

LEA Name : Seneca Valley SD
Address : 124 Seneca School Rd
Harmony , PA 16037

County : Butler
AUN Number : 104107903
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2018

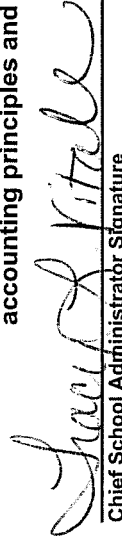
Pennsylvania Department of Education
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

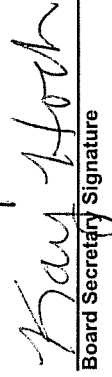
CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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



Chief School Administrator Signature

Date

10-30-18



Board Secretary Signature

Date

10-30-18

Celeste R Foley

(724)452-6040 Ext :1622

Contact Person

Contact Person Telephone Number

foleycr@svsd.net

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2018

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

LEA Name : Seneca Valley SD
AUN Number : 104107903
County : Butler

Audit Certification Due:
12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: _____ Date

Auditing Firm:

Auditor Contact Name:
Auditor Phone:
Auditor E-mail:

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Celeste R Foley

(724)452-6040

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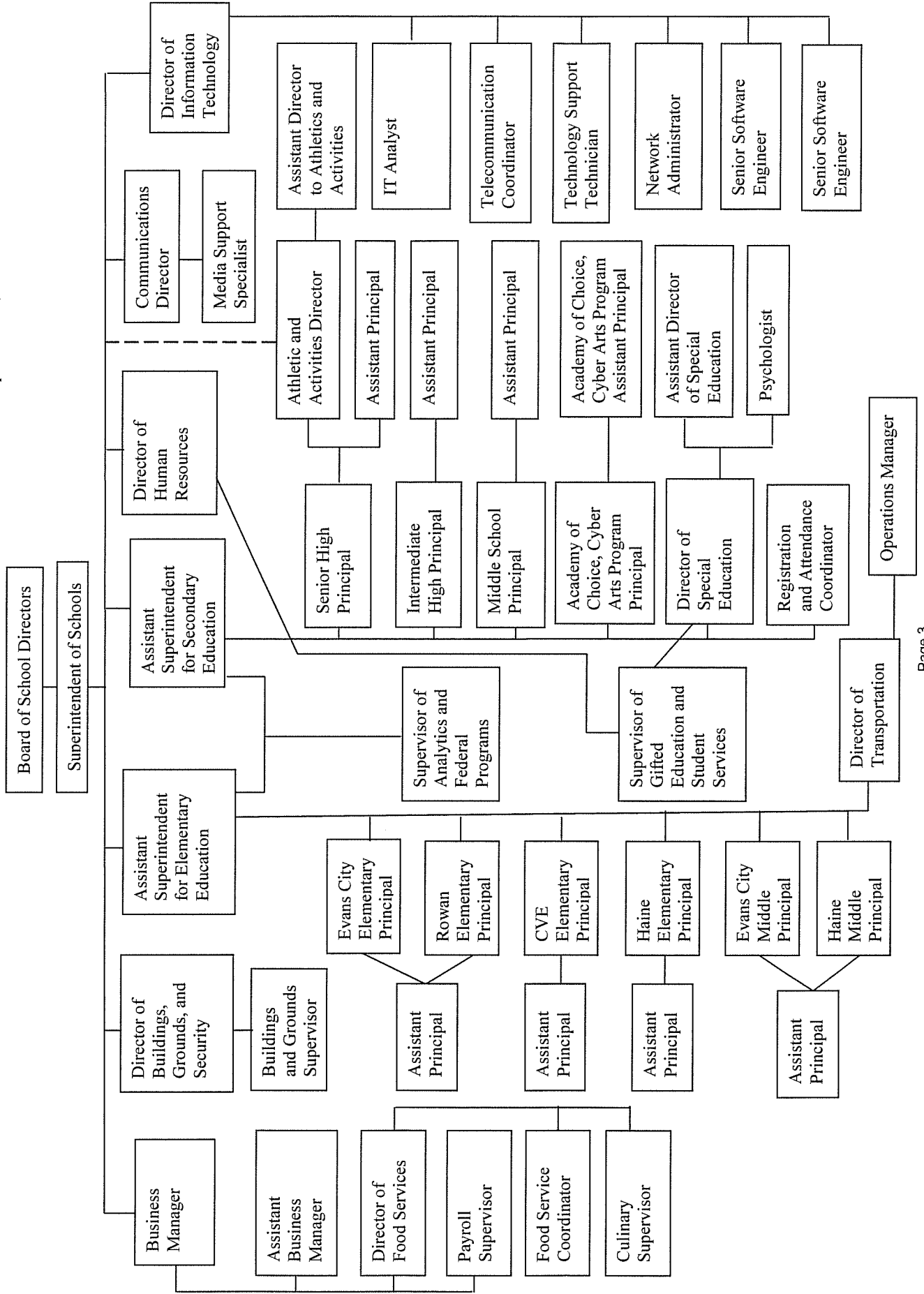
Contact Person Fax Number

