

LEA Name.  
Address  
City

17013-2298

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  
06/30/2012

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.

*Shawn J. Farr*  
Chief School Administrator (Print and sign name)

*Shawn J. Farr*  
Board Secretary (Print and sign name)

*10-25-12*  
Date

*10-23-12*  
Date

Kathy Fissel  
Contact Person

fisselk@carliseschools.org  
Contact Person E-mail Address

(717) 240-6800 Ext. 16054  
Contact Person Telephone Number

(717) 240-6898  
Contact Person Fax Number

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

# Audit Certification

## Annual Financial Report:

For the Fiscal Year Ending 06/30/2012  
(Pursuant to PA School Code Section 218(b))

LEA Name: Carlisle Area SD  
AUN Number: 115211103  
County: Cumberland

Audit Certification Due:  
12/31/2012

This certification is applicable to:

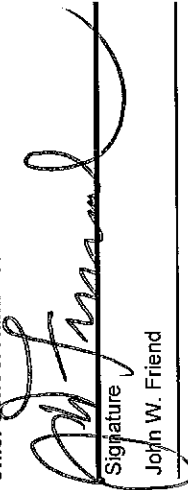
- Original Annual Financial Report submitted to Comptroller Operations on: 10/26/12
- Annual Financial Report revisions submitted on:

### Auditing Firm:

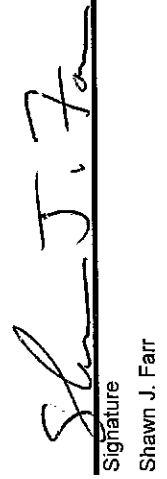
Smith Elliott & Keams & Co LLC  
PO Box 2024  
Chambersburg, PA 17201  
Auditor Contact Name: Kevin Stouffer  
Auditor Phone: 717-263-3910  
Auditor E-mail: kstouffer@sek.com

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

Chief School Administrator

  
Signature  
John W. Friend

Board Secretary

  
Signature  
Shawn J. Farris

10-26-12  
Date

AFR Contact Person: Kathy Fissel

Email: fisseik@carliseschools.org

Phone: 7172406800 Ext: 16054

FAX: 7172406898

Mail completed form to:

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

NOTE: A new Audit Certification form is due with each AFR Revision.

Contact Information: Kathy Fissel  
 7172406800 Extension: 16054  
 fisselk@carliseschools.org

Index	Validation Failed	Amount
10034	Balance Sheet Govt Funds:Data has been entered for Fund 32, Line 0400 - Due to Other Funds. Transfers out of Fund 32 into any other fund of the district are not allowable. Provide an explanation for reporting an amount as Due to Other Funds.  NAG Fund 32, Line 0400	97,426.00
	Justification: These are invoices paid with a procurement card (payable back to the General Fund only as a cash reimbursement of an automated withdraw from GF Ckg).	
25101	Statement of Indebtedness SOIN. All entry lines for General Obligation bonds must include amounts for Current Portion Due within One Year. Correct data or enter a justification.  Governmental Funds	
	Justification: Bonds were refinanced late in year. First scheduled payment is 9/1/12.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.  6151, Current AFR Rev Detail 6151, Prior AFR Rev Detail	5,285,976.48 7,726,932.14
	Justification: Two Reasons: We changed EIT Collectors and revenues are being turned over more timely than in the past. We began tracking Delinquent CR under 6451 \$3,115,140	
017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.  6153, Current AFR Rev Detail 6153, Prior AFR Rev Detail	640,793.98 429,338.62
	Justification: One large transaction \$167,000 5/16/12; plus avg per month increased 49% over prior year revenues.	

Governmental Funds	Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
				Additions	Reductions / Repayments				
Other Long Term Debt/Liabilities			50,150,000	39,200,000	15,150,000	74,200,000	3,400,000	70,800,000	
Other Post-Employment Benefits (OPEB)			912,185	174,384	0	1,086,569	0	0	
Compensated Absences			1,471,242	979,871	960,616	1,490,497	130,178	1,360,319	
Totals for Debt Entered:			52,533,427	40,354,255	16,110,616	76,777,066	3,530,178	72,160,319	

Amounts Expressed in Whole Dollars

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

Assets	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Acitivity (29)	Capital Reserve 1431 (31)
0100 Cash and Cash Equivalents	18,744,264				
0110 Investments					
0120 Taxes Receivable (Net)	2,274,095				
0130 Due From Other Funds	257,692				
0141 Due from Other Governments	22				
0142 State Revenue Receivable	602,519				
0143 Federal Revenue Receivable	151,580				
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	142,150				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures	3,391				
0190 Other Current Assets	20,488				
<b>TOTAL ASSETS</b>	<b>22,196,201</b>				
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>22,196,201</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
9,597,091	11,461,231			39,802,586	0100
7,569,980	22,049,049			29,619,029	0110
				2,274,095	0120
				257,692	0130
				22	0141
				602,519	0142
				151,580	0143
					0145
					0146
					0147
				142,150	0150
					0160
				3,391	0170
				20,488	0180
					0190
<b>17,167,071</b>	<b>33,510,280</b>			<b>72,873,552</b>	0910
<b>17,167,071</b>	<b>33,510,280</b>			<b>72,873,552</b>	

Amounts Expressed in Whole Dollars

	General	Public Purpose	Other Compt	Athletic/	Capital Reserve
	(10)	Trust	Approved	Activity	1431
		(27)	(28)	(29)	(31)

**LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	2,379,262				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,227,806				
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues	834,348				
0490 Other Current Liabilities					
<b>TOTAL LIABILITIES</b>	<b>6,441,416</b>				
0950 Deferred Inflows Of Resources					
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance		23,879			
0820 Restricted Fund Balance					
0830 Committed Fund Balance		5,161,857			
0840 Assigned Fund Balance		500,000			
0850 Unassigned Fund Balance		10,069,049			
<b>TOTAL FUND BALANCES</b>		<b>15,754,785</b>			
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		<b>22,196,201</b>			

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
97,426	524			97,950
37,233	333,001			2,749,496
134,659	333,525			3,227,806
				834,348
				<b>6,909,600</b>
17,032,412	33,176,755			
17,032,412	33,176,755			
17,167,071	33,510,280			

**Liabilities**  
0400  
0411  
0412  
0413  
0420  
0430  
0440  
0450  
0461  
0462  
0470  
0480  
0490  
0950

**Fund Balances**  
0810  
0820  
0830  
0840  
0850

23,879  
17,032,412  
38,338,612  
500,000  
10,069,049  
**65,963,952**  
**72,873,552**



Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 1431 (31)
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**REVENUES**

6000 Local Sources	46,653,302				
7000 State Sources	19,711,778				
8000 Federal Sources	1,662,286				
<b>TOTAL REVENUES</b>	<b>68,027,366</b>				

**EXPENDITURES**

1000 Instruction	34,430,460				
2000 Support Services	19,705,944				
3000 Noninstructional Services	1,107,876				
4000 Fac Acq, Const, and Imp	150,550				
5110 Debt Service (Principal & Interest)	5,626,520				
5130 Refund of Prior Year Receipts	72,389				
5140 Short Term Borrowing – Interests and Costs	29,208				
<b>TOTAL EXPENDITURES</b>	<b>61,122,947</b>				

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**

	<b>6,904,419</b>				
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**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	138,198				
9500 Capital Contributions	7,132				
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)					
5300 Transfer to Component Unit or Primary Government	5,595,834				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,450,504)</b>				



	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 1431 (31)
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Amounts Expressed in Whole Dollars

**SPECIAL AND EXTRAORDINARY ITEMS**

8888 Special Items  
 8889 Extraordinary Items

**NET CHANGE IN FUND BALANCES**

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

**FUND BALANCE - END OF YEAR**

1,453,915  
 14,300,870  
**15,754,785**

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
1,953,881	30,223,091			33,630,887	8888
15,078,531	2,953,664			32,333,065	8889
17,032,412	33,176,755			65,963,952	0040
					0050

		Amounts Expressed in Whole Dollars			Variance With
		Budgeted Amounts	Actual	Final Budget	
		Original	(Budgetary Basis)	Positive	(Negative)
<b>REVENUES</b>					
6000	Local Sources	43,811,588	43,810,503	46,653,302	2,842,799
7000	State Sources	19,155,311	19,360,890	19,711,778	350,888
8000	Federal Sources	1,352,000	1,445,819	1,662,286	216,467
	<b>TOTAL REVENUES</b>	<b>64,318,899</b>	<b>64,617,212</b>	<b>68,027,366</b>	<b>3,410,154</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	24,534,924	24,869,083	23,709,458	1,159,625
1200	Special Programs	7,016,152	7,087,756	7,145,797	(58,041)
1300	Vocational Programs	1,527,323	1,542,169	1,297,916	244,253
1400	Other Instructional Programs	1,989,696	2,073,949	2,059,961	13,988
1500	Nonpublic School Programs	5,500	4,735	3,683	1,052
1600	Adult Education Programs	75,274	53,184	11,992	41,192
1700	Community/Junior College Programs	476,000	476,000	201,654	274,346
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	3,218,163	3,330,005	3,130,897	199,108
2200	Instructional Staff Services	2,140,654	2,169,049	1,828,146	340,903
2300	Administrative Services	3,620,659	3,627,801	3,500,280	127,521
2400	Pupil Health	903,160	903,160	926,910	(23,750)
2500	Business Services	874,825	857,675	747,501	110,174
2600	Operation and Maintenance of Plant Services	5,569,584	5,561,493	5,025,102	536,391
2700	Student Transportation Services	2,867,688	2,888,063	2,977,000	(88,937)
2800	Central & Other Support Services	1,491,131	1,497,886	1,514,798	(16,912)
2900	Other Support Services	56,000	56,000	55,310	690
3100	Food Services				
3200	Student Activities	1,077,277	1,079,097	1,092,246	(13,149)
3300	Community Services		15,951	15,236	715
3400	Scholarships and Awards			394	(394)
4000	Fac Acq, Const, and Imp		51,641	150,550	(98,909)
5110	Debt Service (Principal & Interest)	5,642,012	5,642,012	5,626,520	15,492
5130	Refund of Prior Year Receipts			72,389	(72,389)
5140	Short Term Borrowing - Interests and Costs			29,208	(29,208)
	<b>TOTAL EXPENDITURES</b>	<b>63,086,022</b>	<b>63,786,709</b>	<b>61,122,948</b>	<b>2,663,761</b>
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,232,877</b>	<b>830,503</b>	<b>6,904,418</b>	<b>6,073,915</b>

