

LEA Name : Haverford Township SD
Address : 50 East Eagle Road
Havertown , PA 19083

County : Delaware
AUN Number : 125234502
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement

For Fiscal Year Ending
6/30/2017

Pennsylvania Department of Education


&

Office of Comptroller Operations

PDE-2056: Intermediate Unit


PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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



Chief School Administrator Signature

Date 12/21/17



Board Secretary Signature

Date 12/21/17

James Devereaux

Contact Person

jdevereaux@haverfordsd.net

Contact Person E-mail Address

(610)853-5900

Ext :7106

Contact Person Telephone Number

Contact Person Fax Number 610-853-5941

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2017**
(Pursuant to PA School Code Section 218(b))

LEA Name : Haverford Township SD
AUN Number : 125234502
County : Delaware

Audit Certification Due: 12/31/2017

This certification is applicable to the Annual Financial Report data submitted
through the Consolidated Financial Reporting System on: 12/21/17
Date

Auditing Firm: Maillie LLP
PO Box 680
Oaks, PA 19456

Auditor Contact Name: Edward J. Furman
Auditor Phone: 610-935-1632
Auditor E-mail: efurman@maillie.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

12/21/17
Date

Board Secretary


Signature

12/21/17
Date

James Devereaux

Contact Person

jdevereaux@haverfordsd.net

Contact Person E-mail Address

(610)853-5900

Ext :7106

Contact Person Telephone Number

610-853-5941
Contact Person Fax Number

Accounts Receivable
Grants
Budgeting
Purchasing
Capital
Tax Collection
External Audits
State Audits
Workers Compensation
Accident Reporting
Insurance

James Devereaux

Facilities – Maintenance, Grounds, Custodial
Transportation
Receptionist
Duplicating Operations
Foodservice
District Security
Outside Facilities Usage
Utilities
Crossing Guards
Personnel
Union Negotiations

**Accounting Supervisor
Lauren Weed**

General Accounting
Wire transfers
Exemption Certificates
Legal Fee tracking
Quarterly IRS 941's
PA Tax Reports
PDE Reporting
Petty Cash Reconciliation
DCIU Payments
Supervises:
Purchasing, Accounts Payable,
Tax Collection
Debt Service Payments
Non-Resident Students
W-2 and 1099 Processing
Credit Card Reconciliation
Ledger Reconciliation
Journal Entries
Budget Transfers
Travel Expense Reconciliation
Recoverable Reimbursements
Charter School Expenditures
Check Printing
Payroll Taxes & Deductions
Reconciliation
Board Meeting Bill List
Bank Reconciliations
Budgeting

**Facilities Director
JR Guglielmi**

Manages Facilities
Maintenance, Grounds
Crew and Custodial
Operations
Safety Committee
Chairperson
Capital Projects
District Security
Pest Management
Outside Facilities Usage
Personnel

**Business Office Secretary
Trishia McCunney**

Board Meeting Agenda
Board Minutes
Public Advertising
Capital Invoice Processing
AESOP Reconciliation
Business Office Files
Student Activities –
Elementary & Middle
School
Bank Reconciliations
Cash Deposits
Grants Tracking & FER's
Right to Know Requests
IDEA Reimbursement
ACCESS Reimbursement
E-Rate
Scullin Fund

**Transportation Director
George Ramplin**

Bus Yard/Garage
Staff Management
Bus Schedules
Equipment Maintenance
Student Bus Passes
Collaboration with Outside
Districts
Driver License, Certs,
Qualifications Review
Drug Testing
Meet & Greets for Special
Education Students
Road Closures & Safety
Diesel Fuel
District Safety Comm.
Vehicle Replacement
Personnel
Creates Bus Runs

**Foodservice Director
Gerry Gann**

Manages Food Service
Operations for District
Personnel
Equipment Maintenance
& Purchases
Outside Food Sales
Food Purchases
School Menus
Free & Reduced
Reporting
POS System
Contracting Private
Training
DCIU Special Needs
Training
PDE Reporting
National School Lunch
Program
Inventory Control
Health Department
Inspections
Program Marketing
& Student Meetings

