

LEA Name: South Middleton SD
Address: 4 Forge Road
City: Boiling Springs, PA

17007-

Class Size: 3

County: Cumberland
AUN Number: 115218303

Pennsylvania Department of Education
Comptroller's Office

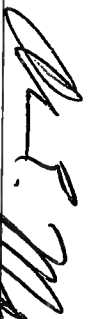
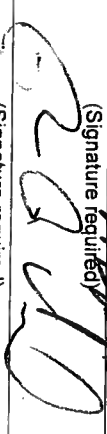
Annual Financial Report, PDE-2057

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

For the Fiscal Year Ending
06/30/2014

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.

Alan E. Moyer, Ed. D.
Chief School Administrator
Richard R. Vensel
Board Secretary


(Signature required)

(Signature required)

Date 11/20/14
Date 11/20/14

Tina L. Darchicourt
Contact Person
tld@smsd.us
Contact Person E-mail Address

(717) 218-5820 Ext.
Contact Person Telephone Number
(717) 258-1214
Contact Person Fax Number

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

Audit Certification
Annual Financial Report:
For the Fiscal Year Ending 06/30/2014
(Pursuant to PA School Code Section 218(b))

LEA Name: South Middleton SD
AUN Number: 115218303
County: Cumberland

Audit Certification Due:
12/31/2014

- This certification is applicable to:
- Indicate if the school audit was completed prior to submission of this form
- Orig. Annual Financial Report submitted to Comptroller Operations: Yes, audit has been completed
- Annual Financial Report revisions submitted on: No, audit has not been completed


Auditing Firm:

Boyer & Ritter Certified Public Accountants and C
PO Box 8300
Camp Hill, PA 17011

Auditor Contact Name: Joel Kreider, CPA
Auditor Phone: 800-843-1120
Auditor E-mail: jkreider@cpabr.com


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 
Alan E. Moyer, Ed. D.

Date 11/20/14

Board Secretary

Signature 
Richard R. Vensel

Date 11/20/14

AFR Contact Person: Tina L. Darchicourt
Email: tld@smsd.us

Phone: 7172185820
FAX: 7172581214

Mail completed form to:
Bureau of Accounting and Financial Management, Central Agencies and School Finance, 555 Walnut St - 9th Floor, Harrisburg, PA 17101 ATTN: AFR
NOTE: A new Audit Certification form is due with each AFR Revision.

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
0100 Cash and Cash Equivalents	478,473				
0110 Investments	4,938,779				
0120 Taxes Receivable (Net)	1,178,313				
0130 Due From Other Funds					
0141 Due from Other Governments	49,329				
0142 State Revenue Receivable	913,589				
0143 Federal Revenue Receivable	390,124				
0145 Other Intergovernmental Revenue Receivable	16,734				
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories	22,517				
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
TOTAL ASSETS	7,987,858				
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,987,858				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
168,085	9,117,013			646,558	Assets
				14,055,792	0100
				1,178,313	0110
				49,329	0120
				913,589	0130
				390,124	0141
				16,734	0142
					0143
					0145
					0146
					0147
					0150
					0160
					0170
					0180
					0190
168,085	9,117,013			22,517	
				17,272,956	
168,085	9,117,013			17,272,956	0910

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
0400	26,762				
0411	431,138				
0412					
0413					
0420	144,698				
0430					
0440					
0450					
0461	2,544,501				
0462	54,168				
0470					
0480					
0490	35,535				
	3,236,802				
0950	379,374				
	Fund Balances				
0810	22,517				
0820					
0830	3,436,085				
0840	913,080				
0850	4,374,682				
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	7,987,858				

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

	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	21,168,654				
7000 State Sources	8,931,962				
8000 Federal Sources	152,966				
TOTAL REVENUES	30,253,582				
EXPENDITURES					
1000 Instruction	18,086,915				
2000 Support Services	9,661,383				
3000 Noninstructional Services	652,165				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	4,397,883				
5130 Refund of Prior Year Receipts	4,277				
5140 Short Term Borrowing - Interests and Costs					
TOTAL EXPENDITURES	32,802,623				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,549,041)				
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					4,827
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)					4,827
5300 Transfer to Component Unit or Primary Government					411,900
TOTAL OTHER FINANCING SOURCES (USES)					(411,900)

Capital Reserve	Other Capital Projects Funds	Debt Service	Permanent	Total Governmental Funds	
1432 (32)	(39)	(40)	(90)		
468	34			21,169,156	6000
				8,931,962	7000
468	34			152,966	8000
				30,254,084	
	223,181			18,086,915	1000
				9,884,564	2000
				652,165	3000
224,280	964,776			1,189,056	4000
				4,397,883	5110
				4,277	5130
224,280	1,187,957			34,214,860	5140
(223,812)	(1,187,923)			(3,960,776)	
411,400	9,995,000			9,995,000	9200
	500			416,727	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
					5200
					5300
411,400	9,990,673			9,990,173	

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

Amounts Expressed in Whole Dollars

General	Public Purpose Trust	Other Compt Approved	Athletic/ Activity	Capital Reserve
(10)	(27)	(28)	(29)	(31)

SPECIAL AND EXTRAORDINARY ITEMS

- 8888 Special Items
- 8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

- 0040 Fund Balance - Beginning of Fiscal Year
- 0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

(2,960,941)				
7,332,623				
<hr/>				
4,371,682				

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

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
187,588	8,802,750			6,029,397	8888
(23,703)				7,308,920	0040
					0050
163,885	8,802,750			13,338,317	

	Amounts Expressed in Whole Dollars		Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Budgeted Amounts Original	Final		
REVENUES				
6000 Local Sources	21,782,740	21,782,740	21,168,654	(614,086)
7000 State Sources	8,356,462	8,356,462	8,931,962	575,500
8000 Federal Sources	165,804	165,804	152,966	(12,838)
TOTAL REVENUES	30,305,006	30,305,006	30,253,582	(51,424)
EXPENDITURES				
1100 Regular Programs	13,255,037	13,255,037	13,036,633	218,404
1200 Special Programs	3,845,384	3,845,384	4,338,384	(493,000)
1300 Vocational Programs	287,253	287,253	287,253	
1400 Other Instructional Programs	191,053	191,053	234,133	(43,080)
1500 Nonpublic School Programs				
1600 Adult Education Programs				
1700 Community/Junior College Programs	190,538	190,538	190,513	25
1800 Pre-Kindergarten				
2100 Pupil Personnel Services	990,064	990,064	972,322	17,742
2200 Instructional Staff Services	1,260,084	1,260,084	1,225,161	34,923
2300 Administrative Services	2,469,120	2,469,120	2,538,832	(69,712)
2400 Pupil Health	306,546	306,546	300,928	5,618
2500 Business Services	602,810	602,810	632,182	(29,372)
2600 Operation and Maintenance of Plant Services	2,394,809	2,394,809	2,533,468	(138,659)
2700 Student Transportation Services	1,238,577	1,238,577	1,426,899	(188,322)
2800 Central & Other Support Services				
2900 Other Support Services	31,635	31,635	31,590	45
3100 Food Services				
3200 Student Activities	679,889	679,889	649,505	30,384
3300 Community Services	600	600	2,660	(2,060)
3400 Scholarships and Awards				
4000 Fac Acq, Const, and Imp				
5110 Debt Service (Principal & Interest)			4,397,883	(4,397,883)
5130 Refund of Prior Year Receipts			4,277	(4,277)
5140 Short Term Borrowing - Interests and Costs				
TOTAL EXPENDITURES	27,743,399	27,743,399	32,802,623	(5,059,224)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,561,607	2,561,607	(2,549,041)	(5,110,648)