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing			138,198	138,198
9300	Interfund Transfers - IN (from other funds)			7,132	7,132
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	(908,000)	(908,000)	5,595,834	(6,503,834)
5200	Interfund Transfers - Out (to other funds)				
5300	Transfer to Component Unit or Primary Government	(610,000)	(207,626)		(207,626)
5900	Budgetary Reserve	1,518,000	1,115,626	(5,450,504)	(6,566,130)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>					
0040	Fund Balance - Beginning of Fiscal Year	2,750,877	1,946,129	1,453,914	(492,215)
0050	Prior Period Adjustment			14,300,870	14,300,870
<b>FUND BALANCE - END OF YEAR</b>					
		2,750,877	1,946,129	15,754,784	13,808,655

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
68,008				68,008	3,787,874
127,823				127,823	
14,147				14,147	
52,517				52,517	
<b>262,495</b>				<b>262,495</b>	<b>3,787,874</b>
383,623				383,623	
<b>383,623</b>				<b>383,623</b>	
<b>646,118</b>				<b>646,118</b>	<b>3,787,874</b>

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

<b>Current Assets:</b>	
0100 Cash and Cash Equivalents	
0110 Investments	
0130 Due From Other Funds	
0141 Due from Other Governments	
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	
<b>Total Current Assets</b>	
<b>Noncurrent Assets:</b>	
0108 Restricted Cash and Cash Equivalents	
0160 Advances to Other Funds (Long-Term Loans)	
0211 Land	
0212 Site Improvements (net)	
0220 Building & Building Improvements (net)	
0230 Furniture & Equipment (net)	
0250 Construction in Progress	
0260 LT Prepayments (net Acc Amort LT Prepayments)	
<b>Total NonCurrent Assets</b>	
0910 Deferred Outflows Of Resources	

**TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES**

		Amounts Expressed in Whole Dollars					
		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>							
<b>Current Liabilities:</b>							
0400	Due to Other Funds	158,542			158,542		
0411	Due to Other Governments						
0413	Due to Component Units						
0420	Accounts Payable	37,056			37,056	200,000	
0430	Contracts Payable						
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	4,184			4,184		
0450	Short-Term Payables						
0461	Accrued Salaries and Benefits						
0462	Payroll Deductions and Withholdings						
	<b>Total Current Liabilities</b>	<b>199,782</b>			<b>199,782</b>	<b>200,000</b>	
<b>Noncurrent Liabilities:</b>							
0470	Advances from Other Funds						
0480	Deferred Revenues						
0490	Other Current Liabilities						
0510	Bonds Payable						
0520	Extended Term Financing Agreements Payable						
0530	Lease Purchase Obligations	58,276			58,276		
0540	LT Portion of Compensated Absences						
0550	Authority Lease Obligations						
0599	Other Long-Term Liabilities	58,276			58,276		
	<b>Total Noncurrent Liabilities</b>	<b>258,058</b>			<b>258,058</b>	<b>200,000</b>	
	<b>TOTAL LIABILITIES</b>						
0950	Deferred Inflows Of Resources						
	<b>NET POSITION</b>						
0791	Invested in Capital Assets Net of Related Debt	383,623			383,623		
0798	Restricted for Legal Purposes (0792-0798)						
0799	Unrestricted	4,437			4,437	3,587,874	
	<b>TOTAL NET POSITION</b>	<b>388,060</b>			<b>388,060</b>	<b>3,587,874</b>	
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>646,118</b>			<b>646,118</b>	<b>3,787,874</b>	



Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	983,745			983,745	
6900 Charges for Services		132,179		132,179	7,049,587
6999 Other Operating Revenues	983,745	132,179		1,115,924	7,049,587
<b>TOTAL OPERATING REVENUES</b>					
<b>OPERATING EXPENSES</b>					
100 Salaries	793,454			793,454	
200 Employee Benefits	304,568			304,568	6,874,243
300 Purchased Professional and Technical Service	36,368		32,651	69,019	78,129
400 Purchased Property Services	54,013		4,648	58,661	
500 Other Purchased Service	1,257,506			1,257,506	
600 Supplies	222,565			222,565	
700 Depreciation					
810 Dues and Fees					
890 Other Operating Expenditures	2,668,474	37,299		2,705,773	6,952,372
<b>TOTAL OPERATING EXPENSES</b>					
<b>OPERATING INCOME (LOSS)</b>					
	(1,684,729)	94,880		(1,589,849)	97,215
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	323			323	6,205
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures	133,016			133,016	
7000 State Sources	944,151			944,151	
8000 Federal Sources					
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>					
	1,077,490	94,880		1,077,490	6,205
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
	(607,239)			(512,359)	103,420

Amounts Expressed in Whole Dollars

**CONTRIBUTIONS AND TRANSFERS**

9500	Capital Contributions					
9998	Transfers from (to) Component Units or Primary Govt					
9999	Transfers In (Out)					

**CHANGE IN NET POSITION**

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

**NET POSITION - END OF YEAR**

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
	655,319		(94,880)	560,439	
	48,080			48,080	103,420
	339,980			339,980	3,484,454
	<b>388,060</b>			<b>388,060</b>	<b>3,587,874</b>

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	980,359		132,179	1,112,538	7,049,587
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue	1,276,914			1,276,914	6,828,781
9941 Cash Payments to Employees For Services	1,243,478		37,299	1,280,777	398,091
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services					
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(1,540,033)</b>		<b>94,880</b>	<b>(1,445,153)</b>	<b>(177,285)</b>
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources	811,637			811,637	
7000 State Sources	133,123			133,123	
8000 Federal Sources					
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					
9921 Operating Transfers In (Out) Component Units	655,319		(94,880)	560,439	
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>1,600,079</b>		<b>(94,880)</b>	<b>1,505,199</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp	(13,805)			(13,805)	
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					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(13,805)</b>			<b>(13,805)</b>	
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments					6,205
9929 Purchase of Inv Securities / Deposits to Inv Pools	323			323	
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>323</b>			<b>323</b>	<b>6,205</b>

STATEMENT OF CASH FLOWS (CFP)  
 Proprietary Funds  
 Page PRO-6A

2011-2012 PDE-2057 Annual Financial Report - 06/30/2012 Fiscal Year End  
 School: 115211103 Carlisle Area SD  
 County: Cumberland  
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	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	Internal Service (60)	TOTAL
<b>Net Inc (Dec) in Cash and Cash Flow</b>	<b>46,564</b>			<b>(171,080)</b>	<b>46,564</b>
9935 Cash and Cash Equivalents Beginning of Year	21,444			3,958,954	21,444
<b>Cash and Cash Equivalents at Year End</b>	<b>68,008</b>			<b>3,787,874</b>	<b>68,008</b>

	(1,684,729)	94,880	(1,589,849)	97,215
9900 Other Financing Sources Not Listed (9000 Series)				
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>				
9901 Depreciation and Net Amortization	222,565		222,565	
9902 Provision for Uncollectible Accounts	124,242		124,242	
9903 Other Adjustments				
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(14,234)		(14,234)	
9905 Advances to Other Funds (0160)				
9906 (Inc) Dec in Inventories (0170)				
9907 (Inc) Dec in Prepaid Expenses (0180)	(3,385)		(3,385)	
9908 (Inc) Dec in Other Current Assets (0190)	(5,600)		(5,600)	
9909 Inc (Dec) in Accounts Payable (0400-0450)	2,694		2,694	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)				
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)	(181,586)		(181,586)	
9912 Inc (Dec) in Advances from Other Funds (0470)				
9913 Inc (Dec) in Deferred Revenue (0480)				
9914 Inc (Dec) in Other Current Liabilities (0490)				
<b>Total Adjustments</b>	<b>144,696</b>	<b>94,880</b>	<b>144,696</b>	<b>(274,500)</b>
<b>Cash Provided By (Used For) Total</b>	<b>(1,540,033)</b>	<b>94,880</b>	<b>(1,445,153)</b>	<b>(177,285)</b>

Amounts Expressed in Whole Dollars

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>Assets</b>					
0100 Cash and Cash Equivalents					
0110 Investments	173			63,007	
0130 Due From Other Funds	15,000				
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)					
<b>TOTAL ASSETS</b>	<b>15,173</b>			<b>63,007</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>15,173</b>			<b>63,007</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		63,180	0100
		15,000	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		<b>78,180</b>	
			0910
		<b>78,180</b>	

Amounts Expressed in Whole Dollars

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>Liabilities</b>					
0400 Due to Other Funds				1,200	
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units				61,807	
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					
<b>TOTAL LIABILITIES</b>				<b>63,007</b>	
0950 Deferred Inflows Of Resources					
<b>Net Position</b>					
0791 Invested in Capital Assets Net of Related Debt	15,173				
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	15,173				
<b>TOTAL NET POSITION</b>	<b>15,173</b>				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>				<b>63,007</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
	1,200	0411
		0412
	61,807	0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
	<b>63,007</b>	0950
		0791
	15,173	0798
	<b>15,173</b>	0799
	<b>78,180</b>	



	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
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Amounts Expressed in Whole Dollars

<b>Additions</b>					
9945 Gifts and Contributions		225			
9946 Other Additions					
<b>Deductions</b>					
9947 Scholarships Awarded		500			
9948 Other Deductions					
<b>Change In Net Position</b>		<b>(275)</b>			
0041 Net Position - Beginning of Fiscal Year		15,448			
9949 Net Position Held in Trust for Pension Benefits					
<b>Net Position - End of Fiscal Year</b>		<b>15,173</b>			