SENECA VALLEY SCHOOL DISTRICT

No. 008

SECTION: LOCAL BOARD PROCEDURES
TITLE: ORGANIZATION CHART

ADOPTED:
REVISED: September 18, 2017



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16230	REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REP Fund 51 – Net Position - Beginning of Fiscal Year: \$-1,371,845.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-1,217,218.00	July 1, 2017 net position of District's proprietary fund was restated to reflect the effects of allocating the newly implemented requirements of GASB Statement #75 regarding OPEB benefits to the Food Service Fund.

Amounts Expressed in Whole Dollars		General Fund	Public Purpose Trust	Other Compt Approved	Athletic / Activity	Capital Reserve
		(10)	(27)	(28)	(29)	(690, 1850) (31)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	17,657,311					
0110 Investments	23,640,677					
0120 Taxes Receivable	277,168					
0130 Due From Other Funds	124,589					
0141 Due From Other Governments	702,719					
0142 State Revenue Receivable	4,306,547					
0143 Federal Revenue Receivable	527,577					
0145 Other Intergovernmental Revenue Receivable						
0146 Due from Primary Government						
0147 Due from Component Unit						
0150 Other Receivables	305,252					
0170 Inventories						
0180 Prepaid Expenses (Expenditures)	693,350					
0190 Other Current Assets						

Total Assets

\$48,235,190

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$48,235,190

	Amounts Expressed in Whole Dollars				
	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental Funds</u>
	<u>(32)</u>	<u>(39)</u>	<u>(40)</u>	<u>(90)</u>	
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		11,369,245			29,026,556
0110 Investments		26,415,286			50,055,963
0120 Taxes Receivable					277,168
0130 Due From Other Funds					124,589
0141 Due From Other Governments					702,719
0142 State Revenue Receivable					4,306,547
0143 Federal Revenue Receivable					527,577
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					305,252
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					693,350
0190 Other Current Assets					
Total Assets		\$37,784,531			\$86,019,721
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$37,784,531			\$86,019,721

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve</u>
(10)	(27)	(28)	(29)	(31)
				1850
				(31)

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	191,914			
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable	1,607,294			
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	7,409,121			
0462 Payroll Deductions and Withholding	5,660,294			
0480 Unearned Revenues	11,723			
0490 Other Current Liabilities	25,594			
Total Liabilities	\$14,905,940			

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	693,350			
0820 Restricted Fund Balance	152,570			
0830 Committed Fund Balance	3,000,000			
0840 Assigned Fund Balance	20,483,330			
0850 Unassigned Fund Balance	9,000,000			

Total Fund Balances

\$33,329,250
\$48,235,190

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Amounts Expressed in Whole Dollars		Capital Reserve (1431)	Other Capital Projects	Debt Service	Permanent	Total Governmental
		(32)	Fund (39)	(40)	(90)	Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					191,914
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable		212,151			1,819,445
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					7,409,121
0462	Payroll Deductions and Withholding					5,660,294
0480	Unearned Revenues					11,723
0490	Other Current Liabilities					25,594
	Total Liabilities		\$212,151			\$15,118,091
Fund Balances						
0950	Deferred Inflows of Resources					
0810	Nonspendable Fund Balance					693,350
0820	Restricted Fund Balance		11,369,245			11,521,815
0830	Committed Fund Balance					3,000,000
0840	Assigned Fund Balance		26,203,135			46,686,465
0850	Unassigned Fund Balance					9,000,000
	Total Fund Balances		\$37,572,380			\$70,901,630
	Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$37,784,531			\$86,019,721

