,921,397 | 0100 |
| | | | | | 0110 |
| | | | | 2,575,000 | 0120 |
| 1,300,000 | 4,550 | | | 4,750 | 0130 |
| | | | | | 0141 |
| | | | | 315,546 | 0142 |
| | | | | 427,832 | 0143 |
| | | | | 1,409,116 | 0145 |
| | | | | | 0146 |
| | | | | | 0147 |
| | | | | 333,715 | 0150 |
| | | | | | 0160 |
| | | | | | 0170 |
| | | | | 250,000 | 0180 |
| | | | | | 0190 |
| **3,279,685** | **1,206,160** | | | **14,237,356** | |

| 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 | 665,982 | | | | |
| 0430 | Contracts Payable | | | | | |
| 0440 | Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB) | | | | | |
| 0450 | Short-Term Payables | | | | | |
| 0461 | Accrued Salaries and Benefits | 2,163,319 | | | | |
| 0462 | Payroll Deductions and Withholdings | | | | | |
| 0470 | Advances from Other Funds | | | | | |
| 0480 | Deferred Revenues | 2,404,227 | | | | |
| 0490 | Other Current Liabilities | | | | | |
| | **TOTAL LIABILITIES** | **5,233,528** | | | | |
| **Fund Balances** | | | | | | |
| 0810 | Nonspendable Fund Balance | 250,000 | | | | |
| 0820 | Restricted Fund Balance | | | | | |
| 0830 | Committed Fund Balance | 554,000 | | | | |
| 0840 | Assigned Fund Balance | | | | | |
| 0850 | Unassigned Fund Balance | 3,713,983 | | | | |
| | **TOTAL FUND BALANCES** | **4,517,983** | | | | |
| | **TOTAL LIABILITIES AND FUND BALANCES** | **9,751,511** | | | | |

| Capital Reserve 1431 (32) | Other Capital Projects Funds (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds | |
|---|---|---|---|---|---|
| | | | | | **Liabilities** |
| | | | | | 0400 |
| | | | | | 0411 |
| | | | | | 0412 |
| | | | | | 0413 |
| | | | | 665,982 | 0420 |
| | 78,685 | | | 78,685 | 0430 |
| | | | | | 0440 |
| | | | | | 0450 |
| | | | | 2,163,319 | 0461 |
| | | | | | 0462 |
| | | | | | 0470 |
| | | | | 2,404,227 | 0480 |
| | | | | | 0490 |
| | **78,685** | | | **5,312,213** | |
| | | | | | **Fund Balances** |
| | | | | 250,000 | 0810 |
| | 1,127,475 | | | 1,127,475 | 0820 |
| 3,279,685 | | | | 3,833,685 | 0830 |
| | | | | | 0840 |
| | | | | 3,713,983 | 0850 |
| **3,279,685** | **1,127,475** | | | **8,925,143** | |
| **3,279,685** | **1,206,160** | | | **14,237,356** | |

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 | 24,742,450 | | | | |
| 7000 | State Sources | 15,030,780 | | | | |
| 8000 | Federal Sources | 2,322,074 | | | | |
| **TOTAL REVENUES** | | **42,095,304** | | | | |
| **EXPENDITURES** | | | | | | |
| 1000 | Instruction | 22,604,750 | | | | |
| 2000 | Support Services | 11,675,393 | | | | |
| 3000 | Noninstructional Services | 797,750 | | | | |
| 4000 | Fac Acq, Const, and Imp | | | | | |
| 5110 | Debt Service (Principal & Interest) | 4,109,060 | | | | |
| 5130 | Refund of Prior Year Receipts | 11,784 | | | | |
| 5140 | Short Term Borrowing – Interests and Costs | | | | | |
| **TOTAL EXPENDITURES** | | **39,198,737** | | | | |
| **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** | | **2,896,567** | | | | |
| **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 | | | | | |
| 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) | 1,347,775 | | | | |
| 5300 | Transfers Involving Component Units | | | | | |
| **TOTAL OTHER FINANCING SOURCES (USES)** | | **(1,347,775)** | | | | |

| Capital Reserve 1431 (32) | Other Capital Projects Funds (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds | |
|---|---|---|---|---|---|
| 671 | 1,429 | | | 24,744,550 | 6000 |
| | | | | 15,030,780 | 7000 |
| | | | | 2,322,074 | 8000 |
| **671** | **1,429** | | | **42,097,404** | |
| | | | | 22,604,750 | 1000 |
| 59,745 | 203,764 | | | 11,938,902 | 2000 |
| | | | | 797,750 | 3000 |
| 286,504 | 2,885,838 | | | 3,172,342 | 4000 |
| | 4,191 | | | 4,113,251 | 5110 |
| | | | | 11,784 | 5130 |
| | | | | | 5140 |
| **346,249** | **3,093,793** | | | **42,638,779** | |
| **(345,578)** | **(3,092,364)** | | | **(541,375)** | |
| | | | | | 9110 |
| | | | | | 9120 |
| | | | | | 9130 |
| | 11,390,000 | | | 11,390,000 | 9200 |
| 1,300,000 | | | | 1,300,000 | 9300 |
| | | | | | 9400 |
| | | | | | 9710 |
| | | | | | 9720 |
| | | | | | 9900 |
| | 5,796,411 | | | 5,796,411 | 5120 |
| | | | | | 5150 |
| | | | | 1,347,775 | 5200 |
| | | | | | 5300 |
| **1,300,000** | **5,593,589** | | | **5,545,814** | |

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** | | **1,548,792** | | | | |
| 0040 | Fund Balance - Beginning of Fiscal Year | 2,969,191 | | | | |
| 0050 | Prior Period Adjustment | | | | | |
| **FUND BALANCE - END OF YEAR** | | **4,517,983** | | | | |

| Capital Reserve 1431 (32) | Other Capital Projects Funds (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds | |
|---|---|---|---|---|---|
| | | | | | 8888 |
| | | | | | 8889 |
| **954,422** | **2,501,225** | | | **5,004,439** | |
| 2,325,263 | (1,373,750) | | | 3,920,704 | 0040 |
| | | | | | 0050 |
| **3,279,685** | **1,127,475** | | | **8,925,143** | |

**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 | 23,371,296 | 23,371,296 | 24,742,450 | 1,371,154 |
| 7000 | State Sources | 15,506,648 | 15,506,648 | 15,030,780 | (475,868) |
| 8000 | Federal Sources | 2,068,347 | 2,068,347 | 2,322,074 | 253,727 |
| **TOTAL REVENUES** | | **40,946,291** | **40,946,291** | **42,095,304** | **1,149,013** |
| **EXPENDITURES** | | | | | |
| 1100 | Regular Programs | 15,832,460 | 15,848,360 | 15,848,230 | 130 |
| 1200 | Special Programs | 5,367,812 | 5,935,812 | 5,935,689 | 123 |
| 1300 | Vocational Programs | 679,200 | 679,200 | 679,144 | 56 |
| 1400 | Other Instructional Programs | 171,001 | 136,001 | 135,872 | 129 |
| 1500 | Nonpublic School Programs | | | | |
| 1600 | Adult Education Programs | | | | |
| 1700 | Community/Junior College Programs | 6,924 | 5,815 | 5,815 | |
| 1800 | Pre-Kindergarten | | | | |
| 2100 | Pupil Personnel Services | 942,328 | 873,328 | 873,210 | 118 |
| 2200 | Instructional Staff Services | 1,407,356 | 1,327,356 | 1,326,359 | 997 |
| 2300 | Administrative Services | 2,208,488 | 2,281,488 | 2,280,672 | 816 |
| 2400 | Pupil Health | 403,480 | 421,780 | 421,711 | 69 |
| 2500 | Business Services | 558,632 | 433,932 | 432,041 | 1,891 |
| 2600 | Operation and Maintenance of Plant Services | 4,518,310 | 3,906,310 | 3,906,139 | 171 |
| 2700 | Student Transportation Services | 2,417,507 | 2,417,507 | 2,360,513 | 56,994 |
| 2800 | Central & Other Support Services | 125,329 | 47,329 | 46,530 | 799 |
| 2900 | Other Support Services | 36,000 | 29,000 | 28,217 | 783 |
| 3100 | Food Services | | | | |
| 3200 | Student Activities | 758,376 | 778,626 | 778,613 | 13 |
| 3300 | Community Services | 27,509 | 19,159 | 19,137 | 22 |
| 3400 | Scholarships and Awards | | | | |
| 4000 | Fac Acq, Const, and Imp | | | | |
| 5110 | Debt Service (Principal & Interest) | 4,865,474 | 4,445,719 | 4,109,060 | 336,659 |
| 5130 | Refund of Prior Year Receipts | | 11,784 | 11,784 | |
| 5140 | Short Term Borrowing – Interests and Costs | | | | |
| **TOTAL EXPENDITURES** | | **40,326,186** | **39,598,506** | **39,198,736** | **399,770** |
| **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** | | **620,105** | **1,347,785** | **2,896,568** | **1,548,783** |

| 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) | (420,105) | (1,347,785) | 1,347,775 | (2,695,560) |
| 5300 | Transfers Involving Component Units | | | | |
| 5900 | Budgetary Reserve | (200,000) | | | |
| **TOTAL OTHER FINANCING SOURCES (USES)** | | **620,105** | **1,347,785** | **(1,347,775)** | **(2,695,560)** |
| **SPECIAL AND EXTRAORDINARY ITEMS** | | | | | |
| 8888 | Special Items | | | | |
| 8889 | Extraordinary Items | | | | |
| **NET CHANGE IN FUND BALANCES** | | **1,240,210** | **2,695,570** | **1,548,793** | **(1,146,777)** |
| 0040 | Fund Balance - Beginning of Fiscal Year | | | 2,969,191 | 2,969,191 |
| 0050 | Prior Period Adjustment | | | | |
| **FUND BALANCE - END OF YEAR** | | **1,240,210** | **2,695,570** | **4,517,984** | **1,822,414** |

