

LEA Name: Tulpehocken Area SD
Address 27 Rehrersburg Rd
City Bethel, PA 19507-

Class Size: 3

County: Berks
AUN Number: 114068003

REVISED SUBMISSION

**Pennsylvania Department of Education
Comptroller's Office**

Annual Financial Report , PDE-2057

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

For the Fiscal Year Ending
06/30/2013

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.

Dr. Edward J Albert Jr

Chief School Administrator

(Signature required)

Date

April Klopp

Board Secretary

(Signature required)

Date

Thomas L Kowalonek

Contact Person

(717) 933-4611 Ext. 2103

Contact Person Telephone Number

tkowalonek@tulpehocken.org

Contact Person E-mail Address

(717) 933-9724

Contact Person Fax Number

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

Date of Revision: 12/19/2013

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

Financial Statements:

- ☐ Balance Sheet (NAG)
- ☐ Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- ☐ Proprietary Fund Statements (any)
- ☐ Fiduciary Fund Statements (any)

Revenues:

- ☒ Revenue Detail
- ☐ Tax Schedules (any)

Expenditures

- ☒ Expenditure Detail

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

- ☐ Transportation expenditure reporting error
- ☐ Restricted Indirect Cost reporting error
- ☐ Maintenance of Effort reporting error
- ☐ Act 1 Exceptions

Special Schedules:

- ☒ Statement of Indebtedness (SOIN)
- ☐ Restricted Indirect Costs and Eliminations Schedule (RICE)
- ☒ Special Education Services Schedule (SESS)
- ☐ Health Care Benefits Schedule (HCBS)
- ☒ Tuition Schedule (TUIT)
- ☐ Purchased Service Detail Schedule (PSDS)
- ☐ Supplemental Expenditure Schedules
- ☐ Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- ☐ Act 89
- ☐ IU Debt Schedule (DEBT)

Additional comments: Corrected transportation salary amount, Bond principal and interest amount, compensated absences, tuition payments and athletic account expenditures and revenue.

Audit Certification
Annual Financial Report:
For the Fiscal Year Ending 06/30/2013
(Pursuant to PA School Code Section 218(b))

LEA Name: Tulpehocken Area SD
AUN Number: 114068003
County: Berks

Audit Certification Due: 12/31/2013

This certification is applicable to:

Indicate if the school audit was completed prior to submission of this form

☒ **Orig. Annual Financial Report submitted to Comptroller Operations:** 11/29/2013
☐ **Annual Financial Report revisions submitted on:**

☒ **Yes, audit has been completed**
☐ **No, audit has not been completed**

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Dr. Edward J Albert Jr

Date

Signature

April Klopp

Date

AFR Contact Person: Thomas L Kowalonek

Email: tkowalonek@tulpehocken.org

Phone: 7179334611 Ext: 2103

FAX: 7179339724

Mail completed form to:

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

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

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**Assets**

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
0100 Cash and Cash Equivalents	5,443,148	23,443			
0110 Investments					
0120 Taxes Receivable (Net)	871,734				
0130 Due From Other Funds	550				
0141 Due from Other Governments	985,480				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	5,186				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures	2,652				
0190 Other Current Assets					
TOTAL ASSETS	7,308,750	23,443			

0910 Deferred Outflows Of Resources

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,308,750	23,443
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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Assets
1,819,746				7,286,337	0100
					0110
				871,734	0120
300,000				300,550	0130
				985,480	0141
					0142
					0143
					0145
					0146
					0147
				5,186	0150
					0160
					0170
				2,652	0180
					0190
2,119,746				9,451,939	
					0910
2,119,746				9,451,939	

Amounts Expressed in Whole Dollars

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities

0400	Due to Other Funds	300,000		
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	490,303		
0430	Contracts Payable			
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	868,763		
0462	Payroll Deductions and Withholdings	1,195,737		
0470	Advances from Other Funds			
0480	Deferred Revenues			
0490	Other Current Liabilities			

TOTAL LIABILITIES**2,854,803**

0950	Deferred Inflows Of Resources	641,941		
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Fund Balances

0810	Nonspendable Fund Balance	2,652		
0820	Restricted Fund Balance	99,000		
0830	Committed Fund Balance	1,250,000		
0840	Assigned Fund Balance	350,000	23,443	
0850	Unassigned Fund Balance	2,110,354		

TOTAL FUND BALANCES**3,812,006****23,443****TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES****7,308,750****23,443**

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
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Liabilities

300,000	0400
	0411
	0412
	0413
1,054,772	0420
	0430
	0440
	0450
868,763	0461
1,195,737	0462
	0470
	0480
	0490

564,469
3,419,272

641,941	0950
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Fund Balances

	2,652	0810
1,555,277	1,654,277	0820
	1,250,000	0830
	373,443	0840
	2,110,354	0850

1,555,277
5,390,726

2,119,746
9,451,939

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
REVENUES					
6000 Local Sources	18,239,299	2,922			
7000 State Sources	8,059,689				
8000 Federal Sources	846,729				
TOTAL REVENUES	27,145,717	2,922			
EXPENDITURES					
1000 Instruction	15,030,123				
2000 Support Services	8,171,668	4,937			
3000 Noninstructional Services	465,793				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	3,071,568				
5130 Refund of Prior Year Receipts	5,520				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	26,744,672	4,937			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	401,045	(2,015)			
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued	6,555,000				
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)	6,480,000				
5150 Bond Discounts	28,037				
5200 Interfund Transfers - Out (to other funds)	300,000				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(253,037)				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
2,068				18,244,289	6000
				8,059,689	7000
				846,729	8000
2,068				27,150,707	
				15,030,123	1000
435,594				8,612,199	2000
				465,793	3000
646,162				646,162	4000
				3,071,568	5110
				5,520	5130
					5140
1,081,756				27,831,365	
(1,079,688)				(680,658)	
					9110
				6,555,000	9120
					9130
					9200
300,000				300,000	9300
					9400
					9500
					9710
					9720
					9900
				6,480,000	5120
				28,037	5150
				300,000	5200
					5300
300,000				46,963	

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

Governmental Funds

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

148,008

(2,015)