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690,</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	91,577,512				
7000 Revenue from State Sources	34,500,364				
8000 Revenue from Federal Sources	1,054,667				
Total Revenues	\$127,132,543				
Expenditures					
1000 Instruction	76,864,368				
2000 Support Services	32,979,167				
3000 Operation of Non-Instructional Services	2,112,698				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	10,002,780				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$121,959,013				
Excess (Deficiency) Of Revenues Over Expenditures	\$5,173,530				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	4,285,531				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					(\$4,285,531)

	Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Revenues						
6000 Revenue from Local Sources			370,512			91,948,024
7000 Revenue from State Sources						34,500,364
8000 Revenue from Federal Sources						1,054,667
Total Revenues			\$370,512			\$127,503,055
Expenditures						
1000 Instruction						76,864,368
2000 Support Services						32,979,167
3000 Operation of Non-Instructional Services						2,112,698
4000 Facilities Acquisition, Construction and Improvement Services			3,365,786			3,365,786
5110 Debt Service						10,002,780
5130 Refund of Prior Year Revenues / Receipts						
Total Expenditures			\$3,365,786			\$125,324,799
Excess (Deficiency) Of Revenues Over Expenditures			(\$2,995,274)			\$2,178,256
Other Financing Sources (Uses)						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums			4,285,531			4,285,531
9200 Proceeds from Extended-Term Financing						
9300 Interfund Transfers - IN						
9400 Sale of or Compensation for Loss of Fixed Assets						
9710 Transfers from Component Units						
9720 Transfers from Primary Governments						
9910 Other Financing Sources Not Listed in the 9000 Series						
9990 Insurance Recoveries						
5120 Debt Service -- Refunded Bonds						
5150 Bond Discounts						
5200 Interfund Transfers -- Out						
5300 Transfers Out to Component Units/Primary Governments						
Total Other Financing Sources (Uses)			\$4,285,531			\$0

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
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Special And Extraordinary Items

- 9920 Special Items – Gains
- 9930 Extraordinary Items – Gains
- 5520 Special Items – Losses
- 5530 Extraordinary Items – Losses

Net Change In Fund Balances	\$887,999				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	32,441,251				
Fund Balance - End Of Year	\$33,329,250				

	Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances			\$1,290,257			\$2,178,256
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year			36,282,123			68,723,374
Fund Balance - End Of Year			\$37,572,380			\$70,901,630

Amounts Expressed in Whole Dollars

	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
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Assets And Deferred Outflows Of Resources

Current Assets

0100 Cash and Cash Equivalents	1,464,985			1,464,985	
0110 Investments					
0130 Due From Other Funds	191,914			191,914	
0141 Due From Other Governments	91,494			91,494	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	1,788			1,788	
0170 Inventories	47,683			47,683	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,797,864			\$1,797,864	

Noncurrent Assets

0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					
0250 Construction in Progress	200,382			200,382	
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$200,382			\$200,382	

0910 Deferred Outflows of Resources

	807,483			807,483	
Total Assets And Deferred Outflows Of Resources	\$2,805,729			\$2,805,729	

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position						
Current Liabilities						
0400 Due to Other Funds		124,589			124,589	
0411 Due to Other Governments						
0413 Due to Component Unit						
0420 Accounts Payable		85,134			85,134	
0430 Contracts Payable						
0440 Current Portion of Long-Term Debt						
0450 Short-Term Payables						
0461 Accrued Salaries and Benefits						
0462 Payroll Deductions and Withholding						
0480 Unearned Revenues		31,472			31,472	
0490 Other Current Liabilities						
Total Current Liabilities		\$241,195			\$241,195	
Noncurrent Liabilities						
0510 Bonds Payable						
0520 Extended-Term Financing Agreements Payable						
0530 Lease-Purchase Obligations						
0540 Accumulated Compensated Absences		2,150			2,150	
0550 Authority Lease Obligations						
0560 Other Post-Employment Benefits (OPEB)		160,960			160,960	
0570 Net Pension Liability		3,901,680			3,901,680	
0599 Other Noncurrent Liabilities						
Total Noncurrent Liabilities		\$4,064,790			\$4,064,790	
Total Liabilities		\$4,305,985			\$4,305,985	
0950 Deferred Inflows of Resources		31,060			31,060	
Net Position						
0791 Net Investment in Capital Assets		200,382			200,382	
0008 Restricted Net Position (0792 - 0798)						
0799 Unrestricted Net Position		(1,731,698)			(1,731,698)	
Total Net Position		(\$1,531,316)			(\$1,531,316)	
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$2,805,729			\$2,805,729	

