

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

Class Size: 3

County: Delaware
AUN Number: 125239603

Pennsylvania Department of Education
Comptroller's Office

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2011

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

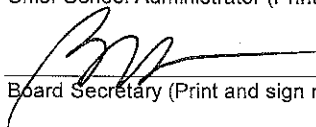


Chief School Administrator (Print and sign name)

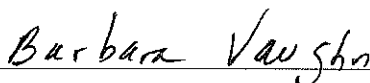


Date

10-25-11



Board Secretary (Print and sign name)



Date

10-25-11

Barbara Vaughn

Contact Person

bvaughn@wssd.org

Contact Person E-mail Address

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

Amounts Expressed in Whole Dollars		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	7,450,456				
0110	Investments					
0120	Taxes Receivable (Net)	1,332,671				
0130	Due From Other Funds	200				
0141	Due from Other Governments					
0142	State Revenue Receivable	791,933				
0143	Federal Revenue Receivable	271,221				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	1,255,151				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures	8,245				
0190	Other Current Assets					
TOTAL ASSETS		11,109,877				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
8,955,842	730,259			17,136,557	0100
					0110
				1,332,671	0120
				200	0130
					0141
				791,933	0142
				271,221	0143
					0145
					0146
					0147
				1,255,151	0150
					0160
					0170
				8,245	0180
					0190
8,955,842	730,259			20,795,978	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
LIABILITIES AND FUND BALANCES					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	666,922				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,375,754				
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues	1,002,904				
0490 Other Current Liabilities	90,857				
TOTAL LIABILITIES	3,136,437				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	1,060,000				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	6,913,440				
TOTAL FUND BALANCES	7,973,440				
TOTAL LIABILITIES AND FUND BALANCES	11,109,877				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
					0411
					0412
					0413
114,508	49,786			831,216	0420
					0430
					0440
					0450
				1,375,754	0461
					0462
					0470
				1,002,904	0480
				90,857	0490
114,508	49,786			3,300,731	
					Fund Balances
					0810
8,841,334	680,473			9,521,807	0820
				1,060,000	0830
					0840
				6,913,440	0850
8,841,334	680,473			17,495,247	
8,955,842	730,259			20,795,978	

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

Governmental Funds

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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	52,362,505				
7000 State Sources	9,834,927				
8000 Federal Sources	900,519				
TOTAL REVENUES	63,097,951				
EXPENDITURES					
1000 Instruction	35,474,289				
2000 Support Services	17,438,251				
3000 Noninstructional Services	1,136,382				
4000 Fac Acq, Const, and Imp	98,566				
5110 Debt Service (Principal & Interest)	5,921,243				
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	60,068,731				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,029,220				
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	2,863,844				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(2,863,844)				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
77,526	4,773			52,444,804	6000
				9,834,927	7000
				900,519	8000
77,526	4,773			63,180,250	
				35,474,289	1000
				17,438,251	2000
				1,136,382	3000
1,152,763	1,276,940			2,528,269	4000
				5,921,243	5110
					5130
					5140
1,152,763	1,276,940			62,498,434	
(1,075,237)	(1,272,167)			681,816	
					9110
					9120
					9130
					9200
2,850,275				2,850,275	9300
					9400
					9710
					9720
					9900
					5120
					5150
				2,863,844	5200
					5300
2,850,275				(13,569)	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690,1850 (31)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	165,376				
0040 Fund Balance - Beginning of Fiscal Year	7,808,064				
0050 Prior Period Adjustment					
FUND BALANCE - END OF YEAR	7,973,440				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
1,775,038	(1,272,167)			668,247	
7,066,296	1,952,640			16,827,000	0040
					0050
8,841,334	680,473			17,495,247	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	51,580,161	51,580,161	52,362,505	782,344
7000	State Sources	10,834,332	10,884,910	9,834,927	(1,049,983)
8000	Federal Sources	399,393	402,402	900,519	498,117
TOTAL REVENUES		62,813,886	62,867,473	63,097,951	230,478
EXPENDITURES					
1100	Regular Programs	26,029,779	26,064,148	24,572,976	1,491,172
1200	Special Programs	9,820,607	9,830,537	10,065,063	(234,526)
1300	Vocational Programs	378,160	378,160	369,909	8,251
1400	Other Instructional Programs	318,918	319,927	293,300	26,627
1500	Nonpublic School Programs				
1600	Adult Education Programs	176,220	176,220	173,041	3,179
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,153,436	2,152,906	2,067,569	85,337
2200	Instructional Staff Services	1,921,786	1,925,880	1,890,312	35,568
2300	Administrative Services	2,930,729	2,924,169	2,894,006	30,163
2400	Pupil Health	877,244	877,315	702,906	174,409
2500	Business Services	916,289	916,289	866,775	49,514
2600	Operation and Maintenance of Plant Services	4,385,425	4,385,425	4,623,110	(237,685)
2700	Student Transportation Services	3,056,733	3,056,733	3,202,984	(146,251)
2800	Central & Other Support Services	1,198,170	1,209,374	1,140,609	68,765
2900	Other Support Services	48,112	48,112	49,980	(1,868)
3100	Food Services				
3200	Student Activities	1,283,318	1,283,318	1,136,076	147,242
3300	Community Services	350	350	306	44
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	215,000	215,000	98,566	116,434
5110	Debt Service (Principal & Interest)	7,403,610	7,403,610	5,921,243	1,482,367
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing - Interests and Costs				
TOTAL EXPENDITURES		63,113,886	63,167,473	60,068,731	3,098,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(300,000)	(300,000)	3,029,220	3,329,220

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	15,000	15,000	2,863,844	(2,848,844)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	800,000	800,000		800,000
TOTAL OTHER FINANCING SOURCES (USES)		(815,000)	(815,000)	(2,863,844)	(2,048,844)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year	7,808,064	7,808,064	7,808,064	
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		6,693,064	6,693,064	7,973,440	1,280,376

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	67,456			67,456	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	35,184			35,184	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	102,640			102,640	
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)	131,761			131,761	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	131,761			131,761	
TOTAL ASSETS	234,401			234,401	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	81,057			81,057	
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 Deferred Revenues	32,125			32,125	
0490 Other Current Liabilities					
Total Current Liabilities	113,182			113,182	
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					
TOTAL LIABILITIES	113,182			113,182	
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	131,761			131,761	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(10,542)			(10,542)	
TOTAL NET ASSETS	121,219			121,219	
TOTAL LIABILITIES AND NET ASSETS	234,401			234,401	