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

Amounts Expressed in Whole Dollars

Budgeted Amounts	Actual	Variance With
Original	Final	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		4,827		4,827
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts		4,827		(4,827)
5200	Interfund Transfers - Out (to other funds)	2,879,233			
5300	Transfer to Component Unit or Primary Government		411,900		2,467,333
5900	Budgetary Reserve	500,000			500,000
	TOTAL OTHER FINANCING SOURCES (USES)	(3,379,233)	(3,379,233)	(411,900)	2,967,333

SPECIAL AND EXTRAORDINARY ITEMS

8888	Special Items				
8889	Extraordinary Items				

NET CHANGE IN FUND BALANCES

0040	Fund Balance - Beginning of Fiscal Year	(817,626)	(817,626)	(2,960,941)	(2,143,315)
0050	Prior Period Adjustment	7,332,623	7,332,623	7,332,623	

FUND BALANCE - END OF YEAR 6,514,997 6,514,997 4,371,682 (2,143,315)

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents				57,548	
0110 Investments					
0130 Due From Other Funds				26,762	
0141 Due from Other Governments					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)				6,796	
0170 Inventories				23,127	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets				114,233	
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)					
0250 Construction in Progress				25,043	
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets				25,043	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES				139,276	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Current Liabilities:

0400	Due to Other Funds	
0411	Due to Other Governments	
0413	Due to Component Units	
0420	Accounts Payable	
0430	Contracts Payable	
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	
0450	Short-Term Payables	
0461	Accrued Salaries and Benefits	
0462	Payroll Deductions and Withholdings	
0480	Unearned Revenues	21,529
0490	Other Current Liabilities	
	Total Current Liabilities	21,529

Noncurrent Liabilities:

0470	Advances from Other Funds	
0510	Bonds Payable	
0520	Extended Term Financing Agreements Payable	
0530	Lease Purchase Obligations	
0540	LT Portion of Compensated Absences	
0550	Authority Lease Obligations	
0599	Other Long-Term Liabilities	
	Total NonCurrent Liabilities	21,529

TOTAL LIABILITIES

0950 Deferred Inflows Of Resources

21,529

21,529

NET POSITION

0791	Invested in Capital Assets Net of Related Debt	25,043
0798	Restricted for Legal Purposes (0792-0798)	92,704
0799	Unrestricted	117,747

TOTAL NET POSITION

117,747

117,747

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

139,276

139,276

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

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Amounts Expressed in Whole Dollars					
OPERATING REVENUES					
6600 Food Service Revenue	476,551			476,551	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	476,551			476,551	
OPERATING EXPENSES					
100 Salaries			1,350	1,350	
200 Employee Benefits			38,935	38,935	
300 Purchased Professional and Technical Service					
400 Purchased Property Services			13,664	13,664	
500 Other Purchased Service					
600 Supplies			788,464	788,464	
700 Depreciation			12,858	12,858	
810 Dues and Fees					
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES			855,271	855,271	
OPERATING INCOME (LOSS)			(378,720)	(378,720)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments		289		289	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources					
8000 Federal Sources	15,628			15,628	
820 Claims and Judgments	225,190			225,190	
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	241,107			241,107	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(137,613)			(137,613)	

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

		Amounts Expressed in Whole Dollars			
		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	Internal Service (60)
				TOTAL	
CONTRIBUTIONS AND TRANSFERS					
9500	Capital Contributions				
9998	Transfers from (to) Component Units or Primary Govt				
9999	Transfers In (Out)				
CHANGE IN NET POSITION					
0041	Net Position - Beginning of Fiscal Year	(137,613)		(137,613)	
0057	Accounting Changes / Residual Equity Transfers	255,360		255,360	
0061	Prior Period Adjustment				
NET POSITION - END OF YEAR		117,747		117,747	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937	479,252			479,252	
9938					
9939					
9940					
9941	40,285			40,285	
9942					
9943					
9944	746,692			746,692	
Net Cash Provided By (Used For) Operating Activities					
	(307,725)			(307,725)	
Cash Flows From Non-Capital Financing Activities					
6000					
7000	15,116			15,116	
8000	173,340			173,340	
9917					
9918					
9919					
9920					
9921					
9922					
Net Cash Prov By (Used for) Non-Capital Financing Activities					
	188,456			188,456	
Cash Flows From Capital and Related Financing Activities					
4000					
6930					
9200					
9925					
9926					
9927					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
	(17,887)			(17,887)	
	(17,887)			(17,887)	
Cash Flows From Investing Activities					
6500					
9929	289			289	
9930					
9931					
9932					
Net Cash Prov By (Used for) Investing Activities					
	289			289	

Net Inc (Dec) in Cash and Cash Flow
 9935 Cash and Cash Equivalents Beginning of Year
 Cash and Cash Equivalents at Year End

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
(136,867)				(136,867)	
194,415				194,415	
57,548				57,548	

9900 Other Financing Sources Not Listed (9000 Series) (378,720)
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):
 9901 Depreciation and Net Amortization 12,858
 9902 Provision for Uncollectible Accounts
 9903 Other Adjustments
 9904 (Inc) Dec In Accounts Receivable (0120-0150)
 9905 Advances to Other Funds (0160)
 9906 (Inc) Dec in Inventories (0170) 10,468
 9907 (Inc) Dec in Prepaid Expenses (0180)
 9908 (Inc) Dec in Other Current Assets (0190) 45,566
 9909 Inc (Dec) in Accounts Payable (0400-0450)
 9910 Inc (Dec) in Accrued Salaries/Benefits (0461)
 9911 Inc (Dec) in Payroll Deductions/Withholding (0462)
 9912 Inc (Dec) in Advances from Other Funds (0470)
 9913 Inc (Dec) in Unearned Revenue (0480) 2,701
 9914 Inc (Dec) in Other Current Liabilities (0490) (598)
 Total Adjustments: 70,995
 Cash Provided By (Used For) Total (307,725)

(378,720)				(378,720)	
12,858				12,858	
(Inc) Dec in Accounts Receivable (0120-0150)					
Advances to Other Funds (0160)					
(Inc) Dec in Inventories (0170)	10,468			10,468	
(Inc) Dec in Prepaid Expenses (0180)					
(Inc) Dec in Other Current Assets (0190)	45,566			45,566	
Inc (Dec) in Accounts Payable (0400-0450)					
Inc (Dec) in Accrued Salaries/Benefits (0461)					
Inc (Dec) in Payroll Deductions/Withholding (0462)					
Inc (Dec) in Advances from Other Funds (0470)					
Inc (Dec) in Unearned Revenue (0480)	2,701			2,701	
Inc (Dec) in Other Current Liabilities (0490)	(598)			(598)	
Total Adjustments:	70,995			70,995	
Cash Provided By (Used For) Total	(307,725)			(307,725)	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets					
0100					
0110					
0130					
0147					
0150					
0160					
0170					
0180					
0190					
0220					
0230					
0910					
TOTAL ASSETS	111,928			126,590	
Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	111,928			126,590	

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Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		238,518	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		238,518	0910
		238,518	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Liabilities

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities				
	TOTAL LIABILITIES				126,590
0950	Deferred Inflows Of Resources				