0040 Fund Balance - Beginning of Fiscal Year

3,663,998

25,458

0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

3,812,006

23,443

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
(779,688)				(633,695)	
2,334,965				6,024,421	0040
					0050
1,555,277				5,390,726	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	17,545,316	17,545,316	18,239,299	693,983
7000	State Sources	8,297,864	8,297,864	8,059,689	(238,175)
8000	Federal Sources	849,820	849,820	846,729	(3,091)
TOTAL REVENUES		26,693,000	26,693,000	27,145,717	452,717
EXPENDITURES					
1100	Regular Programs	11,144,877	11,144,877	11,119,604	25,273
1200	Special Programs	3,350,135	3,350,135	3,081,390	268,745
1300	Vocational Programs	675,700	675,700	683,000	(7,300)
1400	Other Instructional Programs	152,458	152,458	146,129	6,329
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	925,008	925,008	927,548	(2,540)
2200	Instructional Staff Services	794,320	794,320	764,631	29,689
2300	Administrative Services	1,531,043	1,576,043	1,645,384	(69,341)
2400	Pupil Health	285,546	285,546	276,195	9,351
2500	Business Services	277,377	277,377	274,466	2,911
2600	Operation and Maintenance of Plant Services	2,083,345	2,083,345	2,109,769	(26,424)
2700	Student Transportation Services	1,140,389	1,140,389	1,187,882	(47,493)
2800	Central & Other Support Services	915,712	915,712	965,422	(49,710)
2900	Other Support Services	21,000	2,100	20,370	(18,270)
3100	Food Services				
3200	Student Activities	430,809	430,809	451,502	(20,693)
3300	Community Services	16,261	16,261	14,291	1,970
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)	3,132,020	3,132,020	3,071,568	60,452
5130	Refund of Prior Year Receipts			5,520	(5,520)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		26,876,000	26,902,100	26,744,671	157,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(183,000)	(209,100)	401,046	610,146

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds			6,555,000	6,555,000
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues			6,480,000	(6,480,000)
5150	Bond Discounts			28,037	(28,037)
5200	Interfund Transfers - Out (to other funds)	24,000	24,000	300,000	(276,000)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	150,000	105,000		105,000
TOTAL OTHER FINANCING SOURCES (USES)		(174,000)	(129,000)	(253,037)	(124,037)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(357,000)	(338,100)	148,009	486,109
0040	Fund Balance - Beginning of Fiscal Year	3,393,998	3,393,998	3,663,998	270,000
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		3,036,998	3,055,898	3,812,007	756,109

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents	96,427			96,427	
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)	43			43	
0170 Inventories	11,305			11,305	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	107,775			107,775	
Noncurrent Assets:					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	142			142	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	142			142	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	107,917			107,917	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current Liabilities:					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	1,004			1,004	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
Total Current Liabilities	1,004			1,004	
Noncurrent Liabilities:					
0470 Advances from Other Funds	550			550	
0480 Deferred Revenues	9,570			9,570	
0490 Other Current Liabilities					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities	10,120			10,120	
TOTAL LIABILITIES	11,124			11,124	
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt	142			142	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	96,651			96,651	
TOTAL NET POSITION	96,793			96,793	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	107,917			107,917	

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES						
6600	Food Service Revenue	394,139			394,139	
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		394,139			394,139	
OPERATING EXPENSES						
100	Salaries	243,349			243,349	
200	Employee Benefits	102,635			102,635	
300	Purchased Professional and Technical Service					
400	Purchased Property Services					
500	Other Purchased Service					
600	Supplies	350,600			350,600	
700	Depreciation	1,631			1,631	
810	Dues and Fees					
890	Other Operating Expenditures	15,051			15,051	
TOTAL OPERATING EXPENSES		713,266			713,266	
OPERATING INCOME (LOSS)		(319,127)			(319,127)	
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	76			76	
6920	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	47,704			47,704	
8000	Federal Sources	337,684			337,684	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		385,464			385,464	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		66,337			66,337	

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

Proprietary Funds

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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

66,337	66,337
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0041	Net Position - Beginning of Fiscal Year	30,456	30,456
0057	Accounting Changes / Residual Equity Transfers		
0061	Prior Period Adjustment		

NET POSITION - END OF YEAR

96,793	96,793
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	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	395,178			395,178	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	345,434			345,434	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	296,313			296,313	
9944 Cash Payments For Other Operating Expenses	15,051			15,051	
Net Cash Provided By (Used For) Operating Activities	(261,620)			(261,620)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	47,704			47,704	
8000 Federal Sources	292,204			292,204	
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					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	339,908			339,908	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	76			76	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	76			76	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	78,364			78,364	
9935 Cash and Cash Equivalents Beginning of Year	18,063			18,063	
Cash and Cash Equivalents at Year End	96,427			96,427	
9900 Other Financing Sources Not Listed (9000 Series)	(319,127)			(319,127)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	1,631			1,631	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	45,480			45,480	
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	8,809			8,809	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)	389			389	
9909 Inc (Dec) in Accounts Payable (0400-0450)	(2)			(2)	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)	550			550	
9913 Inc (Dec) in Deferred Revenue (0480)	650			650	
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	57,507			57,507	
Cash Provided By (Used For) Total	(261,620)			(261,620)	

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**Assets**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100 Cash and Cash Equivalents	16,458			60,645	
0110 Investments					
0130 Due From Other Funds					
0147 Due From Component Units					
0150 Other Receivables					
0160 Advances to Other Funds					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)					
TOTAL ASSETS	16,458			60,645	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,458			60,645	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		77,103	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		77,103	
			0910
		77,103	

Amounts Expressed in Whole Dollars

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

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Deferred Revenues				
0490	Other Current Liabilities				60,645
TOTAL LIABILITIES					60,645

0950 Deferred Inflows Of Resources

Net Position

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)		16,458		
0799	Unrestricted				
TOTAL NET POSITION			16,458		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			16,458		60,645

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	60,645	0490
	60,645	
		0950
		0791
	16,458	0798
		0799
	16,458	
	77,103	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions		5,432			
9946	Other Additions		12			
Deductions						
9947	Scholarships Awarded		6,107			
9948	Other Deductions					
Change In Net Position			(663)			
0041	Net Position - Beginning of Fiscal Year		17,121			
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year			16,458			

Total Fiduciary Funds		
	5,432	9945
	12	9946
	6,107	9947
		9948
(663)		
	17,121	0041
		9949
16,458		

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	14,883,070.11	
6112	Interim Real Estate Taxes	207,935.66	
6113	Public Utility Realty Tax	23,078.58	
6114	Payments in Lieu of Current Taxes / State & Local	3,674.40	
6120	Current Per Capita Taxes, Sec. 679	35,160.90	
6140	Current Act 511 Taxes - Flat Rate Assessments	35,160.90	
6150	Current Act 511 Taxes - Proportional Assessments	1,594,822.69	
6400	Delinq on Taxes Levied/Assessed by the LEA	916,316.38	
6500	Earnings on Investments	7,479.31	
6700	Revenue From Student Activities	23,805.00	
6831	Federal Rev. Rcvd. from Other PA Public Schools	255,958.00	
6910	Rentals	14,041.66	
6920	Contributions and Donations From Private Sources	200.00	
6941	Regular Day School Tuition	224,204.16	
6944	Receipts from Other LEAS in PA - Education	7,749.88	
6991	Refunds of Prior Years' Expenditures	1,290.74	
6999	All Other Local Revenues Not Specified	5,350.88	
6000	Total Revenue from Local Sources		18,239,299.25