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	1,666,563			1,666,563	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$1,666,563			\$1,666,563	
Operating Expenses					
100 Personnel Services – Salaries	981,947			981,947	
200 Personnel Services – Employee Benefits	554,477			554,477	
300 Purchased Professional and Technical Services	25,992			25,992	
400 Purchased Property Services	48,477			48,477	
500 Other Purchased Services	864,503			864,503	
600 Supplies	345,630			345,630	
740 Depreciation	33,333			33,333	
810 Dues and Fees	215			215	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$2,854,574			\$2,854,574	
Operating Income (Loss)	(\$1,188,011)			(\$1,188,011)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,140			1,140	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	242,947			242,947	
8000 Revenue from Federal Sources	784,453			784,453	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,028,540			\$1,028,540	
Income (Loss) Before Contributions And Transfers	(\$159,471)			(\$159,471)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change in Net Position	(\$159,471)			(\$159,471)	
0002 Net Position - Beginning of Fiscal Year	(1,371,845)			(1,371,845)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,531,316)			(\$1,531,316)	

Amounts Expressed in Whole Dollars

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u> <u>Internal Service(60)</u>
Cash Flows From Operating Activities				
0011 Cash Receipts From Users	1,672,584			1,672,584
0012 Cash Receipts From Assessments Made to Other Funds				
0013 Cash Receipts From Earnings on Investments				
0014 Cash Receipts From Other Operating Revenue				
0015 Cash Payments To Employees For Services	1,376,151			1,376,151
0016 Cash Payments For Insurance Claims				
0017 Cash Payments To Suppliers For Goods and Services	1,069,973			1,069,973
0018 Cash Payments For Other Operating Expenses				
Net Cash Provided By (Used For) Operating Activities	(\$773,540)			(\$773,540)
Cash Flows From Non-Capital Financing Activities				
0021 Receipts From Local Sources - 6000				
0022 Receipts From State Sources - 7000	241,434			241,434
0023 Receipts From Federal Sources -8000	565,322			565,322
0024 Notes and Loans Received (Repaid)				
0025 Interest Paid on Notes/Loans - 5100-830				
0026 Operating Transfers In (Out)/Residual Equity Trans				
0027 Operating Transfers In (Out) Primary Government / Comp Unit				
0028 Receipts From Refund of Prior Year Expenditures - 6991				
0029 Special and Extraordinary Gains (losses)				
0030 Receipts from Insurance Recoveries -9990				
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$806,756			\$806,756
Cash Flows From Capital and Related Financing Activities				
0031 Payments For Fac Acq, Const, and Imp - 4000	(16,796)			(16,796)
0032 Gain / (Loss) on Sale of Fixed Assets - 6930				
0033 Proceeds From Extended Term Financing - 9200				
0034 Principal Paid on Financing Agreements				
0035 Interest Paid on Financing Agreements - 5100-830				
0036 (Inc) Dec in Contributed Capital				
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$16,796)			(\$16,796)
Cash Flows From Investing Activities				
0041 Earnings on Investments - 6500				
0042 Purchase of Inv Securities / Deposits to Inv Pools				
0043 Receipts From Investment Pool Withdrawals				
0044 Proceeds from Sale and Maturity of Inv Securities				
				1,140

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$1,140

\$1,140

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	17,560			17,560	
0004 Cash and Cash Equivalents Beginning of Year	1,447,425			1,447,425	
Cash and Cash Equivalents at Year End	\$1,464,985			\$1,464,985	

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

0005 Operating Income (Loss) per REP	(1,188,011)			(1,188,011)	
Adjustments					
0051 Depreciation and Net Amortization	239,264			239,264	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	140,203			140,203	

Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows

0054 (Inc) Dec in Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	(9,381)			(9,381)	
0056 (Inc) Dec in Inventories (0170)	5,200			5,200	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	3,666			3,666	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	21,553			21,553	
0062 Inc (Dec) in Unearned Revenue (0480)	14,135			14,135	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(169)			(169)	
0067 Deferred Inflows (0950)					