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

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	887,377			887,377	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	887,377			887,377	
OPERATING EXPENSES					
100 Salaries	600,836			600,836	
200 Employee Benefits					
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service	557,445			557,445	
600 Supplies					
700 Depreciation	27,548			27,548	
810 Dues and Fees					
890 Other Operating Expenditures	44,593			44,593	
TOTAL OPERATING EXPENSES	1,230,422			1,230,422	
OPERATING INCOME (LOSS)	(343,045)			(343,045)	
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	24,786			24,786	
8000 Federal Sources	247,420			247,420	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	272,206			272,206	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(70,839)			(70,839)	

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

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
CONTRIBUTIONS AND TRANSFERS					
6922 Capital Contributions					
9998 Transfers From (To) Component Units					
9999 Transfers In (Out)			13,569	13,569	
CHANGE IN NET ASSETS	(57,270)			(57,270)	
0041 Net Assets - Beginning of Fiscal Year	178,489			178,489	
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment					
NET ASSETS - END OF YEAR	121,219			121,219	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	896,922			896,922	
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					
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,172,710			1,172,710	
9944 Cash Payments For Other Operating Expenses	44,592			44,592	
Net Cash Provided By (Used For) Operating Activities	(320,380)			(320,380)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	26,044			26,044	
8000 Federal Sources	209,673			209,673	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government	13,569			13,569	
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	249,286			249,286	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments					
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					

Amounts Expressed in Whole Dollars

ASSETS**Assets**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100 Cash and Cash Equivalents	79,075				
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**79,075**

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		79,075
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		79,075

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES AND NET ASSETS						
Liabilities						
0400	Due to Other Funds		200			
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		200			
Net Assets						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)		78,875			
0799	Unrestricted					
	TOTAL NET ASSETS		78,875			
	TOTAL LIABILITIES AND NET ASSETS		79,075			

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		200
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		200
		0791
		78,875
		0798
		0799
		78,875
		79,075

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		11,365			
9946	Other Additions					
Deductions						
9947	Scholarships Awarded		2,979			
9948	Other Deductions					
Change in Net Assets			8,386			
0041	Net Assets - Beginning of Fiscal Year		70,489			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			78,875			

Total
Fiduciary
Funds

11,365 9945
9946

2,979 9947
9948

8,386

70,489 0041
9949

78,875

	AMOUNT	TOTAL
6000		
Revenue from Local Sources		
6111 Current Real Estate Taxes	48,644,416.00	
6112 Interim Real Estate Taxes	154,861.00	
6113 Public Utility Realty Tax	67,791.00	
6120 Current Per Capita Taxes, Sec. 679	50,428.00	
6140 Current Act 511 Taxes - Flat Rate Assessments	50,427.00	
6150 Current Act 511 Taxes - Proportional Assessments	331,152.00	
6400 Delinq on Taxes Levied/Assessed by the LEA	1,363,695.00	
6500 Earnings on Investments	110,068.00	
6700 Revenue From Student Activities	59,947.00	
6829 State Rev, Rcvd. from Other Intermediary Sources	71,820.00	
6832 Federal IDEA Pass Through Revenue	607,562.00	
6910 Rentals	162,863.00	
6942 Summer School Tuition	67,673.00	
6945 Receipts from Out-of-state LEAs	227,926.00	
6991 Refunds of Prior Years' Expenditures	316,502.00	
6999 All Other Local Revenues Not Specified	75,373.70	
6000 Total Revenue from Local Sources		52,362,504.70

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	2,620,997.00	
7140	Charter Schools	48,149.00	
7160	Tuition - Orphans & Children Placed in Priv. Homes	9,839.00	
7271	Special Education - Funding for School Aged Pupils	1,835,375.00	
7310	Transportation (Regular and Additional)	692,238.30	
7320	Rental and Sinking Fund Payments	457,832.00	
7330	Health Services	71,868.00	
7340	State Property Tax Reduction Allocation	1,838,078.00	
7501	PA Accountability Grant	198,019.00	
7599	Additional grants not listed elsewhere	41,578.00	
7810	Revenue for Social Security Payments	1,128,593.00	
7820	Revenue for Retirement Payments	867,361.00	
7920	Classrooms for the Future	25,000.00	
7000	Total Revenue from State Sources		9,834,927.30
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	132,728.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	69,778.00	
8517	NCLB, Title IV - 21st Century Schools	2,294.00	
8708	ARRA - State Fiscal Stabilization Fund	362,674.00	
8709	ARRA Education Jobs Fund	214,801.00	
8810	Schl Based ACCESS Med Reimb Prog	118,244.00	
8000	Total Revenue from Federal Sources		900,519.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	52,362,504.70	
Revenue from State Sources	9,834,927.30	
Revenue from Federal Sources	900,519.00	
Other Financing Sources		
		63,097,951.00

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,387,097,919</u>	<u>52,197,264</u>	<u>48,644,416</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	50,427.00	
6140	Current Act 511 Taxes - Flat Rate Assessments		50,427.00
6150	Current Act 511 Taxes - Proportional Assessments		
6153	Real Estate Transfer Taxes	331,152.00	
6150	Current Act 511 Taxes - Proportional Assessments		331,152.00

Total Act 1 and Act 511 Taxes

381,579.00

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	48,644,416.00	0.00	0.00	48,644,416.00
6112	Interim Real Estate Taxes	154,861.00	0.00	0.00	154,861.00
6113	Public Utility Realty Tax	67,791.00	0.00	0.00	67,791.00
6120	Current Per Capita Taxes, Sec. 679	50,428.00	0.00	0.00	50,428.00
6140	Current Act 511 Taxes - Flat Rate Assessments	50,427.00	0.00	4,116.00	54,543.00
6150	Current Act 511 Taxes - Proportional Assessments	331,152.00	62,014.00	70,539.00	339,677.00
6400	Delinq on Taxes Levied/Assessed by the LEA	1,363,695.00	306,116.00	259,224.00	1,316,803.00
 6999 TOTAL TAXES		 50,662,770.00	 368,130.00	 333,879.00	 50,628,519.00

<u>REVENUE FROM DELINQUENT TAXES</u>	<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6411 Delinquent Real Estate Taxes	1,359,277.00	306,116.00	191,843.00	1,245,004.00
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	1,359,277.00	306,116.00	191,843.00	1,245,004.00