**Payroll Analyst
Eileen Stewart**

Maintains Payroll Ledger
Files
Supervises Payroll Clerk
PSER's Administrator
Federal, State & Local
Reporting
Budgeting
Timeclock Plus
Processes Bi-Monthly
Payroll
Garnishments
Check Printing
Federal EEOC
Salary Study - DCIU
SPAB Reporting
Employment Verification
941 Reconciliation
Tax Tables & Rates
Leave Plans
New Year Salary
Schedules
Wage Study - District

**Payroll Clerk
Kathy Rymal**

Hourly Employees Time
Entry
Extra Duty Pay
Distribute Checks
Leave Plans
AESOP Payroll Upload
Payroll Deductions &
Taxes
New Year Salary
Schedules
Timeclock Plus

**Accounts Payable Clerk
Kacey Overturf**

Maintains PO File
Three Way Match -
Invoice Processing
Processes Invoices for
Payment
Prepares Bill List
Reconciles Vendor
Statements
Blanket Orders for
Machinery & Equip

**Tax Clerk
Vera Shearman**

Receives & Reconciles
Tax Payments
Prepares Certifications
Deed Transfers
Assessment Changes
Dunning Notices
Annual Lien List
Student Activities - HS
Duplicate Tax Payments
Homestead Exemptions
Bank Reconciliations
Interim & Transfer Taxes

**Purchasing Clerk
Tara Taylor**

Purchase Order
Processing
District Consortium
Purchases
Accident Reporting
Workers Compensation
Reporting
ACT 80 Reporting
Ins. Certs/Tax
Exemptions

**Transportation Secretary
Angela Wintz**

State Reporting - Mileage
Sports Runs/Activities
Weekly Bus Schedules
Field Trips
School Calendars -
Private Schools, etc.
Invoice Processing
Purchase Requisitions
AESOP Reconciliation
Edulog Student Entry
Bus Passes
Petty Cash
Safety Memos

**Dispatcher
William Hatton**

Dispatch Drivers &
Aides
Enters Bus Runs
Early Dismissal
Schedules
Maintains Communication
with
Drivers

**Foodservice Secretary
Millie Cerone**

AESOP Reconciliation
Daily Meal Reports
Food Service Catering
Accounts Payable
Free & Reduced Apps
Reconciles POS System
Inventory Control
Deposit Reconciliation
Payroll Processing

**Facilities Use Clerk
Joan McCaul**

Schedules Facilities Usage

- Fields
- Building Usage

**Facilities Secretary
Nancy Foulke**

AESOP Reconciliation
Requisitions and Invoice
Processing
Work Order Entry
Material & Labor
Requirements
Payroll Tracking
Utilities Tracking
Maintain Files
Fuel Consumption &
Ordering
Safety Comm. Secretary
Facilities Scheduling
Work Uniforms

**Maintenance Foreman
Joe Pelka**

Supervise Maintenance
& Grounds Crews
Review Work Orders
Assign Tasks
Coordinate Snow
Removal
Personnel
Hiring & Grievances
District Security

**Custodial Foreman
Carl Angelucci**

Supervise Custodial Staff
Evaluates Equipment
Inventory Control
Personnel
Absence Staffing
Coverage
Hiring & Grievances

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30130	No data has been reported for Federal IDEA revenue received as pass thru in revenue code 6832. Please correct or enter an explanation.	Should be posted to 6832, Audit has been finalized.
30160	Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. REV8512: \$830,176.00 REV8513: \$3,763.00	Should be posted to 6832, Audit has been finalized.
41050	There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other". Expenditure 5110-990, Fund 10: \$393,844.00	Associated with the Series 2009 variable rate bond issue, \$264,171.68 consists of re-marketing fees \$35,537.22, monthly wire transfer fees \$3,000.00 and the letter of credit fees \$208,521.25. Associated with Bond Refunding 2017 \$129,672.32.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$37,050.00 2700-513, PY AFR Amount: \$23,529.26	Increased demand for use of Contracted Transportation Services
50281	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Other Long Term Debt: \$9,499,388.00 PY Ending Bal, Other Long Term Debt: \$0.00	Prior Year Capital Leases not included
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$27,141.15 Prior Year SESS Schedule 2140: \$55,746.15	Contracted PSY posted to 1200 function and should have been posted to 2140 function, but the audit has been finalized.