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 | 304,776 | | | 304,776 | |
| 0110 | Investments | | | | | |
| 0130 | Due From Other Funds | | | | | |
| 0141 | Due from Other Governments | 3,392 | | | 3,392 | |
| 0146 | Due From Primary Governments | | | | | |
| 0147 | Due From Component Units | | | | | |
| 0150 | Other Receivables (Include Bond Proceeds Receivable) | 279 | | | 279 | |
| 0170 | Inventories | 29,886 | | | 29,886 | |
| 0180 | Prepaid Expenses / Expenditures | | | | | |
| 0190 | Other Current Assets | | | | | |
| **Total Current Assets** | | **338,333** | | | **338,333** | |
| **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) | 502,093 | | | 502,093 | |
| 0250 | Construction in Progress | | | | | |
| 0260 | LT Prepayments (net Acc Amort LT Prepayments) | | | | | |
| **Total NonCurrent Assets** | | **502,093** | | | **502,093** | |
| **TOTAL ASSETS** | | **840,426** | | | **840,426** | |

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 | 4,750 | | | 4,750 | |
| 0411 | Due to Other Governments | | | | | |
| 0413 | Due to Component Units | | | | | |
| 0420 | Accounts Payable | 2,890 | | | 2,890 | |
| 0430 | Contracts Payable | | | | | |
| 0440 | Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB) | | | | | |
| 0450 | Short-Term Payables | | | | | |
| 0461 | Accrued Salaries and Benefits | 2,204 | | | 2,204 | |
| 0462 | Payroll Deductions and Withholdings | | | | | |
| 0480 | Deferred Revenues | 16,192 | | | 16,192 | |
| 0490 | Other Current Liabilities | 7,000 | | | 7,000 | |
| **Total Current Liabilities** | | **33,036** | | | **33,036** | |
| **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 | 21,425 | | | 21,425 | |
| 0550 | Authority Lease Obligations | | | | | |
| 0599 | Other Long-Term Liabilities | | | | | |
| **Total NonCurrent Liabilities** | | **21,425** | | | **21,425** | |
| **TOTAL LIABILITIES** | | **54,461** | | | **54,461** | |
| **NET ASSETS** | | | | | | |
| 0791 | Invested in Capital Assets Net of Related Debt | 502,093 | | | 502,093 | |
| 0798 | Restricted for Legal Purposes (0792-0798) | | | | | |
| 0799 | Unrestricted | 283,872 | | | 283,872 | |
| **TOTAL NET ASSETS** | | **785,965** | | | **785,965** | |
| **TOTAL LIABILITIES AND NET ASSETS** | | **840,426** | | | **840,426** | |

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 | 806,467 | | | 806,467 | |
| 6900 | Charges for Services | | | | | |
| 6999 | Other Operating Revenues | | | | | |
| **TOTAL OPERATING REVENUES** | | **806,467** | | | **806,467** | |
| **OPERATING EXPENSES** | | | | | | |
| 100 | Salaries | 487,986 | | | 487,986 | |
| 200 | Employee Benefits | 212,723 | | | 212,723 | |
| 300 | Purchased Professional and Technical Service | | | | | |
| 400 | Purchased Property Services | 66,000 | | | 66,000 | |
| 500 | Other Purchased Service | | | | | |
| 600 | Supplies | 558,073 | | | 558,073 | |
| 700 | Depreciation | 71,497 | | | 71,497 | |
| 810 | Dues and Fees | | | | | |
| 890 | Other Operating Expenditures | 8,730 | | | 8,730 | |
| **TOTAL OPERATING EXPENSES** | | **1,405,009** | | | **1,405,009** | |
| **OPERATING INCOME (LOSS)** | | **(598,542)** | | | **(598,542)** | |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| 6500 | Earnings on Investments | 142 | | | 142 | |
| 6921 | Contributions and Donations - Private Sources | | | | | |
| 6930 | Gain / Loss on Sale of Fixed Assets | | | | | |
| 6991 | Refunds of Prior Year Expenditures | | | | | |
| 7000 | State Sources | 74,094 | | | 74,094 | |
| 8000 | Federal Sources | 463,223 | | | 463,223 | |
| 820 | Claims and Judgements | | | | | |
| 830 | Interest Expenses | | | | | |
| **TOTAL NONOPERATING REVENUES (EXPENSES)** | | **537,459** | | | **537,459** | |
| **INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS** | | **(61,083)** | | | **(61,083)** | |

**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) | 47,775 | | | 47,775 | |
| **CHANGE IN NET ASSETS** | | **(13,308)** | | | **(13,308)** | |
| 0041 | Net Assets - Beginning of Fiscal Year | 799,273 | | | 799,273 | |
| 0057 | Accounting Changes / Residual Equity Transfers | | | | | |
| 0061 | Prior Period Adjustment | | | | | |
| **NET ASSETS - END OF YEAR** | | **785,965** | | | **785,965** | |

| | | 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 | 805,394 | | | 805,394 | |
| 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 | 708,788 | | | 708,788 | |
| 9942 | Cash Payments For Insurance Claims | | | | | |
| 9943 | Cash Payments to Suppliers For Goods and Services | | | | | |
| 9944 | Cash Payments For Other Operating Expenses | 549,533 | | | 549,533 | |
| **Net Cash Provided By (Used For) Operating Activities** | | **(452,927)** | | | **(452,927)** | |
| **Cash Flows From Non-Capital Financing Activities** | | | | | | |
| 6000 | Local Sources | | | | | |
| 7000 | State Sources | 74,285 | | | 74,285 | |
| 8000 | Federal Sources | 400,704 | | | 400,704 | |
| 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 | 4,520 | | | 4,520 | |
| 9921 | Operating Transfers In (Out) Component Units | 47,775 | | | 47,775 | |
| 9922 | Refund of Prior Year Expenditures (6991) | | | | | |
| **Net Cash Prov By (Used for) Non-Capital Financing Activities** | | **527,284** | | | **527,284** | |
| **Cash Flows From Capital and Related Financing Activities** | | | | | | |
| 4000 | Fac Acq, Const, and Imp | | | | | |
| 6930 | Gain / Loss on Sale of Fixed Assets | | | | | |
| 9200 | Proceeds From Extended Term Financing | | | | | |
| 9925 | Principal Paid on Financing Agreements | | | | | |
| 9926 | Interest Paid on Financing Agreements (5100-830) | | | | | |
| 9927 | (Inc) Dec in Contributed Capital | | | | | |
| **Net Cash Prov By (Used for) Capital and Related Financing Activities** | | | | | | |
| **Cash Flows From Investing Activities** | | | | | | |
| 6500 | Earnings on Investments | 142 | | | 142 | |
| 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** | | **142** | | | **142** | |

| | | Food Service (51) | Child Care Operations (52) | Other Enterprise Funds (58) | TOTAL | Internal Service (60) |
|---|---|---|---|---|---|---|
| **Net Inc (Dec) in Cash and Cash Flow** | | **74,499** | | | **74,499** | |
| 9935 | Cash and Cash Equivalents Beginning of Year | 230,277 | | | 230,277 | |
| **Cash and Cash Equivalents at Year End** | | **304,776** | | | **304,776** | |
| 9900 | Other Financing Sources Not Listed (9000 Series) | (598,542) | | | (598,542) | |
| **Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):** | | | | | | |
| 9901 | Depreciation and Net Amortization | 71,497 | | | 71,497 | |
| 9902 | Provision for Uncollectible Accounts | | | | | |
| 9903 | Other Adjustments | 64,384 | | | 64,384 | |
| 9904 | (Inc) Dec In Accounts Receivable (0120-0150) | 75 | | | 75 | |
| 9905 | Advances to Other Funds (0160) | | | | | |
| 9906 | (Inc) Dec in Inventories (0170) | 15,996 | | | 15,996 | |
| 9907 | (Inc) Dec in Prepaid Expenses (0180) | | | | | |
| 9908 | (Inc) Dec in Other Current Assets (0190) | | | | | |
| 9909 | Inc (Dec) in Accounts Payable (0400-0450) | 2,890 | | | 2,890 | |
| 9910 | Inc (Dec) in Accrued Salaries/Benefits (0461) | 321 | | | 321 | |
| 9911 | Inc (Dec) in Payroll Deductions/Withholding (0462) | | | | | |
| 9912 | Inc (Dec) in Advances from Other Funds (0470) | | | | | |
| 9913 | Inc (Dec) in Deferred Revenue (0480) | (1,148) | | | (1,148) | |
| 9914 | Inc (Dec) in Other Current Liabilities (0490) | (8,400) | | | (8,400) | |
| **Total Adjustments** | | **145,615** | | | **145,615** | |
| **Cash Provided By (Used For) Total** | | **(452,927)** | | | **(452,927)** | |

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 | | | | 179,035 | |
| 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** | | | | **179,035** | |

| Component Units (98) | Component Units (99) | Total Fiduciary Funds | |
|---|---|---|---|
| | | 179,035 | 0100 |
| | | | 0110 |
| | | | 0130 |
| | | | 0147 |
| | | | 0150 |
| | | | 0160 |
| | | | 0170 |
| | | | 0180 |
| | | | 0190 |
| | | | 0220 |
| | | | 0230 |
| | | **179,035** | |

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 | | | | 179,035 | |
| | **TOTAL LIABILITIES** | | | | **179,035** | |
| **Net Assets** | | | | | | |
| 0791 | Invested in Capital Assets Net of Related Debt | | | | | |
| 0798 | Restricted for Legal Purposes (0792-0798) | | | | | |
| 0799 | Unrestricted | | | | | |
| | **TOTAL NET ASSETS** | | | | | |
| | **TOTAL LIABILITIES AND NET ASSETS** | | | | **179,035** | |

| Component Units (98) | Component Units (99) | Total Fiduciary Funds | |
|---|---|---|---|
| | | | 0400 |
| | | | 0411 |
| | | | 0412 |
| | | | 0413 |
| | | | 0420 |
| | | | 0430 |
| | | | 0450 |
| | | | 0461 |
| | | | 0462 |
| | | | 0470 |
| | | | 0480 |
| | | 179,035 | 0490 |
| | | **179,035** | |
| | | | 0791 |
| | | | 0798 |
| | | | 0799 |
| | | | |
| | | **179,035** | |

