LEA Name: Address City Upper Darby SD 4611 BOND AVENUE DREXEL HILL, PA

19026-

Class Size: 2

County: Delaware AUN Number: 125239452

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

accurate statemen year. It has been p established Comm RICHARD DUNLAP	By signing this page I agree that the electronic file at of the financial operations and status of the loca prepared in accordance with generally accepted ac nonwealth of PA rep orting guidelines.	Il education agency for the fiscal counting principles and $10/29/13$
Chief School Administrator EDWARD SMITH	(Signature required)	Date 1
Board Secretary	(Signature required)	Date /
PAT GRANT		(610) 789-7200 Ext. 3232
PAT GRANT Contact Person		(610) 7 Contac

PGRANT@UPPERDARBYSD.ORG

Contact Person E-mail Address

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

(610) 789-0796

Contact Person Fax Number

10/28/2013 2:19:06 PM

2012-2013 PDE-2057 Annual Financial Report - 06/30/20	13 Fiscal Year End
School: 125239452 Upper Darby SD	
County: Delaware	Printed 10/28/2013 3:37:11

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
ASSET	S AND DEFERRED OUTFLOWS OF RESOURCES					
Assets 0100 0110 0120 0130 0141 0142 0143	Cash and Cash Equivalents Investments Taxes Receivable (Net) Due From Other Funds Due from Other Governments State Revenue Receivable Federal Revenue Receivable Other Intergovernmental Revenue Receivable	14,843,960 2,944,204 7,501,650 418,460 59,413 2,426,666 974,421			216,761	
0145 0146 0147 0150 0160	Due From Primary Governments Due From Component Units Other Receivables (Include Bond Proceeds Receivable) Advances to Other Funds (Long-Term Loans)	519,418				
0170 0180 0190	Inventories Prepaid Expenses / Expenditures Other Current Assets TOTAL ASSETS	385,330 30,073,522			216,76	1
0910	Deferred Outflows Of Resources TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	30,073,522			216,76	1

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BALANCE SHEET - Governmental Funds NAG) Page GOV-1B

County: Delaware

School: 125239452 Upper Darby SD

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	_
					Assets
609,880				15,670,601	0100
				2,944,204	0110
				7,501,650	0120
				418,460	0130
				59,413	0141
				2,426,666	0142
				974,421	0143
			-		0145
					0146
1					0147
			·		0150
				519,418	0160
				385,330	01,70
					0180
					0190
609,880				30,900,163	
					0910
					0910
609,880				30,900,163	

	57 Annual Financial Report - 06/30/2013 Fiscal Year End 52 Upper Darby SD			BALANCE	SHEET - Govern	nmental Funds (NAG) Page GOV-2A
County: Delaware	Printed 10/28/2013 2:19:08					
	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
LIABILITIES AND I	DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities						
0400 Due to	o Other Funds					
0411 Due to	o Other Governments					
0412 Due to	o Primary Government					
0413 Due to	o Component Units					
0420 Accou	ints Payable	2,830,111				

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Contracts Payable

Short-Term Payables

0430 0440

0450 0461 1.1

Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)

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	•		
0461	Accrued Salaries and Benefits	670,999	
0462	Payroll Deductions and Withholdings	3,565,985	
0470	Advances from Other Funds		
0480	Deferred Revenues	7,337,649	
0490	Other Current Liabilities	618,808	
	TOTAL LIABILITIES	15,023,552	
0950	Deferred Inflows Of Resources		
Fund E	alances		
0810	Nonspendable Fund Balance	385,330	
0820	Restricted Fund Balance		
0830	Committed Fund Balance	2,600,000	216,761
0840	Assigned Fund Balance	4,269,390	
0850	Unassigned Fund Balance	7,795,250	
	TOTAL FUND BALANCES		216,761
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOUR	RCES AND FUND BALANCES 30,073,522	216,761

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County: Delaware

	Total Governmental Funds	Permanent (90)	Debt Service (40)	Other Capital Projects Funds (39)	Capital Reserve 1432 (32)
Liabilities					
0400					
0411					
0412					
0413					
0420	2,830,111				
0430					
0440					
0450					
0461	670,999				
0462	3,565,985				
0470	7 207 640				
0480	7,337,649 618,808				
0490	15,023,552				
0950	· · ·			· · · ·	
nd Balances	Fun				
0810	385,330				
0820	609,880				609,880
0830	2,816,761				
0840	4,269,390				
0850	7,795,250		 The second second		
	15,876,611				609,880
:	30,900,163			1112 * 1 -	609,880