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Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690)</u> <u>1850</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	18,562,763				
0110 Investments					
0120 Taxes Receivable	728,423				
0130 Due From Other Funds	89,523				
0141 Due From Other Governments					
0142 State Revenue Receivable	3,622,143				
0143 Federal Revenue Receivable	15,075				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	734,851				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	4,636				
0190 Other Current Assets					
Total Assets	\$23,757,414				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$23,757,414				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents					18,562,763
0110 Investments					
0120 Taxes Receivable					728,423
0130 Due From Other Funds					89,523
0141 Due From Other Governments					
0142 State Revenue Receivable					3,622,143
0143 Federal Revenue Receivable					15,075
0145 Other Intergovernmental Revenue Receivable					
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0190 Other Current Assets					
Total Assets					\$23,757,414
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources					\$23,757,414

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Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> <u>1850</u> (31)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,365,909				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	4,752,936				
0462 Payroll Deductions and Withholding	6,616,415				
0480 Unearned Revenues	48,614				
0490 Other Current Liabilities					
Total Liabilities	\$12,783,874				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	4,636				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	10,968,904				
Total Fund Balances	\$10,973,540				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$23,757,414				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					1,365,909
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					4,752,936
0462 Payroll Deductions and Withholding					6,616,415
0480 Unearned Revenues					48,614
0490 Other Current Liabilities					
Total Liabilities					\$12,783,874
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					4,636
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					10,968,904
Total Fund Balances					\$10,973,540
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					\$23,757,414

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	93,508,119				
7000 Revenue from State Sources	20,076,190				
8000 Revenue from Federal Sources	1,087,789				
Total Revenues	\$114,672,098				
Expenditures					
1000 Instruction	68,620,540				
2000 Support Services	32,931,224				
3000 Operation of Non-Instructional Services	1,519,089				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	10,386,570				
5130 Refund of Prior Year Revenues / Receipts	98,174				
Total Expenditures	\$113,555,597				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,116,501				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	21,070,000				
9130 Bond Premiums	2,163,610				
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	23,005,763				
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$227,847				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources					93,508,119
7000 Revenue from State Sources					20,076,190
8000 Revenue from Federal Sources					1,087,789
Total Revenues					\$114,672,098
Expenditures					
1000 Instruction					68,620,540
2000 Support Services					32,931,224
3000 Operation of Non-Instructional Services					1,519,089
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					10,386,570
5130 Refund of Prior Year Revenues / Receipts					98,174
Total Expenditures					\$113,555,597
Excess (Deficiency) Of Revenues Over Expenditures					\$1,116,501
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					21,070,000
9130 Bond Premiums					2,163,610
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					23,005,763
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					\$227,847

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690)</u> <u>1850</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$1,344,348				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	9,629,193				
Fund Balance - End Of Year	\$10,973,541				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances					\$1,344,348
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					9,629,193
Fund Balance - End Of Year					\$10,973,541