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 Assets** | | | | | | |
| 0041 | Net Assets - Beginning of Fiscal Year | | | | | |
| 9949 | Net Assets Held in Trust for Pension Benefits | | | | | |
| **Net Assets - End of Fiscal Year** | | | | | | |

| | Total Fiduciary Funds |
|---|---|
| 9945 | |
| 9946 | |
| 9947 | |
| 9948 | |
| 0041 | |
| 9949 | |

| | | AMOUNT | TOTAL |
|---|---|---|---|
| **6000** | **Revenue from Local Sources** | | |
| 6111 | Current Real Estate Taxes | 17,059,004.74 | |
| 6112 | Interim Real Estate Taxes | 1,962.22 | |
| 6113 | Public Utility Realty Tax | 28,610.05 | |
| 6114 | Payments in Lieu of Current Taxes / State & Local | 24,094.25 | |
| 6120 | Current Per Capita Taxes, Sec. 679 | 60,886.71 | |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 106,157.92 | |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 5,070,303.30 | |
| 6400 | Delinq on Taxes Levied/Assessed by the LEA | 957,508.99 | |
| 6500 | Earnings on Investments | 29,132.85 | |
| 6700 | Revenue From Student Activities | 60,753.15 | |
| 6832 | Federal IDEA Pass Through Revenue | 660,065.00 | |
| 6833 | Federal ARRA IDEA Pass Through Revenue | 359,452.00 | |
| 6910 | Rentals | 7,112.51 | |
| 6944 | Receipts from Other LEAS in PA - Education | 280,261.52 | |
| 6999 | All Other Local Revenues Not Specified | 37,145.02 | |
| **6000** | **Total Revenue from Local Sources** | | **24,742,450.23** |

| | | AMOUNT | TOTAL |
|---|---|---|---|
| **7000** | **Revenue from State Sources** | | |
| 7110 | Basic Instructional Subsidy (In Gross) | 7,953,153.01 | |
| 7140 | Charter Schools | 181,614.60 | |
| 7160 | Tuition - Orphans & Children Placed in Priv. Homes | 64,958.33 | |
| 7220 | Vocational Education | 133,562.99 | |
| 7240 | Driver Education - Student | 5,145.00 | |
| 7271 | Special Education - Funding for School Aged Pupils | 1,732,918.26 | |
| 7291 | Educational Assistance Program (Tutoring) | 67,760.00 | |
| 7310 | Transportation (Regular and Additional) | 1,529,358.25 | |
| 7320 | Rental and Sinking Fund Payments | 829,048.72 | |
| 7330 | Health Services | 52,907.66 | |
| 7340 | State Property Tax Reduction Allocation | 770,379.65 | |
| 7501 | PA Accountability Grant | 435,475.00 | |
| 7502 | Dual Enrollment Grants | 962.00 | |
| 7810 | Revenue for Social Security Payments | 709,156.70 | |
| 7820 | Revenue for Retirement Payments | 564,379.98 | |
| **7000** | **Total Revenue from State Sources** | | **15,030,780.15** |
| **8000** | **Revenue from Federal Sources** | | |
| 8514 | NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged) | 409,954.36 | |
| 8515 | NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin. | 151,963.00 | |
| 8690 | Restricted Fed. Grants-in-Aid Through the Comm. | 5,205.63 | |
| 8708 | ARRA - State Fiscal Stabilization Fund | 1,102,686.00 | |
| 8709 | ARRA Education Jobs Fund | 651,948.00 | |
| 8820 | Medical Asst Reimb for Admin Claiming | 316.80 | |
| **8000** | **Total Revenue from Federal Sources** | | **2,322,073.79** |

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

| | AMOUNT | TOTAL |
|---|---|---|
| Revenue from Local Sources | 24,742,450.23 | |
| Revenue from State Sources | 15,030,780.15 | |
| Revenue from Federal Sources | 2,322,073.79 | |
| Other Financing Sources | | |
| | | **42,095,304.17** |

| | Taxable Assessed Value | Tax Levy | Taxes Collected |
|---|---|---|---|
| 6111 Totals | 1,171,681,250 | 18,831,261 | 17,059,005 |

| | | | | |
|---|---|---|---|---|
| 6140 | | Current Act 511 Taxes - Flat Rate Assessments | | |
| | 6141 | Per Capita Taxes | 60,886.71 | |
| | 6143 | Emergency and Municipal Services Tax | 45,271.21 | |
| 6140 | | Current Act 511 Taxes - Flat Rate Assessments | | 106,157.92 |
| 6150 | | Current Act 511 Taxes - Proportional Assessments | | |
| | 6151 | Earned Income Taxes | 4,611,457.04 | |
| | 6153 | Real Estate Transfer Taxes | 458,846.26 | |
| 6150 | | Current Act 511 Taxes - Proportional Assessments | | 5,070,303.30 |

**Total Act 1 and Act 511 Taxes** **5,176,461.22**

| | | TAX REVENUE REPORTED IN CURRENT YEAR | CURRENT YEAR TAX ACCRUAL | PRIOR YEAR TAX ACCRUAL | TAXES COLLECTED IN CURRENT YEAR |
|---|---|---|---|---|---|
| **REVENUE FROM LOCAL SOURCES** | | | | | |
| 6111 | Current Real Estate Taxes | 17,059,004.74 | 0.00 | 0.00 | 17,059,004.74 |
| 6112 | Interim Real Estate Taxes | 1,962.22 | 0.00 | 0.00 | 1,962.22 |
| 6113 | Public Utility Realty Tax | 28,610.05 | 0.00 | 0.00 | 28,610.05 |
| 6114 | Payments in Lieu of Current Taxes / State & Local | 24,094.25 | 0.00 | 0.00 | 24,094.25 |
| 6120 | Current Per Capita Taxes, Sec. 679 | 60,886.71 | 0.00 | 0.00 | 60,886.71 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 106,157.92 | 0.00 | 0.00 | 106,157.92 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 5,070,303.30 | 0.00 | 0.00 | 5,070,303.30 |
| 6400 | Delinq on Taxes Levied/Assessed by the LEA | 957,508.99 | 0.00 | 0.00 | 957,508.99 |
| **6999 TOTAL TAXES** | | 23,308,528.18 | 0.00 | 0.00 | 23,308,528.18 |

| | | TAX REVENUE REPORTED IN CURRENT YEAR | CURRENT YEAR TAX ACCRUAL | PRIOR YEAR TAX ACCRUAL | TAXES COLLECTED IN CURRENT YEAR |
|---|---|---|---|---|---|
| **REVENUE FROM DELINQUENT TAXES** | | | | | |
| 6411 | Delinquent Real Estate Taxes | 941,394.99 | | | 941,394.99 |
| 6412 | Delinquent Interim Real Estate Taxes | | | | |
| 6431 | Delinquent Act 1 Earned Income Taxes | | | | |
| 6432 | Delinquent Act 1 Personal Income Taxes | 16,114.00 | | | 16,114.00 |
| 6451 | Delinquent Act 511 Earned Income Taxes | | | | |
| 6461 | Delinquent Earned Income Taxes | | | | |
| **TOTAL TAXES** | | **957,508.99** | | | **957,508.99** |

| 1000 Instruction | Total |
|---|---|
| **100 Personnel Services-Salaries** | |
| **Total Personnel Services-Salaries** | **13,264,476.12** |
| **200 Personnel Services-Employee Benefits** | |
| 210 Grp Ins - Contracted Provider | 24,737.58 |
| 220 Social Security Contributions | 989,476.98 |
| 230 PSERS Retirement Contributions | 807,985.45 |
| 240 Tuition Reimbursements | 201,524.44 |
| 250 Unemployment Compensation | 32,472.80 |
| 260 Workmen's Compensation | 191,688.80 |
| 270 Grp Ins - Self Insurance | 2,249,149.03 |
| 280 Other Post Employment Benefits (OPEB) | 13,166.62 |
| 290 Other Employee Benefits | 69,647.20 |
| **Total Personnel Services-Employee Benefits** | **4,579,848.90** |
| **300 Purchased Professional & Technical Services** | |
| **Total Purchased Professional & Technical Services** | **584,420.67** |
| **400 Purchased Property Services** | |
| **Total Purchased Property Services** | **23,899.36** |
| **500 Other Purchased Services** | |
| 510 Student Transportation Services | 58,041.79 |
| 530 Communications | 2,493.03 |
| 560 Tuition | 3,298,675.61 |
| 580 Travel | 9,250.05 |
| 590 Miscellaneous Purchased Services | 7,923.91 |
| **Total Other Purchased Services** | **3,376,384.39** |
| **600 Supplies** | |
| 610 General Supplies | 409,366.88 |
| 620 Energy | 816.01 |
| 630 Food | 4,158.83 |
| 640 Books & Periodicals | 156,758.35 |
| **Total Supplies** | **571,100.07** |
| **700 Property** | |
| 750 Equipment - Original & Additional | 6,418.21 |
| 760 Equipment - Replacement | 186,663.38 |
| **Total Property** | **193,081.59** |
| **800 Other Objects** | |
| **Total Other Objects** | **11,539.26** |
| **Total 1000 Instruction** | **22,604,750.36** |