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

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School: 125239452 Upper Darby SD County: Delaware

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Governmental Funds Page GOV-3A

	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	95,266,196			709,042	
7000	State Sources	57,225,252				
8000	Federal Sources	8,580,040				
TOTAL REV	ENUES	161,071,488			709,042	
EXPENDITU	RES					
1000	Instruction	104,326,918				
2000	Support Services	44,607,237				
3000	Noninstructional Services	4,510,659			737,409	
4000	Fac Acq, Const, and Imp					
5110	Debt Service (Principal & Interest)	7,525,939				
5130	Refund of Prior Year Receipts	49,137				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXP	ENDITURES	161,019,890			737,409	
EXCESS (DE	FICIENCY) OF REVENUES OVER EXPENDITURES	51,598			(28,367)	
OTHER FINA	ANCING SOURCES (USES)					
9110	Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120	Refunding Bonds Issued					
9130	Bond Premiums					
9200	Proceeds From Extended Term Financing	1,869,787				
9300	Interfund Transfers - IN (from other funds)	425,830				
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)	104,970				
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers - Out (to other funds)					
5300	Transfer to Component Unit or Primary Government					
TOTAL OTH	ER FINANCING SOURCES (USES)	2,400,587				

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

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School: 125239452 Upper Darby SD County: Delaware

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Governmental Funds Page GOV-3B

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	Total Governmental Funds	Permanent (90)	Debt Service (40)	Other Capital Projects Funds (39)	Capital Reserve 1432 (32)
6000	95,976,335				1,097
7000	57,225,252				
8000	8,580,040				
	161,781,627				1,097
1000	104,326,918				
2000	44,696,671		89,434		
3000	5,248,068				
4000	975,868				975,868
5110	7,525,939				
5130	49,137				
5140					
			89,434		975,868
	162,822,601				
	162,822,601 (1,040,974)				(974,771)
911((1,040,974)		(89,434)		
9110 9120					
9110 9120 9130	(1,040,974) 4,385,000		(89,434)		
9110 9120 9130 9200	(1,040,974) 4,385,000 1,869,787		(89,434)		
9110 9120 9130 9200 9300	(1,040,974) 4,385,000		(89,434)		
9110 9120 9130 9200 9300 9400	(1,040,974) 4,385,000 1,869,787		(89,434)		
9110 9120 9130 9200 9300	(1,040,974) 4,385,000 1,869,787		(89,434)		
9110 9120 9130 9200 9300 9400 9500	(1,040,974) 4,385,000 1,869,787		(89,434)		
9110 9120 9130 9200 9300 9400 9500 9710	(1,040,974) 4,385,000 1,869,787		(89,434)		
9110 9120 9130 9200 9300 9400 9500 9710 9720	(1,040,974) 4,385,000 1,869,787 425,830		(89,434) 4,385,000 4,259,899		
9110 9120 9200 9300 9400 9500 9710 9720 9900	(1,040,974) 4,385,000 1,869,787 425,830 104,970		(89,434) 4,385,000 4,259,899 28,297	9 <u>999</u>	
9110 9120 9200 9300 9400 9500 9710 9720 9900 5120	(1,040,974) 4,385,000 1,869,787 425,830 104,970 4,259,899		(89,434) 4,385,000 4,259,899		

	PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End 25239452 Upper Darby SD elaware Printed 10/28/2013 2:19:09	STATEMEN	T OF REVENUES, EX	PENDITURES, AND		JND BALANCE (REG) Governmental Funds Page GOV-4A
	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
SPECIAL A	ND EXTRAORDINARY ITEMS					
8888	Special Items					
8889	Extraordinary Items					
NET CHANC	GE IN FUND BALANCES	2,452,188	5		(28,36	7)
0040	Fund Balance - Beginning of Fiscal Year	12,597,786			245,12	
0050	Prior Period Adjustment	(1	1)			
FUND BALA	NCE - END OF YEAR	15,049,970)		216,76	

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

Governmental Funds

Page GOV-4B

2012-2013 PDE-2057 An	nual Financial Report - 0	6/30/2013 Fiscal Year End
School: 125239452 U	pper Darby SD	
County: Delaware		Printed 10/28/2013 2:1

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888 8888
(974,771)				1,449,047	
1,584,651				14,427,565	0040
				(1)	0050
609,880				15,876,611	