Net Position

0791	Invested in Capital Assets Net of Related Debt				111,928
0798	Restricted for Legal Purposes (0792-0798)				
0799	Unrestricted				
	TOTAL NET POSITION				111,928

	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				126,590
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Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		126,590	0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		126,590	0490
			0950
		111,928	0791
			0798
			0799
		111,928	
		238,518	

STATEMENT OF CHANGES IN NET POSITION (CNAF)

	Amounts Expressed in Whole Dollars				
	Private Purpose Trust	Investment Trust	Pension Trust	Component Units	Component Units
Additions					
9945 Gifts and Contributions		8,051			
9946 Other Additions		239			
Deductions					
9947 Scholarships Awarded					9,541
9948 Other Deductions					
Change In Net Position					(1,251)
0041 Net Position - Beginning of Fiscal Year					113,179
9949 Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year					111,928

	Total Fiduciary Funds		
	8,051	9945	
	239	9946	
	9,541	9947	
	(1,251)	9948	
	113,179	0041	
		9949	
	111,928		

	AMOUNT	TOTAL
6000		
Revenue from Local Sources		
6111	15,571,087.04	
Current Real Estate Taxes		
6112	107,870.99	
Interim Real Estate Taxes		
6113	25,266.21	
Public Utility Realty Tax		
6114	1,331.01	
Payments in Lieu of Current Taxes / State & Local		
6140	172,711.13	
Current Act 511 Taxes - Flat Rate Assessments		
6150	4,234,880.11	
Current Act 511 Taxes - Proportional Assessments		
6400	474,512.44	
Delinq on Taxes Levied/Assessed by the LEA		
6500	57,127.22	
Earnings on Investments		
6700	59,788.50	
Revenue From Student Activities		
6832	359,663.00	
Federal IDEA Pass Through Revenue		
6910	10,228.50	
Rentals		
6941	5,540.02	
Regular Day School Tuition		
6942	7,120.00	
Summer School Tuition		
6944	70,175.83	
Receipts from Other LEAS in PA - Education		
6999	11,352.01	
All Other Local Revenues Not Specified		
6000		21,168,654.01
Total Revenue from Local Sources		
7000		
Revenue from State Sources		
7110	4,098,326.22	
Basic Education Funding (Gross)		
7220	25,480.91	
Vocational Education		
7271	1,029,816.81	
Special Education Funding for School Aged Pupils		
7310	544,691.91	
Transportation (Regular and Additional)		
7320	877,642.69	
Rental and Sinking Fund Payments		
7330	44,831.66	
Health Services		
7340	539,255.10	
State Property Tax Reduction Allocation		
7501	75,824.00	
PA Accountability Grant		
7810	521,233.59	
Revenue for Social Security Payments		
7820	1,174,859.07	
Revenue for Retirement Payments		
7000		8,931,961.96
Total Revenue from State Sources		

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
<u>8000</u>		
Revenue from Federal Sources		
8514 NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	123,255.00	
8515 NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	29,711.00	
8000 Total Revenue from Federal Sources		152,966.00
<u>9000</u>		
Other Financing Sources		
9330 Capital Projects Fund Transfers	4,827.00	
9000 Total Other Financing Sources		4,827.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	21,168,654.01	
Revenue from State Sources	8,931,961.96	
Revenue from Federal Sources	152,966.00	
Other Financing Sources	4,827.00	
		30,258,408.97

AMOUNT

TOTAL

AMOUNT

TOTAL

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	1,856,537,400	16,723,875	15,571,087
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax		
6140	Current Act 511 Taxes - Flat Rate Assessments	172,711.13	172,711.13
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	3,709,808.06	
6153	Real Estate Transfer Taxes	526,072.05	
6150	Current Act 511 Taxes - Proportional Assessments		4,234,880.11

Total Act 1 and Act 511 Taxes

4,407,591.24

	REVENUE FROM LOCAL SOURCES		TAX REVENUE REPORTED		CURRENT YEAR		PRIOR YEAR		TAXES COLLECTED	
			IN CURRENT YEAR		TAX ACCRUAL		TAX ACCRUAL		IN CURRENT YEAR	
6111	Current Real Estate Taxes		15,571,087.04	0.00	0.00	3,424.51	0.00	15,571,087.04		
6112	Interim Real Estate Taxes		107,870.99	4,487.55	0.00	0.00	0.00	106,807.95		
6113	Public Utility Realty Tax		25,266.21	0.00	0.00	0.00	0.00	25,266.21		
6114	Payments in Lieu of Current Taxes / State & Local		1,331.01	0.00	0.00	0.00	0.00	1,331.01		
6140	Current Act 511 Taxes - Flat Rate Assessments		172,711.13	0.00	0.00	0.00	0.00	172,711.13		
6150	Current Act 511 Taxes - Proportional Assessments		4,234,880.11	645,053.91	1,004,639.31	1,004,639.31	4,594,465.51			
6400	Delinq on Taxes Levied/Assessed by the LEA		474,512.44	138,098.88	144,054.16	144,054.16	480,467.72			

6999 TOTAL TAXES

20,587,658.93 787,640.34 1,152,177.98 20,952,136.57

	TAX REVENUE REPORTED		PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
	IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL		
REVENUE FROM DELINQUENT TAXES				
6411 Delinquent Real Estate Taxes	474,512.44	138,098.88	144,054.16	480,467.72
6412 Delinquent Interim Real Estate Taxes				
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES	474,512.44	138,098.88	144,054.16	480,467.72

1000 Instruction		
100 <u>Personnel Services-Salaries</u>		
Total <u>Personnel Services-Salaries</u>		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
240 Tuition Reimbursements		
250 Unemployment Compensation		
260 Workmen's Compensation		
270 Grp Ins - Self Insurance		
Total <u>Personnel Services-Employee Benefits</u>		
300 <u>Purchased Professional & Technical Services</u>		
Total <u>Purchased Professional & Technical Services</u>		
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		
Total <u>Purchased Property Services</u>		
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		
560 Tuition		
580 Travel		
590 Miscellaneous Purchased Services		
Total <u>Other Purchased Services</u>		
600 <u>Supplies</u>		
610 General Supplies		
640 Books & Periodicals		
Total <u>Supplies</u>		
700 <u>Property</u>		
760 Equipment - Replacement		
Total <u>Property</u>		
800 <u>Other Objects</u>		
Total <u>Other Objects</u>		
Total 1000 Instruction		
		<u>10,105,343.04</u>
		<u>2,103,131.54</u>
		750,060.52
		1,680,220.13
		62,470.00
		9,152.36
		42,391.00
		174,490.81
		<u>4,821,916.36</u>
		<u>686,423.31</u>
		8,494.63
		<u>8,494.63</u>
		16,020.39
		1,892,973.09
		6,267.50
		6,614.36
		<u>1,921,875.34</u>
		172,132.68
		340,798.77
		<u>512,931.45</u>
		1,895.00
		<u>1,895.00</u>
		28,036.26
		<u>18,086,915.39</u>