	<u>Total</u>
1000 Instruction	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	21,961,570.00
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	3,862,333.00
220 Social Security Contributions	1,630,880.00
230 PSERS Retirement Contributions	1,240,227.00
240 Tuition Reimbursements	16,290.00
Total Personnel Services-Employee Benefits	6,749,730.00
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	3,073,061.00
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	512,476.00
500 <u>Other Purchased Services</u>	
550 Printing & Binding	1,779.00
560 Tuition	2,374,216.00
580 Travel	14,838.00
590 Miscellaneous Purchased Services	43,330.00
Total Other Purchased Services	2,434,163.00
600 <u>Supplies</u>	
610 General Supplies	299,393.00
640 Books & Periodicals	333,887.00
Total Supplies	633,280.00
700 <u>Property</u>	
750 Equipment - Original & Additional	40,851.00
760 Equipment - Replacement	62,261.00
Total Property	103,112.00
800 <u>Other Objects</u>	
Total Other Objects	6,897.00
Total 1000 Instruction	<u>35,474,289.00</u>

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	8,499,117.00	8,974,905.00	214,801.00	17,688,823.00	214,801.00	
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	1,429,775.00	1,509,816.00		2,939,591.00		
220 Social Security Contributions	495,483.00	523,221.00	298,085.00	1,316,789.00	298,085.00	
230 PSERS Retirement Contributions	487,839.00	515,149.00		1,002,988.00		
240 Tuition Reimbursements	7,923.00	8,367.00		16,290.00		
Total Personnel Services-Employee Benefits	2,421,020.00	2,556,553.00	298,085.00	5,275,658.00	298,085.00	
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	203,533.00	214,927.00		418,460.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	152,026.00	160,535.00		312,561.00		
500 <u>Other Purchased Services</u>						
550 Printing & Binding	865.00	914.00		1,779.00		
560 Tuition	99,686.00	105,267.00		204,953.00		
580 Travel	5,761.00	6,083.00		11,844.00		
590 Miscellaneous Purchased Services		22,608.00		22,608.00		
Total Other Purchased Services	106,312.00	134,872.00		241,184.00		
600 <u>Supplies</u>						
610 General Supplies	127,708.00	134,857.00		262,565.00		
640 Books & Periodicals	129,796.00	137,063.00		266,859.00		
Total Supplies	257,504.00	271,920.00		529,424.00		
700 <u>Property</u>						
750 Equipment - Original & Additional	18,779.00	19,830.00		38,609.00		
760 Equipment - Replacement	30,283.00	31,978.00		62,261.00		
Total Property	49,062.00	51,808.00		100,870.00		
800 <u>Other Objects</u>						
Total Other Objects	2,916.00	3,080.00		5,996.00		
Total 1100 Regular Programs - E/S	<u>11,691,490.00</u>	<u>12,368,600.00</u>	<u>512,886.00</u>	<u>24,572,976.00</u>	<u>512,886.00</u>	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1200 Special and Gifted Education						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,980,904.00	2,091,797.00		4,072,701.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	429,571.00	453,618.00		883,189.00		
220 Social Security Contributions	115,134.00	121,580.00	64,589.00	301,303.00	64,589.00	
230 PSERS Retirement Contributions	111,041.00	117,258.00		228,299.00		
Total Personnel Services-Employee Benefits	655,746.00	692,456.00	64,589.00	1,412,791.00	64,589.00	
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	971,766.00	1,026,166.00	639,314.00	2,637,246.00	310,707.00	328,607.00
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	97,236.00	102,679.00		199,915.00		
500 <u>Other Purchased Services</u>						
560 Tuition	789,513.00	833,711.00		1,623,224.00		
580 Travel	14.00	14.00		28.00		
590 Miscellaneous Purchased Services	10,079.00	10,643.00		20,722.00		
Total Other Purchased Services	799,606.00	844,368.00		1,643,974.00		
600 <u>Supplies</u>						
610 General Supplies	15,079.00	15,923.00		31,002.00		
640 Books & Periodicals	31,854.00	33,637.00		65,491.00		
Total Supplies	46,933.00	49,560.00		96,493.00		
700 <u>Property</u>						
750 Equipment - Original & Additional	507.00	535.00		1,042.00		
Total Property	507.00	535.00		1,042.00		
800 <u>Other Objects</u>						
Total Other Objects	438.00	463.00		901.00		
Total 1200 Special and Gifted Education	<u>4,553,136.00</u>	<u>4,808,024.00</u>	<u>703,903.00</u>	<u>10,065,063.00</u>	<u>375,296.00</u>	<u>328,607.00</u>