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

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BUDGET AND ACTUAL

County: Delaware

School: 125239452 Upper Darby SD

Printed 10/28/2013 2:19:09

General Fund Page GOV-5

	Amounts Expressed in Whole Dollars	Budgeted Amounts Original Final		Variance With Actual Final Budget (Budgetary Positive Basis) (Negative)		
REVENUES						
6000	Local Sources	94,200,946	94,200,946	95,266,196	1,065,250	
7000	State Sources	54,308,40 1	54,308,401	57,225,252	2,916,851	
8000	Federal Sources	6,069,416	6,069,416	8,580,040	2,510,624	
OTAL REV	/ENUES	154,578,763	154,578,763	161,071,488	6,492,725	
	JRES					
1100	Regular Programs	71,446,932	71,446,932	70,616,929	830,003	
1200	Special Programs	27,859,394	27,859,394	29,781,762	(1,922,368)	
1300	Vocational Programs	1,576,760	1,576,760	1,395,172	181,588	
1400	Other Instructional Programs	1,925,695	1,925,695	1,667,714	257,981	
1500	Nonpublic School Programs					
1600	Adult Education Programs	14,000	14,000	13,363	637	
1700	Community/Junior College Programs	851,979	851,979	851,979		
1800	Pre-Kindergarten					
2100	Pupil Personnel Services	5,641,978	5,641,978	5,670,992	(29,014)	
2200	Instructional Staff Services	4,020,906	4,020,906	5,213,991	(1,193,085)	
2300	Administrative Services	8,301,637	8,301,637	8,400,184	(98,547)	
2400	Pupil Health	1,771,156	1,771,156	1,664,724	106,432	
2500	Business Services	1,569,953	1,569,953	1,580,363	(10,410)	
2600	Operation and Maintenance of Plant Services	13,168,881	13,168,881	12,446,003	722,878	
2700	Student Transportation Services	8,261,120	8,261,120	8,337,918	(76,798)	
2800	Central & Other Support Services	1,102,327	1,102,327	1,198,137	(95,810)	
2900	Other Support Services	94,934	94,934	94,926	8	
3100	Food Services					
3200	Student Activities	1,851,429	1,851,429	1,803,882	47,547	
3300	Community Services	3,058,141	3,058,141	2,706,778	351,363	
3400	Scholarships and Awards					
4000	Fac Acq, Const, and Imp					
5110	Debt Service (Principal & Interest)	7,710,541	7,710,541	7,525,939	184,602	
5130	Refund of Prior Year Receipts		-	49,137	(49,137)	
5140	Short Term Borrowing – Interests and Costs				· · /	
TAL EXP	ENDITURES	160,227,763	160,227,763	161,019,893	(792,130)	
	EFICIENCY) OF REVENUES OVER EXPENDITURES	(5,649,000)	(5,649,000)	51,595	5,700,595	

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

BUDGET AND ACTUAL

County: Delaware

School: 125239452 Upper Darby SD

Printed 10/28/2013 2:19:09

General Fund Page GOV-6

	Amounts Expressed in Whole Dollars	Budgeted An Original	nounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)	
OTHER FIN	ANCING SOURCES (USES)					
9100	Sale of Bonds					
9200	Proceeds From Extended Term Financing	1,818,000	1,818,000	1,869,787	51,787	
9300	Interfund Transfers - IN (from other funds)			425,830	425,830	
9400	Sale / Compensation for Fixed Assets					
9700	Transfers from Comp Unit / Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)			104,970	104,970	
5120	Debt Service - Refunded Bond Issues					
5150	Bond Discounts					
5200	Interfund Transfers - Out (to other funds)	69,000	69,000		69,000	
5300	Transfer to Component Unit or Primary Government					
5900	Budgetary Reserve	100,000	100,000		100,000	
TOTAL OTH	ER FINANCING SOURCES (USES)	1,649,000	1,649,000	2,400,587	751,587	
SPECIAL AI	ND EXTRAORDINARY ITEMS					· ·
8888	Special Items					
8889	Extraordinary Items					
NET CHANG	SE IN FUND BALANCES	(4,000,000)	(4,000,000)	2,452,182	6,452,182	
0040	Fund Balance - Beginning of Fiscal Year	9,362,846	9,362,846	12,597,786	3,234,940	
0050	Prior Period Adjustment		, , · -	2	.2	
FUND BALA	NCE - END OF YEAR	5,362,846	5,362,846	15,049,970	9,687,124	
						······

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End	
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School: 125239452 Upper Darby SD