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Education Funding (Gross)	3,772,243.44	
7160	Tuition - Orphans & Children Placed in Priv. Homes	99,652.75	
7220	Vocational Education	35,794.64	
7240	Driver Education - Student	3,390.00	
7271	Special Education Funding for School Aged Pupils	820,119.27	
7310	Transportation (Regular and Additional)	843,390.33	
7320	Rental and Sinking Fund Payments	512,811.67	
7330	Health Services	28,005.34	
7340	State Property Tax Reduction Allocation	644,519.41	
7501	PA Accountability Grant	88,940.00	
7599	Additional grants not listed elsewhere	1,660.09	
7810	Revenue for Social Security Payments	456,314.66	
7820	Revenue for Retirement Payments	752,847.07	
7000	Total Revenue from State Sources		8,059,688.67
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	425,808.09	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	86,217.00	
8516	NCLB, Title III - Language Instruction	16,700.98	
8810	Schl Based ACCESS Med Reimb Prog	301,897.92	
8820	Medical Asst Reimb for Admin Claiming	16,105.07	
8000	Total Revenue from Federal Sources		846,729.06
9000	Other Financing Sources		
9120	Proceeds From Refunding Bonds	6,555,000.00	
9000	Total Other Financing Sources		6,555,000.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	18,239,299.25	
Revenue from State Sources	8,059,688.67	
Revenue from Federal Sources	846,729.06	
Other Financing Sources	6,555,000.00	
		33,700,716.98

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	591,714,900	16,390,503	14,883,070
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	35,160.90	
6140	Current Act 511 Taxes - Flat Rate Assessments		35,160.90
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	1,365,016.47	
6153	Real Estate Transfer Taxes	229,806.22	
6150	Current Act 511 Taxes - Proportional Assessments		1,594,822.69

Total Act 1 and Act 511 Taxes

1,629,983.59

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<u>REVENUE FROM DELINQUENT TAXES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6411	Delinquent Real Estate Taxes	908,176.38			908,176.38
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		908,176.38			908,176.38

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

BY SUBFUNCTIONS

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	11,119,603.56	
1200 Special and Gifted Education	3,081,390.15	
1300 Vocational Education Programs	682,999.95	
1400 Other Instructional Programs - E/S	146,129.05	
		15,030,122.71
2000 Support Services		
2100 Pupil Personnel	927,547.90	
2200 Instructional Staff	764,630.77	
2300 Administration	1,645,384.40	
2400 Pupil Health	276,195.05	
2500 Business	274,466.17	
2600 Operation & Maintenance of Plant Services	2,109,769.39	
2700 Student Transportation Services	1,187,882.39	
2800 Central	965,421.78	
2900 Other Support Services	20,369.93	
		8,171,667.78
3000 Operation of Noninstructional Services		
3200 Student Activities	451,501.92	
3300 Community Services	14,291.39	
		465,793.31
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	9,585,125.30	
5200 Interfund Transfers Out	300,000.00	
		9,885,125.30
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		33,552,709.10

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	9,027,713.32
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	1,592,509.18
220 Social Security Contributions	671,419.87
230 PSERS Retirement Contributions	1,096,986.21
240 Tuition Reimbursements	88,929.43
250 Unemployment Compensation	13,683.19
260 Workmen's Compensation	43,641.34
Total Personnel Services-Employee Benefits	3,507,169.22
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	205,703.16
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	3,665.30
440 Rentals	58,585.81
Total Purchased Property Services	62,251.11
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	37,119.46
530 Communications	2,394.42
550 Printing & Binding	1,098.99
560 Tuition	1,614,410.16
580 Travel	4,761.85
590 Miscellaneous Purchased Services	4,741.79
Total Other Purchased Services	1,664,526.67
600 <u>Supplies</u>	
610 General Supplies	195,672.10
620 Energy	2,714.57
630 Food	119.63
640 Books & Periodicals	340,080.86
Total Supplies	538,587.16
700 <u>Property</u>	
750 Equipment - Original & Additional	21,997.07
Total Property	21,997.07
800 <u>Other Objects</u>	
Total Other Objects	2,175.00
Total 1000 Instruction	<u>15,030,122.71</u>

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1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	3,350,958.33	3,514,028.94	274,873.30	7,139,860.57		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	591,625.50	577,684.85	33,223.78	1,202,534.13		
220 Social Security Contributions	254,181.26	260,700.14	15,324.02	530,205.42		
230 PSERS Retirement Contributions	417,168.27	426,933.17	25,132.69	869,234.13		
240 Tuition Reimbursements	42,639.00	46,290.43		88,929.43		
250 Unemployment Compensation	3,420.80	10,262.39		13,683.19		
260 Workmen's Compensation	16,586.19	16,905.62	982.76	34,474.57		
Total Personnel Services-Employee Benefits	1,325,621.02	1,338,776.60	74,663.25	2,739,060.87		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	9,956.48	10,701.25		20,657.73		
400 Purchased Property Services						
430 Repairs and Maintenance	1,213.25	1,758.67		2,971.92		
440 Rentals	30,813.28	27,772.53		58,585.81		
Total Purchased Property Services	32,026.53	29,531.20		61,557.73		
500 Other Purchased Services						
510 Student Transportation Services	14,498.51	12,166.79		26,665.30		
530 Communications	522.14	1,350.00		1,872.14		
550 Printing & Binding	420.00	678.99		1,098.99		
562 Tuition to Pennsylvania Charter Schools	249,587.40	333,122.26		582,709.66		
568 Tuition for PRRIs (in-state) and Detention Centers	1,453.95	4,361.84		5,815.79		
569 Tuition - Other			271.00	271.00		
580 Travel	261.44	777.89	525.00	1,564.33		
599 Other Misc Purchased Services	2,500.00			2,500.00		
Total Other Purchased Services	269,243.44	352,457.77	796.00	622,497.21		
600 Supplies						
610 General Supplies	85,847.25	82,344.50	9,850.62	178,042.37		
630 Food	119.63			119.63		
640 Books & Periodicals	56,337.59	157,653.57	119,844.22	333,835.38		
Total Supplies	142,304.47	239,998.07	129,694.84	511,997.38		
700 Property						
750 Equipment - Original & Additional		21,997.07		21,997.07		
Total Property		21,997.07		21,997.07		
800 Other Objects						
Total Other Objects	933.00	1,042.00		1,975.00		
Total 1100 Regular Programs - E/S	<u>5,131,043.27</u>	<u>5,508,532.90</u>	<u>480,027.39</u>	<u>11,119,603.56</u>		