	Elementary	Secondary	Federal	Total
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	4,080,988.75	3,946,046.82	110,260.78	8,137,296.35
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	793,016.45	721,338.55	23,114.35	1,537,469.35
220 Social Security Contributions	302,706.10	296,764.51	5,883.43	605,354.04
230 PSERS Retirement Contributions	678,653.35	663,692.32	13,707.44	1,356,053.11
240 Tuition Reimbursements	47,174.32	11,590.68		58,765.00
250 Unemployment Compensation	327.58	8,824.78		9,152.36
260 Workmen's Compensation	20,115.97	22,275.03		42,391.00
270 Grp Ins - Self Insurance	174,490.81			174,490.81
Total Personnel Services-Employee Benefits	2,016,484.58	1,724,485.87	42,705.22	3,783,675.67
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	16,865.84	69,424.00		86,289.84
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	1,539.96	6,827.81		8,367.77
Total Purchased Property Services	1,539.96	6,827.81		8,367.77
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	4,668.64	6,366.83		11,035.47
561 Tuition to Other School Districts Within The State	(39.51)	40,537.55		40,498.04
562 Tuition to Pennsylvania Charter Schools	232,114.04	232,114.04		464,228.08
568 Tuition for PRRIs (in-state) and Detention Centers	1,920.26	1,920.25		3,840.51
569 Tuition - Other	7,417.50	7,417.50		14,835.00
580 Travel	3,891.10	1,478.30		5,369.40
Total Other Purchased Services	249,972.03	289,834.47		539,806.50
600 <u>Supplies</u>				
610 General Supplies	50,637.17	110,798.55		161,435.72
640 Books & Periodicals	176,897.65	133,559.78		310,457.43
Total Supplies	227,534.82	244,358.33		471,893.15
700 <u>Property</u>				
760 Equipment - Replacement	1,895.00			1,895.00
Total Property	1,895.00			1,895.00
800 <u>Other Objects</u>				
Total Other Objects	609.25	6,799.00		7,408.25
Total 1100 Regular Programs - E/S	<u>6,595,890.23</u>	<u>6,287,776.30</u>	<u>152,966.00</u>	<u>13,036,632.53</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>	778,187.00	994,936.88	127,288.07	1,900,411.95
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	188,167.66	225,525.96	138,352.73	552,046.35
220 Social Security Contributions	60,862.59	74,986.29	3,750.96	139,599.84
230 PSERS Retirement Contributions	140,109.33	168,943.64	6,064.90	315,117.87
240 Tuition Reimbursements	797.94	2,907.06		3,705.00
Total Personnel Services-Employee Benefits	389,937.52	472,362.95	148,168.59	1,010,469.06
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	281,675.06	318,298.41		599,973.47
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	847.41	4,137.51		4,984.92
561 Tuition to Other School Districts Within The State	371,470.42	216,371.10		587,841.52
562 Tuition to Pennsylvania Charter Schools	74,249.99	74,249.99		148,499.98
567 Tuition to Approved Private and PA Chartered Schools	8,512.33	8,512.33		17,024.66
580 Travel	749.70	148.40		898.10
594 IU Payment by Withholding for Institutionalized Children's Prog	3,307.18	3,307.18		6,614.36
Total Other Purchased Services	459,137.03	306,726.51		765,863.54
600 <u>Supplies</u>				
610 General Supplies	5,291.81	5,405.15		10,696.96
640 Books & Periodicals	24,958.73	5,382.61		30,341.34
Total Supplies	30,250.54	10,787.76		41,038.30
800 <u>Other Objects</u>				
Total Other Objects	6,571.58	12,196.43	1,860.00	20,628.01
Total 1200 Special and Gifted Education	<u>1,945,758.73</u>	<u>2,115,308.94</u>	<u>277,316.66</u>	<u>4,338,384.33</u>

1300 Vocational Education Programs
500 Other Purchased Services
564 Tuition to Career and Technology Centers
Total Other Purchased Services
Total 1300 Vocational Education Programs

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	287,253.00		287,253.00
	287,253.00		287,253.00
	<u>287,253.00</u>		<u>287,253.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>	1,787.36	65,847.38		67,634.74
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 <u>Gip Ins - Contracted Provider</u>				
220 Social Security Contributions	136.74	13,615.84		13,615.84
230 PSERS Retirement Contributions	302.60	4,969.90		5,106.64
Total Personnel Services-Employee Benefits	439.34	8,746.55		9,049.15
300 <u>Purchased Professional & Technical Services</u>		27,332.29		27,771.63
Total Purchased Professional & Technical Services				
400 <u>Purchased Property Services</u>		160.00		160.00
430 Repairs and Maintenance		126.86		126.86
Total Purchased Property Services		126.86		126.86
500 <u>Other Purchased Services</u>				
560 Tuition				
Total Other Purchased Services	63,833.37	74,605.93		138,439.30
Total 1400 Other Instructional Programs - E/S	<u>63,833.37</u>	<u>74,605.93</u>		<u>138,439.30</u>
	<u>66,060.07</u>	<u>168,072.46</u>		<u>234,132.53</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	51,333.74		51,333.74
200 <u>Personnel Services-Employee Benefits</u>			
210 Grrp Ins - Contracted Provider	13,615.84		13,615.84
220 Social Security Contributions	3,859.52		3,859.52
230 PSERS Retirement Contributions	6,630.50		6,630.50
Total Personnel Services-Employee Benefits	24,105.86		24,105.86
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	126.86		126.86
Total Purchased Property Services	126.86		126.86
Total 1410 Driver's Education	<u>75,566.46</u>		<u>75,566.46</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	7,026.00			7,026.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		537.50		537.50
230 PSERS Retirement Contributions		1,067.62		1,067.62
Total Personnel Services-Employee Benefits		1,605.12		1,605.12
Total 1420 Summer School		<u>8,631.12</u>		<u>8,631.12</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1430 Homebound Instruction
 100 Personnel Services-Salaries
 Total Personnel Services-Salaries
 200 Personnel Services-Employee Benefits
 220 Social Security Contributions
 230 PSEERS Retirement Contributions
 Total Personnel Services-Employee Benefits
 300 Purchased Professional & Technical Services
 Total Purchased Professional & Technical Services
 Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	1,787.36	7,487.64		9,275.00
	136.74	572.88		709.62
	302.60	1,048.43		1,351.03
	439.34	1,621.31		2,060.65
		160.00		160.00
	<u>2,226.70</u>	<u>9,268.95</u>		<u>11,495.65</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>	63,833.37	74,605.93		138,439.30
560 Tuition	63,833.37	74,605.93		138,439.30
Total Other Purchased Services	<u>63,833.37</u>	<u>74,605.93</u>		<u>138,439.30</u>
Total 1440 Alternative Regular Education				<u>138,439.30</u>

1441 Adjudicated / Court Placed Programs
 500 Other Purchased Services
 561 Tuition to Other School Districts Within The State
 Total Other Purchased Services
 Total 1441 Adjudicated / Court Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,281.77	3,281.77		6,563.54
	3,281.77	3,281.77		6,563.54
	<u>3,281.77</u>	<u>3,281.77</u>		<u>6,563.54</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1442 PDE Approved Alternative Education Programs				
500 <u>Other Purchased Services</u>				
561 Tuition to Other School Districts Within The State	60,551.60	71,324.16		131,875.76
Total Other Purchased Services	60,551.60	71,324.16		131,875.76
Total 1442 PDE Approved Alternative Education Programs	<u>60,551.60</u>	<u>71,324.16</u>		<u>131,875.76</u>

ounty: Cumberland	
700 Community / Junior College Education Programs	
500 <u>Other Purchased Services</u>	
566 Tuition to Institutions of Higher Ed and Technical Institutes	190,513.00
Total Other Purchased Services	190,513.00
Total 1700 Community / Junior College Education Programs	<u>190,513.00</u>