County: Delaware

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Page PRO-1A

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
	· · · · · · · · · · · · · · · · · · ·					
ASSETS AN	D DEFERRED OUTFLOWS OF RESOURCES					
Current A	ssets:					
0100	Cash and Cash Equivalents	1,813,237			1,813,237	
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments	259,592			259,592	
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	447,279			447,279	
0170	Inventories	13,131			13,131	
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Cur	rent Assets	2,533,239			2,533,239	
Noncurre	nt 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)	127,772			127,772	
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total Non	Current Assets	127,772			127,772	
0910	Deferred Outflows Of Resources					
TOTAL ASS	ETS AND DEFERRED OUTFLOW OF RESOURCES	2,661,011			2,661,011	

	PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End 25239452 Upper Darby SD elaware Printed 10/28/2013 2:19:10			s	TATEMENT OF NET	POSITION (NAP) Proprietary Funds Page PRO-2A
	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES	S, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current l	_labilities:					
0400	Due to Other Funds	418,460			418,460	
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	476,902			476,902	
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 Cur	rrent Liabilities	895,362			895,362	
Noncurre	ent Liabilities:				· · · · · · · · · · · · · · · · · · ·	
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities					
0510	Bonds Payable					
0520	Extended Term Financing Agreements Payable					
0530	Lease Purchase Obligations					
0540	LT Portion of Compensated Absences					
0550	Authority Lease Obligations					
0599	Other Long-Term Liabilities					
Total Nor	nCurrent Liabilities					
TOTAL LIA	BILITIES	895,362			895,362	
0950	Deferred Inflows Of Resources					
NET POSITI	ION .					
0791	Invested in Capital Assets Net of Related Debt	127,772			127,772	
0798	Restricted for Legal Purposes (0792-0798)	- -				
0799	Unrestricted	1,637,877			1,637,877	
TOTAL NET	POSITION	1,765,649			1,765,649	
	BILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,661,011			2,661,011	

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

Proprietary Funds Page PRO-3A

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING	G REVENUES					
6600	Food Service Revenue	1,140,093			1,140,093	
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPE	ERATING REVENUES	1,140,093			1,140,093	
OPERATING	G EXPENSES					
100	Salaries					
200	Employee Benefits					
300	Purchased Professional and Technical Service	105			105	
400	Purchased Property Services	3,768			3,768	
500	Other Purchased Service	4,307,340			4,307,340	
600	Supplies	233,635			233,635	
700	Depreciation	32,199			32,199	
810	Dues and Fees				,	
890	Other Operating Expenditures					
TOTAL OPE	RATING EXPENSES	4,577,047			4,577,047	
OPERATING	G INCOME (LOSS)	(3,436,954)			(3,436,954)	
NONOPERA	TING REVENUES (EXPENSES)					
6500	Earnings on Investments	1,195			1,195	
6920	Contributions and Donations - Private Sources	,			-,	
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	214,069			214,069	
8000	Federal Sources	3,896,163			3,896,163	
820	Claims and Judgements	, ,			-,,.**	
830	Interest Expenses					
TOTAL NON	IOPERATING REVENUES (EXPENSES)	4,111,427			4,111,427	
INCOME (LO	DSS) BEFORE CONTRIBUTIONS AND TRANSFERS	674,473			674,473	

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County: Delaware

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

Proprietary Funds Page PRO-4A

	Am	ounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
CONTRIBU	TIONS AND TRANSFE	RS					
9500	Capital Contribution	5					
9998	Transfers from (to)	Component Units or Primary Govt					
9999	Transfers In (Out)		(418,460)			(418,460)	
CHANGE IN	INET POSITION		256,013			256,013	
0041	Net Position - Begin		1,509,636			1,509,636	
0057	Accounting Change	s / Residual Equity Transfers					
0061	Prior Period Adjustn	nent					
NET POSIT	NET POSITION - END OF YEAR 1,765,649						

School: 125239452 Upper Darby SD

County: Delaware

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		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows	s From Operating Activities					
9937	Cash Received From Users	1,143,546			1,143,546	
9938	Cash Received From Assessments Made to Other Funds				, ,	
9939	Cash Received From Earnings on Investments					
9940	Cash Received From Other Operating Revenue					
9941	Cash Payments to Employees For Services					
9942	Cash Payments For Insurance Claims					
9943	Cash Payments to Suppliers For Goods and Services	4,696,264			4,696,264	
9944	Cash Payments For Other Operating Expenses				, ,	
Net Cash Pi	rovided By (Used For) Operating Activities	(3,552,718)			(3,552,718)	
Cash Flows	From Non-Capital Financing Activities					
6000	Local Sources					
7000	State Sources	239,049			239,049	
8000	Federal Sources	4,022,579			4,022,579	
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	(414,654)			(414,654)	
9922	Refund of Prior Year Expenditures (6991)					
Net Cash Pr	rov By (Used for) Non-Capital Financing Activities	3,846,974			3,846,974	
Cash Flows	From Capital and Related Financing Activities					
4000	Fac Acq, Const, and Imp	(11,534)			(11,534)	
6930	Gain / Loss on Saie 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 Pr	rov By (Used for) Capital and Related Financing Activities	(11,534)			(11,534)	
Cash Flows	From Investing Activities					
6500	Earnings on Investments	1,195			1,195	
9929	Purchase of Inv Securities / Deposits to Inv Pools					
9930	Withdrawls from Investment Pools					
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)					
Net Cash Pr	rov By (Used for) Investing Activities	1,195			1,195	