Amounts Expressed in Whole Dollars

	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents					
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	10,621			10,621	
0143 Federal Revenue Receivable	84,868			84,868	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	20,509			20,509	
0170 Inventories	56,804			56,804	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$172,802			\$172,802	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	158,232			158,232	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$158,232			\$158,232	
0910 Deferred Outflows of Resources	537,000			537,000	
Total Assets And Deferred Outflows Of Resources	\$868,034			\$868,034	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	89,523			89,523	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	41,627			41,627	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,929			1,929	
0462 Payroll Deductions and Withholding	727			727	
0480 Unearned Revenues	44,451			44,451	
0490 Other Current Liabilities	71,404			71,404	
Total Current Liabilities	\$249,661			\$249,661	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	2,586,000			2,586,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$2,586,000			\$2,586,000	
Total Liabilities	\$2,835,661			\$2,835,661	
0950 Deferred Inflows of Resources	21,000			21,000	
Net Position					
0791 Net Investment in Capital Assets	158,232			158,232	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(2,146,859)			(2,146,859)	
Total Net Position	(\$1,988,627)			(\$1,988,627)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$868,034			\$868,034	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	1,260,112			1,260,112	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$1,260,112			\$1,260,112	
Operating Expenses					
100 Personnel Services – Salaries	722,610			722,610	
200 Personnel Services – Employee Benefits	501,974			501,974	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	24,538			24,538	
500 Other Purchased Services	1,119			1,119	
600 Supplies	712,084			712,084	
740 Depreciation	27,894			27,894	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,990,219			\$1,990,219	
Operating Income (Loss)	(\$730,107)			(\$730,107)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	176			176	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	162,607			162,607	
8000 Revenue from Federal Sources	387,341			387,341	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$550,124			\$550,124	
Income (Loss) Before Contributions And Transfers	(\$179,983)			(\$179,983)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$179,983)			(\$179,983)	
0002 Net Position - Beginning of Fiscal Year	(1,808,643)			(1,808,643)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,988,626)			(\$1,988,626)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	1,262,290			1,262,290	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	1,101,047			1,101,047	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	612,178			612,178	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$450,935)			(\$450,935)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	162,607			162,607	
0023 Receipts From Federal Sources -8000	275,714			275,714	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$438,321			\$438,321	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(6,496)			(6,496)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$6,496)			(\$6,496)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	176			176	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$176			\$176	

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	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	(18,934)			(18,934)	
0004 Cash and Cash Equivalents Beginning of Year	18,934			18,934	
Cash and Cash Equivalents at Year End					
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(730,107)			(730,107)	
Adjustments					
0051 Depreciation and Net Amortization	27,894			27,894	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(5,846)			(5,846)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(467)			(467)	
0057 (Inc) Dec in Prepaid Expenses (0180)	77,000			77,000	
0058 (Inc) Dec in Other Current or Noncurrent Assets	79,072			79,072	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	1,393			1,393	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	46,538			46,538	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	8,024			8,024	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	45,564			45,564	
0067 Deferred Inflows (0950)					
Total Adjustments	\$279,172			\$279,172	
Cash Provided By (Used for) Total	(\$450,935)			(\$450,935)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Donated foods	79,072
Total	\$79,072

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	140,762			559,190
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$140,762			\$559,190
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$140,762			\$559,190

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				699,952
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$699,952
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$699,952

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Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				559,190
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$559,190
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	140,762			
0799 Unrestricted Net Position				
Total Net Position	\$140,762			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$140,762			\$559,190

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				559,190
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$559,190
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				140,762
0799 Unrestricted Net Position				
Total Net Position				\$140,762
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$699,952

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	43,729					43,729
0092 Other Additions	432					432
Deductions						
0093 Scholarships Awarded	44,754					44,754
0094 Other Deductions						
Change In Net Position	(\$593)					(\$593)
0006 Net Position -- Beginning of Fiscal Year	141,355					141,355
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$140,762					\$140,762

	<u>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>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	88,951,370.82			88,951,370.82
6112 Interim Real Estate Taxes	311,966.88			311,966.88
6113 Public Utility Realty Taxes	96,931.19			96,931.19
6153 Current Act 511 Real Estate Transfer Taxes	1,661,448.63			1,661,448.63
6411 Delinquent Real Estate Taxes	1,955,585.16			1,955,585.16
6500 Earnings on Investments	148,322.49			
6700 Revenues from LEA Activities	50,180.45			
6910 Rentals	147,012.46			
6942 Summer School Tuition	37,817.80			
6944 Receipts from Other LEAs in Pennsylvania - Education	15,830.50			
6991 Refunds of a Prior Year Expenditure	98,173.51			
6999 Other Revenues Not Specified Above	33,479.30			
TOTAL Revenue from Local Sources	\$93,508,119.19			\$92,977,302.68