1300 Vocational Education Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1300 Vocational Education Programs

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
369,909.00		369,909.00		
369,909.00		369,909.00		
<u>369,909.00</u>		<u>369,909.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1400 Other Instructional Programs - E/S						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	59,785.00	63,131.00	77,130.00	200,046.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider			39,553.00	39,553.00		
220 Social Security Contributions	3,454.00	3,648.00	5,686.00	12,788.00		
230 PSERS Retirement Contributions	2,214.00	2,338.00	4,388.00	8,940.00		
Total Personnel Services-Employee Benefits	5,668.00	5,986.00	49,627.00	61,281.00		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	8,442.00	8,913.00		17,355.00		
500 Other Purchased Services						
560 Tuition		3,089.00		3,089.00		
580 Travel			2,966.00	2,966.00		
Total Other Purchased Services		3,089.00	2,966.00	6,055.00		
600 Supplies						
610 General Supplies	1,738.00	1,834.00	2,254.00	5,826.00		
640 Books & Periodicals			1,537.00	1,537.00		
Total Supplies	1,738.00	1,834.00	3,791.00	7,363.00		
700 Property						
750 Equipment - Original & Additional			1,200.00	1,200.00		
Total Property			1,200.00	1,200.00		
Total 1400 Other Instructional Programs - E/S	<u>75,633.00</u>	<u>82,953.00</u>	<u>134,714.00</u>	<u>293,300.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1420 Summer School						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	35,556.00	37,546.00	2,268.00	75,370.00		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	1,744.00	1,841.00	170.00	3,755.00		
230 PSERS Retirement Contributions	1,296.00	1,369.00	128.00	2,793.00		
Total Personnel Services-Employee Benefits	3,040.00	3,210.00	298.00	6,548.00		
600 Supplies						
610 General Supplies	1,672.00	1,765.00		3,437.00		
Total Supplies	1,672.00	1,765.00		3,437.00		
Total 1420 Summer School	<u>40,268.00</u>	<u>42,521.00</u>	<u>2,566.00</u>	<u>85,355.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1430 Homebound Instruction						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	17,860.00	18,860.00		36,720.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	1,275.00	1,347.00		2,622.00		
230 PSERS Retirement Contributions	550.00	581.00		1,131.00		
Total Personnel Services-Employee Benefits	1,825.00	1,928.00		3,753.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	908.00	958.00		1,866.00		
Total 1430 Homebound Instruction	<u>20,593.00</u>	<u>21,746.00</u>		<u>42,339.00</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	6,369.00	6,725.00		13,094.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	435.00	460.00		895.00		
230 PSERS Retirement Contributions	368.00	388.00		756.00		
Total Personnel Services-Employee Benefits	803.00	848.00		1,651.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	7,534.00	7,955.00		15,489.00		
500 <u>Other Purchased Services</u>						
560 Tuition		3,089.00		3,089.00		
Total Other Purchased Services		3,089.00		3,089.00		
600 <u>Supplies</u>						
610 General Supplies	66.00	69.00		135.00		
Total Supplies	66.00	69.00		135.00		
Total 1440 Alternative Regular Education	<u>14,772.00</u>	<u>18,686.00</u>		<u>33,458.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1441 Adjudicated / Court Placed Programs						
500 <u>Other Purchased Services</u>						
560 Tuition		3,089.00		3,089.00		
Total Other Purchased Services		3,089.00		3,089.00		
Total 1441 Adjudicated / Court Placed Programs		<u>3,089.00</u>		<u>3,089.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1442 PDE Approved Alternative Education Programs						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	6,369.00	6,725.00		13,094.00		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	435.00	460.00		895.00		
230 PSERS Retirement Contributions	368.00	388.00		756.00		
Total Personnel Services-Employee Benefits	803.00	848.00		1,651.00		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	7,534.00	7,955.00		15,489.00		
600 Supplies						
610 General Supplies	66.00	69.00		135.00		
Total Supplies	66.00	69.00		135.00		
Total 1442 PDE Approved Alternative Education Programs	<u>14,772.00</u>	<u>15,597.00</u>		<u>30,369.00</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1490 Additional Other Instruction Programs						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries			74,862.00	74,862.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider			39,553.00	39,553.00		
220 Social Security Contributions			5,516.00	5,516.00		
230 PSERS Retirement Contributions			4,260.00	4,260.00		
Total Personnel Services-Employee Benefits			49,329.00	49,329.00		
500 Other Purchased Services						
580 Travel			2,966.00	2,966.00		
Total Other Purchased Services			2,966.00	2,966.00		
600 Supplies						
610 General Supplies			2,254.00	2,254.00		
640 Books & Periodicals			1,537.00	1,537.00		
Total Supplies			3,791.00	3,791.00		
700 Property						
750 Equipment - Original & Additional			1,200.00	1,200.00		
Total Property			1,200.00	1,200.00		
Total 1490 Additional Other Instruction Programs			<u>132,148.00</u>	<u>132,148.00</u>		

1600 Adult Education Programs

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1600 Adult Education Programs

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	173,041.00		
	173,041.00		
	<u>173,041.00</u>		

2000 Support Services

Total100 Personnel Services-Salaries

Total Personnel Services-Salaries

8,376,007.00

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

1,755,939.00

220 Social Security Contributions

602,132.00

230 PSERS Retirement Contributions

476,030.00

240 Tuition Reimbursements

25,971.00

250 Unemployment Compensation

7,063.00

260 Workmen's Compensation

328,959.00

290 Other Employee Benefits

20,034.00

Total Personnel Services-Employee Benefits

3,216,128.00

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

896,510.00

400 Purchased Property Services

Total Purchased Property Services

2,179,994.00

500 Other Purchased Services

510 Student Transportation Services

161,229.00

520 Insurance-General

386,938.00

530 Communications

108,959.00

540 Advertising

8,179.00

550 Printing & Binding

1,415.00

580 Travel

30,772.00

590 Miscellaneous Purchased Services

49,980.00

Total Other Purchased Services

747,472.00

600 Supplies

610 General Supplies

539,136.00

620 Energy

1,248,378.00

630 Food

290.00

640 Books & Periodicals

54,851.00

Total Supplies

1,842,655.00

700 Property

750 Equipment - Original & Additional

36,490.00

760 Equipment - Replacement

65,405.00

Total Property

101,895.00

800 Other Objects

Total Other Objects

77,590.00

Total 2000 Support Services

17,438,251.00

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2100 Pupil Personnel				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		1,492,421.00		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		215,675.00		
220 Social Security Contributions		109,420.00		
230 PSERS Retirement Contributions		83,839.00		
290 Other Employee Benefits		1,000.00		
Total Personnel Services-Employee Benefits		409,934.00		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	85,325.00	110,842.00		
400 Purchased Property Services				
Total Purchased Property Services		2,956.00		
500 Other Purchased Services				
530 Communications		184.00		
580 Travel		774.00		
Total Other Purchased Services		958.00		
600 Supplies				
610 General Supplies	573.00	47,407.00		
640 Books & Periodicals		2,108.00		
Total Supplies	573.00	49,515.00		
700 Property				
750 Equipment - Original & Additional	595.00	595.00		
760 Equipment - Replacement		348.00		
Total Property	595.00	943.00		
Total 2100 Pupil Personnel	<u>86,493.00</u>	<u>2,067,569.00</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2120 Guidance Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	491,891.00	519,428.00		1,011,319.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	62,316.00	65,804.00		128,120.00		
220 Social Security Contributions	35,825.00	37,830.00		73,655.00		
230 PSERS Retirement Contributions	27,490.00	29,029.00		56,519.00		
290 Other Employee Benefits	500.00	500.00		1,000.00		
Total Personnel Services-Employee Benefits	126,131.00	133,163.00		259,294.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	961.00	1,014.00		1,975.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	1,429.00	1,510.00		2,939.00		
500 <u>Other Purchased Services</u>						
530 Communications	89.00	95.00		184.00		
Total Other Purchased Services	89.00	95.00		184.00		
600 <u>Supplies</u>						
610 General Supplies	18,031.00	19,040.00		37,071.00		
640 Books & Periodicals	1,025.00	1,083.00		2,108.00		
Total Supplies	19,056.00	20,123.00		39,179.00		
Total 2120 Guidance Services	<u>639,557.00</u>	<u>675,333.00</u>		<u>1,314,890.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2130 Attendance Services				
500 Other Purchased Services				
580 Travel		774.00		
Total Other Purchased Services		774.00		
600 Supplies				
610 General Supplies		9,350.00		
Total Supplies		9,350.00		
Total 2130 Attendance Services		<u>10,124.00</u>		