2000 Support Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursements

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

410 Cleaning Services

420 Utility Services

430 Repairs and Maintenance

440 Rentals

460 Extermination Services

490 Other Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

520 Insurance-General

530 Communications

540 Advertising

550 Printing & Binding

580 Travel

590 Miscellaneous Purchased Services

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

630 Food

640 Books & Periodicals

Total Supplies

700 Property

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 2000 Support Services

Total

4,059,745.28

964,140.33

298,122.53

651,090.13

4,097.00

38,283.00

1,955,732.99

421,861.05

20,279.55

370,583.35

114,263.39

104,357.45

3,783.17

1,885.00

615,151.91

1,364,210.89

89,183.00

104,390.66

49,462.80

6,612.01

10,439.32

31,590.22

1,655,888.90

656,252.67

176,228.49

814.95

50,286.58

883,582.69

9,487.37

3,861.88

13,349.25

56,070.44

9,661,382.51

00 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 <u>Gip Ins - Contracted Provider</u>		
220 <u>Social Security Contributions</u>		
230 <u>PSERS Retirement Contributions</u>		
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
510 <u>Student Transportation Services</u>		
580 <u>Travel</u>		
Total Other Purchased Services		
600 <u>Supplies</u>		
610 <u>General Supplies</u>		
640 <u>Books & Periodicals</u>		
Total Supplies		
800 <u>Other Objects</u>		
Total Other Objects		
Total Pupil Personnel		
	<u>86,741.34</u>	<u>1,821.00</u>
		<u>972,322.23</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	157,205.25	296,317.51		453,522.76
200 <u>Personnel Services-Employee Benefits</u>				
210 Grip Ins - Contracted Provider	28,350.54	64,270.66		92,621.20
220 Social Security Contributions	11,322.28	21,651.37		32,973.65
230 PSERS Retirement Contributions	25,940.53	48,416.12		74,356.65
Total Personnel Services-Employee Benefits	65,613.35	134,338.15		199,951.50
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	320.00			320.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		421.68		421.68
580 Travel	255.23	171.78		427.01
Total Other Purchased Services	255.23	593.46		848.69
600 <u>Supplies</u>				
610 General Supplies	403.88	50.74		454.62
640 Books & Periodicals		4,174.30		4,174.30
Total Supplies	403.88	4,225.04		4,628.92
800 <u>Other Objects</u>				
Total Other Objects		36.00		36.00
Total 2120 Guidance Services	<u>223,797.71</u>	<u>435,510.16</u>		<u>659,307.87</u>

	<u>Federal</u>	<u>Total</u>
130 Attendance Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	19,189.95	
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	9,297.84	
220 Social Security Contributions	1,408.89	
230 PSERS Retirement Contributions	3,248.49	
Total Personnel Services-Employee Benefits	13,955.22	
Total 2130 Attendance Services	<u>33,145.17</u>	

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	75,694.74	49,497.50	61,275.02	186,467.26
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	17,030.49	12,206.09	6,610.04	35,846.62
220 Social Security Contributions	6,577.11	3,655.86	3,678.81	13,911.78
230 PSERS Retirement Contributions	12,025.72	8,379.89	10,782.47	31,188.08
Total Personnel Services-Employee Benefits	35,633.32	24,241.84	21,071.32	80,946.48
500 <u>Other Purchased Services</u>				
580 Travel	1,029.60	1,257.64		2,287.24
Total Other Purchased Services	1,029.60	1,257.64		2,287.24
600 <u>Supplies</u>				
610 General Supplies	3,988.21			3,988.21
Total Supplies	3,988.21			3,988.21
800 <u>Other Objects</u>				
Total Other Objects	892.50	892.50	82,346.34	1,785.00
Total 2140 Psychological Services	<u>117,238.37</u>	<u>75,889.48</u>	<u>82,346.34</u>	<u>275,474.19</u>

60 Social Work Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2160 Social Work Services

<u>Federal</u>	<u>Total</u>
4,395.00	4,395.00
<u>4,395.00</u>	<u>4,395.00</u>

	Elementary	Secondary	Federal	Total
1200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	292,461.46	252,905.74		545,367.20
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	41,517.62	35,655.73		77,173.35
220 Social Security Contributions	22,092.02	19,133.77		41,225.79
230 PSERS Retirement Contributions	49,513.66	42,208.19		91,721.85
Total Personnel Services-Employee Benefits	113,123.30	96,997.69		210,120.99
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	25,935.73	2,303.00		28,238.73
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	35,585.21	29,108.96		64,694.17
Total Purchased Property Services	35,585.21	29,108.96		64,694.17
500 <u>Other Purchased Services</u>				
530 Communications				
580 Travel	1,656.78	11,685.00		11,685.00
Total Other Purchased Services	1,656.78	12,778.71		14,435.49
600 <u>Supplies</u>				
610 General Supplies	162,223.65	131,796.64		294,020.29
640 Books & Periodicals	20,685.34	25,426.94		46,112.28
Total Supplies	182,908.99	157,223.58		340,132.57
700 <u>Property</u>				
750 Equipment - Original & Additional	4,743.69	4,743.68		9,487.37
Total Property	4,743.69	4,743.68		9,487.37
800 <u>Other Objects</u>				
Total Other Objects	6,089.59	6,594.82		12,684.41
Total 2200 Instructional Staff	<u>662,504.75</u>	<u>562,656.18</u>	<u>1,225,160.93</u>	

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
 Page EXP-20

	<u>Federal</u>	<u>Total</u>
00 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>	1,406,554.89	
210 Gp Ins - Contracted Provider	324,299.16	
220 Social Security Contributions	101,825.67	
230 PSERS Retirement Contributions	222,012.53	
240 Tuition Reimbursements	272.00	
Total Personnel Services-Employee Benefits	648,409.36	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>	250,163.64	
430 Repairs and Maintenance		
440 Rentals	1,160.68	
Total Purchased Property Services	95,213.75	
500 <u>Other Purchased Services</u>	96,374.43	
520 Insurance-General	4,008.00	
530 Communications	2,343.58	
540 Advertising	49,462.80	
550 Printing & Binding	6,612.01	
580 Travel	3,037.28	
Total Other Purchased Services	65,463.67	
600 <u>Supplies</u>		
610 General Supplies	43,642.59	
630 Food	814.95	
Total Supplies	44,457.54	
700 <u>Property</u>		
760 Equipment - Replacement	1,895.00	
Total Property	1,895.00	
800 <u>Other Objects</u>		
Total Other Objects	25,513.64	
Total Administration	<u>2,538,832.17</u>	

2310 Board Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
520 Insurance-General		
540 Advertising		
580 Travel		
Total Other Purchased Services		
600 <u>Supplies</u>		
610 General Supplies		
630 Food		
Total Supplies		
800 <u>Other Objects</u>		
Total Other Objects		
Total 2310 Board Services		
	<u>Federal</u>	<u>Total</u>
	37,550.00	37,550.00
	1,383.00	1,383.00
	49,462.80	49,462.80
	248.29	248.29
	51,094.09	51,094.09
	2,300.74	2,300.74
	814.95	814.95
	3,115.69	3,115.69
	13,362.40	13,362.40
	<u>105,122.18</u>	<u>105,122.18</u>

	<u>Federal</u>	<u>Total</u>
30 Tax Assessment And Collection Services		
100 <u>Personnel Services-Salaries</u>	28,000.00	
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions	2,142.10	
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional & Technical Services</u>	2,142.10	
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>	94,600.72	
520 Insurance-General		
530 Communications	2,625.00	
Total Other Purchased Services		
600 <u>Supplies</u>	4,968.58	
610 General Supplies		
Total Supplies		
Total 2330 Tax Assessment And Collection Services	6,355.64	
	6,355.64	
	<u>136,067.04</u>	