Total  
 Fiduciary  
 Funds

9945		
9946	225	
9947	500	
9948	(275)	
0041	15,448	
9949		
	<b>15,173</b>	

	AMOUNT	TOTAL
<b>6000</b>		
Revenue from Local Sources		
6111 Current Real Estate Taxes	34,674,941.22	
6112 Interim Real Estate Taxes	153,842.60	
6113 Public Utility Realty Tax	56,755.49	
6114 Payments in Lieu of Current Taxes / State & Local	39,766.45	
6150 Current Act 511 Taxes - Proportional Assessments	5,926,770.46	
6400 Delinq on Taxes Levied/Assessed by the LEA	4,291,707.96	
6500 Earnings on Investments	117,555.12	
6700 Revenue From Student Activities	238,147.84	
6829 State Rev, Rcvd. from Other Intermediary Sources	10,935.00	
6831 Federal Rev. Rcvd. from Other PA Public Schools	821,448.40	
6910 Rentals	27,447.25	
6920 Contributions and Donations From Private Sources	85,828.65	
6941 Regular Day School Tuition	9,055.00	
6942 Summer School Tuition	31,845.00	
6943 Adult Education Tuition	19,835.00	
6944 Receipts from Other LEAS in PA - Education	3,693.99	
6949 Other Tuition From Patrons	17,905.00	
6980 Revenue From Community Service Activities	750.00	
6991 Refunds of Prior Years' Expenditures	36,100.09	
6992 Energy Incentives & Rebates	1,676.00	
6999 All Other Local Revenues Not Specified	87,295.28	
<b>6000 Total Revenue from Local Sources</b>		<b>46,653,301.80</b>

TOTAL

AMOUNT

<b>7000</b>	Revenue from State Sources	
7110	Basic Education Funding (Gross)	11,565,596.80
7160	Tuition - Orphans & Children Placed in Priv. Homes	49,261.10
7220	Vocational Education	165,337.75
7240	Driver Education - Student	4,690.00
7250	Migratory Children	200.00
7271	Special Education Funding for School Aged Pupils	2,657,818.53
7310	Transportation (Regular and Additional)	816,264.50
7320	Rental and Sinking Fund Payments	711,982.15
7330	Health Services	90,540.09
7340	State Property Tax Reduction Allocation	1,101,775.93
7501	PA Accountability Grant	205,579.00
7599	Additional grants not listed elsewhere	500.00
7810	Revenue for Social Security Payments	1,074,716.26
7820	Revenue for Retirement Payments	1,267,516.16
<b>7000</b>	<b>Total Revenue from State Sources</b>	<b>19,711,778.27</b>
<b>8000</b>	Revenue from Federal Sources	
8110	Payments for Federally Impacted Areas P.L. 81-874	447,745.65
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	685,087.31
8515	NCLB, Title II - Prep/Tmg/Recruit. HQ Tchrs/Prin.	163,535.00
8516	NCLB, Title III - Language Instruction	24,656.98
8521	Vocational Education - Operating Expenditures	57,197.00
8709	ARRA Education Jobs Fund	13,141.00
8810	Schl Based ACCESS Med Reimb Prog	266,268.73
8820	Medical Asst Reimb for Admin Claiming	4,654.49
<b>8000</b>	<b>Total Revenue from Federal Sources</b>	<b>1,662,286.16</b>
<b>9000</b>	Other Financing Sources	
9330	Capital Projects Fund Transfers	43,317.92
9350	Enterprise Fund Transfers	94,880.38
9400	Sale or Compensation for Loss of Fixed Assets	7,132.02
<b>9000</b>	<b>Total Other Financing Sources</b>	<b>145,330.32</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	46,653,301.80	
Revenue from State Sources	19,711,778.27	
Revenue from Federal Sources	1,662,286.16	
Other Financing Sources	145,330.32	
		<b>68,172,696.55</b>

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6111 Totals	Taxable Assessed Value	Tax Levy	Taxes Collected
	3,046,516,500	37,352,120	34,739,546

6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	5,285,976.48	
6153	Real Estate Transfer Taxes	640,793.98	
6150	Current Act 511 Taxes - Proportional Assessments		5,926,770.46

Total Act 1 and Act 511 Taxes

5,926,770.46

	<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	34,674,941.22	0.00	64,604.83	34,739,546.05
6112	Interim Real Estate Taxes	153,842.60	11,157.24	0.00	142,685.36
6113	Public Utility Realty Tax	56,755.49	0.00	0.00	56,755.49
6114	Payments in Lieu of Current Taxes / State & Local	39,766.45	0.00	0.00	39,766.45
6150	Current Act 511 Taxes - Proportional Assessments	5,926,770.46	806,008.56	1,447,809.14	6,568,571.04
6400	Delinq on Taxes Levied/Assessed by the LEA	4,291,707.96	661,191.01	318,906.43	3,949,423.38

6999 TOTAL TAXES

45,143,784.18

1,478,356.81

1,831,320.40

45,496,747.77

	<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	1,185,752.21	329,182.53	318,906.43	1,175,476.11
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes	3,098,345.81	332,008.48		2,766,337.33
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>		<b>4,284,098.02</b>	<b>661,191.01</b>	<b>318,906.43</b>	<b>3,941,813.44</b>



DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FI

1000	Instruction		<u>Total</u>
100	Personnel Services-Salaries		
	Total Personnel Services-Salaries	20,524,339.20	
200	Personnel Services-Employee Benefits		
210	Grp Ins - Contracted Provider	49,075.13	
220	Social Security Contributions	1,515,846.13	
230	PSERS Retirement Contributions	1,747,701.21	
240	Tuition Reimbursements	243,108.50	
270	Grp Ins - Self Insurance	3,678,184.57	
	Total Personnel Services-Employee Benefits	7,233,915.54	
300	Purchased Professional & Technical Services		
	Total Purchased Professional & Technical Services	1,303,602.97	
400	Purchased Property Services		
	Total Purchased Property Services	286,868.07	
500	Other Purchased Services		
510	Student Transportation Services	42,167.05	
530	Communications	489.19	
550	Printing & Binding	4,254.76	
560	Tuition	3,811,758.51	
580	Travel	21,544.29	
590	Miscellaneous Purchased Services	12,312.79	
	Total Other Purchased Services	3,892,526.59	
600	Supplies		
610	General Supplies	202,486.69	
620	Energy	4,377.72	
630	Food	46,854.82	
640	Books & Periodicals	838,997.40	
	Total Supplies	1,092,716.63	
700	Property		
750	Equipment - Original & Additional	34,784.97	
760	Equipment - Replacement	53,775.08	
	Total Property	88,560.05	
800	Other Objects		
	Total Other Objects	7,931.39	
	Total 1000 Instruction	<u>34,430,460.44</u>	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1100 Regular Programs - E/S</b>						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	8,735,965.27	7,275,363.21	556,560.85	16,567,889.33		13,141.00
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	21,647.11	15,622.46	994.40	38,263.97		
220 Social Security Contributions	649,990.62	540,428.76	34,479.93	1,224,899.31		
230 PSERS Retirement Contributions	763,333.82	625,872.10	23,502.74	1,412,708.66		
240 Tuition Reimbursements	155,829.13	61,129.87		216,959.00		
270 Grp Ins - Self Insurance	1,598,981.28	1,134,012.68	84,352.58	2,817,346.54		
Total Personnel Services-Employee Benefits	3,189,781.96	2,377,065.87	143,329.65	5,710,177.48		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	3,360.00	172,127.59		175,487.59		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	108,262.72	155,280.40		263,543.12		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	20,738.27	4,722.48		25,460.75		
550 Printing & Binding	922.86	3,175.90		4,098.76		
560 Tuition		38,732.38		38,732.38		
580 Travel	6,351.95	476.55		6,828.50		
Total Other Purchased Services	28,013.08	47,107.31		75,120.39		
600 <u>Supplies</u>						
610 General Supplies	97,874.18	78,426.81		176,300.99		
630 Food	1,226.68	10,379.74		11,606.42		
640 Books & Periodicals	499,682.05	164,984.23		664,666.28		
Total Supplies	598,782.91	253,790.78		852,573.69		
700 <u>Property</u>						
750 Equipment - Original & Additional	13,960.50	5,919.83		19,880.33		
760 Equipment - Replacement	3,951.55	38,666.77		42,618.32		
Total Property	17,912.05	44,586.60		62,498.65		
800 <u>Other Objects</u>						
Total Other Objects	63.00	2,104.38		2,167.38		
Total 1100 Regular Programs - E/S	<u>12,682,140.99</u>	<u>10,327,426.14</u>	<u>699,890.50</u>	<u>23,709,457.63</u>		<u>13,141.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>100 Personnel Services-Salaries</b>						
<b>Total Personnel Services-Salaries</b>	<b>1,317,795.02</b>	<b>1,379,277.55</b>	<b>125,560.42</b>	<b>2,822,632.99</b>		
<b>200 Personnel Services-Employee Benefits</b>						
210 Grp Ins - Contracted Provider	3,906.83	3,814.85	767.11	8,488.79		
220 Social Security Contributions	97,057.43	101,146.62	8,831.71	207,035.76		
230 PSERS Retirement Contributions	111,770.04	115,659.32	10,860.99	238,290.35		
240 Tuition Reimbursements	7,849.15	13,344.35		21,193.50		
270 Grp Ins - Self Insurance	336,189.34	294,297.93	52,357.55	682,844.82		
<b>Total Personnel Services-Employee Benefits</b>	<b>556,772.79</b>	<b>528,263.07</b>	<b>72,817.36</b>	<b>1,157,853.22</b>		
<b>300 Purchased Professional &amp; Technical Services</b>						
<b>Total Purchased Professional &amp; Technical Services</b>	<b>564,766.04</b>	<b>429,690.25</b>	<b>32,989.79</b>	<b>1,027,446.08</b>		
<b>400 Purchased Property Services</b>						
<b>Total Purchased Property Services</b>	<b>2,428.25</b>	<b>5,059.50</b>		<b>7,497.75</b>		
<b>500 Other Purchased Services</b>						
510 Student Transportation Services	2,055.17	(105.24)	10,890.81	12,840.74		
530 Communications		121.99		121.99		
550 Printing & Binding	85.80	70.20		156.00		
560 Tuition	585,141.81	730,965.55	756,402.08	2,072,509.44		
580 Travel	1,361.60	1,300.23		2,661.83		
590 Miscellaneous Purchased Services		12,312.79		12,312.79		
<b>Total Other Purchased Services</b>	<b>588,644.38</b>	<b>744,665.52</b>	<b>767,292.89</b>	<b>2,100,602.79</b>		
<b>600 Supplies</b>						
610 General Supplies	1,932.05	3,228.01	2,305.89	7,465.95		
620 Energy		291.44		291.44		
630 Food	94.60	1,231.66	2,939.41	4,265.67		
640 Books & Periodicals	8,943.22	7,701.54		16,644.76		
<b>Total Supplies</b>	<b>10,969.87</b>	<b>12,452.65</b>	<b>5,245.30</b>	<b>28,667.82</b>		
<b>700 Property</b>						
750 Equipment - Original & Additional	56.19			56.19		
<b>Total Property</b>	<b>56.19</b>			<b>56.19</b>		
<b>800 Other Objects</b>						
<b>Total Other Objects</b>	<b>122.00</b>	<b>918.00</b>		<b>1,040.00</b>		
<b>Total 1200 Special and Gifted Education</b>	<b>3,041,554.54</b>	<b>3,100,336.54</b>	<b>1,003,905.76</b>	<b>7,145,796.84</b>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	804,966.68	7,100.00	812,066.68		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	1,784.53		1,784.53		
220 Social Security Contributions	59,841.24	270.84	60,112.08		
230 PSERS Retirement Contributions	69,117.24	194.62	69,311.86		
240 Tuition Reimbursements	3,396.00		3,396.00		
270 Grp Ins - Self Insurance	128,036.15		128,036.15		
Total Personnel Services-Employee Benefits	262,175.16	465.46	262,640.62		
300 <u>Purchased Professional &amp; Technical Services</u>					
Total Purchased Professional & Technical Services	1,320.00	3,655.00	4,975.00		
400 <u>Purchased Property Services</u>					
Total Purchased Property Services	14,820.08		14,820.08		
500 <u>Other Purchased Services</u>					
510 Student Transportation Services	603.43	25.20	628.63		
530 Communications	367.20		367.20		
560 Tuition	11,425.79		11,425.79		
580 Travel	2,247.48	9,806.48	12,053.96		
Total Other Purchased Services	14,643.90	9,831.68	24,475.58		
600 <u>Supplies</u>					
610 General Supplies	14,012.27	2,289.70	16,301.97		
630 Food	29,805.75	1,176.98	30,982.73		
640 Books & Periodicals	83,510.86	17,413.74	100,924.60		
Total Supplies	127,328.88	20,880.42	148,209.30		
700 <u>Property</u>					
750 Equipment - Original & Additional	14,848.45		14,848.45		
760 Equipment - Replacement	11,156.76		11,156.76		
Total Property	26,005.21		26,005.21		
800 <u>Other Objects</u>					
Total Other Objects	3,823.01	901.00	4,724.01		
Total 1300 Vocational Education Programs	<u>1,255,082.92</u>	<u>42,833.56</u>	<u>1,297,916.48</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>
100 <u>Personnel Services-Salaries</u>	18,961.93	296,150.99		315,112.92		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		537.84		537.84		
220 Social Security Contributions	1,426.65	21,870.50		23,297.15		
230 PSERS Retirement Contributions	1,614.14	25,235.21		26,849.35		
240 Tuition Reimbursements		1,560.00		1,560.00		
270 Grp Ins - Self Insurance		49,957.06		49,957.06		
<b>Total Personnel Services-Employee Benefits</b>	<b>3,040.79</b>	<b>99,160.61</b>		<b>102,201.40</b>		
300 <u>Purchased Professional &amp; Technical Services</u>	31,657.85	52,673.14	7,680.00	92,010.99		
400 <u>Purchased Property Services</u>						
<b>Total Purchased Property Services</b>	<b>1,007.12</b>	<b>1,007.12</b>		<b>1,007.12</b>		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	445,706.88	1,050,664.63	45,423.86	1,541,795.37		
560 Tuition	445,706.88	1,053,901.56	45,423.86	1,545,032.30		
<b>Total Other Purchased Services</b>	<b>325.92</b>	<b>96.86</b>		<b>422.78</b>		
600 <u>Supplies</u>						
610 General Supplies		4,086.28		4,086.28		
620 Energy		87.00		87.00		
640 Books & Periodicals						
<b>Total Supplies</b>	<b>325.92</b>	<b>4,270.14</b>		<b>4,596.06</b>		
<b>Total 1400 Other Instructional Programs - E/S</b>	<b>499,693.37</b>	<b>1,507,163.56</b>	<b>53,103.86</b>	<b>2,059,960.79</b>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>	99,486.40		99,486.40		
Total Personnel Services-Salaries					
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	170.64		170.64		
220 Social Security Contributions	7,439.93		7,439.93		
230 PSERS Retirement Contributions	8,571.05		8,571.05		
270 Grp Ins - Self Insurance	12,320.56		12,320.56		
Total Personnel Services-Employee Benefits	28,502.18		28,502.18		
400 <u>Purchased Property Services</u>	1,007.12		1,007.12		
Total Purchased Property Services					
600 <u>Supplies</u>					
610 General Supplies	30.81		30.81		
620 Energy	4,086.28		4,086.28		
Total Supplies	4,117.09		4,117.09		
Total 1410 Driver's Education	<u>133,112.79</u>		<u>133,112.79</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<u>100 Personnel Services-Salaries</u>	13,126.67	35,998.83		49,125.50		
Total Personnel Services-Salaries						
<u>200 Personnel Services-Employee Benefits</u>	985.64	2,719.87		3,705.51		
220 Social Security Contributions	1,135.45	2,974.63		4,110.08		
230 PSERS Retirement Contributions	2,121.09	5,694.50		7,815.59		
Total Personnel Services-Employee Benefits						
<u>300 Purchased Professional &amp; Technical Services</u>	798.00	1,064.00	7,680.00	9,542.00		
Total Purchased Professional & Technical Services						
<u>500 Other Purchased Services</u>	6,098.30	2,941.80	45,423.86	54,463.96		
560 Tuition	6,098.30	2,941.80	45,423.86	54,463.96		
Total Other Purchased Services						
<u>600 Supplies</u>		54.74		54.74		
610 General Supplies		54.74		54.74		
Total Supplies						
Total 1420 Summer School	<u>22,144.06</u>	<u>45,753.87</u>	<u>53,103.86</u>	<u>121,001.79</u>		

	<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>	3,350.57	10,087.85		13,438.42		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	254.19	751.76		1,005.95		
230 PSERS Retirement Contributions	289.81	833.89		1,123.70		
Total Personnel Services-Employee Benefits	544.00	1,585.65		2,129.65		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	1,710.00	11,918.99		13,628.99		
Total 1430 Homebound Instruction	<u>5,604.57</u>	<u>23,592.49</u>		<u>29,197.06</u>		



	<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>		143,142.88		143,142.88		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>		367.20		367.20		
210 Grp Ins - Contracted Provider		10,401.18		10,401.18		
220 Social Security Contributions		12,212.53		12,212.53		
230 PSERS Retirement Contributions		1,560.00		1,560.00		
240 Tuition Reimbursements		37,636.50		37,636.50		
270 Grp Ins - Self Insurance		62,177.41		62,177.41		
Total Personnel Services-Employee Benefits						
300 <u>Purchased Professional &amp; Technical Services</u>	29,149.85	39,690.15		68,840.00		
Total Purchased Professional & Technical Services						
500 <u>Other Purchased Services</u>		3,236.93		3,236.93		
510 Student Transportation Services		200,824.58		224,719.58		
560 Tuition	23,895.00			23,895.00		
Total Other Purchased Services						
600 <u>Supplies</u>						
610 General Supplies		11.31		11.31		
640 Books & Periodicals		87.00		87.00		
Total Supplies						
Total 1440 Alternative Regular Education	53,044.85	449,170.26		502,215.11		

County: Cumberland  
 1441 Adjudicated / Court Placed Programs

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
300 <u>Purchased Professional &amp; Technical Services</u>		906.15		906.15		
500 <u>Other Purchased Services</u>						
560 Tuition		73,216.98		73,216.98		
<b>Total Other Purchased Services</b>		<b>73,216.98</b>		<b>73,216.98</b>		
<b>Total 1441 Adjudicated / Court Placed Programs</b>		<b>74,123.13</b>		<b>74,123.13</b>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>1442 PDE Approved Alternative Education Programs</b>						
100 <u>Personnel Services-Salaries</u>		143,142.88		143,142.88		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		367.20		367.20		
220 Social Security Contributions		10,401.18		10,401.18		
230 PSERS Retirement Contributions		12,212.53		12,212.53		
240 Tuition Reimbursements		1,560.00		1,560.00		
270 Grp Ins - Self Insurance		37,636.50		37,636.50		
Total Personnel Services-Employee Benefits		62,177.41		62,177.41		
300 <u>Purchased Professional &amp; Technical Services</u>	29,149.85	38,784.00		67,933.85		
Total Purchased Professional & Technical Services						
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	23,895.00	3,236.93		3,236.93		
560 Tuition	23,895.00	127,607.60		151,502.60		
Total Other Purchased Services	23,895.00	130,844.53		154,739.53		
600 <u>Supplies</u>						
610 General Supplies		11.31		11.31		
640 Books & Periodicals		87.00		87.00		
Total Supplies		98.31		98.31		
<b>Total 1442 PDE Approved Alternative Education Programs</b>	<u>53,044.85</u>	<u>375,047.13</u>		<u>428,091.98</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>
100 <u>Personnel Services-Salaries</u>	2,484.69	7,435.03		9,919.72		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	186.82	557.76		744.58		
230 PSERS Retirement Contributions	188.88	643.11		831.99		
<b>Total Personnel Services-Employee Benefits</b>	<b>375.70</b>	<b>1,200.87</b>		<b>1,576.57</b>		
600 <u>Supplies</u>						
610 General Supplies	325.92			325.92		
<b>Total Supplies</b>	<b>325.92</b>			<b>325.92</b>		
<b>Total 1450 Instruct. Prog. Outside the Established School Day</b>	<b>3,186.31</b>	<b>8,635.90</b>		<b>11,822.21</b>		

