

LEA Name: Wallingford-Swarthmore SD
Address 200 S. Providence Road
City Wallingford, PA 19086-

Class Size: 3

County: Delaware
AUN Number: 125239603

REVISED SUBMISSION

**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
06/30/2009

CERTIFICATION: By signing this report I agree that this 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

Date

Board Secretary

Date

Barbara Vaughn

Contact Person

bvaughn@wssd.org

Contact Person E-mail Address

(610) 892-3410 Ext.

Contact Person Telephone Number

(610) 892-3497

Contact Person Fax Number

Date of Revision: 12/15/09

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- Statement of Net Assets - Entity-Wide (NAGW)
- Statement of Activities (SOA)
- Balance Sheet (NAG)
- Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- Reconciliation Statements (either NAGWR or SOAR)
- Proprietary Fund Statements (any)
- Fiduciary Fund Statements (any)

Revenues:

- Revenue Detail
- Tax Schedules (any)

Expenditures

- Expenditure Detail

Special Schedules:

- Statement of Indebtedness (SOIN)
- Restricted Indirect Costs and Eliminations Schedule (RICE)
- Special Education Services Schedule (SESS)
- Health Care Benefits Schedule (HCBS)
- Tuition Schedules (TUIT or TRCA)
- Supplemental Expenditure Schedules
- Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- Additional Data Collection Schedule (ADCS)

Please indicate if the AFR revision was prompted by PDE or LECS for any of the following reasons:

- Transportation expenditure reporting error
- Restricted Indirect Cost reporting error
- Maintenance of Effort reporting error

Additional comments:

Amounts Expressed in Whole Dollars

ASSETS

Current Assets:

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	30,679,763	61,141	30,740,904	
0110 Investments				
0120 Taxes Receivable (Net)	1,499,442		1,499,442	
0141 Due from Other Governments				
0142 State Revenue Receivable	635,775	4,371	640,146	
0143 Federal Revenue Receivable	386,792	30,146	416,938	
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	469,245	2,621	471,866	
0170 Inventories				
0180 Prepaid Expenses / Expenditures	11,348		11,348	
0190 Other Current Assets	12,000		12,000	

Total Current Assets

33,694,365 98,279 33,792,644

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land	128,010		128,010	
0212 Site Improvements				
0220 Building & Building Improvements (net Acc Dep)	36,923,933		36,923,933	
0230 Furniture & Equipment (net Acc Dep)	2,398,839	198,072	2,596,911	
0250 Construction in Progress	35,543,964		35,543,964	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)	643,956		643,956	
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

75,638,702 198,072 75,836,774

TOTAL ASSETS

109,333,067 296,351 109,629,418

Amounts Expressed in Whole Dollars

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES				
Current Liabilities:				
0403 Internal Balances	1,098	(1,098)		
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Units				
0420 Accounts Payable	2,305,942	84,214	2,390,156	
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt	3,466,017		3,466,017	
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	1,017,119		1,017,119	
0462 Payroll Deductions and Withholdings				
0480 Deferred Revenues	150,680	16,505	167,185	
0490 Other Current Liabilities	303,660		303,660	
Total Current Liabilities	7,244,516	99,621	7,344,137	
Noncurrent Liabilities:				
0470 Advances from Other Funds				
0510 Bonds Payable	74,023,809		74,023,809	
0520 Extended Term Financing Agreements Payable	2,436,000		2,436,000	
0530 Lease Purchase Obligations				
0540 LT Portion of Comp Abs	885,533		885,533	
0550 Authority Lease Obligations				
0560 Other Postemployment Benefits (OPEB)	231,007		231,007	
0599 Other Long-Term Liabilities	300,000		300,000	
Total Noncurrent Liabilities	77,876,349		77,876,349	
TOTAL LIABILITIES	85,120,865	99,621	85,220,486	
NET ASSETS				
0791 Invested in Capital Assets Net of Related Debt	11,150,554	198,072	11,348,626	
0792 Retirement of Long-Term Debt				
0793 Capital Projects	6,262,642		6,262,642	
0794 Term Endowment - Expendable				
0795 Permanent Endowment - Nonexpendable				
0798 Other Restrictions				
0799 Unrestricted (deficit)	6,799,006	(1,342)	6,797,664	
TOTAL NET ASSETS	24,212,202	196,730	24,408,932	
TOTAL LIABILITIES AND NET ASSETS	109,333,067	296,351	109,629,418	

Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Governmental Activities				
Depreciation - unallocated				
Instruction	34,559,299		89,168	4,456,234
Instructional Student Support	4,055,600			377,282
Administrative and Financial Support Svcs	4,887,014			159,710
Operation and Maintenance of Plant Services	5,156,796			168,526
Pupil Transportation	2,925,467			745,902
Food Service (Governmental Activity)				
Student Activities	1,166,701		55,881	38,128
Community Services	486		374,436	
Scholarships and Awards				
Interest on Long-Term Debt	3,990,136			485,951
Total Governmental Activities	56,741,499		519,485	6,431,733
Business-type Activities				
Food Service (Business-type Activity)				272,843
Child Care				
Other Enterprise Funds	1,198,608		882,819	
Total Business-Type Activities	1,198,608		882,819	272,843
TOTAL PRIMARY GOVERNMENT	57,940,107		1,402,304	6,704,576
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	57,940,107		1,402,304	6,704,576

School: 125239603 Wallingford-Swarthmore SD

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Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(30,013,897)		(30,013,897)	
(3,678,318)		(3,678,318)	
(4,727,304)		(4,727,304)	
(4,988,270)		(4,988,270)	
(2,179,565)		(2,179,565)	
(1,072,692)		(1,072,692)	
373,950		373,950	
(3,504,185)		(3,504,185)	
(49,790,281)		(49,790,281)	
	272,843	272,843	
	(315,789)	(315,789)	
	(42,946)	(42,946)	
(49,790,281)	(42,946)	(49,833,227)	
(49,790,281)	(42,946)	(49,833,227)	

Amounts Expressed in Whole Dollars

	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)				
General Revenues, Special and Extraordinary Items, and Transfers				
Taxes:				
Property Taxes, Levied for General Purposes, Net				
Other taxes levied				
Grants, subsidies, contributions not restricted				
Investment Earnings				
Receipts from Member Districts				
Miscellaneous Income				
Special Item (e.g., Contr to Term or Perm Endowmt)				
Extraordinary Items				
Transfers between Governmental, BT Activities				
Total General Revenues, Special and Extraordinary Items, and Transfers				
CHANGES IN NET ASSETS				
Net Assets, Beginning				
Prior Period Adjustment				
NET ASSETS - END OF FISCAL YEAR				

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REVISED SUBMISSION

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(49,790,281)	(42,946)	(49,833,227)	
46,972,733		46,972,733	
641,414		641,414	
4,886,769		4,886,769	
1,460,385		1,460,385	
446,623		446,623	
3,911,767		3,911,767	
(14,575)	14,575		
58,305,116	14,575	58,319,691	
8,514,835	(28,371)	8,486,464	
15,697,367	225,101	15,922,468	
24,212,202	196,730	24,408,932	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	7,205,698		6,262,642		
0110	Investments					
0120	Taxes Receivable (Net)	1,499,442				
0130	Due From Other Funds	16,500				
0141	Due from Other Governments	1,022,567				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	469,245				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	11,349				
0190	Other Current Assets	12,000				
TOTAL ASSETS		10,236,801		6,262,642		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
	17,211,422				30,679,762	0100
						0110
					1,499,442	0120
	82,696				99,196	0130
					1,022,567	0141
						0142
						0143
						0145
						0146
						0147
					469,245	0150
						0160
						0170
					11,349	0180
					12,000	0190
	17,294,118				33,793,561	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	83,794				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	584,828				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,017,119				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	1,420,030				
0490	Other Current Liabilities	471,249				
	TOTAL LIABILITIES	3,577,020				
Fund Balances						
0751	Reserve for Inventories					
0752	Reserve for Prepaid Expenses					
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects			6,262,642		
0759	Reserve for Other (explain)					
0771	Unreserved - Designated	900,000				
0772	Unreserved - Undesignated	5,759,781				
	TOTAL FUND BALANCES	6,659,781		6,262,642		
	TOTAL LIABILITIES AND FUND BALANCES	10,236,801		6,262,642		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	16,500				100,294	Liabilities 0400
						0411
						0412
						0413
	1,721,114				2,305,942	0420
						0430
						0440
						0450
					1,017,119	0461
						0462
						0470
					1,420,030	0480
					471,249	0490
	1,737,614				5,314,634	
						Fund Balances 0751
						0752
						0753
						0754
	15,556,504				21,819,146	0755
						0759
					900,000	0771
					5,759,781	0772
	15,556,504				28,478,927	
	17,294,118				33,793,561	