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>
	118,012.92
	<u>118,012.92</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				317,196.44
200 <u>Personnel Services-Employee Benefits</u>				
210 Gp Ins - Contracted Provider				49,419.08
220 Social Security Contributions				20,713.54
230 PSERS Retirement Contributions				45,141.41
240 Tuition Reimbursements				(1,650.00)
Total Personnel Services-Employee Benefits				113,624.03
500 <u>Other Purchased Services</u>				
580 Travel				1,555.77
Total Other Purchased Services				1,555.77
600 <u>Supplies</u>				
610 General Supplies				4,328.04
Total Supplies				4,328.04
800 <u>Other Objects</u>				
Total Other Objects				3,975.50
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>440,679.78</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	448,083.41	519,141.02		967,224.43
200 <u>Personnel Services-Employee Benefits</u>	119,890.97	133,655.59		253,546.56
210 Grp Ins - Contracted Provider	33,428.18	38,619.61		72,047.79
220 Social Security Contributions	72,653.05	88,471.71		161,124.76
230 PSERS Retirement Contributions	(2,126.80)	4,048.80		1,922.00
240 Tuition Reimbursements	223,845.40	264,795.71		488,641.11
Total Personnel Services-Employee Benefits				488,641.11
400 <u>Purchased Property Services</u>	1,160.68			1,160.68
430 Repairs and Maintenance	47,097.03	48,116.72		95,213.75
440 Rentals	48,257.71	48,116.72		96,374.43
Total Purchased Property Services				96,374.43
500 <u>Other Purchased Services</u>	1,969.55	4,642.46		6,612.01
550 Printing & Binding	264.72	968.50		1,233.22
580 Travel	2,234.27	5,610.96		7,845.23
Total Other Purchased Services				7,845.23
600 <u>Supplies</u>	7,031.75	23,626.42		30,658.17
610 General Supplies	7,031.75	23,626.42		30,658.17
Total Supplies				30,658.17
700 <u>Property</u>	631.67	1,263.33		1,895.00
760 Equipment - Replacement	631.67	1,263.33		1,895.00
Total Property				1,895.00
800 <u>Other Objects</u>	2,970.80	5,204.94		8,175.74
Total Other Objects				8,175.74
Total 2380 Office Of The Principal Services	<u>733,055.01</u>	<u>867,759.10</u>		<u>1,600,814.11</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

190 Other Administration Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Gp Ins - Contracted Provider		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
Total Personnel Services-Employee Benefits		
Total 2390 Other Administration Services		
	<u>Federal</u>	<u>Total</u>
		94,134.02
		21,333.52
		6,922.24
		15,746.36
		44,002.12
		<u>138,136.14</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grrp Ins - Contracted Provider		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
Total Personnel Services-Employee Benefits	49,034.73	14,587.88
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	31,579.39	95,202.00
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		
Total Purchased Property Services	2,534.51	847.90
500 <u>Other Purchased Services</u>		
580 Travel		
Total Other Purchased Services	847.90	847.90
600 <u>Supplies</u>		
610 General Supplies		
Total Supplies	332.81	332.81
800 <u>Other Objects</u>		
Total Other Objects	5,705.61	5,705.61
Total 2400 Pupil Health	160.00	160.00
	<u>300,928.20</u>	<u>300,928.20</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Gp Ins - Contracted Provider		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
240 Tuition Reimbursements		
Total Personnel Services-Employee Benefits	87,576.64	87,576.64
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	25,400.48	25,400.48
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		
440 Rentals		
Total Purchased Property Services	56,442.82	56,442.82
500 <u>Other Purchased Services</u>		
530 Communications		
580 Travel		
Total Other Purchased Services	3,825.00	3,825.00
600 <u>Supplies</u>		
610 General Supplies		
Total Supplies	173,244.94	173,244.94
800 <u>Other Objects</u>		
Total Other Objects	53,398.99	53,398.99
Total Business	10,742.55	10,742.55
	6,542.20	6,542.20
	17,284.75	17,284.75
	18,411.15	18,411.15
	1,604.49	1,604.49
	20,015.64	20,015.64
	5,899.86	5,899.86
	5,899.86	5,899.86
	11,556.14	11,556.14
	<u>632,181.83</u>	<u>632,181.83</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	850,110.60			
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	288,290.79			
220 Social Security Contributions	62,840.61			
230 PSERS Retirement Contributions	139,968.96			
260 Workmen's Compensation	38,283.00			
Total Personnel Services-Employee Benefits	529,383.36			
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	82,810.18			
400 <u>Purchased Property Services</u>				
410 Cleaning Services	20,279.55			
420 Utility Services	370,583.35			
430 Repairs and Maintenance	36,818.09			
440 Rentals	2,601.50			
460 Extermination Services	3,783.17			
490 Other Purchased Property Services	1,885.00			
Total Purchased Property Services	435,950.66			
500 <u>Other Purchased Services</u>				
521 Fire Insurance	65,025.00			
522 Automotive Liability Insurance	8,099.00			
523 General Property and Liability Insurance	12,051.00			
530 Communications	71,950.93			
Total Other Purchased Services	157,125.93			
600 <u>Supplies</u>				
610 General Supplies	138,688.52			
620 Energy	156,868.12			
Total Supplies	295,556.64			
700 <u>Property</u>				
760 Equipment - Replacement	1,966.88			
Total Property	1,966.88			
800 <u>Other Objects</u>				
Total Other Objects	4,335.25			
Total 2600 Operation & Maintenance of Plant Services	<u>2,533,467.99</u>			

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>		
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
Total Personnel Services-Employee Benefits	51,605.74	51,605.74
500 <u>Other Purchased Services</u>		
513 St T- Svc-Contr Carrier		
516 St T- Svc from the IU		
Total Other Purchased Services	1,349,770.42	1,349,770.42
600 <u>Supplies</u>		
610 General Supplies		
Total Supplies	14,018.79	14,018.79
Total 2700 Student Transportation Services	1,363,789.21	1,363,789.21
	6,984.85	6,984.85
	6,984.85	6,984.85
	<u>1,426,898.94</u>	<u>1,426,898.94</u>

2900 Other Support Services		
500 <u>Other Purchased Services</u>		
595 Intermediate Unit Payments by Withholding		
Total Other Purchased Services		
Total 2900 Other Support Services		

	<u>Federal</u>	<u>Total</u>
	31,590.22	31,590.22
	31,590.22	31,590.22
	<u>31,590.22</u>	<u>31,590.22</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	396,903.16	
200 <u>Personnel Services-Employee Benefits</u>		
210 Gp Ins - Contracted Provider	14,866.50	
220 Social Security Contributions	27,038.63	
230 PSERS Retirement Contributions	40,442.09	
Total Personnel Services-Employee Benefits	82,347.22	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	8,750.00	
400 <u>Purchased Property Services</u>		
410 Cleaning Services	2,468.50	
430 Repairs and Maintenance	2,091.85	
Total Purchased Property Services	4,560.35	
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	9,612.90	
540 Advertising	730.00	
580 Travel	69,764.46	
590 Miscellaneous Purchased Services	5,687.00	
Total Other Purchased Services	85,794.36	
600 <u>Supplies</u>		
610 General Supplies	58,753.59	
Total Supplies	58,753.59	
700 <u>Property</u>		
760 Equipment - Replacement	2,419.50	
Total Property	2,419.50	
800 <u>Other Objects</u>		
Total Other Objects	12,636.44	
Total 3000 Operation of Noninstructional Services	<u>652,164.62</u>	