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	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1490 Additional Other Instruction Programs					
500 <u>Other Purchased Services</u>					
560 Tuition	415,713.58		1,262,611.83		
Total Other Purchased Services	<u>415,713.58</u>		<u>1,262,611.83</u>		
Total 1490 Additional Other Instruction Programs	<u>415,713.58</u>		<u>1,262,611.83</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	3,683.31	3,683.31		
	<u>3,683.31</u>	<u>3,683.31</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>		6,637.28		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>		501.83		
220 Social Security Contributions		540.99		
230 PSERS Retirement Contributions		1,042.82		
Total Personnel Services-Employee Benefits				
600 <u>Supplies</u>		1,995.00		
610 General Supplies		2,316.76		
640 Books & Periodicals		4,311.76		
Total Supplies		<u>11,991.86</u>		
Total 1600 Adult Education Programs				

1700 Community / Junior College Education Programs

500 Other Purchased Services

560 Tuition

147,295.53

Total Other Purchased Services

147,295.53

600 Supplies

640 Books & Periodicals

54,358.00

Total Supplies

54,358.00

Total 1700 Community / Junior College Education Programs

201,653.53



2000 Support Services	<u>Total</u>
100 Personnel Services-Salaries	8,828,213.42
Total Personnel Services-Salaries	
200 Personnel Services-Employee Benefits	36,004.95
210 Grp Ins - Contracted Provider	648,661.31
220 Social Security Contributions	749,554.29
230 PSERS Retirement Contributions	25,720.50
240 Tuition Reimbursements	23,063.77
250 Unemployment Compensation	171,058.68
260 Workmen's Compensation	1,636,762.81
270 Grp Ins - Self Insurance	164,610.68
280 Other Post Employment Benefits (OPEB)	(145.00)
290 Other Employee Benefits	3,455,291.99
Total Personnel Services-Employee Benefits	
300 Purchased Professional & Technical Services	1,103,558.31
Total Purchased Professional & Technical Services	
400 Purchased Property Services	821,746.16
Total Purchased Property Services	
500 Other Purchased Services	2,740,586.78
510 Student Transportation Services	133,464.00
520 Insurance-General	127,153.95
530 Communications	19,239.24
540 Advertising	24,362.76
550 Printing & Binding	36,945.09
580 Travel	55,310.43
590 Miscellaneous Purchased Services	3,137,062.25
Total Other Purchased Services	
600 Supplies	611,199.29
610 General Supplies	1,472,910.41
620 Energy	18,347.90
630 Food	96,032.53
640 Books & Periodicals	2,198,490.13
Total Supplies	
700 Property	62,557.70
750 Equipment - Original & Additional	23,737.11
760 Equipment - Replacement	86,294.81
Total Property	
800 Other Objects	75,286.84
Total Other Objects	19,705,943.91
Total 2000 Support Services	

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	102,334.01	2,068,377.63		
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	220.00	4,880.04		
220 Social Security Contributions	7,467.43	151,954.93		
230 PSERS Retirement Contributions	4,443.93	176,526.58		
240 Tuition Reimbursements		12,463.00		
270 Grp Ins - Self Insurance	24,203.40	387,970.44		
<b>Total Personnel Services-Employee Benefits</b>	<b>36,334.76</b>	<b>733,794.99</b>		
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>5,515.75</b>	<b>221,691.53</b>		
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>		<b>12,445.62</b>		
<b>500 Other Purchased Services</b>				
520 Insurance-General		125.00		
550 Printing & Binding		6,080.07		
580 Travel	60.16	6,222.82		
<b>Total Other Purchased Services</b>	<b>60.16</b>	<b>12,427.89</b>		
<b>600 Supplies</b>				
610 General Supplies	8,135.95	58,001.40		
630 Food		94.80		
<b>Total Supplies</b>	<b>8,135.95</b>	<b>58,096.20</b>		
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		<b>24,063.36</b>		
<b>Total 2100 Pupil Personnel</b>	<b>152,380.63</b>	<b>3,130,897.22</b>		

	<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	403,659.22	676,571.65	101,808.66	1,182,039.53		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grips - Contracted Provider	1,108.07	1,546.41	220.00	2,874.48		
220 Social Security Contributions	29,765.32	49,432.89	7,432.43	86,630.64		
230 PSERS Retirement Contributions	38,386.44	57,531.84	4,403.30	100,321.58		
240 Tuition Reimbursements	3,657.00	8,806.00		12,463.00		
270 Grips - Self Insurance	75,924.05	122,837.43	24,203.40	222,964.88		
Total Personnel Services-Employee Benefits	148,840.88	240,164.57	36,259.13	425,254.58		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	71,227.20	49,746.01	3,901.35	124,874.56		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services		5,058.74		5,058.74		
500 <u>Other Purchased Services</u>						
550 Printing & Binding	4,674.39	931.90		5,606.29		
580 Travel	230.80	343.24		574.04		
Total Other Purchased Services	4,905.19	1,275.14		6,180.33		
600 <u>Supplies</u>						
610 General Supplies	2,046.36	3,153.76		5,200.12		
Total Supplies	2,046.36	3,153.76		5,200.12		
Total 2120 Guidance Services	<u>630,673.85</u>	<u>975,959.87</u>	<u>141,969.14</u>	<u>1,748,607.86</u>		

100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	132.00	
220 Social Security Contributions	4,271.50	
230 PSERS Retirement Contributions	4,987.24	
270 Grp Ins - Self Insurance	12,611.56	
Total Personnel Services-Employee Benefits	22,002.30	
400 <u>Purchased Property Services</u>		596.28
Total Purchased Property Services		
500 <u>Other Purchased Services</u>		
580 Travel		1,029.16
Total Other Purchased Services		1,029.16
Total 2130 Attendance Services		<u>81,834.44</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 <u>Personnel Services-Salaries</u>	92,502.63	75,683.97		168,186.60		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	217.80	178.20		396.00		
220 Social Security Contributions	6,785.44	5,551.72		12,337.16		
230 PSERS Retirement Contributions	7,996.64	6,542.71		14,539.35		
270 Grp Ins - Self Insurance	19,544.44	15,990.90		35,535.34		
Total Personnel Services-Employee Benefits	34,544.32	28,263.53		62,807.85		
300 <u>Purchased Professional &amp; Technical Services</u>	17,018.75	3,927.63		20,946.38		
Total Purchased Professional & Technical Services						
500 <u>Other Purchased Services</u>						
580 Travel	1,476.71	795.38		2,272.09		
Total Other Purchased Services	1,476.71	795.38		2,272.09		
600 <u>Supplies</u>						
610 General Supplies			7,993.60	7,993.60		
Total Supplies			7,993.60	7,993.60		
Total 2140 Psychological Services	<u>145,542.41</u>	<u>108,670.51</u>	<u>7,993.60</u>	<u>262,206.52</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>
2150 <u>Speech Pathology And Audiology Services</u>						
100 <u>Personnel Services-Salaries</u>	301,349.23	79,367.68		380,716.91		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
210 <u>Grip Ins - Contracted Provider</u>	510.26	144.94		655.20		
220 <u>Social Security Contributions</u>	22,781.42	5,903.02		28,684.44		
230 <u>PSERS Retirement Contributions</u>	26,018.53	6,852.58		32,871.11		
270 <u>Grip Ins - Self Insurance</u>	31,645.15	9,402.73		41,047.88		
Total Personnel Services-Employee Benefits	80,955.36	22,303.27		103,258.63		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	42,929.46	1,409.76		44,339.22		
500 <u>Other Purchased Services</u>						
580 <u>Travel</u>	409.68	557.85		967.53		
Total Other Purchased Services	409.68	557.85		967.53		
600 <u>Supplies</u>						
610 <u>General Supplies</u>	49.47	40.48		89.95		
Total Supplies	49.47	40.48		89.95		
Total 2150 <u>Speech Pathology And Audiology Services</u>	<u>425,693.20</u>	<u>103,679.04</u>		<u>529,372.24</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FI

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2160 Social Work Services				
100 <u>Personnel Services-Salaries</u>		64,793.47		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		78.24		
220 Social Security Contributions		4,852.46		
230 PSERS Retirement Contributions		5,561.12		
270 Grp Ins - Self Insurance		5,126.78		
Total Personnel Services-Employee Benefits		15,618.60		
500 <u>Other Purchased Services</u>				
520 Insurance-General		125.00		
580 Travel		1,319.84		
Total Other Purchased Services		1,444.84		
800 <u>Other Objects</u>				
Total Other Objects		220.00		
Total 2160 Social Work Services		<u>82,076.91</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	414.05	80,866.70		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		171.36		
220 Social Security Contributions	31.06	6,068.19		
230 PSERS Retirement Contributions	35.81	6,810.75		
270 Grp Ins - Self Insurance		7,704.84		
Total Personnel Services-Employee Benefits	66.87	20,755.14		
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	1,614.40	14,690.77		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		6,790.60		
500 <u>Other Purchased Services</u>				
550 Printing & Binding		473.78		
580 Travel	60.16	60.16		
Total Other Purchased Services	60.16	533.94		
600 <u>Supplies</u>				
610 General Supplies	142.35	44,509.81		
Total Supplies	142.35	44,509.81		
Total 2170 Student Accounting Services	<u>2,297.83</u>	<u>168,146.96</u>		