Total Adjustments	\$414,471			\$414,471	
Cash Provided By (Used for) Total	(\$773,540)			(\$773,540)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
During the year, the District received \$205,931 of food commodities from the U.S. Department of Agriculture	205,931
Total	\$205,931

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					278,148
0110 Investments	93,721				
0130 Due From Other Funds					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					
Total Assets	\$93,721				\$278,148

Total Assets

\$93,721

\$278,148

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$93,721

\$278,148

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					371,869
0110 Investments					
0130 Due From Other Funds					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					

Total Assets

\$371,869

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$371,869

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					278,148
Total Liabilities					\$278,148

Deferred Inflows of Resources

0791 Net Investment in Capital Assets					
0009 Restricted Net Position (0792 - 0798)					
0799 Unrestricted Net Position	93,721				
Total Net Position				\$93,721	
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$93,721	\$278,148

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					278,148
Total Liabilities					\$278,148

Net Position

0791 Net Investment in Capital Assets					
0009 Restricted Net Position (0792 – 0798)					93,721
0799 Unrestricted Net Position					

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position					\$93,721
					\$371,869

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Discrete Component Units (98)	Discrete Component Units (99)	Total Fiduciary Funds
Additions						
0091 Gifts and Contributions						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	150					150
0094 Other Deductions	8,993					8,993
Change In Net Position	(\$9,143)					(\$9,143)
0006 Net Position – Beginning of Fiscal Year	102,864					102,864
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$93,721					\$93,721

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
Revenue from Local Sources				
6111 Current Real Estate Taxes	72,122,314.07			72,122,314.07
6112 Interim Real Estate Taxes	721,523.86			721,523.86
6113 Public Utility Reality Taxes	80,662.88			80,662.88
6114 Payments in Lieu of Current Taxes - State / Local	302,561.21			302,561.21
6149 Current Act 511 Taxes, Other Flat Rate Assessments	134,324.70			134,324.70
6151 Current Act 511 Earned Income Taxes	10,022,597.18			10,022,597.18
6153 Current Act 511 Real Estate Transfer Taxes	2,273,048.56			2,273,048.56
6411 Delinquent Real Estate Taxes	865,357.68			865,357.68
6431 Delinquent Act 1 Earned Income Taxes	317,004.21			317,004.21
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	49,425.44			49,425.44
6500 Earnings on Investments	529,374.65			
6700 Revenues from LEA Activities	478,396.73			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	398.96			
6832 Federal IDEA Revenue Received as Pass Through	1,254,342.00			
6910 Rentals	109,558.75			
6941 Regular Day School Tuition	21,722.52			
6942 Summer School Tuition	198,567.56			
6944 Receipts from Other LEAs in Pennsylvania - Education	1,726,657.50			
6991 Refunds of a Prior Year Expenditure	266,378.79			
6999 Other Revenues Not Specified Above	103,294.39			
TOTAL Revenue from Local Sources	\$91,577,511.64			\$86,888,819.79

	Revenue Reported In Current Year
Revenue from State Sources	
7110 Basic Education Funding	13,941,683.79
7160 Tuition for Orphans Subsidy	48,423.07
7271 Special Education funds for School-Aged Pupils	3,554,143.01
7311 Pupil Transportation Subsidy	2,818,821.10
7312 Nonpublic and Charter School Pupil Transportation Subsidy	333,795.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,106,638.28
7330 Health Services (Medical, Dental, Nurse, Act 25)	153,252.01
7340 State Property Tax Reduction Allocation	1,222,700.09
7505 Ready to Learn Block Grant	684,267.00
7810 State Share of Social Security and Medicare Taxes	1,997,568.39
7820 State Share of Retirement Contributions	8,639,072.08
TOTAL Revenue from State Sources	\$34,500,363.82

**Revenue Reported
In Current Year**

Revenue from Federal Sources	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,373.71
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	402,719.52
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	137,815.25
8517 NCLB, Title IV - 21st Century Schools	10,779.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	421,783.32
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,196.41
TOTAL Revenue from Federal Sources	\$1,054,667.21
TOTAL FROM ALL SOURCES	\$86,888,819.79