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	396,903.16	
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	14,866.50	
220 Social Security Contributions	27,038.63	
230 PSERS Retirement Contributions	40,442.09	
Total Personnel Services-Employee Benefits	82,347.22	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	8,750.00	
400 <u>Purchased Property Services</u>		
410 Cleaning Services	2,468.50	
430 Repairs and Maintenance	2,091.85	
Total Purchased Property Services	4,560.35	
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	9,612.90	
540 Advertising	730.00	
580 Travel	69,764.46	
599 Other Misc Purchased Services	5,687.00	
Total Other Purchased Services	85,794.36	
600 <u>Supplies</u>		
610 General Supplies	58,253.59	
Total Supplies	58,253.59	
700 <u>Property</u>		
760 Equipment - Replacement	2,419.50	
Total Property	2,419.50	
800 <u>Other Objects</u>		
Total Other Objects	10,476.44	
Total 3200 Student Activities	<u>649,504.62</u>	

600	Supplies		
610	General Supplies		
	Total Supplies	500.00	500.00
800	Other Objects		
	Total Other Objects	500.00	500.00
	Total 3300 Community Services	2,160.00	2,160.00
		<u>2,660.00</u>	<u>2,660.00</u>

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

930 Fund Transfers

990 Misc Other Uses of Funds

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

555,873.76

4,276.77

560,150.53

3,842,009.00

411,900.00

4,827.00

4,258,736.00

4,818,886.53

	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		
880 Refund of Prior Year's Receipts	555,873.76	
Total Other Objects	4,276.77	
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		560,150.53
990 Misc Other Uses of Funds	3,842,009.00	
Total Other Financing Uses	4,827.00	
Total 5100 Debt Service, Other Expenditures and Fin Uses	3,846,836.00	4,406,986.53

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

800 <u>Other Objects</u>		
830 Interest		
Total Other Objects		
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		
Total Other Financing Uses		
Total 5110 Debt Service		

	<u>Federal</u>	<u>Total</u>
	555,873.76	555,873.76
	3,842,009.00	3,842,009.00
	<u>4,397,882.76</u>	<u>4,397,882.76</u>

5130 Refund of Prior Years' Revenues/Receipts		
800 Other Objects		
880 Refund of Prior Year's Receipts		
Total Other Objects		
Total 5130 Refund of Prior Years' Revenues/Receipts		
	<u>Federal</u>	<u>Total</u>
		4,276.77
		4,276.77
		<u>4,276.77</u>

900 Other Financing Uses

990 Misc Other Uses of Funds

Total Other Financing Uses

Total 5150 Bond Discounts

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>
4,827.00	4,827.00
4,827.00	4,827.00
<u>4,827.00</u>	<u>4,827.00</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

5200 Interfund Transfers Out		
900 <u>Other Financing Uses</u>		
930 Fund Transfers		
Total Other Financing Uses		411,900.00
Total 5200 Interfund Transfers Out		411,900.00
		<u>411,900.00</u>

County: Cumberland

5230 Capital Projects Fund Transfers

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900 Other Financing Uses

932 Capital Resrv Fnd Transf (Sec 1431 Muni Code)

939 Other Fund Transfers

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>
	411,400.00
	500.00
	411,900.00
	<u>411,900.00</u>

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (NOTE)

BY SUBFUNCTIONS
 Page EXP-1

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	13,036,632.53	
1200 Special and Gifted Education	4,338,384.33	
1300 Vocational Education Programs	287,253.00	
1400 Other Instructional Programs - E/S	234,132.53	
1700 Community / Junior College Education Programs	190,513.00	
		18,086,915.39
2000 Support Services		
2100 Pupil Personnel	972,322.23	
2200 Instructional Staff	1,225,160.93	
2300 Administration	2,538,832.17	
2400 Pupil Health	300,928.20	
2500 Business	632,181.83	
2600 Operation & Maintenance of Plant Services	2,533,467.99	
2700 Student Transportation Services	1,426,898.94	
2900 Other Support Services	31,590.22	
		9,661,382.51
3000 Operation of Noninstructional Services		
3200 Student Activities	649,504.62	
3300 Community Services	2,660.00	
		652,164.62
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	4,406,986.53	
5200 Interfund Transfers Out	411,900.00	
		4,818,886.53
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		<u><u>33,219,349.05</u></u>

STATEMENT OF INDEBTEDNESS (SOIN)
 Page SCHED-1
 Amounts Expressed in Dollars

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		19,454,398			291,930	769,080	20,515,408
2 Additional Debt Incurred During Year		9,995,000			93,295		10,088,295
3 Retirements and Repayments		3,842,009				50,572	3,892,581
4 Debt at End of Fiscal Year		25,607,389			385,225	718,508	26,711,122
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		25,607,389			385,225	718,508	26,711,122

7 Current Portion P&I - Due within 1 year		1,943,788					1,943,788
8 Interest Paid during current fiscal year		558,874					558,874

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

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

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

TOTAL DEBT SERVICE PAYMENTS

Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
3,842,009		555,874	4,397,883	

Function	Fund	Description
5110	10	General
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		

3,842,009 555,874 4,397,883

Total Debt Payments - Proprietary Funds

5110	50	Enterprise
5110	60	Internal Service
5120	50	Enterprise
5120	60	Internal Service

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

TOTAL DEBT SERVICE PAYMENTS

Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
3,842,009		555,874	4,397,883	

Function	Fund	
5110	10	General
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		
5110	50	Enterprise
5110	60	Internal Service
5120	50	Enterprise
5120	60	Internal Service
Total Debt Payments - Proprietary Funds		

3,842,009

555,874

4,397,883

3,842,009	555,874	4,397,883
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Bond Detail

Governmental Funds	Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
Other Post-Employment Benefits (OPEB)									
Compensated Absences			291,930	93,295	0	385,225	0	0	
General Obligation Bonds - (CIB)		03/ 2014	769,080	0	50,572	718,508	0	0	
General Obligation Bonds - (CIB)		02/ 2011	0	9,995,000	0	9,995,000	283,335	0	
			19,454,398	0	3,842,009	15,612,389	1,660,453	558,874	
Totals for Debt Entered:			20,515,408	10,088,295	3,892,581	26,711,122	1,943,788	558,874	

Tuition Paid to Other LEAs During Fiscal Year		Amount	
Tuition Reported in General Fund Expenditures 1000-560		1,892,973.09	
Purchased Services in General Fund Expenditures 1000-594 and 1000-597		6,614.36	
Total		1,899,587.45	
Tuition Paid to Institution Types During Fiscal Year		Tuition Paid For Nonspecial Education	Tuition Paid For Special Education
1	1306 Institutions		
2	Institutionalized Children's Programs		
3	Juveniles incarcerated in adult facilities		6,614.36
4	Residential Treatment Facilities	6,563.54	
5	Other Local Education Agencies	40,498.04	587,841.52
6	Brick and Mortar Charter Schools		
7	Cyber Charter Schools	464,228.08	148,499.98
8	Career and Technology Centers	287,253.00	17,024.66
9	Approved Private Schools		
10	PA Chartered Schools for the Deaf and Blind		
11	Private Residential Rehabilitative Institutions	3,840.51	
12	Juvenile detention centers		
13	Special Program Jointures	322,388.76	
14	Other Tuition Not Included Elsewhere In This Section	14,835.00	
Total Amounts Paid to Institutions		1,139,606.93	759,980.52