	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2200 Instructional Staff						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	745,381.31	503,779.71		1,249,161.02		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	2,568.38	1,696.01		4,264.39		
220 Social Security Contributions	54,835.92	37,354.89		92,190.81		
230 PSERS Retirement Contributions	64,020.96	43,344.50		107,365.46		
240 Tuition Reimbursements	375.00			375.00		
270 Grp Ins - Self Insurance	136,766.88	67,993.34		204,760.22		
Total Personnel Services-Employee Benefits	258,567.14	150,388.74		408,955.88		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	9,150.13	6,368.55	15,115.00	30,633.68		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	190.85	1,790.43		1,981.28		
500 <u>Other Purchased Services</u>						
550 Printing & Binding	187.23	4,350.00		4,537.23		
580 Travel	2,391.39	2,585.91	854.02	5,831.32		
Total Other Purchased Services	2,578.62	6,935.91	854.02	10,368.55		
600 <u>Supplies</u>						
610 General Supplies	7,071.98	19,539.53	683.30	27,294.81		
630 Food	1,784.76	1,551.34	82.00	3,418.10		
640 Books & Periodicals	57,309.47	38,723.06		96,032.53		
Total Supplies	66,166.21	59,813.93	765.30	126,745.44		
800 <u>Other Objects</u>						
Total Other Objects	165.00	135.00		300.00		
Total 2200 Instructional Staff	1,082,199.26	729,212.27	16,734.32	1,828,145.85		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>		2,234,656.18		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		7,339.80		
220 Social Security Contributions		163,622.23		
230 PSERS Retirement Contributions		191,952.38		
240 Tuition Reimbursements		8,851.00		
270 Grp Ins - Self Insurance		367,882.49		
Total Personnel Services-Employee Benefits		739,647.90		
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services	2,000.00	371,942.53		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		67,480.26		
500 <u>Other Purchased Services</u>				
520 Insurance-General		5,075.00		
530 Communications		406.14		
540 Advertising		780.48		
550 Printing & Binding		10,241.40		
580 Travel		6,016.29		
Total Other Purchased Services		22,519.31		
600 <u>Supplies</u>				
610 General Supplies		20,006.39		
630 Food		13,913.24		
Total Supplies		33,919.63		
700 <u>Property</u>				
750 Equipment - Original & Additional		212.39		
760 Equipment - Replacement		423.67		
Total Property		636.06		
800 <u>Other Objects</u>				
Total Other Objects		29,477.84		
Total 2300 Administration	<u>2,000.00</u>	<u>3,500,279.71</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>		975.00		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>		72.54		
220 Social Security Contributions		84.37		
230 PSERS Retirement Contributions		156.91		
Total Personnel Services-Employee Benefits				
300 <u>Purchased Professional &amp; Technical Services</u>		40,092.88		
Total Purchased Professional & Technical Services	2,000.00			
500 <u>Other Purchased Services</u>				
540 Advertising		780.48		
580 Travel		666.68		
Total Other Purchased Services		1,447.16		
600 <u>Supplies</u>				
610 General Supplies		827.77		
630 Food		8,773.09		
Total Supplies		9,600.86		
800 <u>Other Objects</u>				
Total Other Objects		15,248.31		
Total 2310 Board Services	<u>2,000.00</u>			<u>67,521.12</u>

200 Personnel Services-Employee Benefits

220 Social Security Contributions

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

530 Communications

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

Total 2330 Tax Assessment And Collection Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		1,319.16		
		1,319.16		
		<b>191,826.92</b>		
		5,075.00		
		406.14		
		<b>5,481.14</b>		
		4,738.00		
		<b>4,738.00</b>		
		<u>203,365.22</u>		

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

550 Printing & Binding

Total Other Purchased Services

600 Supplies

630 Food

Total Supplies

800 Other Objects

Total Other Objects

Total 2340 Staff Relations And Negotiations Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		1,136.00		
		394.00		
		394.00		
		310.50		
		310.50		
		255.00		
		<u>2,095.50</u>		

Federal                      Total      BEF Elementary      BEF Secondary

130,379.93

130,379.93

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	<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>				322,260.34		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	765.04					
220 Social Security Contributions	21,915.43					
230 PSERS Retirement Contributions	27,764.97					
270 Grp Ins - Self Insurance	42,318.30					
<u>Total Personnel Services-Employee Benefits</u>	<u>92,763.74</u>					
300 <u>Purchased Professional &amp; Technical Services</u>				8,506.80		
<u>Total Purchased Professional &amp; Technical Services</u>				<u>9,798.84</u>		
400 <u>Purchased Property Services</u>				4,656.06		
<u>Total Purchased Property Services</u>				<u>4,656.06</u>		
500 <u>Other Purchased Services</u>				6,267.13		
580 Travel				4,200.62		
<u>Total Other Purchased Services</u>				<u>10,467.75</u>		
600 <u>Supplies</u>				96.28		
610 General Supplies				96.28		
630 Food						
<u>Total Supplies</u>				<u>96.28</u>		
700 <u>Property</u>						
750 Equipment - Original & Additional						
<u>Total Property</u>						
800 <u>Other Objects</u>				13,974.53		
<u>Total Other Objects</u>				<u>13,974.53</u>		
<u>Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.</u>				<u>462,524.34</u>		



	<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>	943,302.47	968,118.37		1,911,420.84		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
210 <u>Grip Ins - Contracted Provider</u>	3,118.03	3,456.73		6,574.76		
220 <u>Social Security Contributions</u>	69,785.13	70,529.97		140,315.10		
230 <u>PSERS Retirement Contributions</u>	81,093.73	83,009.31		164,103.04		
240 <u>Tuition Reimbursements</u>	2,469.00	6,382.00		8,851.00		
270 <u>Grip Ins - Self Insurance</u>	155,736.99	169,827.20		325,564.19		
Total Personnel Services-Employee Benefits	312,202.88	333,205.21		645,408.09		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	36,709.75	20,971.67		57,681.42		
500 <u>Other Purchased Services</u>						
550 <u>Printing &amp; Binding</u>	4,386.14	5,461.26		9,847.40		
580 <u>Travel</u>	269.56	423.99		693.55		
Total Other Purchased Services	4,655.70	5,885.25		10,540.95		
600 <u>Supplies</u>						
610 <u>General Supplies</u>	4,142.37	4,031.12		8,173.49		
630 <u>Food</u>		629.03		629.03		
Total Supplies	4,142.37	4,660.15		8,802.52		
700 <u>Property</u>						
750 <u>Equipment - Original &amp; Additional</u>	116.11			116.11		
760 <u>Equipment - Replacement</u>	295.70	127.97		423.67		
Total Property	411.81	127.97		539.78		
Total 2380 Office Of The Principal Services	1,301,424.98	1,332,968.62		2,634,393.60		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>		456,738.06		
200 <u>Personnel Services-Salaries</u>				
210 Grp Ins - Contracted Provider		1,314.80		
220 Social Security Contributions		33,648.69		
230 PSERS Retirement Contributions		37,511.99		
240 Tuition Reimbursements		1,561.50		
270 Grp Ins - Self Insurance		79,770.28		
<b>153,807.26</b>				
Total Personnel Services-Employee Benefits				
300 <u>Purchased Professional &amp; Technical Services</u>	1,825.35	308,634.81		
Total Purchased Professional & Technical Services				
400 <u>Purchased Property Services</u>		1,338.96		
Total Purchased Property Services				
500 <u>Other Purchased Services</u>				
580 Travel		100.02		
Total Other Purchased Services		100.02		
600 <u>Supplies</u>				
610 General Supplies		6,195.83		
Total Supplies		6,195.83		
700 <u>Property</u>				
760 Equipment - Replacement		95.00		
Total Property		95.00		
Total 2400 Pupil Health	<u>1,825.35</u>	<u>926,909.94</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<u>100 Personnel Services-Salaries</u>	35,743.50	522,069.79		
<u>Total Personnel Services-Salaries</u>				
<u>200 Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	49.44	1,308.80		
220 Social Security Contributions	2,658.76	37,907.16		
230 PSERS Retirement Contributions	3,091.75	44,488.84		
240 Tuition Reimbursements		2,470.00		
270 Grp Ins - Self Insurance	5,169.00	91,268.70		
<u>Total Personnel Services-Employee Benefits</u>	<u>10,968.95</u>	<u>177,443.50</u>		
<u>300 Purchased Professional &amp; Technical Services</u>		12,178.05		
<u>Total Purchased Professional &amp; Technical Services</u>				
<u>400 Purchased Property Services</u>		7,784.51		
<u>Total Purchased Property Services</u>				
<u>500 Other Purchased Services</u>				
550 Printing & Binding		1,047.38		
580 Travel		916.31		
<u>Total Other Purchased Services</u>		<u>1,963.69</u>		
<u>600 Supplies</u>				
610 General Supplies		11,774.80		
630 Food		178.73		
<u>Total Supplies</u>		<u>11,953.53</u>		
<u>700 Property</u>				
750 Equipment - Original & Additional		5,450.10		
760 Equipment - Replacement		1,843.89		
<u>Total Property</u>		<u>7,293.99</u>		
<u>800 Other Objects</u>				
<u>Total Other Objects</u>		<u>6,814.01</u>		
<u>Total 2500 Business</u>	<u>46,712.45</u>	<u>747,501.07</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				1,704,983.69		
100 Personnel Services-Salaries				4,161.71		
Total Personnel Services-Salaries				125,632.07		
200 Personnel Services-Employee Benefits				141,576.43		
210 Grp Ins - Contracted Provider				353,161.12		
220 Social Security Contributions				624,531.33		
230 PSERS Retirement Contributions				7,574.01		
270 Grp Ins - Self Insurance				644,159.71		
Total Personnel Services-Employee Benefits				128,264.00		
300 Purchased Professional & Technical Services				1,677.56		
Total Purchased Professional & Technical Services				129,941.56		
400 Purchased Property Services						
Total Purchased Property Services						
500 Other Purchased Services						
523 General Property and Liability Insurance						
580 Travel						
Total Other Purchased Services						
600 Supplies						
610 General Supplies	191,549.90	173,593.84				
620 Energy				365,143.74		
630 Food				1,472,910.41		
Total Supplies				398.50		
700 Property						
750 Equipment - Original & Additional				56,179.88		
760 Equipment - Replacement				19,071.12		
Total Property				75,251.00		
800 Other Objects						
Total Other Objects				207.63		
Total 2600 Operation & Maintenance of Plant Services				<u>5,025,101.58</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services		77,159.19		
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		225.12		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		5,852.54		
220 Social Security Contributions		6,478.43		
230 PSERS Retirement Contributions		3,261.72		
270 Grp Ins - Self Insurance		15,817.81		
Total Personnel Services-Employee Benefits		129,443.48		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				
500 Other Purchased Services				
513 St Tr Svc-Contr Carrier	4,174.12	2,484,235.30		
516 St Tr Svc from the IU		62,501.00		
519 St Tr Svc From Other Sources		193,850.48		
540 Advertising		4,261.30		
550 Printing & Binding		376.68		
580 Travel		4,765.34		
Total Other Purchased Services	4,174.12	2,749,990.10		
600 Supplies				
610 General Supplies		2,019.77		
630 Food		344.53		
Total Supplies		2,364.30		
700 Property				
750 Equipment - Original & Additional		424.98		
760 Equipment - Replacement		1,800.00		
Total Property		2,224.98		
Total 2700 Student Transportation Services	<u>4,174.12</u>	<u>2,976,999.86</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<u>100 Personnel Services-Salaries</u>		515,067.86		
<u>Total Personnel Services-Salaries</u>				
<u>200 Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	62.00	12,510.29		
220 Social Security Contributions	1,084.39	37,852.88		
230 PSERS Retirement Contributions	655.49	43,654.18		
250 Unemployment Compensation		23,063.77		
260 Workmen's Compensation		171,058.68		
270 Grp Ins - Self Insurance	3,025.40	148,687.84		
280 Other Post Employment Benefits (OPEB)		164,610.68		
290 Other Employee Benefits		(145.00)		
<u>Total Personnel Services-Employee Benefits</u>	4,827.28	601,293.32		
<u>300 Purchased Professional &amp; Technical Services</u>				
<u>Total Purchased Professional &amp; Technical Services</u>	1,055.00	21,460.22		
<u>400 Purchased Property Services</u>				
<u>Total Purchased Property Services</u>		86,555.82		
<u>500 Other Purchased Services</u>				
530 Communications		126,747.81		
540 Advertising		14,197.46		
550 Printing & Binding		2,080.00		
580 Travel	386.99	11,415.43		
<u>Total Other Purchased Services</u>	386.99	154,440.70		
<u>600 Supplies</u>				
610 General Supplies		120,762.55		
<u>Total Supplies</u>		120,762.55		
<u>700 Property</u>				
750 Equipment - Original & Additional		290.35		
760 Equipment - Replacement		503.43		
<u>Total Property</u>		793.78		
<u>800 Other Objects</u>				
<u>Total Other Objects</u>		14,424.00		
<u>Total 2800 Central</u>	<u>21,425.04</u>	<u>1,514,798.25</u>		