| 1100 Regular Programs - E/S | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **4,241,154.05** | **5,695,120.26** | **514,972.40** | **10,451,246.71** | **386,229.30** | **128,743.10** |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 7,170.81 | 10,212.06 | 1,018.50 | 18,401.37 | 763.87 | 254.63 |
| 220 Social Security Contributions | 318,263.91 | 419,669.22 | 38,424.98 | 776,358.11 | 28,818.73 | 9,606.25 |
| 230 PSERS Retirement Contributions | 269,802.26 | 345,960.92 | 27,744.43 | 643,507.61 | 20,807.82 | 6,935.94 |
| 240 Tuition Reimbursements | 35,690.68 | 41,897.76 | 123,936.00 | 201,524.44 | 92,952.00 | 30,984.00 |
| 250 Unemployment Compensation | 10,393.89 | 12,201.52 | | 22,595.41 | | |
| 260 Workmen's Compensation | 75,968.95 | 89,180.95 | | 165,149.90 | | |
| 270 Grp Ins - Self Insurance | 802,072.56 | 597,406.39 | 355,526.13 | 1,755,005.08 | 266,644.59 | 88,881.54 |
| 280 Other Post Employment Benefits (OPEB) | 6,056.65 | 7,109.97 | | 13,166.62 | | |
| 290 Other Employee Benefits | 15,750.33 | 35,059.03 | 1,833.37 | 52,642.73 | 1,375.02 | 458.35 |
| **Total Personnel Services-Employee Benefits** | **1,541,170.04** | **1,558,697.82** | **548,483.41** | **3,648,351.27** | **411,362.03** | **137,120.71** |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **18,284.72** | **153,686.53** | | **171,971.25** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | **1,281.97** | **17,666.87** | | **18,948.84** | | |
| **500 Other Purchased Services** | | | | | | |
| 510 Student Transportation Services | 13,262.42 | 5,196.64 | | 18,459.06 | | |
| 560 Tuition | 386,868.24 | 454,149.66 | | 841,017.90 | | |
| 580 Travel | 361.09 | 1,107.74 | | 1,468.83 | | |
| **Total Other Purchased Services** | **400,491.75** | **460,454.04** | | **860,945.79** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 120,544.84 | 199,565.83 | 20,662.60 | 340,773.27 | 20,662.60 | |
| 630 Food | | 111.09 | | 111.09 | | |
| 640 Books & Periodicals | 74,526.62 | 79,000.14 | | 153,526.76 | | |
| **Total Supplies** | **195,071.46** | **278,677.06** | **20,662.60** | **494,411.12** | **20,662.60** | |
| **700 Property** | | | | | | |
| 750 Equipment - Original & Additional | 176.99 | 6,241.22 | | 6,418.21 | | |
| 760 Equipment - Replacement | 68,678.31 | 117,985.07 | | 186,663.38 | | |
| **Total Property** | **68,855.30** | **124,226.29** | | **193,081.59** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **1,975.50** | **7,298.36** | | **9,273.86** | | |
| **Total 1100 Regular Programs - E/S** | **6,468,284.79** | **8,295,827.23** | **1,084,118.41** | **15,848,230.43** | **818,253.93** | **265,863.81** |

| 1200 Special and Gifted Education | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **997,412.96** | **1,532,653.63** | **222,229.07** | **2,752,295.66** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 1,951.23 | 3,332.28 | 983.10 | 6,266.61 | | |
| 220 Social Security Contributions | 76,292.62 | 116,160.17 | 16,107.05 | 208,559.84 | | |
| 230 PSERS Retirement Contributions | 59,000.28 | 89,499.91 | 12,521.24 | 161,021.43 | | |
| 250 Unemployment Compensation | 4,543.60 | 5,333.79 | | 9,877.39 | | |
| 260 Workmen's Compensation | 12,207.89 | 14,331.01 | | 26,538.90 | | |
| 270 Grp Ins - Self Insurance | 136,798.10 | 228,040.63 | 117,241.37 | 482,080.10 | | |
| 290 Other Employee Benefits | 7,418.71 | 7,752.39 | 1,833.37 | 17,004.47 | | |
| **Total Personnel Services-Employee Benefits** | **298,212.43** | **464,450.18** | **148,686.13** | **911,348.74** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **108,766.57** | **127,682.48** | **124,765.37** | **361,214.42** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | **2,218.84** | **2,604.73** | | **4,823.57** | | |
| **500 Other Purchased Services** | | | | | | |
| 510 Student Transportation Services | 2,503.56 | 4,742.14 | 32,337.03 | 39,582.73 | | |
| 530 Communications | 1,146.79 | 1,346.24 | | 2,493.03 | | |
| 560 Tuition | 646,054.76 | 758,412.10 | 366,737.80 | 1,771,204.66 | | |
| 580 Travel | 3,296.15 | 3,414.13 | | 6,710.28 | | |
| 590 Miscellaneous Purchased Services | 3,645.00 | 4,278.91 | | 7,923.91 | | |
| **Total Other Purchased Services** | **656,646.26** | **772,193.52** | **399,074.83** | **1,827,914.61** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 4,077.44 | 8,000.30 | 56,469.87 | 68,547.61 | | |
| 630 Food | 157.58 | 3,890.16 | | 4,047.74 | | |
| 640 Books & Periodicals | 2,017.05 | 1,214.54 | | 3,231.59 | | |
| **Total Supplies** | **6,252.07** | **13,105.00** | **56,469.87** | **75,826.94** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **225.00** | | **2,040.40** | **2,265.40** | | |
| **Total 1200 Special and Gifted Education** | **2,069,734.13** | **2,912,689.54** | **953,265.67** | **5,935,689.34** | | |

| 1300 Vocational Education Programs | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|
| **500 Other Purchased Services** | | | | | |
| 560 Tuition | 679,144.00 | | 679,144.00 | | |
| **Total Other Purchased Services** | **679,144.00** | | **679,144.00** | | |
| **Total 1300 Vocational Education Programs** | **679,144.00** | | **679,144.00** | | |

| 1400 Other Instructional Programs - E/S | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **1,127.13** | **59,806.62** | | **60,933.75** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | | 69.60 | | 69.60 | | |
| 220 Social Security Contributions | 85.00 | 4,474.03 | | 4,559.03 | | |
| 230 PSERS Retirement Contributions | 72.69 | 3,383.72 | | 3,456.41 | | |
| 270 Grp Ins - Self Insurance | | 12,063.85 | | 12,063.85 | | |
| **Total Personnel Services-Employee Benefits** | **157.69** | **19,991.20** | | **20,148.89** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **10,467.30** | **40,767.70** | | **51,235.00** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | | **126.95** | | **126.95** | | |
| **500 Other Purchased Services** | | | | | | |
| 560 Tuition | 687.27 | 806.78 | | 1,494.05 | | |
| 580 Travel | 492.63 | 578.31 | | 1,070.94 | | |
| **Total Other Purchased Services** | **1,179.90** | **1,385.09** | | **2,564.99** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | | 46.00 | | 46.00 | | |
| 620 Energy | | 816.01 | | 816.01 | | |
| **Total Supplies** | | **862.01** | | **862.01** | | |
| **Total 1400 Other Instructional Programs - E/S** | **12,932.02** | **122,939.57** | | **135,871.59** | | |

| 1410 Driver's Education | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | |
| **Total Personnel Services-Salaries** | **52,248.00** | | **52,248.00** | | |
| **200 Personnel Services-Employee Benefits** | | | | | |
| 210 Grp Ins - Contracted Provider | 69.60 | | 69.60 | | |
| 220 Social Security Contributions | 3,904.89 | | 3,904.89 | | |
| 230 PSERS Retirement Contributions | 2,946.74 | | 2,946.74 | | |
| 270 Grp Ins - Self Insurance | 12,063.85 | | 12,063.85 | | |
| **Total Personnel Services-Employee Benefits** | **18,985.08** | | **18,985.08** | | |
| **300 Purchased Professional & Technical Services** | | | | | |
| **Total Purchased Professional & Technical Services** | **28,480.00** | | **28,480.00** | | |
| **400 Purchased Property Services** | | | | | |
| **Total Purchased Property Services** | **126.95** | | **126.95** | | |
| **600 Supplies** | | | | | |
| 610 General Supplies | 46.00 | | 46.00 | | |
| 620 Energy | 816.01 | | 816.01 | | |
| **Total Supplies** | **862.01** | | **862.01** | | |
| **Total 1410 Driver's Education** | **100,702.04** | | **100,702.04** | | |

| 1420 Summer School | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **353.63** | **415.12** | | **768.75** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 220 Social Security Contributions | 27.05 | 31.76 | | 58.81 | | |
| 230 PSERS Retirement Contributions | 29.07 | 34.12 | | 63.19 | | |
| **Total Personnel Services-Employee Benefits** | **56.12** | **65.88** | | **122.00** | | |
| **Total 1420 Summer School** | **409.75** | **481.00** | | **890.75** | | |

| 1430 Homebound Instruction | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **773.50** | **7,143.50** | | **7,917.00** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 220 Social Security Contributions | 57.95 | 537.38 | | 595.33 | | |
| 230 PSERS Retirement Contributions | 43.62 | 402.86 | | 446.48 | | |
| **Total Personnel Services-Employee Benefits** | **101.57** | **940.24** | | **1,041.81** | | |
| **500 Other Purchased Services** | | | | | | |
| 560 Tuition | 620.68 | 728.62 | | 1,349.30 | | |
| 580 Travel | 492.63 | 578.31 | | 1,070.94 | | |
| **Total Other Purchased Services** | **1,113.31** | **1,306.93** | | **2,420.24** | | |
| **Total 1430 Homebound Instruction** | **1,988.38** | **9,390.67** | | **11,379.05** | | |

| 1440 Alternative Regular Education | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **10,467.30** | **12,287.70** | | **22,755.00** | | |
| **500 Other Purchased Services** | | | | | | |
| 560 Tuition | 66.59 | 78.16 | | 144.75 | | |
| **Total Other Purchased Services** | **66.59** | **78.16** | | **144.75** | | |
| **Total 1440 Alternative Regular Education** | **10,533.89** | **12,365.86** | | **22,899.75** | | |

| 1441 Adjudicated / Court Placed Programs | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **10,467.30** | **12,287.70** | | **22,755.00** | | |
| **500 Other Purchased Services** | | | | | | |
| 560 Tuition | 66.59 | 78.16 | | 144.75 | | |
| **Total Other Purchased Services** | **66.59** | **78.16** | | **144.75** | | |
| **Total 1441 Adjudicated / Court Placed Programs** | **10,533.89** | **12,365.86** | | **22,899.75** | | |

| | Total |
|---|---|
| **1700 Community / Junior College Education Programs** | |
| **500 Other Purchased Services** | |
| 560 Tuition | 5,815.00 |
| **Total Other Purchased Services** | **5,815.00** |
| **Total 1700 Community / Junior College Education Programs** | **5,815.00** |