	Amount	Amount
Total Fund Balances - Governmental Funds		28,478,927
Capital Assets used in governmental activities are not financial resources and therefore not reported in the funds. They are: Land, Building & Improvements, Furniture & Equipment, Construction in Progress and Accumulated Depreciation		74,994,746
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. They consist of Bonds and Notes Payable, Capital Leases payable, Accum. Comp. Absences/early retirement incentive, accrued interest, judgment paybl		(81,535,081)
Refunded debt and bond issuance costs resulted in deferred charges and credits which will be amortized over the life of new debt but do not represent current rights.		1,004,260
Some of the District's revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		1,269,350
Total Net Assets - Governmental Activities		24,212,202

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES					
6000 Local Sources	49,352,423		43,074		
7000 State Sources	10,202,194				
8000 Federal Sources	1,053,028				
TOTAL REVENUES	60,607,645		43,074		
EXPENDITURES					
1000 Instruction	33,358,380				
2000 Support Services	16,773,091				
3000 Noninstructional Services	1,121,479				
4000 Fac Acq, Const, and Imp	252,079				
5110 Debt Service (Principal & Interest)	6,926,959				
5130 Refund of Prior Year Receipts	300,104				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	58,732,092				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,875,553		43,074		
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 (From Other Funds)			4,824,272		
9400 Sale / Compensation for Fixed Assets	3,924,272				
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	4,838,847				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(914,575)		4,824,272		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
	722,897				50,118,394	6000
					10,202,194	7000
					1,053,028	8000
	722,897				61,373,616	
					33,358,380	1000
					16,773,091	2000
					1,121,479	3000
22,971,846					23,223,925	4000
					6,926,959	5110
					300,104	5130
						5140
	22,971,846				81,703,938	
	(22,248,949)				(20,330,322)	
						9110
						9120
						9130
						9200
					4,824,272	9300
					3,924,272	9400
						9710
						9720
						9900
						5120
						5150
					4,838,847	5200
						5300
					3,909,697	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

- 8888 Special Items
- 8889 Extraordinary Items

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
NET CHANGE IN FUND BALANCES	960,978		4,867,346		
0040 Fund Balance - Beginning of Fiscal Year	5,698,803		1,395,296		
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	6,659,781		6,262,642		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
	(22,248,949)				(16,420,625)	
	37,805,453				44,899,552	0040
						0050
	15,556,504				28,478,927	

	Amount	Amount
Total net change in fund balances - governmental funds		(16,420,625)
Capital outlays are reported in governmental funds as expenditures recorded either as District-wide or function-specific. This is the amount by which capital outlays exceeded depreciation expense in the period		21,780,439
Gain on sale of fixed assets		(12,506)
Because some property taxes will not be collected for several months after the District's fiscal year ends, they are considered as "available" revenues in the governmental funds. Deferred tax revenues increased by this amount this year.		285,631
Governmental funds report issuance costs, bond discounts and deferred amounts on refunding as exp and bond prem as revenues. These amounts are reported on the stmt of net assets as deferred charges and credits and are amortized over the life of the debt.		2,864,530
This is the amount by which compensated absences and special termination benefits earned exceeded amounts actually paid.		(145,895)
Value of Other Post Employment Benefits		(231,007)
Some expenses require the use of current financial resources but have been reported in the statement of activities in prior years, therefore are reported as expenditures in the governmental funds only.		300,000
This is the amount by which accrued interest exceeds interest due.		94,268
Change in Net Assets - Governmental Activities		8,514,835