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		55,310.43		
		<u>55,310.43</u>		
		<u>55,310.43</u>		

3000 Operation of Noninstructional 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

270 Grp Ins - Self Insurance

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

630 Food

Total Supplies

700 Property

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 3000 Operation of Noninstructional Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	200.34	583,747.78		
		403.85		
	14.73	43,772.12		
	8.67	33,632.16		
		29,044.08		
	23.40	106,852.21		
	300.00	130,920.46		
		31,702.83		
		100,446.81		
	1,000.00	1,139.00		
		7,623.40		
	1,000.00	109,209.21		
	8,395.36	74,388.58		
		1,186.96		
	988.20	1,214.05		
	9,383.56	76,789.59		
		(3,899.50)		
		35,590.93		
		31,691.43		
		36,962.35		
	10,907.30	1,107,875.86		



	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>100 Personnel Services-Salaries</b>		<b>583,547.44</b>		
<b>Total Personnel Services-Salaries</b>				
<b>200 Personnel Services-Employee Benefits</b>		403.85		
210 Grp Ins - Contracted Provider		43,757.39		
220 Social Security Contributions		33,623.49		
230 PSERS Retirement Contributions		29,044.08		
270 Grp Ins - Self Insurance		<b>106,828.81</b>		
<b>Total Personnel Services-Employee Benefits</b>		<b>130,620.46</b>		
<b>300 Purchased Professional &amp; Technical Services</b>		<b>31,702.83</b>		
<b>Total Purchased Professional &amp; Technical Services</b>				
<b>400 Purchased Property Services</b>		100,446.81		
<b>Total Purchased Property Services</b>		139.00		
<b>500 Other Purchased Services</b>		6,769.35		
510 Student Transportation Services				
550 Printing & Binding				
580 Travel				
<b>Total Other Purchased Services</b>		<b>107,355.16</b>		
<b>600 Supplies</b>		62,744.31		
610 General Supplies		1,186.96		
620 Energy				
<b>Total Supplies</b>		<b>63,931.27</b>		
<b>700 Property</b>		(3,899.50)		
750 Equipment - Original & Additional		35,590.93		
760 Equipment - Replacement		<b>31,691.43</b>		
<b>Total Property</b>				
<b>800 Other Objects</b>		<b>36,568.43</b>		
<b>Total Other Objects</b>				
<b>Total 3200 Student Activities</b>		<b>1,092,245.83</b>		

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

Total 3300 Community Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	200.34	200.34		
	14.73	14.73		
	8.67	8.67		
	<b>23.40</b>	<b>23.40</b>		
	<b>300.00</b>	<b>300.00</b>		
	1,000.00	1,000.00		
		854.05		
	<b>1,000.00</b>	<b>1,854.05</b>		
	8,395.36	11,644.27		
	988.20	1,214.05		
	<b>9,383.56</b>	<b>12,858.32</b>		
	<b>10,907.30</b>	<b>15,236.11</b>		

800 Other Objects

Total Other Objects

Total 3400 Scholarships and Awards

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	393.92		
	<u>393.92</u>		

400 Purchased Property Services

Total Purchased Property Services

700 Property

710 Land and Improvements

Total Property

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

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		132,321.00		
		18,229.00		
		18,229.00		
		<u>150,550.00</u>		

700 Property

710 Land and Improvements

Total Property

Total 4200 Existing Site Improvement Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		18,229.00		
		<b>18,229.00</b>		
		<b><u>18,229.00</u></b>		

400 Purchased Property Services

430 Repairs and Maintenance

Total Purchased Property Services

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

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		70,160.00		
		<b>70,160.00</b>		
		<b><u>70,160.00</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		51,390.00		
450 Construction Services		10,771.00		
<b>Total Purchased Property Services</b>		<b>62,161.00</b>		
<b>Total 4600 Existing Building Improvement Services</b>		<b><u>62,161.00</u></b>		

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

2,165,728.35

72,388.96

**2,238,117.31**

3,490,000.00

5,595,833.98

**9,085,833.98**

**11,323,951.29**



800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

**Total Other Objects**

900 Other Financing Uses

910 Redemption of Principal

**Total Other Financing Uses**

**Total 5100 Debt Service, Other Expenditures and Fin Uses**

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		2,165,728.35		
		72,388.96		
		<b>2,238,117.31</b>		
		3,490,000.00		
		<b>3,490,000.00</b>		
		<b><u>5,728,117.31</u></b>		

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		2,136,520.01		
		<u>2,136,520.01</u>		
		3,490,000.00		
		<u>3,490,000.00</u>		
		<u>5,626,520.01</u>		

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

	Federal	Total	BEF Elementary	BEF Secondary
		72,388.96		
		<b>72,388.96</b>		
		<b><u>72,388.96</u></b>		

800 Other Objects

830 Interest

Total Other Objects

Total 5140 Short Term Borrowing - Interests and Costs

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	29,208.34		
	<b>29,208.34</b>		
	<b><u>29,208.34</u></b>		

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

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	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		5,595,833.98		
		<b>5,595,833.98</b>		
		<b><u>5,595,833.98</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
5230 Capital Projects Fund Transfers				
900 <u>Other Financing Uses</u>				
932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)	2,940,515.20			
939 Other Fund Transfers	2,000,000.00			
<b>Total Other Financing Uses</b>	<b>4,940,515.20</b>			
<b>Total 5230 Capital Projects Fund Transfers</b>		<b><u>4,940,515.20</u></b>		

Federal                      Total      BEF Elementary      BEF Secondary

655,318.78

655,318.78

655,318.78

	Amount	Total
<b>1000 Instruction</b>		
1100 Regular Programs - E/S	23,709,457.63	
1200 Special and Gifted Education	7,145,796.84	
1300 Vocational Education Programs	1,297,916.48	
1400 Other Instructional Programs - E/S	2,059,960.79	
1500 Nonpublic School Programs	3,683.31	
1600 Adult Education Programs	11,991.86	
1700 Community / Junior College Education Programs	201,653.53	
		34,430,460.44
<b>2000 Support Services</b>		
2100 Pupil Personnel	3,130,897.22	
2200 Instructional Staff	1,828,145.85	
2300 Administration	3,500,279.71	
2400 Pupil Health	926,909.94	
2500 Business	747,501.07	
2600 Operation & Maintenance of Plant Services	5,025,101.58	
2700 Student Transportation Services	2,976,999.86	
2800 Central	1,514,798.25	
2900 Other Support Services	55,310.43	
		19,705,943.91
<b>3000 Operation of Noninstructional Services</b>		
3200 Student Activities	1,092,245.83	
3300 Community Services	15,236.11	
3400 Scholarships and Awards	393.92	
		1,107,875.86
<b>4000 Facilities Acquisition, Const. and Improve. Svcs.</b>		
4200 Existing Site Improvement Services	18,229.00	
4500 Bldg. Acquisition & Const. Svcs. - Orig & Addl.	70,160.00	
4600 Existing Building Improvement Services	62,161.00	
		150,550.00
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service, Other Expenditures and Fin Uses	5,728,117.31	
5200 Interfund Transfers Out	5,595,833.98	
		11,323,951.29
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>66,718,781.50</b>



(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		50,150,000			912,185	1,471,242	52,533,427
2 Additional Debt Incurred During Year		39,200,000			174,384	979,871	40,354,255
3 Retirements and Repayments		15,150,000				960,616	16,110,616
4 Debt at End of Fiscal Year		74,200,000			1,086,569	1,490,497	76,777,066
5 Current Portion P&I - Due within 1 year		6,380,696				130,178	6,510,873
6 Interest Paid during current fiscal year		2,810,550					2,810,550

(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							

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Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments	Debt at End of Fiscal Year		
<b>Governmental Funds</b>							
<b>Other Post-Employment Benefits (OPEB)</b>							
Compensated Absences							
General Obligation Bonds	03/2005	912,185	174,384	0	1,086,569	0	0
General Obligation Bonds	04/2007	1,471,242	979,871	960,616	1,490,497	130,178	0
General Obligation Bonds	01/2009	20,435,000	0	1,470,000	18,965,000	2,295,862	825,988
General Obligation Bonds	08/2009	2,805,000	0	2,805,000	0	0	160,396
General Obligation Bonds	09/2009	9,300,000	0	9,300,000	0	0	969,260
General Obligation Bonds	12/2011	7,495,000	0	1,415,000	6,080,000	1,628,815	210,184
General Obligation Bonds	04/2012	10,115,000	0	160,000	9,955,000	596,819	319,838
General Obligation Bonds	06/2012	0	26,680,000	0	26,680,000	1,548,975	324,884
General Obligation Bonds		0	9,715,000	0	9,715,000	271,475	0
General Obligation Bonds		0	2,805,000	0	2,805,000	38,749	0
<b>Totals for Debt Entered:</b>		<b>52,533,427</b>	<b>40,354,255</b>	<b>16,110,616</b>	<b>76,777,066</b>	<b>6,510,873</b>	<b>2,810,550</b>