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DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	11,757.50	69,424.00	81,181.50
1100-323	5,108.34		5,108.34
1100-324			
1100-329			
Total 320	16,865.84	69,424.00	86,289.84
1200-322	81,724.31	51,700.04	133,424.35
1200-323	162,665.43	174,884.28	337,549.71
1200-324			
1200-329	37,285.32	91,714.09	128,999.41
Total 320	281,675.06	318,298.41	599,973.47
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	25,935.73	2,303.00	28,238.73
Total 320	25,935.73	2,303.00	28,238.73
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 <u>Personnel Services-Salaries</u>	59,749.19	42,129.81	101,879.00
Total Personnel Services-Salaries			
200 <u>Personnel Services-Employee Benefits</u>	216.69	147.79	364.48
210 Grip Ins - Contracted Provider	4,572.55	3,226.52	7,799.07
220 Social Security Contributions	9,919.96	6,735.52	16,655.48
230 PSERS Retirement Contributions	14,709.20	10,109.83	24,819.03
Total Personnel Services-Employee Benefits			
300 <u>Purchased Professional & Technical Services</u>	89.10	180.90	270.00
Total Purchased Professional & Technical Services			
500 <u>Other Purchased Services</u>	100.00	338.67	438.67
510 Student Transportation Services	100.00	338.67	438.67
Total Other Purchased Services			
600 <u>Supplies</u>	335.97	293.32	629.29
610 General Supplies	566.28	566.28	566.28
640 Books & Periodicals	335.97	859.60	1,195.57
Total Supplies			
Total 1243 Gifted Support	<u>74,983.46</u>	<u>53,618.81</u>	<u>128,602.27</u>

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

2250 School Library Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
Total Personnel Services-Employee Benefits				
600 <u>Supplies</u>				
610 General Supplies				
640 Books & Periodicals				
Total Supplies				
Total 2250 School Library Services				
	Elementary	Secondary	Federal	Total
	120,504.76	110,055.01		230,559.77
	22,687.94	21,204.05		43,891.99
	9,061.95	8,283.77		17,345.72
	20,401.44	18,023.60		38,425.04
	52,151.33	47,511.42		99,662.75
	3,961.39	8,822.08		12,783.47
	16,906.05	19,676.62		36,582.67
	20,867.44	28,498.70		49,366.14
	<u>193,523.53</u>	<u>186,065.13</u>		<u>379,588.66</u>

2750 Nonpublic Transportation	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	
200 <u>Personnel Services-Employee Benefits</u>	
220 Social Security Contributions	
230 PSEERS Retirement Contributions	
Total Personnel Services-Employee Benefits	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	
516 St Tr Svc from the IU	
Total Other Purchased Services	
600 <u>Supplies</u>	
610 General Supplies	
Total Supplies	
Total 2750 Nonpublic Transportation	
	<u>Total</u>
	1,548.17
	118.43
	17.14
	135.57
	40,493.11
	420.56
	40,913.67
	209.55
	209.55
	<u>42,806.96</u>

- 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
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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	29,250.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	618,015.40		Business Office Expense
2830			
2840			
Total	647,265.40		

** Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.

Function-Object	All Termination/Leave Payout Salaries Amount
1000-115	12,250.00
2000-115	65,488.87
3000-115	
Total	77,738.87

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.

Function-Object	General Fund Expenditures Amount
1000-322	214,605.85
1000-323	342,658.05
1200-594	6,614.36
1200-597	
2300-820	
2500-432	3,118.32
2500-810	11,556.14
2900-595	31,590.22
2900-596	
2990-899	

Function-Object	Food Costs: Cafeteria or General Fund Amount
3100-571	
3100-630	223,013.14

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2015 - 2016

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	98,896.18	560,411.69	659,307.87
2140 Psychological Services	165,284.51	110,189.68	275,474.19
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	659.25	3,735.75	4,395.00
2260 Instruction and Curriculum Development Services	2,537.50	14,379.19	16,916.69
2350 Legal and Accounting Services	17,701.94	100,310.98	118,012.92
2420 Medical Services			
2440 Nursing Services			
2700 Student Transportation Services	271,110.80	1,155,788.14	1,426,898.94
TOTAL	556,190.18	1,944,815.43	2,501,005.61

**Benefits for Staff Relative to
 Collective Bargaining Agreements**

OBJECT	Benefits for Staff Relative to Collective Bargaining Agreements		TOTAL
	COVERED	NOT COVERED	
10 General Fund			
211 Medical Insurance	1,978,936.56	1,027,194.05	3,006,130.61
212 Dental Insurance			
215 Eye Care Insurance	17,026.52	8,771.24	25,797.76
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits	129,905.88	44,584.93	174,490.81
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
FUND TOTAL	2,125,868.96	1,080,550.22	3,206,419.18
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	10,383.09	10,383.09	10,383.09
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	2,125,868.96	1,090,933.31	3,216,802.27
TOTAL FOR ALL FUNDS	2,125,868.96	1,090,933.31	3,216,802.27

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LEA acknowledges there were no ARRA funded expenditures

General Fund Expenditures: Functions

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

General Fund Expenditures: Sub Functions

	1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
Total GF Expenditures: Sub Functions							

Enterprise Fund Expenses

	Fund 51	Funds 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
Total Enterprise Fund Expenses			

PSERS Salary Data (School Districts Only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	14,563,341.48
Total Federally Funded salaries subject to PSERS withholding	298,823.87

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	80,549.78
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	80,549.78

Title I ARRA Amount (School Districts and Charter Schools)

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

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue	
Federal Revenue: 8110-8690, 8810-8830	152,966.00
Federal Pass Thru Revenue: 6831, 6832, 6839	359,663.00
Total Non-ARRA Federal Revenue	512,629.00
ARRA Revenue	
Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edjobs Revenue: 8709	0.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6836	0.00
Total ARRA Federal Revenue	0.00
Total Federal Revenue	512,629.00

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

Function 1000	430,282.66
Function 2000	86,741.34
Function 3000	0.00
Function 4000	0.00
Function 5000	0.00
Total Federal Expenditures reported in General Fund	517,024.00

Contact Information: Tina L. Darchicourt
 7172185820 Extension:
 tld@smsd.us

Index	Validation Failed	Amount
45103	There is an entry in function 5150- 990 object "Other". Please explain what constitutes "Other" Expenditure 5150-990	4,827.00
	Justification: Recording of Bond Discount	
80603	Bond Data Entry: All entry lines for General Obligation Bonds, Authority Building Obligations, and Other Long Term Debt must include amounts for Interest Paid during current fiscal year. Correct data or enter a justification. Govt Funds, Gen Obg Bonds	
	Justification: There was no Principal/Interest payment made in 2013-14 for the additional Obligation Bond. Not able to enter "0" value.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail 6153, Prior AFR Rev Detail	525,072.05 344,858.35
	Justification: 6 large Business Parcels changed possession during 2013-14 totaling \$153,798.05 in R.E. Transfer Tax Revenue	
90021	SESS Schedule amounts vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140 Prior Year SESS Schedule 2140	275,474.19 180,419.42
	Justification: Additional School Psychologist hired in 2013-14	
90021	SESS Schedule amounts vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2260 Prior Year SESS Schedule 2260	16,916.69 11,746.12
	Justification: Increase in Curriculum Writing for 2013-14	

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