Revenue from Local Sources	91,577,511.64
Revenue from State Sources	34,500,363.82
Revenue from Federal Sources	1,054,667.21
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$127,132,542.67

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690, 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	53,767,301.37				
1200 Special Programs - Elementary / Secondary	19,372,429.69				
1300 Vocational Education	3,382,646.58				
1400 Other Instructional Programs - Elementary / Secondary	304,367.24				
1500 Nonpublic School Programs	37,623.25				
Total Instruction	\$76,864,368.13				
2000 Support Services					
2100 Support Services - Students	3,312,801.14				
2200 Support Services - Instructional Staff	2,761,691.35				
2300 Support Services - Administration	6,369,906.41				
2400 Support Services - Pupil Health	1,114,743.43				
2500 Support Services - Business	605,798.21				
2600 Operation and Maintenance of Plant Services	7,710,988.67				
2700 Student Transportation Services	7,716,963.71				
2800 Support Services - Central	667,558.47				
2900 Other Support Services	2,728,715.56				
Total Support Services	\$32,979,166.95				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,108,576.71				
3300 Community Services	4,121.58				
Total Operation of Non-Instructional Services	\$2,112,698.29				
4000 Facilities Acquisition, Construction and Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	10,002,780.00				
5200 Interfund Transfers - Out	4,285,531.00				
Total Other Expenditures and Financing Uses	\$14,288,311.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$126,244,544.37				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					53,767,301.37
1200 Special Programs - Elementary / Secondary					19,372,429.69
1300 Vocational Education					3,382,646.58
1400 Other Instructional Programs - Elementary / Secondary					304,367.24
1500 Nonpublic School Programs					37,623.25
Total Instruction					\$76,864,368.13
2000 Support Services					
2100 Support Services - Students					3,312,801.14
2200 Support Services - Instructional Staff					2,761,691.35
2300 Support Services - Administration					6,359,906.41
2400 Support Services - Pupil Health					1,114,743.43
2500 Support Services - Business					605,798.21
2600 Operation and Maintenance of Plant Services					7,710,988.67
2700 Student Transportation Services					7,716,963.71
2800 Support Services - Central					667,558.47
2900 Other Support Services					2,728,715.56
Total Support Services					\$32,979,166.95
3000 Operation of Non-Instructional Services					
3200 Student Activities					2,108,576.71
3300 Community Services					4,121.58
Total Operation of Non-Instructional Services					\$2,112,698.29
4000 Facilities Acquisition, Construction and Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional		159,039.38			159,039.38
4400 Architecture and Engineering Services / Educational Specifications - Improvements		95,610.20			95,610.20
4500 Building Acquisition and Construction Services - Original and Additional		193,178.14			193,178.14
4600 Existing Building Improvement Services		2,917,958.28			2,917,958.28
Total Facilities Acquisition, Construction and Improvement		\$3,365,786.00			\$3,365,786.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					10,002,780.00
5200 Interfund Transfers - Out					4,285,531.00
Total Other Expenditures and Financing Uses					\$14,288,311.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$3,365,786.00			\$129,610,330.37

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	52,733,930.22
Total Federally Funded salaries subject to PSERS withholding	1,074,385.16

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	440,693.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$440,693.00

Benefits for Staff Relative to Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund			
No Self Insurance data to report			
211 Medical Insurance	10,756,626.60	836,219.40	11,592,846.00
212 Dental Insurance	377,919.28	43,354.08	421,273.36
215 Eye Care Insurance	67,766.05	6,405.00	74,171.05
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$11,202,311.93	\$885,978.48	\$12,088,290.41
50 Enterprise Fund			
No Self Insurance data to report			
211 Medical Insurance		51,323.16	51,323.16
212 Dental Insurance		1,536.96	1,536.96
215 Eye Care Insurance		2,392.20	2,392.20
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL		\$55,252.32	\$55,252.32
60 Internal Service Fund			
No Self Insurance data to report			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL			
Total of All Funds	\$11,202,311.93	\$941,230.80	\$12,143,542.73