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2140 Psychological Services						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	187,409.00	197,900.00		385,309.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	30,805.00	32,530.00		63,335.00		
220 Social Security Contributions	14,037.00	14,823.00		28,860.00		
230 PSERS Retirement Contributions	10,624.00	11,218.00		21,842.00		
Total Personnel Services-Employee Benefits	55,466.00	58,571.00		114,037.00		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	11,450.00	12,092.00	85,325.00	108,867.00		
400 Purchased Property Services						
Total Purchased Property Services	8.00	9.00		17.00		
600 Supplies						
610 General Supplies	201.00	212.00	573.00	986.00		
Total Supplies	201.00	212.00	573.00	986.00		
700 Property						
750 Equipment - Original & Additional			595.00	595.00		
760 Equipment - Replacement	169.00	179.00		348.00		
Total Property	169.00	179.00	595.00	943.00		
Total 2140 Psychological Services	<u>254,703.00</u>	<u>268,963.00</u>	<u>86,493.00</u>	<u>610,159.00</u>		

2160 Social Work 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

Total Personnel Services-Employee Benefits**Total 2160 Social Work Services****Federal****Total****BEF Elementary****BEF Secondary****57,399.00**

17,537.00

4,007.00

3,238.00

24,782.00**82,181.00**

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2170 Student Accounting Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		38,394.00		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		6,683.00		
220 Social Security Contributions		2,898.00		
230 PSERS Retirement Contributions		2,240.00		
Total Personnel Services-Employee Benefits		11,821.00		
Total 2170 Student Accounting Services		<u>50,215.00</u>		

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	620,328.00	655,055.00	26,224.00	1,301,607.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	107,967.00	114,011.00	103.00	222,081.00		
220 Social Security Contributions	44,574.00	47,070.00	1,906.00	93,550.00		
230 PSERS Retirement Contributions	35,362.00	37,342.00	1,488.00	74,192.00		
240 Tuition Reimbursements	1,459.00	1,541.00		3,000.00		
Total Personnel Services-Employee Benefits	189,362.00	199,964.00	3,497.00	392,823.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	18,813.00	19,866.00	24,270.00	62,949.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	2,351.00	2,483.00		4,834.00		
500 <u>Other Purchased Services</u>						
530 Communications	555.00	586.00		1,141.00		
580 Travel	1,328.00	1,403.00	14,543.00	17,274.00		
Total Other Purchased Services	1,883.00	1,989.00	14,543.00	18,415.00		
600 <u>Supplies</u>						
610 General Supplies	17,163.00	18,123.00		35,286.00		
640 Books & Periodicals	23,125.00	24,419.00	1,245.00	48,789.00		
Total Supplies	40,288.00	42,542.00	1,245.00	84,075.00		
700 <u>Property</u>						
750 Equipment - Original & Additional	8,636.00	9,120.00		17,756.00		
760 Equipment - Replacement	3,276.00	3,460.00		6,736.00		
Total Property	11,912.00	12,580.00		24,492.00		
800 <u>Other Objects</u>						
Total Other Objects	543.00	574.00		1,117.00		
Total 2200 Instructional Staff	<u>885,480.00</u>	<u>935,053.00</u>	<u>69,779.00</u>	<u>1,890,312.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,961,498.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		245,664.00		
220 Social Security Contributions		133,373.00		
230 PSERS Retirement Contributions		111,964.00		
240 Tuition Reimbursements		18,071.00		
290 Other Employee Benefits		4,000.00		
Total Personnel Services-Employee Benefits		513,072.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		232,080.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		7,878.00		
500 <u>Other Purchased Services</u>				
520 Insurance-General		52,746.00		
530 Communications		35,148.00		
540 Advertising		1,205.00		
550 Printing & Binding		1,050.00		
580 Travel		3,099.00		
Total Other Purchased Services		93,248.00		
600 <u>Supplies</u>				
610 General Supplies		56,289.00		
630 Food		290.00		
640 Books & Periodicals		3,699.00		
Total Supplies		60,278.00		
700 <u>Property</u>				
750 Equipment - Original & Additional		1,843.00		
760 Equipment - Replacement		451.00		
Total Property		2,294.00		
800 <u>Other Objects</u>				
Total Other Objects		23,658.00		
Total 2300 Administration		<u>2,894,006.00</u>		

2310 Board Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

540 Advertising

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 2310 Board Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	920.00		
	33,707.00		
	1,086.00		
	667.00		
	35,460.00		
	447.00		
	447.00		
	11,903.00		
	48,730.00		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		43,988.00		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		3,382.00		
230 PSERS Retirement Contributions		2,388.00		
Total Personnel Services-Employee Benefits		5,770.00		
500 <u>Other Purchased Services</u>				
520 Insurance-General		19,039.00		
530 Communications		8,056.00		
540 Advertising		119.00		
Total Other Purchased Services		27,214.00		
600 <u>Supplies</u>				
610 General Supplies		2,323.00		
Total Supplies		2,323.00		
Total 2330 Tax Assessment And Collection Services		<u>79,295.00</u>		

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

228,682.00

228,682.00

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				249,227.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				734.00		
220 Social Security Contributions				10,313.00		
230 PSERS Retirement Contributions				13,985.00		
Total Personnel Services-Employee Benefits				25,032.00		
500 <u>Other Purchased Services</u>						
530 Communications	153.00	161.00		314.00		
580 Travel				695.00		
Total Other Purchased Services				1,009.00		
600 <u>Supplies</u>						
610 General Supplies				7,549.00		
640 Books & Periodicals				585.00		
Total Supplies				8,134.00		
800 <u>Other Objects</u>						
Total Other Objects				5,817.00		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>289,219.00</u>		