	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	566,072.35	
562 Tuition to Pennsylvania Charter Schools	1,262,611.83	
563 Tuition to Nonpublic Schools		
564 Tuition to Career and Technology Centers	11,425.79	
566 Tuition to Institutions of Higher Ed and Technical Institutes	147,295.53	
567 Tuition to Approved Private and PA Chartered Schools	354,080.92	
568 Tuition for PRRIs (in-state) and Detention Centers	59,094.02	
569 Tuition - Other	1,411,178.07	
<b>Total Tuition Paid During Fiscal Year</b>	<b>3,811,758.51</b>	
594 IU Payment by Withholding for Institutionalized Children's Programs	12,312.79	
597 Direct Payments to IUs for Institutionalized Children's Program	55,310.43	
<b>Total Tuition Paid During Fiscal Year</b>	<b>67,623.22</b>	
	<b>Tuition Paid For Nonspecial Education</b>	<b>Tuition Paid For Special Education</b>
1 1306 Institutions		67,623.22
2 Institutionalized Children's Programs		
3 Juveniles incarcerated in adult facilities	72,272.54	493,799.81
4 Residential Treatment Facilities		
5 Other Local Education Agencies	8,664.45	
6 Brick and Mortar Charter Schools	1,008,226.30	245,721.08
7 Cyber Charter Schools		
8 Career and Technology Centers	11,425.79	
9 Approved Private Schools	47,790.00	306,290.92
10 PA Chartered Schools for the Deaf and BI		
11 Private Residential Rehabilitative Institutio	39,676.82	19,417.20
12 Juvenile detention centers		
13 Special Program Jointures	147,295.53	
14 Other Tuition Not Included Elsewhere In T	103,712.60	1,307,465.47
<b>Total Amounts Paid to Institutions</b>	<b>1,439,064.03</b>	<b>2,440,317.70</b>

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DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322		25,295.50	25,295.50
1100-323			
1100-324			
1100-329	3,180.00	146,832.09	150,012.09
<b>Total 320</b>	<b>3,180.00</b>	<b>172,127.59</b>	<b>175,307.59</b>
1200-322	151,899.81	239,262.41	391,162.22
1200-323	120,828.13	98,859.37	219,687.50
1200-324			
1200-329	292,038.10	91,568.47	383,606.57
<b>Total 320</b>	<b>564,766.04</b>	<b>429,690.25</b>	<b>994,456.29</b>
1300-322			
1300-323			
1300-324			
1300-329		280.00	280.00
<b>Total 320</b>		<b>280.00</b>	<b>280.00</b>
2200-322			
2200-323			
2200-324	923.59	4,245.64	5,169.23
2200-329	6,456.88	175.00	6,631.88
<b>Total 320</b>	<b>7,380.47</b>	<b>4,420.64</b>	<b>11,801.11</b>
2400-322	1,662.38		1,662.38
2400-323			
2400-324		894.00	894.00
2400-329			
<b>Total 320</b>	<b>1,662.38</b>	<b>894.00</b>	<b>2,556.38</b>
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

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

<b>Non-ARRA Revenue</b>	
Federal Revenue: 8110-8690, 8810-8830	1,649,145.16
Federal Pass Thru Revenue: 6831, 6832, 6839	821,448.40
<b>Total Non-ARRA Federal Revenue</b>	<b>2,470,593.56</b>
<b>ARRA Revenue</b>	
Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edjobs Revenue: 8709	13,141.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6835	0.00
<b>Total ARRA Federal Revenue</b>	<b>13,141.00</b>
<b>Total Federal Revenue</b>	<b>2,483,734.56</b>

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

Function 1000	1,803,416.99
Function 2000	245,251.91
Function 3000	10,907.30
Function 4000	0.00
Function 5000	0.00
<b>Total Federal Expenditures reported in General Fund</b>	<b>2,059,576.20</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	117,353.22	122,322.40	239,675.62
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	201.48	219.00	420.48
220 Social Security Contributions	8,686.38	9,082.85	17,769.23
230 PSERS Retirement Contributions	10,139.84	10,562.43	20,702.27
270 Grp Ins - Self Insurance	19,712.66	19,354.63	39,067.29
Total Personnel Services-Employee Benefits	38,740.36	39,218.91	77,959.27
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	802.80	(105.24)	697.56
580 Travel	1,171.24		1,171.24
Total Other Purchased Services	1,974.04	(105.24)	1,868.80
600 <u>Supplies</u>			
610 General Supplies	122.98	60.34	183.32
640 Books & Periodicals		164.73	164.73
Total Supplies	122.98	225.07	348.05
800 <u>Other Objects</u>			
Total Other Objects	122.00	518.00	640.00
Total 1243 Gifted Support	<u>158,312.60</u>	<u>162,179.14</u>	<u>320,491.74</u>

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	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1280 Special Programs - Early Intervention Support				
300 <u>Purchased Professional &amp; Technical Services</u>		949.43		
Total Purchased Professional & Technical Services		<u>949.43</u>		
Total 1280 Special Programs - Early Intervention Support		<u>949.43</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>
100 <u>Personnel Services-Salaries</u>	311,890.77	144,681.54		456,572.31		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	1,104.24	498.07		1,602.31		
220 Social Security Contributions	22,695.99	10,747.37		33,443.36		
230 PSERS Retirement Contributions	26,273.28	12,066.78		38,340.06		
240 Tuition Reimbursements	375.00	375.00		750.00		
270 Grp Ins - Self Insurance	81,981.16	23,168.66		105,149.82		
<b>Total Personnel Services-Employee Benefits</b>	<b>132,429.67</b>	<b>46,480.88</b>		<b>178,910.55</b>		
400 <u>Purchased Property Services</u>	190.85	1,790.43		1,981.28		
500 <u>Other Purchased Services</u>						
580 Travel	1,029.79			1,029.79		
<b>Total Other Purchased Services</b>	<b>1,029.79</b>			<b>1,029.79</b>		
600 <u>Supplies</u>						
610 General Supplies	2,722.19	16,332.43		19,054.62		
640 Books & Periodicals	46,891.83	38,535.59		85,427.42		
<b>Total Supplies</b>	<b>49,614.02</b>	<b>54,868.02</b>		<b>104,482.04</b>		
800 <u>Other Objects</u>	165.00	135.00		300.00		
<b>Total Other Objects</b>	<b>165.00</b>	<b>135.00</b>		<b>300.00</b>		
<b>Total 2250 School Library Services</b>	<b>495,320.10</b>	<b>247,955.87</b>		<b>743,275.97</b>		

1st Year Actual  
 Cost  
 Allocation 2/30



2011-2012 F. .057 Annual Financial Report - 06/30/2012 Fiscal Year End  
School: 11521103 Carlisle Area SD  
County: Cumberland

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2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	2,052.23
Total Other Purchased Services	<u>2,052.23</u>
Total 2750 Nonpublic Transportation	<u>2,052.23</u>

I.	<u>Student Transportation Services for Educational Field Trips</u>	2,248.96
II.	<u>Student Transportation Services for Student Activities</u>	5,662.49
III.	<u>Rental of Vehicles for Student Transportation Services</u>	
IV.	<u>Capital Reserve (Special Revenue) Fund</u>	

Include only district-owned transportation expenditures paid from State or local money.  
DO NOT include federal expenditures or payments to contract service providers.  
Contracted transportation services should not be recorded on this schedule.

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

TOTAL ENCUMBRANCES:

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

**NOTE: You must complete this schedule if you desire a Certified Restricted Indirect Cost Rate**

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
<b>Total</b>			

\*\* 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	
<b>Total</b>	

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 2013 - 2014

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	349,722.00	1,398,885.86	1,748,607.86
2140 Psychological Services	259,584.00	2,622.52	262,206.52
2150 Speech Pathology And Audiology Services	524,079.00	5,293.24	529,372.24
2160 Social Work Services	75,511.00	6,565.91	82,076.91
2260 Instruction and Curriculum Development Services	186,648.00	795,709.22	982,357.22
2350 Legal and Accounting Services	40,592.43	89,787.50	130,379.93
2420 Medical Services	57,798.00	246,400.71	304,198.71
2440 Nursing Services	118,305.00	504,351.86	622,656.86
2700 Student Transportation Services	1,182,382.89	1,691,962.11	2,874,345.00
<b>TOTAL</b>	<b>2,794,622.32</b>	<b>4,741,578.93</b>	<b>7,536,201.25</b>

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

OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance	26,142.54	16,430.93	42,573.47
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits	3,147,502.38	1,797,061.63	4,944,564.01
272 Self-Insurance Dental Health Benefits	220,838.64	122,238.07	343,076.71
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>	<b>3,394,483.56</b>	<b>1,935,730.63</b>	<b>5,330,214.19</b>
<b>50 Enterprise Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance		2,495.32	2,495.32
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits		160,126.36	160,126.36
272 Self-Insurance Dental Health Benefits		20,892.76	20,892.76
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>	<b>183,514.44</b>		<b>183,514.44</b>
<b>60 Internal Service Fund</b>			
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			
<b>FUND TOTAL</b>	<b>3,394,483.56</b>	<b>2,119,245.07</b>	<b>5,513,728.63</b>
<b>TOTAL FOR ALL FUNDS</b>			

**LEA acknowledges there were no ARRA funded expenditures**

General Fund Expenditures: Functions	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b>Total GF Expenditures: Functions</b>	<b>13,141.00</b>						<b>13,141.00</b>
<b>General Fund Expenditures: Sub Functions</b>	<b>1500</b>	<b>1600</b>	<b>1700</b>	<b>2280</b>	<b>2450</b>	<b>2750</b>	<b>Object Total</b>
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							
<b>Total GF Expenditures: Sub Functions</b>	<b>13,141.00</b>						<b>13,141.00</b>

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



Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	29,258,816.88
Total Federally Funded salaries subject to PSERS withholding	842,654.89