1200 Special and Gifted Education	<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	712,580.30	863,218.35	162,377.17	1,738,175.82		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	176,250.01	159,600.39	20,162.45	356,012.85		
220 Social Security Contributions	52,902.04	64,733.48	12,391.99	130,027.51		
230 PSERS Retirement Contributions	85,061.86	105,690.39	19,879.85	210,632.10		
260 Workmen's Compensation	3,819.43	4,614.17	4.22	8,437.82		
Total Personnel Services-Employee Benefits	318,033.34	334,638.43	52,438.51	705,110.28		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	103,504.21	68,647.22	968.00	173,119.43		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	352.96	6,701.32		7,054.28		
530 Communications		522.28		522.28		
561 Tuition to Other School Districts Within The State		28,632.67		28,632.67		
562 Tuition to Pennsylvania Charter Schools	68,251.10	138,933.27		207,184.37		
563 Tuition to Nonpublic Schools		163,799.21		163,799.21		
564 Tuition to Career and Technology Centers		35,234.01		35,234.01		
567 Tuition to Approved Private and PA Chartered Schools		23.38		23.38		
568 Tuition for PRRIs (in-state) and Detention Centers		2,271.30		2,271.30		
580 Travel	393.42	1,380.37		1,773.79		
594 IU Payment by Withholding for Institutionalized Children's Prog	2,042.29			2,042.29		
599 Other Misc Purchased Services		199.50		199.50		
Total Other Purchased Services	71,039.77	377,697.31		448,737.08		
600 <u>Supplies</u>						
610 General Supplies	4,476.00	5,326.06		9,802.06		
640 Books & Periodicals	4,308.65	1,936.83		6,245.48		
Total Supplies	8,784.65	7,262.89		16,047.54		
800 <u>Other Objects</u>						
Total Other Objects	200.00			200.00		
Total 1200 Special and Gifted Education	<u>1,214,142.27</u>	<u>1,651,464.20</u>	<u>215,783.68</u>	<u>3,081,390.15</u>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	61,083.00		61,083.00		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	17,865.20		17,865.20		
220 Social Security Contributions	4,536.11		4,536.11		
230 PSERS Retirement Contributions	7,512.73		7,512.73		
260 Workmen's Compensation	298.51		298.51		
Total Personnel Services-Employee Benefits	30,212.55		30,212.55		
500 Other Purchased Services					
510 Student Transportation Services	3,399.88		3,399.88		
564 Tuition to Career and Technology Centers	580,230.79		580,230.79		
580 Travel	298.44		298.44		
Total Other Purchased Services	583,929.11		583,929.11		
600 Supplies					
610 General Supplies	7,775.29		7,775.29		
Total Supplies	7,775.29		7,775.29		
Total 1300 Vocational Education Programs	<u>682,999.95</u>		<u>682,999.95</u>		

1400 Other Instructional Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	408.25	88,185.68		88,593.93		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		16,097.00		16,097.00		
220 Social Security Contributions	30.96	6,619.87		6,650.83		
230 PSERS Retirement Contributions	50.46	9,556.79		9,607.25		
260 Workmen's Compensation	1.96	428.48		430.44		
Total Personnel Services-Employee Benefits	83.38	32,702.14		32,785.52		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		11,926.00		11,926.00		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance		693.38		693.38		
Total Purchased Property Services		693.38		693.38		
500 <u>Other Purchased Services</u>						
560 Tuition		8,237.98		8,237.98		
580 Travel	47.73	1,077.56		1,125.29		
Total Other Purchased Services	47.73	9,315.54		9,363.27		
600 <u>Supplies</u>						
610 General Supplies		52.38		52.38		
620 Energy		2,714.57		2,714.57		
Total Supplies		2,766.95		2,766.95		
Total 1400 Other Instructional Programs - E/S	<u>539.36</u>	<u>145,589.69</u>		<u>146,129.05</u>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1410 Driver's Education					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	30,454.68		30,454.68		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	2,682.80		2,682.80		
220 Social Security Contributions	2,297.25		2,297.25		
230 PSERS Retirement Contributions	2,791.98		2,791.98		
260 Workmen's Compensation	147.73		147.73		
Total Personnel Services-Employee Benefits	7,919.76		7,919.76		
400 <u>Purchased Property Services</u>					
430 Repairs and Maintenance	693.38		693.38		
Total Purchased Property Services	693.38		693.38		
600 <u>Supplies</u>					
610 General Supplies	52.38		52.38		
620 Energy	2,714.57		2,714.57		
Total Supplies	2,766.95		2,766.95		
Total 1410 Driver's Education	<u>41,834.77</u>		<u>41,834.77</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>
1430 Homebound Instruction						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	408.25	4,508.00		4,916.25		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	30.96	340.75		371.71		
230 PSERS Retirement Contributions	50.46	557.18		607.64		
260 Workmen's Compensation	1.96	21.65		23.61		
Total Personnel Services-Employee Benefits	83.38	919.58		1,002.96		
500 Other Purchased Services						
580 Travel	47.73	1,077.56		1,125.29		
Total Other Purchased Services	47.73	1,077.56		1,125.29		
Total 1430 Homebound Instruction	<u>539.36</u>	<u>6,505.14</u>		<u>7,044.50</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 Personnel Services-Salaries						
Total Personnel Services-Salaries		53,223.00		53,223.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		13,414.20		13,414.20		
220 Social Security Contributions		3,981.87		3,981.87		
230 PSERS Retirement Contributions		6,207.63		6,207.63		
260 Workmen's Compensation		259.10		259.10		
Total Personnel Services-Employee Benefits		23,862.80		23,862.80		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services		11,926.00		11,926.00		
500 Tuition						
560 Tuition		8,237.98		8,237.98		
Total Tuition		8,237.98		8,237.98		
Total 1440 Alternative Regular Education		<u>97,249.78</u>		<u>97,249.78</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1441 Adjudicated / Court Placed Programs						
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		11,926.00		11,926.00		
500 <u>Other Purchased Services</u>						
561 Tuition to Other School Districts Within The State		8,237.98		8,237.98		
Total Other Purchased Services		8,237.98		8,237.98		
Total 1441 Adjudicated / Court Placed Programs		<u>20,163.98</u>		<u>20,163.98</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1442 PDE Approved Alternative Education Programs						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries		53,223.00		53,223.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		13,414.20		13,414.20		
220 Social Security Contributions		3,981.87		3,981.87		
230 PSERS Retirement Contributions		6,207.63		6,207.63		
260 Workmen's Compensation		259.10		259.10		
Total Personnel Services-Employee Benefits		23,862.80		23,862.80		
Total 1442 PDE Approved Alternative Education Programs		<u>77,085.80</u>		<u>77,085.80</u>		