2380 Office Of The Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,081,226.00	587,057.00		1,668,283.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	163,175.00	81,755.00		244,930.00		
220 Social Security Contributions	76,791.00	42,887.00		119,678.00		
230 PSERS Retirement Contributions	61,396.00	34,195.00		95,591.00		
240 Tuition Reimbursements	5,167.00	12,904.00		18,071.00		
290 Other Employee Benefits	2,500.00	1,500.00		4,000.00		
Total Personnel Services-Employee Benefits	309,029.00	173,241.00		482,270.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	2,298.00	180.00		2,478.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	6,660.00	1,218.00		7,878.00		
500 <u>Other Purchased Services</u>						
530 Communications	11,660.00	15,118.00		26,778.00		
550 Printing & Binding		1,050.00		1,050.00		
580 Travel	806.00	931.00		1,737.00		
Total Other Purchased Services	12,466.00	17,099.00		29,565.00		
600 <u>Supplies</u>						
610 General Supplies	31,954.00	14,016.00		45,970.00		
630 Food	290.00			290.00		
640 Books & Periodicals	1,823.00	1,291.00		3,114.00		
Total Supplies	34,067.00	15,307.00		49,374.00		
700 <u>Property</u>						
750 Equipment - Original & Additional	1,360.00	483.00		1,843.00		
760 Equipment - Replacement	451.00			451.00		
Total Property	1,811.00	483.00		2,294.00		
800 <u>Other Objects</u>						
Total Other Objects	3,377.00	2,561.00		5,938.00		
Total 2380 Office Of The Principal Services	<u>1,450,934.00</u>	<u>797,146.00</u>		<u>2,248,080.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2400 Pupil Health				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		248,039.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		55,193.00		
220 Social Security Contributions		18,602.00		
230 PSERS Retirement Contributions		13,480.00		
Total Personnel Services-Employee Benefits		87,275.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		353,684.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		968.00		
600 <u>Supplies</u>				
610 General Supplies		11,786.00		
640 Books & Periodicals		100.00		
Total Supplies		11,886.00		
700 <u>Property</u>				
750 Equipment - Original & Additional		1,054.00		
Total Property		1,054.00		
Total 2400 Pupil Health		<u>702,906.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2500 Business				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		521,314.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		88,987.00		
220 Social Security Contributions		36,392.00		
230 PSERS Retirement Contributions		30,323.00		
290 Other Employee Benefits		999.00		
Total Personnel Services-Employee Benefits		156,701.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		60,935.00		
500 <u>Other Purchased Services</u>				
530 Communications		6,004.00		
540 Advertising		293.00		
550 Printing & Binding		365.00		
580 Travel		1,371.00		
Total Other Purchased Services		8,033.00		
600 <u>Supplies</u>				
610 General Supplies		73,052.00		
Total Supplies		73,052.00		
800 <u>Other Objects</u>				
Total Other Objects		46,740.00		
Total 2500 Business		<u>866,775.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2600 Operation & Maintenance of Plant Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				1,054,840.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				247,435.00		
220 Social Security Contributions				79,524.00		
230 PSERS Retirement Contributions				61,405.00		
290 Other Employee Benefits				500.00		
Total Personnel Services-Employee Benefits				388,864.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				75,552.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services				1,575,239.00		
500 <u>Other Purchased Services</u>						
521 Fire Insurance				113,170.00		
523 General Property and Liability Insurance				98,026.00		
529 Other Insurance				2,970.00		
530 Communications				264.00		
540 Advertising				4,796.00		
580 Travel				638.00		
Total Other Purchased Services				219,864.00		
600 <u>Supplies</u>						
610 General Supplies	121,892.00	128,715.00		250,607.00		
620 Energy				1,008,791.00		
Total Supplies				1,259,398.00		
700 <u>Property</u>						
750 Equipment - Original & Additional				12,472.00		
760 Equipment - Replacement				32,225.00		
Total Property				44,697.00		
800 <u>Other Objects</u>						
Total Other Objects				4,656.00		
Total 2600 Operation & Maintenance of Plant Services				4,623,110.00		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,389,652.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		618,391.00		
220 Social Security Contributions		101,240.00		
230 PSERS Retirement Contributions		77,342.00		
Total Personnel Services-Employee Benefits		796,973.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		6,260.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		478,983.00		
500 <u>Other Purchased Services</u>				
513 St Tr Svc-Contr Carrier		119,510.00		
516 St Tr Svc from the IU		41,719.00		
522 Automotive Liability Insurance		120,026.00		
530 Communications		240.00		
580 Travel		3,701.00		
Total Other Purchased Services		285,196.00		
600 <u>Supplies</u>				
610 General Supplies		5,361.00		
620 Energy		239,587.00		
Total Supplies		244,948.00		
700 <u>Property</u>				
750 Equipment - Original & Additional		872.00		
Total Property		872.00		
800 <u>Other Objects</u>				
Total Other Objects		100.00		
Total 2700 Student Transportation Services		<u>3,202,984.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2800 Central				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		406,636.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		62,513.00		
220 Social Security Contributions		30,031.00		
230 PSERS Retirement Contributions		23,485.00		
240 Tuition Reimbursements		4,900.00		
250 Unemployment Compensation		7,063.00		
260 Workmen's Compensation		328,959.00		
290 Other Employee Benefits		13,535.00		
Total Personnel Services-Employee Benefits		470,486.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		55,143.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		48,201.00		
500 <u>Other Purchased Services</u>				
530 Communications		65,978.00		
540 Advertising		1,885.00		
580 Travel		3,915.00		
Total Other Purchased Services		71,778.00		
600 <u>Supplies</u>				
610 General Supplies		59,348.00		
640 Books & Periodicals		155.00		
Total Supplies		59,503.00		
700 <u>Property</u>				
750 Equipment - Original & Additional		1,898.00		
760 Equipment - Replacement		25,645.00		
Total Property		27,543.00		
800 <u>Other Objects</u>				
Total Other Objects		1,319.00		
Total 2800 Central		<u>1,140,609.00</u>		

2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

BEF Elementary

BEF Secondary

49,980.00

49,980.00

49,980.00

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		654,024.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		3,351.00		
220 Social Security Contributions		50,017.00		
230 PSERS Retirement Contributions		34,379.00		
Total Personnel Services-Employee Benefits		87,747.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		155,297.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		37,432.00		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		989.00		
520 Insurance-General		11,500.00		
550 Printing & Binding		5,407.00		
580 Travel		8,515.00		
590 Miscellaneous Purchased Services		10,818.00		
Total Other Purchased Services		37,229.00		
600 <u>Supplies</u>				
610 General Supplies	23.00	66,634.00		
640 Books & Periodicals	283.00	283.00		
Total Supplies	306.00	66,917.00		
700 <u>Property</u>				
760 Equipment - Replacement		69,684.00		
Total Property		69,684.00		
800 <u>Other Objects</u>				
Total Other Objects		28,052.00		
Total 3000 Operation of Noninstructional Services	<u>306.00</u>	<u>1,136,382.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		654,024.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		3,351.00		
220 Social Security Contributions		50,017.00		
230 PSERS Retirement Contributions		34,379.00		
Total Personnel Services-Employee Benefits		87,747.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		155,297.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		37,432.00		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		989.00		
520 Insurance-General		11,500.00		
550 Printing & Binding		5,407.00		
580 Travel		8,515.00		
590 Miscellaneous Purchased Services		10,818.00		
Total Other Purchased Services		37,229.00		
600 <u>Supplies</u>				
610 General Supplies		66,611.00		
Total Supplies		66,611.00		
700 <u>Property</u>				
760 Equipment - Replacement		69,684.00		
Total Property		69,684.00		
800 <u>Other Objects</u>				
Total Other Objects		28,052.00		
Total 3200 Student Activities		<u>1,136,076.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
600 <u>Supplies</u>				
610 General Supplies	23.00	23.00		
640 Books & Periodicals	283.00	283.00		
Total Supplies	306.00	306.00		
Total 3300 Community Services	<u>306.00</u>	<u>306.00</u>		