| | Total |
|---|---|
| **2000 Support Services** | |
| **100 Personnel Services-Salaries** | |
| **Total Personnel Services-Salaries** | **4,739,862.35** |
| **200 Personnel Services-Employee Benefits** | |
| 210 Grp Ins - Contracted Provider | 26,784.40 |
| 220 Social Security Contributions | 369,622.01 |
| 230 PSERS Retirement Contributions | 288,207.84 |
| 250 Unemployment Compensation | 21,502.51 |
| 260 Workmen's Compensation | 59,552.90 |
| 270 Grp Ins - Self Insurance | 863,315.30 |
| 280 Other Post Employment Benefits (OPEB) | 16,008.55 |
| 290 Other Employee Benefits | 25,167.15 |
| **Total Personnel Services-Employee Benefits** | **1,670,160.66** |
| **300 Purchased Professional & Technical Services** | |
| **Total Purchased Professional & Technical Services** | **424,058.08** |
| **400 Purchased Property Services** | |
| **Total Purchased Property Services** | **1,344,674.62** |
| **500 Other Purchased Services** | |
| 510 Student Transportation Services | 2,250,492.26 |
| 520 Insurance-General | 70,774.00 |
| 530 Communications | 91,382.85 |
| 540 Advertising | 7,356.94 |
| 550 Printing & Binding | 34,612.90 |
| 580 Travel | 16,997.53 |
| 590 Miscellaneous Purchased Services | 35,387.47 |
| **Total Other Purchased Services** | **2,507,003.95** |
| **600 Supplies** | |
| 610 General Supplies | 491,034.66 |
| 620 Energy | 266,735.25 |
| 630 Food | 8,524.83 |
| 640 Books & Periodicals | 77,172.45 |
| **Total Supplies** | **843,467.19** |
| **700 Property** | |
| 750 Equipment - Original & Additional | 41,206.61 |
| 760 Equipment - Replacement | 59,992.66 |
| **Total Property** | **101,199.27** |
| **800 Other Objects** | |
| **Total Other Objects** | **44,966.47** |
| **Total 2000 Support Services** | **11,675,392.59** |

| 2100 Pupil Personnel | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **668,425.40** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 1,256.28 | | |
| 220 Social Security Contributions | | 49,957.95 | | |
| 230 PSERS Retirement Contributions | | 37,340.11 | | |
| 270 Grp Ins - Self Insurance | 34,541.00 | 93,972.29 | | |
| 290 Other Employee Benefits | | 8,666.84 | | |
| **Total Personnel Services-Employee Benefits** | **34,541.00** | **191,193.47** | | |
| **500 Other Purchased Services** | | | | |
| 510 Student Transportation Services | | 565.80 | | |
| 530 Communications | | 107.14 | | |
| 580 Travel | | 1,488.08 | | |
| **Total Other Purchased Services** | | **2,161.02** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 6,398.96 | | |
| 640 Books & Periodicals | | 3,900.00 | | |
| **Total Supplies** | | **10,298.96** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **1,131.00** | | |
| **Total 2100 Pupil Personnel** | **34,541.00** | **873,209.85** | | |

| **2120 Guidance Services** | **Elementary** | **Secondary** | **Federal** | **Total** | **BEF Elementary** | **BEF Secondary** |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **112,566.42** | **367,857.82** | | **480,424.24** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 191.40 | 758.64 | | 950.04 | | |
| 220 Social Security Contributions | 8,480.92 | 27,653.60 | | 36,134.52 | | |
| 230 PSERS Retirement Contributions | 6,212.22 | 20,637.41 | | 26,849.63 | | |
| 270 Grp Ins - Self Insurance | 8,988.79 | 27,061.64 | 34,541.00 | 70,591.43 | | |
| 290 Other Employee Benefits | 1,833.37 | 5,000.10 | | 6,833.47 | | |
| **Total Personnel Services-Employee Benefits** | **25,706.70** | **81,111.39** | **34,541.00** | **141,359.09** | | |
| **500 Other Purchased Services** | | | | | | |
| 510 Student Transportation Services | | 565.80 | | 565.80 | | |
| 580 Travel | 140.32 | | | 140.32 | | |
| **Total Other Purchased Services** | **140.32** | **565.80** | | **706.12** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 917.17 | 4,513.75 | | 5,430.92 | | |
| 640 Books & Periodicals | 1,794.00 | 2,106.00 | | 3,900.00 | | |
| **Total Supplies** | **2,711.17** | **6,619.75** | | **9,330.92** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **460.00** | **771.00** | | **1,231.00** | | |
| **Total 2120 Guidance Services** | **141,584.61** | **456,925.76** | **34,541.00** | **633,051.37** | | |

| **2140 Psychological Services** | **Elementary** | **Secondary** | **Federal** | **Total** | **BEF Elementary** | **BEF Secondary** |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **61,024.90** | **71,637.92** | | **132,662.82** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 96.84 | 113.70 | | 210.54 | | |
| 220 Social Security Contributions | 4,468.42 | 5,245.55 | | 9,713.97 | | |
| 230 PSERS Retirement Contributions | 3,389.91 | 3,979.45 | | 7,369.36 | | |
| 270 Grp Ins - Self Insurance | 3,218.48 | 3,778.21 | | 6,996.69 | | |
| 290 Other Employee Benefits | 843.35 | 990.02 | | 1,833.37 | | |
| **Total Personnel Services-Employee Benefits** | **12,017.00** | **14,106.93** | | **26,123.93** | | |
| **500 Other Purchased Services** | | | | | | |
| 580 Travel | 388.95 | 456.59 | | 845.54 | | |
| **Total Other Purchased Services** | **388.95** | **456.59** | | **845.54** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 445.30 | 522.74 | | 968.04 | | |
| **Total Supplies** | **445.30** | **522.74** | | **968.04** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **(46.00)** | **(54.00)** | | **(100.00)** | | |
| **Total 2140 Psychological Services** | **73,830.15** | **86,670.18** | | **160,500.33** | | |

| 2160 Social Work Services | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **55,338.34** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 95.70 | | |
| 220 Social Security Contributions | | 4,109.46 | | |
| 230 PSERS Retirement Contributions | | 3,121.12 | | |
| 270 Grp Ins - Self Insurance | | 16,384.17 | | |
| **Total Personnel Services-Employee Benefits** | | **23,710.45** | | |
| **500 Other Purchased Services** | | | | |
| 530 Communications | | 107.14 | | |
| 580 Travel | | 502.22 | | |
| **Total Other Purchased Services** | | **609.36** | | |
| **Total 2160 Social Work Services** | | **79,658.15** | | |

| 2200 Instructional Staff | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **354,967.90** | **415,799.03** | **11,544.21** | **782,311.14** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 1,618.15 | 2,014.82 | 21.75 | 3,654.72 | | |
| 220 Social Security Contributions | 26,643.33 | 31,588.49 | 867.19 | 59,099.01 | | |
| 230 PSERS Retirement Contributions | 20,186.74 | 23,620.72 | 648.24 | 44,455.70 | | |
| 250 Unemployment Compensation | 4,430.72 | 5,201.28 | | 9,632.00 | | |
| 260 Workmen's Compensation | 231.84 | 272.17 | | 504.01 | | |
| 270 Grp Ins - Self Insurance | 42,751.88 | 49,092.33 | 2,499.20 | 94,343.41 | | |
| 280 Other Post Employment Benefits (OPEB) | 138.00 | 162.00 | | 300.00 | | |
| 290 Other Employee Benefits | 1,686.70 | 3,813.41 | | 5,500.11 | | |
| **Total Personnel Services-Employee Benefits** | **97,687.36** | **115,765.22** | **4,036.38** | **217,488.96** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **43,227.81** | **55,591.06** | **47,683.42** | **146,502.29** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | **312.00** | **3,456.10** | | **3,768.10** | | |
| **500 Other Purchased Services** | | | | | | |
| 530 Communications | 19,708.10 | 19,931.38 | | 39,639.48 | | |
| 580 Travel | 2,702.77 | 3,474.78 | | 6,177.55 | | |
| **Total Other Purchased Services** | **22,410.87** | **23,406.16** | | **45,817.03** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 1,854.22 | 14,674.77 | 808.04 | 17,337.03 | | |
| 630 Food | 280.54 | 329.34 | | 609.88 | | |
| 640 Books & Periodicals | 34,207.30 | 36,297.07 | | 70,504.37 | | |
| **Total Supplies** | **36,342.06** | **51,301.18** | **808.04** | **88,451.28** | | |
| **700 Property** | | | | | | |
| 750 Equipment - Original & Additional | 14,577.44 | 23,354.22 | | 37,931.66 | | |
| 760 Equipment - Replacement | | 738.48 | | 738.48 | | |
| **Total Property** | **14,577.44** | **24,092.70** | | **38,670.14** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **1,581.07** | **1,769.43** | | **3,350.50** | | |
| **Total 2200 Instructional Staff** | **571,106.51** | **691,180.88** | **64,072.05** | **1,326,359.44** | | |

| 2300 Administration | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **1,457,212.70** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 15,567.43 | | |
| 220 Social Security Contributions | | 121,581.60 | | |
| 230 PSERS Retirement Contributions | | 80,121.46 | | |
| 270 Grp Ins - Self Insurance | 125,977.00 | 305,064.38 | | |
| 280 Other Post Employment Benefits (OPEB) | | 15,708.55 | | |
| 290 Other Employee Benefits | | 3,666.72 | | |
| **Total Personnel Services-Employee Benefits** | **125,977.00** | **541,710.14** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **97,379.05** | | |
| **400 Purchased Property Services** | | | | |
| **Total Purchased Property Services** | | **48,143.36** | | |
| **500 Other Purchased Services** | | | | |
| 520 Insurance-General | | 2,853.00 | | |
| 530 Communications | | 17,823.65 | | |
| 550 Printing & Binding | | 33,939.40 | | |
| 580 Travel | | 8,345.30 | | |
| **Total Other Purchased Services** | | **62,961.35** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 35,441.20 | | |
| 630 Food | | 7,914.95 | | |
| **Total Supplies** | | **43,356.15** | | |
| **700 Property** | | | | |
| 760 Equipment - Replacement | | 384.28 | | |
| **Total Property** | | **384.28** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **29,524.90** | | |
| **Total 2300 Administration** | **125,977.00** | **2,280,671.93** | | |