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	3,236,252.23
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	694,402.31
220 Social Security Contributions	240,577.58
230 PSERS Retirement Contributions	389,453.24
240 Tuition Reimbursements	11,235.00
260 Workmen's Compensation	15,487.26
290 Other Employee Benefits	16,189.27
Total Personnel Services-Employee Benefits	1,367,344.66
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	328,142.50
400 <u>Purchased Property Services</u>	
410 Cleaning Services	20,142.70
420 Utility Services	51,114.35
430 Repairs and Maintenance	226,931.19
440 Rentals	340,385.82
460 Extermination Services	4,932.93
Total Purchased Property Services	643,506.99
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	1,137,841.12
520 Insurance-General	66,259.50
530 Communications	100,052.26
540 Advertising	7,214.32
550 Printing & Binding	26,890.37
580 Travel	59,278.59
590 Miscellaneous Purchased Services	24,573.41
Total Other Purchased Services	1,422,109.57
600 <u>Supplies</u>	
610 General Supplies	311,544.84
620 Energy	601,634.26
630 Food	5,330.19
640 Books & Periodicals	66,882.01
Total Supplies	985,391.30
700 <u>Property</u>	
750 Equipment - Original & Additional	118,754.27
Total Property	118,754.27
800 <u>Other Objects</u>	
Total Other Objects	70,166.26
Total 2000 Support Services	<u>8,171,667.78</u>

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2100 Pupil Personnel				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	26,225.65	618,021.54		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	8,932.60	143,608.24		
220 Social Security Contributions	1,939.59	46,165.78		
230 PSERS Retirement Contributions	3,241.48	76,267.32		
260 Workmen's Compensation		3,013.64		
Total Personnel Services-Employee Benefits	14,113.67	269,054.98		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		20,830.06		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		1,546.03		
530 Communications		4,233.73		
550 Printing & Binding		179.92		
580 Travel		1,270.46		
590 Miscellaneous Purchased Services		1,071.22		
Total Other Purchased Services		8,301.36		
600 <u>Supplies</u>				
610 General Supplies		8,900.76		
640 Books & Periodicals		1,572.20		
Total Supplies		10,472.96		
800 <u>Other Objects</u>				
Total Other Objects		867.00		
Total 2100 Pupil Personnel	<u>40,339.32</u>	<u>927,547.90</u>		

2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	139,530.04	338,533.88	26,225.65	504,289.57		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	31,279.40	72,637.93	8,932.60	112,849.93		
220 Social Security Contributions	10,442.59	25,292.78	1,939.59	37,674.96		
230 PSERS Retirement Contributions	17,245.91	41,471.81	3,241.48	61,959.20		
260 Workmen's Compensation	676.89	1,774.72		2,451.61		
Total Personnel Services-Employee Benefits	59,644.79	141,177.24	14,113.67	214,935.70		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services		1,120.86		1,120.86		
500 Other Purchased Services						
510 Student Transportation Services		1,546.03		1,546.03		
530 Communications	4.52	4,229.21		4,233.73		
550 Printing & Binding		179.92		179.92		
599 Other Misc Purchased Services		1,071.22		1,071.22		
Total Other Purchased Services	4.52	7,026.38		7,030.90		
600 Supplies						
610 General Supplies	1,172.47	1,743.25		2,915.72		
640 Books & Periodicals	1,185.49	386.71		1,572.20		
Total Supplies	2,357.96	2,129.96		4,487.92		
800 Other Objects						
Total Other Objects		500.00		500.00		
Total 2120 Guidance Services	<u>201,537.31</u>	<u>490,488.32</u>	<u>40,339.32</u>	<u>732,364.95</u>		

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	37,407.70	37,407.70		74,815.40		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	8,932.60	8,932.60		17,865.20		
220 Social Security Contributions	2,803.86	2,803.86		5,607.72		
230 PSERS Retirement Contributions	4,749.03	4,749.03		9,498.06		
260 Workmen's Compensation	187.41	187.41		374.82		
Total Personnel Services-Employee Benefits	16,672.90	16,672.90		33,345.80		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	9,854.60	9,854.60		19,709.20		
500 <u>Other Purchased Services</u>						
580 Travel	467.27	467.27		934.54		
Total Other Purchased Services	467.27	467.27		934.54		
600 <u>Supplies</u>						
610 General Supplies	2,981.97	2,981.97		5,963.94		
Total Supplies	2,981.97	2,981.97		5,963.94		
800 <u>Other Objects</u>						
Total Other Objects	153.50	153.50		307.00		
Total 2140 Psychological Services	67,537.94	67,537.94		135,075.88		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2170 Student Accounting Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		38,916.57		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		12,893.11		
220 Social Security Contributions		2,883.10		
230 PSERS Retirement Contributions		4,810.06		
260 Workmen's Compensation		187.21		
Total Personnel Services-Employee Benefits		20,773.48		
500 Other Purchased Services				
580 Travel		335.92		
Total Other Purchased Services		335.92		
600 Supplies				
610 General Supplies		21.10		
Total Supplies		21.10		
800 Other Objects				
Total Other Objects		60.00		
Total 2170 Student Accounting Services		<u>60,107.07</u>		

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	268,283.14	203,488.44	6,400.00	478,171.58		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	47,924.83	48,988.54		96,913.37		
220 Social Security Contributions	20,183.31	15,221.16	489.56	35,894.03		
230 PSERS Retirement Contributions	31,971.22	24,780.06	420.24	57,171.52		
260 Workmen's Compensation	1,294.28	981.29	30.72	2,306.29		
290 Other Employee Benefits	1,153.84	1,153.84		2,307.68		
Total Personnel Services-Employee Benefits	102,527.48	91,124.89	940.52	194,592.89		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	1,612.78	1,612.78		3,225.56		
500 Other Purchased Services						
530 Communications	979.61	979.61		1,959.22		
550 Printing & Binding	242.58	242.58		485.16		
580 Travel	7,700.00	9,265.80	15,115.60	32,081.40		
599 Other Misc Purchased Services		808.71		808.71		
Total Other Purchased Services	8,922.19	11,296.70	15,115.60	35,334.49		
600 Supplies						
610 General Supplies	3,827.72	5,434.39		9,262.11		
630 Food	1,587.49	1,587.49		3,174.98		
640 Books & Periodicals	21,012.39	16,505.19		37,517.58		
Total Supplies	26,427.60	23,527.07		49,954.67		
700 Property						
750 Equipment - Original & Additional	791.00	791.00		1,582.00		
Total Property	791.00	791.00		1,582.00		
800 Other Objects						
Total Other Objects	1,116.08	653.50		1,769.58		
Total 2200 Instructional Staff	<u>409,680.27</u>	<u>332,494.38</u>	<u>22,456.12</u>	<u>764,630.77</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		896,188.99		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		175,847.16		
220 Social Security Contributions		65,639.65		
230 PSERS Retirement Contributions		108,422.78		
240 Tuition Reimbursements		10,000.00		
260 Workmen's Compensation		4,211.00		
290 Other Employee Benefits		11,191.71		
Total Personnel Services-Employee Benefits		375,312.30		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		212,124.53		
400 Purchased Property Services				
440 Rentals		7,953.37		
Total Purchased Property Services		7,953.37		
500 Other Purchased Services				
520 Insurance-General		14,648.50		
530 Communications		11,412.72		
540 Advertising		7,214.32		
550 Printing & Binding		13,553.29		
580 Travel		17,162.36		
590 Miscellaneous Purchased Services		1,877.13		
Total Other Purchased Services		65,868.32		
600 Supplies				
610 General Supplies		20,316.91		
630 Food		2,155.21		
640 Books & Periodicals		1,761.63		
Total Supplies		24,233.75		
700 Property				
750 Equipment - Original & Additional		1,582.00		
Total Property		1,582.00		
800 Other Objects				
Total Other Objects		62,121.14		
Total 2300 Administration		<u>1,645,384.40</u>		