4000 Facilities Acquisition, Const. and Improve. Svcs.

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

Total 4000 Facilities Acquisition, Const. and Improve. Svcs.

Federal

Total

BEF Elementary

BEF Secondary

14,475.00

84,091.00

98,566.00

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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4400 Arch & Eng Services / Ed Specs - Improvements

Federal

Total

BEF Elementary

BEF Secondary

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

14,475.00

Total 4400 Arch & Eng Services / Ed Specs - Improvements

14,475.00

4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

400 Purchased Property Services

450 Construction Services

Total Purchased Property Services

Total 4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

Federal

Total

BEF Elementary

BEF Secondary

84,091.00

84,091.00

84,091.00

	<u>Total</u>
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
830 Interest	2,765,007.00
Total Other Objects	2,765,007.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	3,125,380.00
920 Authority Obligations	30,856.00
930 Fund Transfers	2,863,844.00
Total Other Financing Uses	6,020,080.00
Total 5000 Other Expenditures and Financing Uses	<u>8,785,087.00</u>

5100 Debt Service, Other Expenditures and Fin Uses

Total

800 Other Objects

830 Interest

2,765,007.00

Total Other Objects

2,765,007.00

900 Other Financing Uses

910 Redemption of Principal

3,125,380.00

920 Authority Obligations

30,856.00

Total Other Financing Uses

3,156,236.00

Total 5100 Debt Service, Other Expenditures and Fin Uses

5,921,243.00

5110 Debt Service

Total

800 Other Objects

830 Interest

2,765,007.00

Total Other Objects

2,765,007.00

900 Other Financing Uses

910 Redemption of Principal

3,125,380.00

920 Authority Obligations

30,856.00

Total Other Financing Uses

3,156,236.00

Total 5110 Debt Service

5,921,243.00

5200 Interfund Transfers Out

Total

900 Other Financing Uses

930 Fund Transfers

2,863,844.00

Total Other Financing Uses

2,863,844.00

Total 5200 Interfund Transfers Out

2,863,844.00

5230 Capital Projects Fund Transfers

Total

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

2,850,275.00

Total Other Financing Uses

2,850,275.00

Total 5230 Capital Projects Fund Transfers

2,850,275.00

	<u>Total</u>
5250 Enterprise Fund Transfers	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	13,569.00
Total Other Financing Uses	13,569.00
Total 5250 Enterprise Fund Transfers	<u>13,569.00</u>

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	24,572,976.00	
1200 Special and Gifted Education	10,065,063.00	
1300 Vocational Education Programs	369,909.00	
1400 Other Instructional Programs - E/S	293,300.00	
1600 Adult Education Programs	173,041.00	
		35,474,289.00
2000 Support Services		
2100 Pupil Personnel	2,067,569.00	
2200 Instructional Staff	1,890,312.00	
2300 Administration	2,894,006.00	
2400 Pupil Health	702,906.00	
2500 Business	866,775.00	
2600 Operation & Maintenance of Plant Services	4,623,110.00	
2700 Student Transportation Services	3,202,984.00	
2800 Central	1,140,609.00	
2900 Other Support Services	49,980.00	
		17,438,251.00
3000 Operation of Noninstructional Services		
3200 Student Activities	1,136,076.00	
3300 Community Services	306.00	
		1,136,382.00
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4400 Arch & Eng Services / Ed Specs - Improvements	14,475.00	
4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.	84,091.00	
		98,566.00
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	5,921,243.00	
5200 Interfund Transfers Out	2,863,844.00	
		8,785,087.00
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		62,932,575.00

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		76,761,000	120,257				76,881,257
2 Additional Debt Incurred During Year							
3 Retirements and Repayments		3,118,000	65,502				3,183,502
4 Debt at End of Fiscal Year		73,643,000	54,755				73,697,755
5 Current Portion P&I - Due within 1 year		3,241,000	27,378				3,268,378
6 Interest Paid during current fiscal year		2,762,405	690				2,763,095

(PRINCIPAL AMOUNTS ONLY)

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

Tuition Paid to Other LEAs During Fiscal Year		Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
561	Tuition to Other School Districts Within the State	52,342.00	
562	Tuition to Charter Schools	204,953.00	
563	Tuition Paid to Nonpublic Schools	810,200.00	
564	Tuition Paid to Area Vocational Technical Schools	369,909.00	
566	Tuition to Inst of Higher Ed and Tech Inst	173,041.00	
567	Tuition to Approved Private Schools	567,590.00	
568	Tuition to PRRIs and Detention Centers	10,673.00	
569	Tuition - Other	185,508.00	
0560 Total Tuition Paid During Fiscal Year		2,374,216.00	
0562 Sub Amounts			
562	Tuition to Charter Schools - Nonspecial Education	204,953.00	
562	Tuition to Charter Schools - Special Education		
Total Object 562 Paid During Fiscal Year		204,953.00	

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322	53,022.00	55,991.00	109,013.00
1100-323			
1100-324			
1100-329	11,253.00	11,882.00	23,135.00
Total 320	64,275.00	67,873.00	132,148.00
1200-322	524,347.00	553,701.00	1,078,048.00
1200-323			
1200-324			
1200-329	412,094.00	435,164.00	847,258.00
Total 320	936,441.00	988,865.00	1,925,306.00
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	11,805.00	12,465.00	24,270.00
Total 320	11,805.00	12,465.00	24,270.00
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Capital Reserve Fund (Formerly Fund #21)