	Revenue Reported <u>In Current Year</u>
<u>Revenue from State Sources</u>	
7110 Basic Education Funding	3,312,896.93
7271 Special Education funds for School-Aged Pupils	2,414,914.23
7311 Pupil Transportation Subsidy	1,087,575.26
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	239,732.76
7330 Health Services (Medical, Dental, Nurse, Act 25)	846,472.82
7340 State Property Tax Reduction Allocation	2,104,034.56
7505 Ready to Learn Block Grant	192,476.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,491.00
7810 State Share of Social Security and Medicare Taxes	1,967,048.01
7820 State Share of Retirement Contributions	7,900,547.97
TOTAL Revenue from State Sources	\$20,076,189.54

	Revenue Reported In Current Year
<u>Revenue from Federal Sources</u>	
8512 IDEA, Part B	830,176.00
8513 IDEA, Section 619	3,763.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	185,960.77
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,358.74
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	549.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	26,981.95
TOTAL Revenue from Federal Sources	\$1,087,789.46

	Revenue Reported <u>In Current Year</u>	
<u>Other Financing Sources</u>		
9120 Proceeds from Refunding of Bonds	21,070,000.00	
9130 Bond Premiums	2,163,610.00	
TOTAL Other Financing Sources	\$23,233,610.00	
TOTAL FROM ALL SOURCES	\$137,905,708.19	\$92,977,302.68

Revenue from Local Sources	93,508,119.19
Revenue from State Sources	20,076,189.54
Revenue from Federal Sources	1,087,789.46
Other Financing Sources	23,233,610.00
TOTAL FROM ALL SOURCES	\$137,905,708.19

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					44,037,365.27
1200 Special Programs - Elementary / Secondary					22,338,198.48
1300 Vocational Education					362,269.58
1400 Other Instructional Programs - Elementary / Secondary					599,776.06
1500 Nonpublic School Programs					3,329.00
1600 Adult Education Programs					1,279,602.00
Total Instruction					\$68,620,540.39
2000 <u>Support Services</u>					
2100 Support Services - Students					5,452,044.89
2200 Support Services - Instructional Staff					3,560,951.80
2300 Support Services - Administration					4,990,341.83
2400 Support Services - Pupil Health					2,316,914.02
2500 Support Services - Business					1,138,205.67
2600 Operation and Maintenance of Plant Services					9,141,898.76
2700 Student Transportation Services					4,766,307.93
2800 Support Services - Central					1,451,736.37
2900 Other Support Services					112,822.75
Total Support Services					\$32,931,224.02
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					1,310,242.37
3300 Community Services					208,846.21
Total Operation of Non-Instructional Services					\$1,519,088.58
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					33,490,507.05
Total Other Expenditures and Financing Uses					\$33,490,507.05
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					\$136,561,360.04

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	44,037,365.27				
1200 Special Programs - Elementary / Secondary	22,338,198.48				
1300 Vocational Education	362,269.58				
1400 Other Instructional Programs - Elementary / Secondary	599,776.06				
1500 Nonpublic School Programs	3,329.00				
1600 Adult Education Programs	1,279,602.00				
Total Instruction	\$68,620,540.39				
2000 Support Services					
2100 Support Services - Students	5,452,044.89				
2200 Support Services - Instructional Staff	3,560,951.80				
2300 Support Services - Administration	4,990,341.83				
2400 Support Services - Pupil Health	2,316,914.02				
2500 Support Services - Business	1,138,205.67				
2600 Operation and Maintenance of Plant Services	9,141,898.76				
2700 Student Transportation Services	4,766,307.93				
2800 Support Services - Central	1,451,736.37				
2900 Other Support Services	112,822.75				
Total Support Services	\$32,931,224.02				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,310,242.37				
3300 Community Services	208,846.21				
Total Operation of Non-Instructional Services	\$1,519,088.58				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	33,490,507.05				
Total Other Expenditures and Financing Uses	\$33,490,507.05				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$136,561,360.04				