2310 Board Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

540 Advertising

550 Printing & Binding

580 Travel

599 Other Misc Purchased Services

Total Other Purchased Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

800 Other Objects

Total Other Objects

Total 2310 Board Services

FederalTotalBEF ElementaryBEF Secondary

1,896.20

12,544.50

2,644.45

944.50

249.00

773.16

17,155.61

1,435.47

111.39

1,546.86

54,802.68

75,401.35

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		18,984.00		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		1,452.23		
Total Personnel Services-Employee Benefits		1,452.23		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		62,678.07		
500 Other Purchased Services				
520 Insurance-General		2,104.00		
530 Communications		5,269.39		
550 Printing & Binding		9,977.79		
Total Other Purchased Services		17,351.18		
600 Supplies				
610 General Supplies		894.89		
Total Supplies		894.89		
800 Other Objects				
Total Other Objects		365.80		
Total 2330 Tax Assessment And Collection Services		101,726.17		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2340 Staff Relations And Negotiations Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		58,070.42		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		13,691.32		
220 Social Security Contributions		4,265.87		
230 PSERS Retirement Contributions		7,177.59		
260 Workmen's Compensation		279.17		
Total Personnel Services-Employee Benefits		25,413.95		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		5,525.00		
500 Other Purchased Services				
540 Advertising		4,569.87		
580 Travel		204.95		
Total Other Purchased Services		4,774.82		
600 Supplies				
610 General Supplies		414.52		
Total Supplies		414.52		
800 Other Objects				
Total Other Objects		165.00		
Total 2340 Staff Relations And Negotiations Services		<u>94,363.71</u>		

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

43,277.98

43,277.98

School: 114068003 Tulpehocken Area SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				183,746.81		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				36,000.44		
220 Social Security Contributions				11,984.81		
230 PSERS Retirement Contributions				22,711.13		
260 Workmen's Compensation				880.48		
290 Other Employee Benefits				3,000.00		
Total Personnel Services-Employee Benefits				74,576.86		
400 Purchased Property Services						
440 Rentals				7,953.37		
Total Purchased Property Services				7,953.37		
500 Other Purchased Services						
530 Communications	600.00	614.48		1,214.48		
550 Printing & Binding				380.00		
580 Travel				7,723.66		
Total Other Purchased Services				9,318.14		
600 Supplies						
610 General Supplies				7,328.39		
630 Food				490.50		
640 Books & Periodicals				346.76		
Total Supplies				8,165.65		
700 Property						
750 Equipment - Original & Additional				1,582.00		
Total Property				1,582.00		
800 Other Objects						
Total Other Objects				3,704.10		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>289,046.93</u>		

2380 Office Of The Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	283,864.47	351,523.29		635,387.76		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	45,503.43	80,651.97		126,155.40		
220 Social Security Contributions	21,284.78	26,651.96		47,936.74		
230 PSERS Retirement Contributions	35,085.78	43,448.28		78,534.06		
240 Tuition Reimbursements	5,000.00	5,000.00		10,000.00		
260 Workmen's Compensation	1,363.34	1,688.01		3,051.35		
290 Other Employee Benefits	2,556.06	5,635.65		8,191.71		
Total Personnel Services-Employee Benefits	110,793.39	163,075.87		273,869.26		
500 <u>Other Purchased Services</u>						
530 Communications	741.01	4,187.84		4,928.85		
580 Travel	1,620.05	7,364.70		8,984.75		
599 Other Misc Purchased Services	237.75	866.22		1,103.97		
Total Other Purchased Services	2,598.81	12,418.76		15,017.57		
600 <u>Supplies</u>						
610 General Supplies	6,266.33	3,977.31		10,243.64		
630 Food		1,553.32		1,553.32		
640 Books & Periodicals	1,381.87	33.00		1,414.87		
Total Supplies	7,648.20	5,563.63		13,211.83		
800 <u>Other Objects</u>						
Total Other Objects	1,823.56	660.00		2,483.56		
Total 2380 Office Of The Principal Services	<u>406,728.43</u>	<u>533,241.55</u>		<u>939,969.98</u>		

2390 Other Administration Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

550 Printing & Binding

Total Other Purchased Services

800 Other Objects

Total Other Objects

Total 2390 Other Administration Services

Federal

Total

BEF Elementary

BEF Secondary

98,747.28

2,251.00

2,251.00

600.00

101,598.28

2400 Pupil Health

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		191,648.55		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		34,865.28		
220 Social Security Contributions		14,410.26		
230 PSERS Retirement Contributions		22,087.24		
260 Workmen's Compensation		931.74		
Total Personnel Services-Employee Benefits		72,294.52		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		1,452.00		
400 <u>Purchased Property Services</u>				
410 Cleaning Services		1,254.54		
420 Utility Services		756.00		
Total Purchased Property Services		2,010.54		
500 <u>Other Purchased Services</u>				
530 Communications		1,134.74		
580 Travel		45.17		
599 Other Misc Purchased Services		446.42		
Total Other Purchased Services		1,626.33		
600 <u>Supplies</u>				
610 General Supplies		6,975.46		
640 Books & Periodicals		187.65		
Total Supplies		7,163.11		
Total 2400 Pupil Health		<u>276,195.05</u>		

2500 Business

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		144,858.86		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		34,536.87		
220 Social Security Contributions		10,823.80		
230 PSERS Retirement Contributions		17,904.20		
260 Workmen's Compensation		694.88		
290 Other Employee Benefits		2,000.00		
Total Personnel Services-Employee Benefits		65,959.75		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		28,517.20		
500 <u>Other Purchased Services</u>				
530 Communications		3,231.40		
580 Travel		2,124.18		
Total Other Purchased Services		5,355.58		
600 <u>Supplies</u>				
610 General Supplies		23,568.98		
Total Supplies		23,568.98		
700 <u>Property</u>				
750 Equipment - Original & Additional		2,160.00		
Total Property		2,160.00		
800 <u>Other Objects</u>				
Total Other Objects		4,045.80		
Total 2500 Business		<u>274,466.17</u>		