| 2310 Board Services | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **(11,005.00)** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 220 Social Security Contributions | | 14,498.27 | | |
| **Total Personnel Services-Employee Benefits** | | **14,498.27** | | |
| **500 Other Purchased Services** | | | | |
| 520 Insurance-General | | 198.00 | | |
| **Total Other Purchased Services** | | **198.00** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 26.17 | | |
| **Total Supplies** | | **26.17** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **11,530.66** | | |
| **Total 2310 Board Services** | | **15,248.10** | | |

| 2330 Tax Assessment And Collection Services | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **69,545.60** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 220 Social Security Contributions | | 5,316.60 | | |
| **Total Personnel Services-Employee Benefits** | | **5,316.60** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **63,950.95** | | |
| **500 Other Purchased Services** | | | | |
| 520 Insurance-General | | 2,655.00 | | |
| 530 Communications | | 4,507.91 | | |
| 550 Printing & Binding | | 11,212.43 | | |
| **Total Other Purchased Services** | | **18,375.34** | | |
| **Total 2330 Tax Assessment And Collection Services** | | **157,188.49** | | |

| | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **2350 Legal and Accounting Services** | | | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **29,112.30** | | |
| **Total 2350 Legal and Accounting Services** | | **29,112.30** | | |

| 2360 Office Of The Superintendent (Exec Dir.) Svcs. | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | | | | **296,327.97** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | | | | 3,823.71 | | |
| 220 Social Security Contributions | | | | 20,426.98 | | |
| 230 PSERS Retirement Contributions | | | | 17,158.97 | | |
| 270 Grp Ins - Self Insurance | | | | 18,265.07 | | |
| 290 Other Employee Benefits | | | | 2,833.37 | | |
| **Total Personnel Services-Employee Benefits** | | | | **62,508.10** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | | | | **4,045.00** | | |
| **500 Other Purchased Services** | | | | | | |
| 530 Communications | 309.39 | 363.20 | | 672.59 | | |
| 550 Printing & Binding | | | | 500.00 | | |
| 580 Travel | | | | 7,536.68 | | |
| **Total Other Purchased Services** | | | | **8,709.27** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | | | | 2,460.93 | | |
| **Total Supplies** | | | | **2,460.93** | | |
| **700 Property** | | | | | | |
| 760 Equipment - Replacement | | | | 384.28 | | |
| **Total Property** | | | | **384.28** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | | | | **13,963.94** | | |
| **Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.** | | | | **388,399.49** | | |

| | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **2370 Community Relations Services** | | | | |
| **500 Other Purchased Services** | | | | |
| 530 Communications | | 2,510.65 | | |
| 550 Printing & Binding | | 15,058.72 | | |
| **Total Other Purchased Services** | | **17,569.37** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 215.00 | | |
| **Total Supplies** | | **215.00** | | |
| **Total 2370 Community Relations Services** | | **17,784.37** | | |

| 2380 Office Of The Principal Services | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **504,328.49** | **598,015.64** | | **1,102,344.13** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 5,371.11 | 6,372.61 | | 11,743.72 | | |
| 220 Social Security Contributions | 36,746.12 | 44,593.63 | | 81,339.75 | | |
| 230 PSERS Retirement Contributions | 28,318.50 | 34,643.99 | | 62,962.49 | | |
| 270 Grp Ins - Self Insurance | 56,742.02 | 104,080.29 | 125,977.00 | 286,799.31 | | |
| 280 Other Post Employment Benefits (OPEB) | 7,895.83 | 7,812.72 | | 15,708.55 | | |
| 290 Other Employee Benefits | | 833.35 | | 833.35 | | |
| **Total Personnel Services-Employee Benefits** | **135,073.58** | **198,336.59** | **125,977.00** | **459,387.17** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | **270.80** | | | **270.80** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | **24,658.40** | **23,484.96** | | **48,143.36** | | |
| **500 Other Purchased Services** | | | | | | |
| 530 Communications | 1,529.38 | 8,603.12 | | 10,132.50 | | |
| 550 Printing & Binding | | 7,168.25 | | 7,168.25 | | |
| 580 Travel | | 808.62 | | 808.62 | | |
| **Total Other Purchased Services** | **1,529.38** | **16,579.99** | | **18,109.37** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 6,576.95 | 26,162.15 | | 32,739.10 | | |
| 630 Food | 1,251.51 | 6,663.44 | | 7,914.95 | | |
| **Total Supplies** | **7,828.46** | **32,825.59** | | **40,654.05** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **816.00** | **3,214.30** | | **4,030.30** | | |
| **Total 2380 Office Of The Principal Services** | **674,505.11** | **872,457.07** | **125,977.00** | **1,672,939.18** | | |

| 2400 Pupil Health | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **309,656.40** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 631.62 | | |
| 220 Social Security Contributions | | 23,063.54 | | |
| 230 PSERS Retirement Contributions | | 17,383.87 | | |
| 270 Grp Ins - Self Insurance | | 54,962.46 | | |
| **Total Personnel Services-Employee Benefits** | | **96,041.49** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **9,189.50** | | |
| **400 Purchased Property Services** | | | | |
| **Total Purchased Property Services** | | **1,133.23** | | |
| **500 Other Purchased Services** | | | | |
| 530 Communications | | 82.56 | | |
| 580 Travel | | 336.81 | | |
| **Total Other Purchased Services** | | **419.37** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 4,420.87 | | |
| **Total Supplies** | | **4,420.87** | | |
| **700 Property** | | | | |
| 750 Equipment - Original & Additional | | 514.95 | | |
| **Total Property** | | **514.95** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **335.00** | | |
| **Total 2400 Pupil Health** | | **421,710.81** | | |

| 2500 Business | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **244,706.34** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 1,808.40 | | |
| 220 Social Security Contributions | | 18,512.46 | | |
| 230 PSERS Retirement Contributions | | 28,624.82 | | |
| 270 Grp Ins - Self Insurance | | 31,701.18 | | |
| 290 Other Employee Benefits | | 3,666.74 | | |
| **Total Personnel Services-Employee Benefits** | | **84,313.60** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **55,834.66** | | |
| **400 Purchased Property Services** | | | | |
| **Total Purchased Property Services** | | **19,396.72** | | |
| **500 Other Purchased Services** | | | | |
| 530 Communications | | 8,171.38 | | |
| 540 Advertising | | 7,356.94 | | |
| 550 Printing & Binding | | 673.50 | | |
| 580 Travel | | 183.60 | | |
| **Total Other Purchased Services** | | **16,385.42** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 2,396.41 | | |
| 640 Books & Periodicals | | 376.30 | | |
| **Total Supplies** | | **2,772.71** | | |
| **700 Property** | | | | |
| 760 Equipment - Replacement | | 7,500.00 | | |
| **Total Property** | | **7,500.00** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **1,131.49** | | |
| **Total 2500 Business** | | **432,040.94** | | |

| 2600 Operation & Maintenance of Plant Services | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | | | | **1,210,120.15** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | | | | 3,238.29 | | |
| 220 Social Security Contributions | | | | 92,416.74 | | |
| 230 PSERS Retirement Contributions | | | | 76,344.80 | | |
| 250 Unemployment Compensation | | | | 11,870.51 | | |
| 260 Workmen's Compensation | | | | 59,048.89 | | |
| 270 Grp Ins - Self Insurance | | | | 265,600.74 | | |
| 290 Other Employee Benefits | | | | 3,666.74 | | |
| **Total Personnel Services-Employee Benefits** | | | | **512,186.71** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | | | | **74,782.47** | | |
| **400 Purchased Property Services** | | | | | | |
| **Total Purchased Property Services** | | | | **1,272,233.21** | | |
| **500 Other Purchased Services** | | | | | | |
| 521 Fire Insurance | | | | 67,921.00 | | |
| 530 Communications | | | | 15,976.21 | | |
| 580 Travel | | | | 256.22 | | |
| 590 Miscellaneous Purchased Services | | | | 7,170.00 | | |
| **Total Other Purchased Services** | | | | **91,323.43** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 185,423.54 | 230,545.35 | | 415,968.89 | | |
| 620 Energy | | | | 266,735.25 | | |
| 640 Books & Periodicals | | | | 2,391.78 | | |
| **Total Supplies** | | | | **685,095.92** | | |
| **700 Property** | | | | | | |
| 760 Equipment - Replacement | | | | 51,369.90 | | |
| **Total Property** | | | | **51,369.90** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | | | | **9,026.83** | | |
| **Total 2600 Operation & Maintenance of Plant Services** | | | | **3,906,138.62** | | |

| 2700 Student Transportation Services | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **67,430.22** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 627.66 | | |
| 220 Social Security Contributions | | 4,990.71 | | |
| 230 PSERS Retirement Contributions | | 3,937.08 | | |
| 270 Grp Ins - Self Insurance | | 17,670.84 | | |
| **Total Personnel Services-Employee Benefits** | | **27,226.29** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **1,100.00** | | |
| **500 Other Purchased Services** | | | | |
| 513 St Tr Svc-Contr Carrier | | 2,228,481.09 | | |
| 516 St Tr Svc from the IU | | 21,445.37 | | |
| 530 Communications | | 9,582.43 | | |
| 580 Travel | | 209.97 | | |
| **Total Other Purchased Services** | | **2,259,718.86** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 4,571.30 | | |
| **Total Supplies** | | **4,571.30** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **466.75** | | |
| **Total 2700 Student Transportation Services** | | **2,360,513.42** | | |

| | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **2800 Central** | | | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **39,270.11** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 4,500.00 | | |
| **Total Supplies** | | **4,500.00** | | |
| **700 Property** | | | | |
| 750 Equipment - Original & Additional | | 2,760.00 | | |
| **Total Property** | | **2,760.00** | | |
| **Total 2800 Central** | | **46,530.11** | | |

| | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **2900 Other Support Services** | | | | |
| **500 Other Purchased Services** | | | | |
| 590 Miscellaneous Purchased Services | | 28,217.47 | | |
| **Total Other Purchased Services** | | **28,217.47** | | |
| **Total 2900 Other Support Services** | | **28,217.47** | | |