6/30/10 Ending Fund Balance Reported as Major Fund #21

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #21

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #21 Amount Reclassified

Capital Reserve Fund (Formerly Fund #22)

6/30/10 Ending Fund Balance Reported as Major Fund #22

7,066,296.00

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #22

7,066,296.00

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

7,066,296.00

Total Fund #22 Amount Reclassified

7,066,296.00

Athletic Fund #29

6/30/10 Ending Fund Balance Reported as Major Fund #29

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance

Amount reclassified to the General Fund for FYE 6/30/2011

Amount retained in Fund 29 for FYE 6/30/11

Total Fund #29 Reclassified and/or Retained

Federal Revenues as reported in the General Fund Revenue Detail**Non-ARRA Revenue**

Federal Revenue: 8110-8690, 8810-8830	323,044.00	
Federal Pass Thru Revenue: 6831, 6832, 6839	607,562.00	
Total Non-ARRA Federal Revenue		930,606.00

ARRA Revenue

Federal ARRA BEF Revenue: 8708	362,674.00	
Federal ARRA Edujobs Revenue: 8709	214,801.00	
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00	
Federal ARRA Pass Thru Revenue: 6833-6835	0.00	
Total ARRA Federal Revenue		577,475.00

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

Function 1000	1,351,503.00	
Function 2000	156,272.00	
Function 3000	306.00	
Function 4000	0.00	
Function 5000	0.00	
Total Federal Expenditures reported in General Fund		1,508,081.00

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	181,089.00	191,227.00	372,316.00
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	25,355.00	26,774.00	52,129.00
220 Social Security Contributions	13,456.00	14,210.00	27,666.00
230 PSERS Retirement Contributions	10,115.00	10,682.00	20,797.00
Total Personnel Services-Employee Benefits	48,926.00	51,666.00	100,592.00
600 <u>Supplies</u>			
610 General Supplies	630.00	665.00	1,295.00
640 Books & Periodicals	189.00	200.00	389.00
Total Supplies	819.00	865.00	1,684.00
800 <u>Other Objects</u>			
Total Other Objects	438.00	463.00	901.00
Total 1243 Gifted Support	<u>231,272.00</u>	<u>244,221.00</u>	<u>475,493.00</u>

	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1280 Special Programs - Early Intervention Support					
300 <u>Purchased Professional & Technical Services</u>					
Total Purchased Professional & Technical Services	180,642.00		180,642.00		
Total 1280 Special Programs - Early Intervention Support	<u>180,642.00</u>		<u>180,642.00</u>		

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	227,212.00	239,932.00		467,144.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	42,658.00	45,046.00		87,704.00		
220 Social Security Contributions	16,759.00	17,698.00		34,457.00		
230 PSERS Retirement Contributions	12,825.00	13,542.00		26,367.00		
Total Personnel Services-Employee Benefits	72,242.00	76,286.00		148,528.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	1,580.00	1,668.00		3,248.00		
600 <u>Supplies</u>						
610 General Supplies	1,441.00	1,521.00		2,962.00		
640 Books & Periodicals	21,938.00	23,167.00		45,105.00		
Total Supplies	23,379.00	24,688.00		48,067.00		
700 <u>Property</u>						
760 Equipment - Replacement	2,240.00	2,365.00		4,605.00		
Total Property	2,240.00	2,365.00		4,605.00		
800 <u>Other Objects</u>						
Total Other Objects	143.00	152.00		295.00		
Total 2250 School Library Services	<u>326,796.00</u>	<u>345,091.00</u>		<u>671,887.00</u>		

2450 Nonpublic Health Services**Total****100 Personnel Services-Salaries****4,626.00****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

1,220.00

220 Social Security Contributions

337.00

230 PSERS Retirement Contributions

260.00

Total Personnel Services-Employee Benefits**1,817.00****Total 2450 Nonpublic Health Services****6,443.00**

2750 Nonpublic Transportation	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	333,516.00
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	148,414.00
220 Social Security Contributions	24,298.00
230 PSERS Retirement Contributions	18,562.00
Total Personnel Services-Employee Benefits	191,274.00
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,502.00
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	114,956.00
500 <u>Other Purchased Services</u>	
516 St Tr Svc from the IU	10,013.00
522 Automotive Liability Insurance	28,806.00
530 Communications	58.00
580 Travel	888.00
Total Other Purchased Services	39,765.00
600 <u>Supplies</u>	
610 General Supplies	1,287.00
620 Energy	57,501.00
Total Supplies	58,788.00
800 <u>Other Objects</u>	
Total Other Objects	24.00
Total 2750 Nonpublic Transportation	<u>739,825.00</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
----------	--------	--------	----------	--------	--------	----------	--------	--------

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

TOTAL ENCUMBRANCES:

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 125239603 Wallingford-Swarthmore SD

County: Delaware

Printed 10/25/2011 12:32:3

Adjustments Schedule (ADJU)

Fund 30 Only

Page SCHED-8

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
Total			
** Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.			

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	
2000-115	
3000-115	
Total	

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures	
Function-Object	Amount
1000-322	
1000-323	
1200-594	
1200-597	
2300-820	
2900-595	
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2012 - 2013

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

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	339,317.00	975,573.00	1,314,890.00
2140 Psychological Services	157,456.00	452,703.00	610,159.00
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	21,207.00	60,974.00	82,181.00
2260 Instruction and Curriculum Development Services	220,475.00	633,890.00	854,365.00
2350 Legal and Accounting Services	92,755.00	100,750.00	193,505.00
2420 Medical Services	320,000.00		320,000.00
2440 Nursing Services	96,796.00	279,666.00	376,462.00
2700 Student Transportation Services	723,742.00	2,080,835.00	2,804,577.00
TOTAL	1,971,748.00	4,584,391.00	6,556,139.00

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	4,213,851.00	355,884.00	4,569,735.00
	212 Dental Insurance	234,248.00	19,714.00	253,962.00
	215 Eye Care Insurance	1,115,009.00	112,418.00	1,227,427.00
	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	5,563,108.00	488,016.00	6,051,124.00
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	5,563,108.00	488,016.00	6,051,124.00

LEA acknowledges there is no Self Insurance data to report.

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries	214,801.00						214,801.00
200 Personnel Services-Employee Benefits	362,674.00						362,674.00
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	577,475.00						577,475.00

<u>General Fund Expenditures: Sub Functions</u>	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							
<u>Total GF Expenditures: Sub Functions</u>							

<u>Enterprise Fund Expenses</u>	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			
<u>Total Enterprise Fund Expenses</u>			