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	49,182,009	48,460,097	49,352,423	892,326
7000	State Sources	9,868,616	10,059,837	10,202,194	142,357
8000	Federal Sources	414,750	956,937	1,053,028	96,091
TOTAL REVENUES		59,465,375	59,476,871	60,607,645	1,130,774
EXPENDITURES					
1100	Regular Programs	23,719,021	23,926,198	23,016,574	909,624
1200	Special Programs	9,485,721	9,484,309	9,475,318	8,991
1300	Vocational Programs	310,927	310,927	298,536	12,391
1400	Other Instructional Programs	412,513	453,392	403,446	49,946
1500	Nonpublic School Programs				
1600	Adult Education Programs	164,505	164,505	164,506	(1)
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,315,930	2,306,949	1,976,879	330,070
2200	Instructional Staff Services	1,321,010	1,315,755	1,342,039	(26,284)
2300	Administrative Services	2,891,384	2,879,345	2,962,388	(83,043)
2400	Pupil Health	817,831	816,031	689,880	126,151
2500	Business Services	876,466	879,498	843,516	35,982
2600	Operation and Maintenance of Plant Services	4,866,411	4,857,558	4,968,424	(110,866)
2700	Student Transportation Services	2,916,485	2,914,455	2,804,582	109,873
2800	Central & Other Support Services	1,071,885	1,096,202	1,119,503	(23,301)
2900	Other Support Services	62,851	62,851	65,880	(3,029)
3100	Food Services				
3200	Student Activities	1,176,043	1,168,970	1,120,993	47,977
3300	Community Services	2,500	486	486	
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	215,000	216,190	252,079	(35,889)
5110	Debt Service (Principal & Interest)	6,823,892	6,823,892	6,926,959	(103,067)
5130	Refund of Prior Year Receipts			300,104	(300,104)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		59,450,375	59,677,513	58,732,092	945,421
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		15,000	(200,642)	1,875,553	2,076,195

Amounts Expressed in Whole Dollars

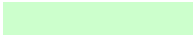
	Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
9100 Sale of Bonds				
9200 Proceeds From Extended Term Financing				
9300 Interfund Transfers	(15,000)	(15,000)		15,000
9400 Sale / Compensation for Fixed Assets			3,924,272	3,924,272
9700 Transfers from Comp Unit / Primary Govt				
9900 Other Financing Sources Not Listed (9000 Series)				
5120 Debt Service - Refunded Bond Issues				
5150 Bond Discounts				
5200 Interfund Transfers Out			4,838,847	(4,838,847)
5300 Transfers Involving Component Units				
5900 Budgetary Reserve	800,000	800,000		800,000
TOTAL OTHER FINANCING SOURCES (USES)	(815,000)	(815,000)	(914,575)	(99,575)
SPECIAL AND EXTRAORDINARY ITEMS				
8888 Special Items				
8889 Extraordinary Items				
NET CHANGE IN FUND BALANCES	(800,000)	(1,015,642)	960,978	1,976,620
0040 Fund Balance - Beginning of Fiscal Year	5,698,803	5,698,803	5,698,803	
0050 Prior Period Adjustment				
FUND BALANCE - END OF YEAR	4,898,803	4,683,161	6,659,781	1,976,620

Amounts Expressed in Whole Dollars

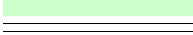
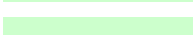
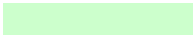
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	61,141				61,141
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	34,517				34,517
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	2,621				2,621
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets	1,098				1,098
Total Current Assets	99,377				99,377
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)	198,072				198,072
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	198,072				198,072
TOTAL ASSETS	297,449				297,449

**Internal
Service
(60)**

0100
0110
0130
0141
0146
0147
0150
0170
0180
0190



0108
0160
0211
0212
0220
0230
0250
0260



Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES					
Current Liabilities:					
0400					
0411					
0413					
0420			84,214		84,214
0430					
0440					
0450					
0461					
0462					
0480			16,505		16,505
0490					
Total Current Liabilities			100,719		100,719
Noncurrent Liabilities:					
0470					
0510					
0520					
0530					
0540					
0550					
0599					
Total NonCurrent Liabilities					
TOTAL LIABILITIES			100,719		100,719
NET ASSETS					
0791			198,072		198,072
0798					
0799			(1,342)		(1,342)
TOTAL NET ASSETS			196,730		196,730
TOTAL LIABILITIES AND NET ASSETS			297,449		297,449

**Internal
Service
(60)**

0400
0411
0413
0420
0430
0440
0450
0461
0462
0480
0490

[Redacted]

0470
0510
0520
0530
0540
0550
0599

[Redacted]

[Redacted]

0791
0798
0799

[Redacted]

[Redacted]