| 3000 Operation of Noninstructional Services | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **493,628.37** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 1,277.07 | | |
| 220 Social Security Contributions | | 37,165.37 | | |
| 230 PSERS Retirement Contributions | | 21,058.39 | | |
| 270 Grp Ins - Self Insurance | | 34,732.13 | | |
| **Total Personnel Services-Employee Benefits** | | **94,232.96** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **54,129.27** | | |
| **400 Purchased Property Services** | | | | |
| **Total Purchased Property Services** | | **4,737.00** | | |
| **500 Other Purchased Services** | | | | |
| 510 Student Transportation Services | | 61,794.25 | | |
| 520 Insurance-General | | 30,573.00 | | |
| 530 Communications | | 549.99 | | |
| 540 Advertising | | 139.70 | | |
| **Total Other Purchased Services** | | **93,056.94** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | 1,637.86 | 34,726.19 | | |
| **Total Supplies** | **1,637.86** | **34,726.19** | | |
| **700 Property** | | | | |
| 760 Equipment - Replacement | | 9,231.70 | | |
| **Total Property** | | **9,231.70** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **14,007.17** | | |
| **Total 3000 Operation of Noninstructional Services** | **1,637.86** | **797,749.60** | | |

| 3200 Student Activities | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **477,777.12** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 210 Grp Ins - Contracted Provider | | 1,277.07 | | |
| 220 Social Security Contributions | | 35,929.76 | | |
| 230 PSERS Retirement Contributions | | 20,646.01 | | |
| 270 Grp Ins - Self Insurance | | 34,732.13 | | |
| **Total Personnel Services-Employee Benefits** | | **92,584.97** | | |
| **300 Purchased Professional & Technical Services** | | | | |
| **Total Purchased Professional & Technical Services** | | **54,129.27** | | |
| **400 Purchased Property Services** | | | | |
| **Total Purchased Property Services** | | **4,737.00** | | |
| **500 Other Purchased Services** | | | | |
| 510 Student Transportation Services | | 61,794.25 | | |
| 520 Insurance-General | | 30,573.00 | | |
| 530 Communications | | 549.99 | | |
| 540 Advertising | | 139.70 | | |
| **Total Other Purchased Services** | | **93,056.94** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | | 33,088.33 | | |
| **Total Supplies** | | **33,088.33** | | |
| **700 Property** | | | | |
| 760 Equipment - Replacement | | 9,231.70 | | |
| **Total Property** | | **9,231.70** | | |
| **800 Other Objects** | | | | |
| **Total Other Objects** | | **14,007.17** | | |
| **Total 3200 Student Activities** | | **778,612.50** | | |

| **3300 Community Services** | **Federal** | **Total** | **BEF Elementary** | **BEF Secondary** |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | | **15,851.25** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 220 Social Security Contributions | | 1,235.61 | | |
| 230 PSERS Retirement Contributions | | 412.38 | | |
| **Total Personnel Services-Employee Benefits** | | **1,647.99** | | |
| **600 Supplies** | | | | |
| 610 General Supplies | 1,637.86 | 1,637.86 | | |
| **Total Supplies** | **1,637.86** | **1,637.86** | | |
| **Total 3300 Community Services** | **1,637.86** | **19,137.10** | | |

| | Total |
|---|---|
| **5000 Other Expenditures and Financing Uses** | |
| **800 Other Objects** | |
| 830 Interest | 1,396,339.97 |
| 880 Refund of Prior Year's Receipts | 11,784.00 |
| **Total Other Objects** | **1,408,123.97** |
| **900 Other Financing Uses** | |
| 910 Redemption of Principal | 2,712,720.02 |
| 930 Fund Transfers | 1,347,775.00 |
| **Total Other Financing Uses** | **4,060,495.02** |
| **Total 5000 Other Expenditures and Financing Uses** | **5,468,618.99** |

| | Total |
|---|---|
| **5100 Debt Service, Other Expenditures and Fin Uses** | |
| **800 Other Objects** | |
| 830 Interest | 1,396,339.97 |
| 880 Refund of Prior Year's Receipts | 11,784.00 |
| **Total Other Objects** | **1,408,123.97** |
| **900 Other Financing Uses** | |
| 910 Redemption of Principal | 2,712,720.02 |
| **Total Other Financing Uses** | **2,712,720.02** |
| **Total 5100 Debt Service, Other Expenditures and Fin Uses** | **4,120,843.99** |

| | Total |
|---|---|
| **5110 Debt Service** | |
| **800 Other Objects** | |
| 830 Interest | 1,396,339.97 |
| **Total Other Objects** | **1,396,339.97** |
| **900 Other Financing Uses** | |
| 910 Redemption of Principal | 2,712,720.02 |
| **Total Other Financing Uses** | **2,712,720.02** |
| **Total 5110 Debt Service** | **4,109,059.99** |

| | Total |
|---|---|
| **5130 Refund of Prior Years' Revenues/Receipts** | |
| **800 Other Objects** | |
| 880 Refund of Prior Year's Receipts | 11,784.00 |
| **Total Other Objects** | **11,784.00** |
| **Total 5130 Refund of Prior Years' Revenues/Receipts** | **11,784.00** |

| | Total |
|---|---|
| **5200 Interfund Transfers Out** | |
| **900 Other Financing Uses** | |
| 930 Fund Transfers | 1,347,775.00 |
| **Total Other Financing Uses** | **1,347,775.00** |
| **Total 5200 Interfund Transfers Out** | **1,347,775.00** |

| | Total |
|---|---|
| **5230 Capital Projects Fund Transfers** | |
| **900 Other Financing Uses** | |
| 932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code) | 1,300,000.00 |
| **Total Other Financing Uses** | **1,300,000.00** |
| **Total 5230 Capital Projects Fund Transfers** | **1,300,000.00** |

| | Total |
|---|---|
| **5250 Enterprise Fund Transfers** | |
| **900 Other Financing Uses** | |
| 930 Fund Transfers | 47,775.00 |
| **Total Other Financing Uses** | **47,775.00** |
| **Total 5250 Enterprise Fund Transfers** | **47,775.00** |

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


| | | Amount | Total |
|---|---|---|---|
| **1000** | **Instruction** | | |
| 1100 | Regular Programs - E/S | 15,848,230.43 | |
| 1200 | Special and Gifted Education | 5,935,689.34 | |
| 1300 | Vocational Education Programs | 679,144.00 | |
| 1400 | Other Instructional Programs - E/S | 135,871.59 | |
| 1700 | Community / Junior College Education Programs | 5,815.00 | |
| | | | 22,604,750.36 |
| **2000** | **Support Services** | | |
| 2100 | Pupil Personnel | 873,209.85 | |
| 2200 | Instructional Staff | 1,326,359.44 | |
| 2300 | Administration | 2,280,671.93 | |
| 2400 | Pupil Health | 421,710.81 | |
| 2500 | Business | 432,040.94 | |
| 2600 | Operation & Maintenance of Plant Services | 3,906,138.62 | |
| 2700 | Student Transportation Services | 2,360,513.42 | |
| 2800 | Central | 46,530.11 | |
| 2900 | Other Support Services | 28,217.47 | |
| | | | 11,675,392.59 |
| **3000** | **Operation of Noninstructional Services** | | |
| 3200 | Student Activities | 778,612.50 | |
| 3300 | Community Services | 19,137.10 | |
| | | | 797,749.60 |
| **5000** | **Other Expenditures and Financing Uses** | | |
| 5100 | Debt Service, Other Expenditures and Fin Uses | 4,120,843.99 | |
| 5200 | Interfund Transfers Out | 1,347,775.00 | |
| | | | 5,468,618.99 |
| **TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES** | | | **40,546,511.54** |

**(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 | | 34,798,727 | | | 263,885 | 700,700 | 35,763,312 |
| 2 Additional Debt Incurred During Year | | 11,390,000 | | | 477,312 | 126,200 | 11,993,512 |
| 3 Retirements and Repayments | | 8,452,531 | | | 333,074 | 111,800 | 8,897,405 |
| 4 Debt at End of Fiscal Year | | 37,736,196 | | | 408,123 | 715,100 | 38,859,419 |
| 5 Current Portion P&I - Due within 1 year | | 2,925,640 | | | 300,000 | 100,000 | 3,325,640 |
| 6 Interest Paid during current fiscal year | | | | | | | |

**(PRINCIPAL AMOUNTS ONLY)**

| ALL PROPRIETARY TYPE FUNDS | 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 | | | | | | 36,825 | 36,825 |
| 2 Additional Debt Incurred During Year | | | | | | 5,850 | 5,850 |
| 3 Retirements and Repayments | | | | | | 14,250 | 14,250 |
| 4 Debt at End of Fiscal Year | | | | | | 28,425 | 28,425 |
| 5 Current Portion P&I - Due within 1 year | | | | | | 7,000 | 7,000 |
| 6 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) |
|---|---|---|---|---|---|---|
| 5110 | 10 | General | 2,712,720 | | 1,396,340 | 4,109,060 |
| 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** | | | **2,712,720** | | **1,396,340** | **4,109,060** |
| 5110 | 50 | Enterprise | | | | |
| 5110 | 60 | Internal Service | | | | |
| 5120 | 50 | Enterprise | | | | |
| 5120 | 60 | Internal Service | | | | |
| **Total Debt Payments - Proprietary Funds** | | | | | | |

| Tuition Paid to Other LEAs During Fiscal Year | | Tuition Paid To Other LEAs During Fiscal Year | Portion of Total Tuition Paid Utilizing ARRA Funds |
|---|---|---|---|
| 561 | Tuition to Other School Districts Within the State | 290,562.52 | |
| 562 | Tuition to Charter Schools | 842,530.74 | |
| 563 | Tuition Paid to Nonpublic Schools | 1,409,819.11 | |
| 564 | Tuition Paid to Area Vocational Technical Schools | 679,144.00 | |
| 566 | Tuition to Inst of Higher Ed and Tech Inst | 5,130.00 | |
| 567 | Tuition to Approved Private Schools | 69,646.31 | |
| 568 | Tuition to PRRIs and Detention Centers | 1,842.93 | |
| 0560 Total Tuition Paid During Fiscal Year | | 3,298,675.61 | |

| 0562 Sub Amounts | | Tuition Paid To Other LEAs During Fiscal Year | Portion of Total Tuition Paid Utilizing ARRA Funds |
|---|---|---|---|
| 562 | Tuition to Charter Schools - Nonspecial Education | | |
| 562 | Tuition to Charter Schools - Special Education | 842,530.74 | |
| Total Object 562 Paid During Fiscal Year | | 842,530.74 | |