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	342,934.55	1,943,295.75	2,286,230.30	352,958.73	2,000,099.44	2,353,058.17
2140 Psychological Services	81,621.40	825,283.10	906,904.50	78,576.54	794,496.13	873,072.67
2150 Speech Pathology and Audiology Services	3,823.26	21,665.13	25,488.39	4,133.06	23,420.69	27,553.75
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	167,081.82	946,796.99	1,113,878.81	164,976.89	934,869.02	1,099,845.91
2350 Legal and Accounting Services	5,695.05	32,271.93	37,966.98	6,077.02	47,769.79	53,846.81
2420 Medical Services	8,314.26	18,505.94	26,820.20	5,563.49	12,383.26	17,946.75
2440 Nursing Services	338,241.57	752,860.28	1,091,101.85	339,827.17	756,389.51	1,096,216.68
2700 Student Transportation Services	1,286,916.04	6,483,690.98	7,770,607.02	1,324,556.43	6,392,406.67	7,716,963.10
Total	\$2,234,627.95	\$11,024,370.10	\$13,258,998.05	\$2,276,669.33	\$10,961,834.51	\$13,238,503.84

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		87,610,000.00			18,630,928.00	1,036,211.75	184,015,580.00	291,292,719.75
2. Additional Debt Incurred During Year					26,902,579.00	257,918.00		27,160,497.00
3. Retirements and Repayments		6,875,000.00				143,099.75		7,018,099.75
4. Debt at End of Fiscal Year		80,735,000.00			45,533,507.00	1,151,030.00	184,015,580.00	311,435,117.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		80,735,000.00			45,533,507.00	1,151,030.00	184,015,580.00	311,435,117.00
7. Current Portion P&I - Due within 1 year		8,870,559.00						8,870,559.00
8. Interest Paid during current fiscal year		3,127,781.00						3,127,781.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year							3,755,420.00	3,755,420.00
2. Additional Debt Incurred During Year					160,960.00	2,150.00	146,260.00	309,370.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					160,960.00	2,150.00	3,901,680.00	4,064,790.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					160,960.00	2,150.00	3,901,680.00	4,064,790.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10 General Fund	6,875,000.00		3,127,780.00	10,002,780.00	
5110	20 Special Revenue Funds					
5110	30 Capital Projects Funds					
5110	40 Debt Service Fund					
5110	90 Permanent Fund					
5120	10 General Fund					
5120	20 Special Revenue Funds					
5120	30 Capital Projects Funds					
5120	40 Debt Service Fund					
Total Debt Payments - Governmental Funds		\$6,875,000.00		\$3,127,780.00	\$10,002,780.00	

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50 Enterprise Fund				
5110	60 Internal Service Fund				
5120	50 Enterprise Fund				
5120	60 Internal Service Fund				

Total Debt Payments - Proprietary Funds

Debt Details

Governmental Funds/Activities

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments				
General Obligation Bonds/Notes - CIB	11/2016	9,050,000.00		250,000.00	8,800,000.00	233,450.00	233,450.00	
General Obligation Bonds/Notes - CIB	11/2016	6,660,000.00		1,505,000.00	5,155,000.00	786,500.00	161,600.00	
General Obligation Bonds/Notes - CIB	05/2015	24,705,000.00		3,690,000.00	21,015,000.00	5,611,338.00	1,008,938.00	
General Obligation Bonds/Notes - CIB	05/2015	1,960,000.00			1,960,000.00	98,000.00	98,000.00	
General Obligation Bonds/Notes - CIB	05/2015	26,935,000.00			26,935,000.00	1,208,063.00	1,208,063.00	
General Obligation Bonds/Notes - CIB	12/2014	9,990,000.00		5,000.00	9,985,000.00	258,723.00	253,845.00	
General Obligation Bonds/Notes - CIB	05/2013	905,000.00		905,000.00			9,050.00	
General Obligation Bonds/Notes - CIB	10/2012	5,135,000.00		5,000.00	5,130,000.00	112,275.00	107,325.00	
General Obligation Bonds/Notes - CIB	05/2012	855,000.00		160,000.00	695,000.00	184,970.00	18,170.00	
General Obligation Bonds/Notes - CIB	05/2012	835,000.00		160,000.00	675,000.00	179,540.00	17,740.00	
General Obligation Bonds/Notes - CIB	04/2012	580,000.00		195,000.00	385,000.00	197,700.00	11,600.00	
Compensated Absences		1,036,211.75	257,918.00	143,099.75	1,151,030.00			
Other Post-Employment Benefits (OPEB)		18,630,928.00	26,902,579.00		45,533,507.00			
Net Pension Liability		184,015,580.00			184,015,580.00			
Totals for Debt Entered:		\$291,292,719.75	\$27,160,497.00	\$7,018,099.75	\$311,435,117.00	\$8,870,559.00	\$3,127,781.00	