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2600 Operation & Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				673,967.56		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				160,032.74		
220 Social Security Contributions				50,475.34		
230 PSERS Retirement Contributions				78,821.36		
260 Workmen's Compensation				3,213.63		
290 Other Employee Benefits				16.00		
Total Personnel Services-Employee Benefits				292,559.07		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				32,497.65		
400 <u>Purchased Property Services</u>						
410 Cleaning Services				18,888.16		
420 Utility Services				50,358.35		
430 Repairs and Maintenance				224,279.66		
440 Rentals				329.50		
460 Extermination Services				4,932.93		
Total Purchased Property Services				298,788.60		
500 <u>Other Purchased Services</u>						
523 General Property and Liability Insurance				51,611.00		
530 Communications				26,920.55		
580 Travel				4,920.52		
Total Other Purchased Services				83,452.07		
600 <u>Supplies</u>						
610 General Supplies	60,022.25	64,400.00		124,422.25		
620 Energy				601,634.26		
Total Supplies				726,056.51		
700 <u>Property</u>						
750 Equipment - Original & Additional				1,430.14		
Total Property				1,430.14		
800 <u>Other Objects</u>						
Total Other Objects				1,017.79		
Total 2600 Operation & Maintenance of Plant Services				2,109,769.39		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		13,502.90		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		2,867.87		
220 Social Security Contributions		999.30		
230 PSERS Retirement Contributions		1,668.94		
260 Workmen's Compensation		58.84		
Total Personnel Services-Employee Benefits		5,594.95		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		27,695.50		
500 Other Purchased Services				
513 St Tr Svc-Contr Carrier		1,136,295.09		
580 Travel		311.17		
Total Other Purchased Services		1,136,606.26		
600 Supplies				
610 General Supplies		4,397.78		
Total Supplies		4,397.78		
800 Other Objects				
Total Other Objects		85.00		
Total 2700 Student Transportation Services		<u>1,187,882.39</u>		

2800 Central

Federal	Total	BEF Elementary	BEF Secondary
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100 Personnel Services-Salaries

Total Personnel Services-Salaries

219,892.25

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

45,730.78

220 Social Security Contributions

16,169.42

230 PSERS Retirement Contributions

27,109.88

240 Tuition Reimbursements

1,235.00

260 Workmen's Compensation

1,057.24

290 Other Employee Benefits

673.88

Total Personnel Services-Employee Benefits

91,976.20

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

1,800.00

400 Purchased Property Services

430 Repairs and Maintenance

2,651.53

440 Rentals

332,102.95

Total Purchased Property Services

334,754.48

500 Other Purchased Services

530 Communications

51,159.90

550 Printing & Binding

12,672.00

580 Travel

1,363.33

Total Other Purchased Services

65,195.23

600 Supplies

610 General Supplies

113,700.59

640 Books & Periodicals

25,842.95

Total Supplies

139,543.54

700 Property

750 Equipment - Original & Additional

112,000.13

Total Property

112,000.13

800 Other Objects

Total Other Objects

259.95

Total 2800 Central

965,421.78

2900 Other Support Services

500 Other Purchased Services

595 Intermediate Unit Payments by Withholding

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

BEF Elementary

BEF Secondary

20,369.93

20,369.93

20,369.93

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		223,750.74		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		14,225.03		
220 Social Security Contributions		17,088.99		
230 PSERS Retirement Contributions		23,300.31		
250 Unemployment Compensation		51.19		
260 Workmen's Compensation		1,023.14		
Total Personnel Services-Employee Benefits		55,688.66		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		25,070.00		
400 <u>Purchased Property Services</u>				
410 Cleaning Services		830.00		
430 Repairs and Maintenance		1,250.70		
Total Purchased Property Services		2,080.70		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		63,735.46		
520 Insurance-General		3,708.00		
530 Communications		517.09		
580 Travel		1,625.57		
Total Other Purchased Services		69,586.12		
600 <u>Supplies</u>				
610 General Supplies		66,546.17		
640 Books & Periodicals		1,132.42		
Total Supplies		67,678.59		
700 <u>Property</u>				
750 Equipment - Original & Additional		13,323.50		
Total Property		13,323.50		
800 <u>Other Objects</u>				
Total Other Objects		8,615.00		
Total 3000 Operation of Noninstructional Services		<u>465,793.31</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		213,080.74		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		13,414.20		
220 Social Security Contributions		16,113.78		
230 PSERS Retirement Contributions		23,300.31		
260 Workmen's Compensation		1,023.14		
Total Personnel Services-Employee Benefits		53,851.43		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		25,070.00		
400 <u>Purchased Property Services</u>				
410 Cleaning Services		830.00		
Total Purchased Property Services		830.00		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		63,735.46		
520 Insurance-General		3,708.00		
530 Communications		517.09		
580 Travel		1,625.57		
Total Other Purchased Services		69,586.12		
600 <u>Supplies</u>				
610 General Supplies		66,367.71		
640 Books & Periodicals		777.42		
Total Supplies		67,145.13		
700 <u>Property</u>				
750 Equipment - Original & Additional		13,323.50		
Total Property		13,323.50		
800 <u>Other Objects</u>				
Total Other Objects		8,615.00		
Total 3200 Student Activities		<u>451,501.92</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		10,670.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		810.83		
220 Social Security Contributions		975.21		
250 Unemployment Compensation		51.19		
Total Personnel Services-Employee Benefits		1,837.23		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		1,250.70		
Total Purchased Property Services		1,250.70		
600 <u>Supplies</u>				
610 General Supplies		178.46		
640 Books & Periodicals		355.00		
Total Supplies		533.46		
Total 3300 Community Services		<u>14,291.39</u>		

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest

1,081,568.28

880 Refund of Prior Year's Receipts

5,520.42

Total Other Objects

1,087,088.70

900 Other Financing Uses

910 Redemption of Principal

8,470,000.00

930 Fund Transfers

300,000.00

990 Misc Other Uses of Funds

28,036.60

Total Other Financing Uses

8,798,036.60

Total 5000 Other Expenditures and Financing Uses

9,885,125.30

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

990 Misc Other Uses of Funds

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

Federal

Total

BEF Elementary

BEF Secondary

1,081,568.28

5,520.42

1,087,088.70

8,470,000.00

28,036.60

8,498,036.60

9,585,125.30

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

Federal

Total

BEF Elementary

BEF Secondary

1,081,568.28

1,081,568.28

1,990,000.00

1,990,000.00

3,071,568.28

5120 Payments to Refund Bond Escrow Agent

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5120 Payments to Refund Bond Escrow Agent

Federal

Total

BEF Elementary

BEF Secondary

6,480,000.00

6,480,000.00

6,480,000.00

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Federal

Total

BEF Elementary

BEF Secondary

5,520.42

5,520.42

5,520.42

5150 Bond Discounts

900 Other Financing Uses

990 Misc Other Uses of Funds

Total Other Financing Uses

Total 5150 Bond Discounts

Federal

Total

BEF Elementary

BEF Secondary

28,036.60

28,036.60

28,036.60

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

BEF Elementary

BEF Secondary

300,000.00

300,000.00

300,000.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	300,000.00		
	300,000.00		
	<u>300,000.00</u>		

Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		200,693	56,563	0	257,256	0	0
Compensated Absences		869,235	286,901	295,702	860,434	81,439	0
General Obligation Bonds - (CIB)	11/ 2007	6,750,000	0	6,750,000	0	0	203,215
General Obligation Bonds - (CIB)	03/ 2008	6,520,000	0	630,000	5,890,000	833,943	206,393
General Obligation Bonds - (CIB)	02/ 2009	8,960,000	0	335,000	8,625,000	681,875	337,225
General Obligation Bonds - (CIB)	05/ 2010	5,145,000	0	5,000	5,140,000	196,133	191,289
General Obligation Bonds - (CIB)	05/ 2010	5,835,000	0	750,000	5,085,000	889,301	143,446
General Obligation Bonds - (CIB)	02/ 2013	0	6,555,000	0	6,555,000	476,074	0
Totals for Debt Entered:		34,279,928	6,898,464	8,765,702	32,412,690	3,158,765	1,081,568

(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		33,210,000			200,693	869,235	34,279,928
2 Additional Debt Incurred During Year		6,555,000			56,563	286,901	6,898,464
3 Retirements and Repayments		8,470,000				295,702	8,765,702
4 Debt at End of Fiscal Year		31,295,000			257,256	860,434	32,412,690
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		31,295,000			257,256	860,434	32,412,690
7 Current Portion P&I - Due within 1 year		3,077,326				81,439	3,158,765
8 Interest Paid during current fiscal year		1,081,568					1,081,568

(PRINCIPAL AMOUNTS ONLY)

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

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

(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General	1,990,000		1,081,568	3,071,568	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services					
5120	10 General	6,480,000			6,480,000	
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds		8,470,000		1,081,568	9,551,568	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End**School: 114068003 Tulpehocken Area SD****County: Berks****REVISED SUBMISSION**

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Tuition Schedule (TUIT)

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Tuition Paid to Other LEAs During Fiscal Year

Tuition Reported in General Fund Expenditures 1000-560
Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Amount

1,614,410.16

2,042.29

Total

1,616,452.45

Tuition Paid to Institution Types During Fiscal Year**Tuition Paid For
Nonspecial Education****Tuition Paid For
Special Education**

1 1306 Institutions

2 Institutionalized Children's Programs

2,042.29

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

3,005.75

33,864.90

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

582,709.66

207,184.37

8 Career and Technology Centers

580,230.79

35,234.01

9 Approved Private Schools

163,822.59

10 PA Chartered Schools for the Deaf and Bli

11 Private Residential Rehabilitative Institutio

8,087.09

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In T

271.00

Total Amounts Paid to Institutions

1,165,946.20

450,506.25

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	4,742.25	64,507.22	69,249.47
1200-323			
1200-324			
1200-329			
Total 320	4,742.25	64,507.22	69,249.47
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -1

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1190 Federally Funded Regular Programs				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	274,873.30	274,873.30		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	33,223.78	33,223.78		
220 Social Security Contributions	15,324.02	15,324.02		
230 PSERS Retirement Contributions	25,132.69	25,132.69		
260 Workmen's Compensation	982.76	982.76		
Total Personnel Services-Employee Benefits	74,663.25	74,663.25		
500 <u>Other Purchased Services</u>				
569 Tuition - Other	271.00	271.00		
580 Travel	525.00	525.00		
Total Other Purchased Services	796.00	796.00		
600 <u>Supplies</u>				
610 General Supplies	9,526.47	9,526.47		
640 Books & Periodicals	108,623.42	108,623.42		
Total Supplies	118,149.89	118,149.89		
Total 1190 Federally Funded Regular Programs	<u>468,482.44</u>	<u>468,482.44</u>		

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	50,669.87	61,484.35	112,154.22
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	6,439.04	10,999.52	17,438.56
220 Social Security Contributions	3,829.19	4,626.94	8,456.13
230 PSERS Retirement Contributions	6,262.79	7,599.51	13,862.30
260 Workmen's Compensation	249.98	297.98	547.96
Total Personnel Services-Employee Benefits	16,781.00	23,523.95	40,304.95
500 <u>Other Purchased Services</u>			
510 Student Transportation Services		1,085.17	1,085.17
Total Other Purchased Services		1,085.17	1,085.17
600 <u>Supplies</u>			
610 General Supplies	62.42	755.57	817.99
640 Books & Periodicals	467.06	24.54	491.60
Total Supplies	529.48	780.11	1,309.59
800 <u>Other Objects</u>			
Total Other Objects	200.00		200.00
Total 1243 Gifted Support	<u>68,180.35</u>	<u>86,873.58</u>	<u>155,053.93</u>

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	97,021.31	63,326.52		160,347.83		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	16,672.29	17,826.00		34,498.29		
220 Social Security Contributions	7,297.66	4,714.37		12,012.03		
230 PSERS Retirement Contributions	11,916.06	7,827.30		19,743.36		
260 Workmen's Compensation	471.74	308.03		779.77		
Total Personnel Services-Employee Benefits	36,357.75	30,675.70		67,033.45		
500 <u>Other Purchased Services</u>						
599 Other Misc Purchased Services		808.71		808.71		
Total Other Purchased Services		808.71		808.71		
600 <u>Supplies</u>						
610 General Supplies	1,024.45	2,631.12		3,655.57		
640 Books & Periodicals	16,039.83	11,532.63		27,572.46		
Total Supplies	17,064.28	14,163.75		31,228.03		
800 <u>Other Objects</u>						
Total Other Objects	462.58			462.58		
Total 2250 School Library Services	<u>150,905.92</u>	<u>108,974.68</u>		<u>259,880.60</u>		

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

244,767.91

Total Other Purchased Services

244,767.91

Total 2750 Nonpublic Transportation

244,767.91

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

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

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

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

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2014 - 2015

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	92,425.87	639,939.08	732,364.95
2140 Psychological Services	135,075.86		135,075.86
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	200,388.17	194,921.31	395,309.48
2350 Legal and Accounting Services	17,508.98	25,769.00	43,277.98
2420 Medical Services			
2440 Nursing Services		276,195.05	276,195.05
2700 Student Transportation Services	193,876.90	994,005.49	1,187,882.39
TOTAL	639,275.78	2,130,829.93	2,770,105.71

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	1,548,463.39	544,054.70	2,092,518.09
	212 Dental Insurance	120,456.22	42,322.45	162,778.67
	215 Eye Care Insurance	13,491.89	4,740.39	18,232.28
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	1,682,411.50	591,117.54	2,273,529.04
50 Enterprise Fund				
	211 Medical Insurance		47,706.02	47,706.02
	212 Dental Insurance		5,397.41	5,397.41
	215 Eye Care Insurance		543.99	543.99
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL		53,647.42	53,647.42
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	1,682,411.50	644,764.96	2,327,176.46

<u>General Fund Expenditures: Functions</u>	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	275.43						275.43
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	275.43						275.43

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

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	12,731,064.92
Total Federally Funded salaries subject to PSERS withholding	443,650.47