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

Proprietary Funds

Page PRO-1A

Amounts Expressed in Whole Dollars

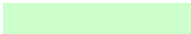
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES					
6600 Food Service Revenue	882,819				882,819
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	882,819				882,819
OPERATING EXPENSES					
100 Salaries	515,625				515,625
200 Employee Benefits					
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	616,535				616,535
700 Depreciation	29,672				29,672
810 Dues and Fees					
890 Other Operating Expenditures	36,776				36,776
TOTAL OPERATING EXPENSES	1,198,608				1,198,608
OPERATING INCOME (LOSS)	(315,789)				(315,789)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments					
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	25,551				25,551
8000 Federal Sources	247,292				247,292
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	272,843				272,843
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(42,946)				(42,946)

Internal
Service
(60)

6600
6900
6999

100
200
300
400
500
600
700
810
890

6500
6921
6930
6991
7000
8000
820
830



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

Proprietary Funds

Page PRO-2A

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

6922 Capital Contributions
 9998 Transfers From (To) Component Units
 9999 Transfers In (Out)

Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
-------------------	----------------------------	-----------------------------------	---------------------------------	-------

14,575

14,575

CHANGE IN NET ASSETS

(28,371)

(28,371)

0041 Net Assets - Beginning of Fiscal Year
 0057 Accounting Changes / Residual Equity Transfers
 0061 Prior Period Adjustment

225,101

225,101

NET ASSETS - END OF YEAR

196,730

196,730

Internal
Service
(60)

6922

9998

9999

0041

0057

0061

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	891,496				891,496
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	515,625				515,625
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	549,976				549,976
9944 Cash Payments For Other Operating Expenses	36,776				36,776
Net Cash Provided By (Used For) Operating Activities	(210,881)				(210,881)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	25,263				25,263
8000 Federal Sources	167,576				167,576
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans	14,575				14,575
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	207,414				207,414
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(5,212)				(5,212)
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(5,212)				(5,212)
Cash Flows From Investing Activities					
6500 Earnings on Investments					
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities					

Internal
Service
(60)

9937
9938
9939
9940
9941
9942
9943
9944

[REDACTED]

6000
7000
8000
9917
9918
9919
9920
9921
9922

[REDACTED]

4000
6930
9200
9925
9926
9927

[REDACTED]

6500
9929
9930
9931
9932

[REDACTED]

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	(8,679)				(8,679)
9935 Cash and Cash Equivalents Beginning of Year	69,820				69,820
Cash and Cash Equivalents at Year End	61,141				61,141
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(315,789)				(315,789)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	29,672				29,672
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	74,585				74,585
9904 (Inc) Dec In Accounts Receivable (0120-0150)	2,798				2,798
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	15,985				15,985
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)	(8,664)				(8,664)
9909 Inc (Dec) in Accounts Payable (0400-0450)	(11,698)				(11,698)
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 Deferred Revenue (0480)	11,298				11,298
9914 Inc (Dec) in Other Current Liabilities (0490)	(9,068)				(9,068)
Total Adjustments	104,908				104,908
Cash Provided By (Used For) Total	(210,881)				(210,881)

Internal
Service
(60)

[Redacted]

9935

[Redacted]

[Redacted]

9900

9901

9902

9903

9904

9905

9906

9907

9908

9909

9910

9911

9912

9913

9914

[Redacted]

[Redacted]

Amounts Expressed in Whole Dollars

ASSETS

Assets

0100	Cash and Cash Equivalents
0110	Investments
0130	Due From Other Funds
0147	Due From Component Units
0150	Other Receivables
0160	Advances to Other Funds
0170	Inventories
0180	Prepaid Expenses / Expenditures
0190	Other Current Assets
0220	Building & Building Improvements (net)
0230	Furniture & Equipment (net)

TOTAL ASSETS

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
	72,690			
	72,690			

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		72,690
		0100
		0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		72,690

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS

Liabilities

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0400 Due to Other Funds	2,133				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues					
0490 Other Current Liabilities					

TOTAL LIABILITIES 2,133

Net Assets

0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted		70,557			

TOTAL NET ASSETS 70,557

TOTAL LIABILITIES AND NET ASSETS 72,690

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		2,133
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		2,133
		0791
		0798
		70,557
		70,557
		72,690

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions		3,076			
9946	Other Additions					
Deductions						
9947	Scholarships Awarded		5,052			
9948	Other Deductions					
Change in Net Assets			(1,976)			
0041	Net Assets - Beginning of Fiscal Year		72,533			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			70,557			

**Total
Fiduciary
Funds**

3,076 9945
9946

5,052 9947
9948

(1,976)

72,533 0041
9949

70,557