Bond Details

Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments				
Compensated Absences			2,150.00		2,150.00			
Other Post-Employment Benefits (OPEB)			160,960.00		160,960.00			
Net Pension Liability		3,755,420.00	146,260.00		3,901,680.00			
Totals for Debt Entered:		\$3,755,420.00	\$309,370.00		\$4,064,790.00			

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

Tuition Reported in General Fund Expenditures 1000-560	Amount
	4,417,402.85
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$4,417,402.85

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions	329.20	176,165.29	176,494.49
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	368.62	830,146.39	830,515.01
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools	251,064.53	95,127.71	346,192.24
7 Cyber Charter Schools	774,373.39	563,259.62	1,337,633.01
8 Career and Technology Centers	555,099.17		555,099.17
9 Approved Private Schools		1,145,699.11	1,145,699.11
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	25,769.82		25,769.82
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,607,004.73	\$2,810,398.12	\$4,417,402.85

	<u>Total</u>
Food Service / Cafeteria Operations Fund (51)	
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	981,947.00
Total Personnel Services – Salaries	\$981,947.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	54,416.27
220 Social Security Contributions	69,674.68
230 PSERS Retirement Contributions	427,352.69
250 Unemployment Compensation	605.95
260 Workers' Compensation	2,427.41
Total Personnel Services – Employee Benefits	\$554,477.00
300 Purchased Professional and Technical Services	
329 Professional Educational Services – Other	25,992.00
Total Purchased Professional and Technical Services	\$25,992.00
400 Purchased Property Services	
420 Utility Services	17,034.39
430 Repairs and Maintenance Services	31,442.61
Total Purchased Property Services	\$48,477.00
500 Other Purchased Services	
530 Communications	2,215.02
541 Advertising Related to Federal Grant Awards	337.40
550 Printing and Binding	3,793.47
570 Food Service Management	856,564.67
580 Travel	1,592.44
Total Other Purchased Services	\$864,503.00
600 Supplies	
610 General Supplies	44,304.06
620 Energy	95,394.61
630 Food	205,931.33
Total Supplies	\$345,630.00
700 Property	
740 Depreciation	33,333.00
Total Property	\$33,333.00
800 Other Objects	
810 Dues and Fees	215.00
Total Other Objects	\$215.00
Total 3000 Operation of Non-Instructional Services	\$2,854,574.00

Food Service / Cafeteria Operations Fund (51)

3100 Food Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services -- Salaries				
100 Personnel Services -- Salaries				981,947.00
Total Personnel Services -- Salaries				\$981,947.00
200 Personnel Services -- Employee Benefits				
210 Group Insurance -- Contracted Provider				54,416.27
220 Social Security Contributions				69,674.68
230 PSERS Retirement Contributions				427,352.69
250 Unemployment Compensation				605.95
260 Workers' Compensation				2,427.41
Total Personnel Services -- Employee Benefits				\$554,477.00

300 Purchased Professional and Technical Services

329 Professional Educational Services -- Other				25,992.00
Total Purchased Professional and Technical Services				\$25,992.00

400 Purchased Property Services

420 Utility Services				17,034.39
430 Repairs and Maintenance Services				31,442.61
Total Purchased Property Services				\$48,477.00

500 Other Purchased Services

530 Communications				2,215.02
541 Advertising Related to Federal Grant Awards				337.40
550 Printing and Binding				3,793.47
570 Food Service Management				856,564.67
580 Travel				1,592.44
Total Other Purchased Services				\$864,503.00

600 Supplies

610 General Supplies				44,304.06
620 Energy				95,394.61
630 Food				206,931.33
Total Supplies				\$345,630.00

700 Property

740 Depreciation				33,333.00
Total Property				\$33,333.00

800 Other Objects

810 Dues and Fees				215.00
Total Other Objects				\$215.00
Total 3100 Food Services				\$2,854,574.00

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	2,854,574.00				2,854,574.00
Total Operation of Non-Instructional Services	\$2,854,574.00				\$2,854,574.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$2,854,574.00				\$2,854,574.00