**DO NOT INCLUDE FEDERAL EXPENDITURES**

| FUNCTION-OBJECT | ELEMENTARY | SECONDARY | TOTAL |
|---|---|---|---|
| 1100-322 | 2,043.32 | 134,620.54 | 136,663.86 |
| 1100-323 | | | |
| 1100-324 | 14,351.98 | 16,847.99 | 31,199.97 |
| 1100-329 | 1,889.42 | 2,218.00 | 4,107.42 |
| **Total 320** | **18,284.72** | **153,686.53** | **171,971.25** |
| 1200-322 | | | |
| 1200-323 | | | |
| 1200-324 | | 9,227.84 | 9,227.84 |
| 1200-329 | | | |
| **Total 320** | | **9,227.84** | **9,227.84** |
| 1300-322 | | | |
| 1300-323 | | | |
| 1300-324 | | | |
| 1300-329 | | | |
| **Total 320** | | | |
| 2200-322 | | | |
| 2200-323 | | | |
| 2200-324 | 8,135.49 | 49,644.13 | 57,779.62 |
| 2200-329 | 3,529.10 | 4,142.87 | 7,671.97 |
| **Total 320** | **11,664.59** | **53,787.00** | **65,451.59** |
| 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** | | | |

**Capital Reserve Fund (Formerly Fund #21)**

6/30/10 Ending Fund Balance Reported as Major Fund #21
6/30/10 Ending Fund Balance Reported as Non-major Fund
Total 6/30/10 Ending Fund Balance, Fund #21
Amount reclassified to the General Fund for FYE 6/30/2011
Amount reclassified to Capital Projects Fund for FYE 6/30/2011
Total Fund #21 Amount Reclassified

**Capital Reserve Fund (Formerly Fund #22)**

6/30/10 Ending Fund Balance Reported as Major Fund #22
6/30/10 Ending Fund Balance Reported as Non-major Fund
Total 6/30/10 Ending Fund Balance, Fund #22
Amount reclassified to the General Fund for FYE 6/30/2011
Amount reclassified to Capital Projects Fund for FYE 6/30/2011
Total Fund #22 Amount Reclassified

**Athletic Fund #29**

6/30/10 Ending Fund Balance Reported as Major Fund #29
6/30/10 Ending Fund Balance Reported as Non-major Fund
Total 6/30/10 Ending Fund Balance
Amount reclassified to the General Fund for FYE 6/30/2011
Amount retained in Fund 29 for FYE 6/30/11
Total Fund #29 Reclassified and/or Retained

## *Federal Revenues* as reported in the General Fund Revenue Detail

**Non-ARRA Revenue**

| | | |
|---|---|---|
| Federal Revenue: 8110-8690, 8810-8830 | 567,439.79 | |
| Federal Pass Thru Revenue: 6831, 6832, 6839 | 660,065.00 | |
| **Total Non-ARRA Federal Revenue** | | 1,227,504.79 |

**ARRA Revenue**

| | | |
|---|---|---|
| Federal ARRA BEF Revenue: 8708 | 1,102,686.00 | |
| Federal ARRA Edujobs Revenue: 8709 | 651,948.00 | |
| Federal ARRA Revenue: 8701-8707, 8721-8799 | 0.00 | |
| Federal ARRA Pass Thru Revenue: 6833-6835 | 359,452.00 | |
| **Total ARRA Federal Revenue** | | 2,114,086.00 |

## *Federal Expenditures:* as reported in the General Fund Expenditure Detail (Federal Column)

| | | |
|---|---|---|
| Function 1000 | 2,037,384.08 | |
| Function 2000 | 224,590.05 | |
| Function 3000 | 1,637.86 | |
| Function 4000 | 0.00 | |
| Function 5000 | 0.00 | |
| **Total Federal Expenditures reported in General Fund** | | 2,263,611.99 |

| 1190 Federally Funded Regular Programs | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | |
| **Total Personnel Services-Salaries** | **6,125.63** | **6,125.63** | | |
| **200 Personnel Services-Employee Benefits** | | | | |
| 220 Social Security Contributions | 449.14 | 449.14 | | |
| 230 PSERS Retirement Contributions | 232.68 | 232.68 | | |
| **Total Personnel Services-Employee Benefits** | **681.82** | **681.82** | | |
| **Total 1190 Federally Funded Regular Programs** | **6,807.45** | **6,807.45** | | |

| **1243 Gifted Support** | **Elementary** | **Secondary** | **Total** |
|---|---|---|---|
| **100 Personnel Services-Salaries** | | | |
| **Total Personnel Services-Salaries** | **24,125.14** | **91,756.82** | **115,881.96** |
| **200 Personnel Services-Employee Benefits** | | | |
| 210 Grp Ins - Contracted Provider | 44.02 | 147.38 | 191.40 |
| 220 Social Security Contributions | 1,843.98 | 6,925.42 | 8,769.40 |
| 230 PSERS Retirement Contributions | 1,308.80 | 5,114.19 | 6,422.99 |
| 270 Grp Ins - Self Insurance | 231.84 | 10,394.16 | 10,626.00 |
| 290 Other Employee Benefits | 843.35 | 990.02 | 1,833.37 |
| **Total Personnel Services-Employee Benefits** | **4,271.99** | **23,571.17** | **27,843.16** |
| **500 Other Purchased Services** | | | |
| 580 Travel | 387.82 | | 387.82 |
| **Total Other Purchased Services** | **387.82** | | **387.82** |
| **600 Supplies** | | | |
| 610 General Supplies | 260.13 | | 260.13 |
| **Total Supplies** | **260.13** | | **260.13** |
| **Total 1243 Gifted Support** | **29,045.08** | **115,327.99** | **144,373.07** |

| 2250 School Library Services | Elementary | Secondary | Federal | Total | BEF Elementary | BEF Secondary |
|---|---|---|---|---|---|---|
| **100 Personnel Services-Salaries** | | | | | | |
| **Total Personnel Services-Salaries** | **123,098.20** | **135,740.33** | | **258,838.53** | | |
| **200 Personnel Services-Employee Benefits** | | | | | | |
| 210 Grp Ins - Contracted Provider | 162.69 | 306.24 | | 468.93 | | |
| 220 Social Security Contributions | 9,116.03 | 10,301.47 | | 19,417.50 | | |
| 230 PSERS Retirement Contributions | 6,942.78 | 7,542.88 | | 14,485.66 | | |
| 270 Grp Ins - Self Insurance | 19,580.85 | 21,891.54 | | 41,472.39 | | |
| 290 Other Employee Benefits | | 1,833.37 | | 1,833.37 | | |
| **Total Personnel Services-Employee Benefits** | **35,802.35** | **41,875.50** | | **77,677.85** | | |
| **300 Purchased Professional & Technical Services** | | | | | | |
| **Total Purchased Professional & Technical Services** | | **265.00** | | **265.00** | | |
| **500 Other Purchased Services** | | | | | | |
| 530 Communications | | 130.58 | | 130.58 | | |
| **Total Other Purchased Services** | | **130.58** | | **130.58** | | |
| **600 Supplies** | | | | | | |
| 610 General Supplies | 985.62 | 3,730.61 | | 4,716.23 | | |
| 640 Books & Periodicals | 33,853.16 | 36,037.87 | | 69,891.03 | | |
| **Total Supplies** | **34,838.78** | **39,768.48** | | **74,607.26** | | |
| **800 Other Objects** | | | | | | |
| **Total Other Objects** | **920.00** | **590.00** | | **1,510.00** | | |
| **Total 2250 School Library Services** | **194,659.33** | **218,369.89** | | **413,029.22** | | |

**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 | |
| 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 | 208,907.00 | 424,144.00 | 633,051.00 |
| 2140 Psychological Services | 120,375.00 | 40,125.00 | 160,500.00 |
| 2150 Speech Pathology And Audiology Services | | | |
| 2160 Social Work Services | 39,829.00 | 39,829.00 | 79,658.00 |
| 2260 Instruction and Curriculum Development Services | 72,683.00 | 147,742.00 | 220,425.00 |
| 2350 Legal and Accounting Services | 17,467.00 | 11,645.00 | 29,112.00 |
| 2420 Medical Services | | | |
| 2440 Nursing Services | 210,855.00 | 210,855.00 | 421,710.00 |
| 2700 Student Transportation Services | 378,776.00 | | 378,776.00 |
| **TOTAL** | **1,048,892.00** | **874,340.00** | **1,923,232.00** |

## 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 | 815,887.19 | | 815,887.19 |
| | 272 Self-Insurance Dental Health Benefits | 158,809.26 | | 158,809.26 |
| | 275 Self-Insurance Eye Care Health Benefits | 19,584.51 | | 19,584.51 |
| | 276 Self-Insurance Prescription Health Benefits | | | |
| | **FUND TOTAL** | **994,280.96** | | **994,280.96** |
| **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** | **994,280.96** | | **994,280.96** |

| **General Fund Expenditures: Functions** | **1000** | **2000** | **3100** | **3200** | **3300** | **4000** | **Object Total** |
|---|---|---|---|---|---|---|---|
| 100 Personnel Services-Salaries | 898,676.00 | 48,938.00 | | | | | 947,614.00 |
| 200 Personnel Services-Employee Benefits | 227,551.00 | 11,703.00 | | | | | 239,254.00 |
| 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** | **1,126,227.00** | **60,641.00** | | | | | **1,186,868.00** |

| **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: Big Spring SD**
**AUN Number: 115210503**
**County: Cumberland**

**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

_____ _____
Signature Date

_____
Printed Name

Board Secretary

_____ _____
Signature Date

_____
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