County: Delaware Printed 10/28/2013 2:19:13

STATEMENT OF NET POSITION (NAF) Fiduciary Funds

Page FID-1A

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSET	S AND DEFERRED OUTFLOWS OF RESOURCES					
Assets						
0100	Cash and Cash Equivalents	367,455			294,322	
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	367,455			294,322	
0910	Deferred Outflows Of Resources					
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	367,455			294,322	

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> STATEMENT OF NET POSITION (NAF) Fiduciary Funds Page FID-1B

County:	Delaware
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Component Units (98)	Component Units (99)	Total Fiduciary Funds		
		004 777	0100	
		661,777	0100	
			0110	
			0130	
			0147	
			0150	
			0160	
			0170	
			0180	
			0190	
			0220	
			0230	
		661,777	0200	
			0910	
		661,777		

Schoo	2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End 91: 125239452 Upper Darby SD 91: Delaware Printed 10/28/2013 2:19:13				STATEMENT OF NET	FOSITION (NAF) Fiduciary Funds Page FID-2A
	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABIL	ITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Liabili	ties					
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable				294,322	
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities					
	TOTAL LIABILITIES				294,322	
0950	Deferred Inflows Of Resources					
Net Po	sition					
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)	367,455				
0799	Unrestricted					
	TOTAL NET POSITION	367,455				
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	367,455			294,322	

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County: Delaware

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Component Units (98)	Component Units (99)	Total Fiduciary Funds		
			0400	÷
			0411	
			0412	
			0413	
		294,322	0420	
			0430	
			0450	
			0461	
			0462	
			0470	
			0480	
			0490	
		294,322		
			0950	
			0791	
		367,455	0798	
			0799	
		367,455	0733	
		661,777		
		001,111		

School: 125239452 Upper Darby SD

County: Delaware

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Page FID-3A

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions		VIEW				
9945	Gifts and Contributions	189,672				
9946	Other Additions	500				
Deductions						
9947	Scholarships Awarded	168,469				
9948	Other Deductions	2,337				
Change in Ne	t Position	19,366				
0041	Net Position - Beginning of Fiscal Year	348,089				
9949	Net Position Held in Trust for Pension Benefits					

367,455

Net Position - End of Fiscal Year

2012-2013 PDE-2057 Annual Financial R School: 125239452 Upper Darby SD	eport - 06/30/2013 Fiscal Year End	STATEMENT OF CHANGES IN NET POSITION (CNAF) Fiduciary Funds
County: Delaware	Printed 10/28/2013 2:19:13	Page FID-3B
Total Fiduciary Funds		
189,672	9945	
500	9946	
168,469	9947	
2,337	9948	
19,366		
348,089	0041	
	9949	

367,455

County: Delaware

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TOTAL

		AMOUNT	
<u>6000</u>	Revenue from Local Sources		
6111	Current Real Estate Taxes	84,737,121.84	
6112	Interim Real Estate Taxes	16,739.39	
6113	Public Utility Realty Tax	117,445.22	
6150	Current Act 511 Taxes - Proportional Assessments	1,430,354.76	
6400	Delinq on Taxes Levied/Assessed by the LEA	4,906,834.58	
6500	Earnings on Investments	107,187.55	
6700	Revenue From Student Activities	52,876.00	
6831	Federal Rev. Rcvd. from Other PA Public Schools	33,886.00	
6832	Federal IDEA Pass Through Revenue	1,835,353.65	
6836	Federal ARRA Race To Top Rev Recd as Pass Through	49,787.69	
6910	Rentals	23,500.00	
6920	Contributions and Donations From Private Sources	68,584.62	
6942	Summer School Tuition	62,350.00	
6944	Receipts from Other LEAS in PA - Education	31,066.84	
6980	Revenue From Community Service Activities	1,457,540.22	
6991	Refunds of Prior Years' Expenditures	95,378.56	
6999	All Other Local Revenues Not Specified	240,188.62	
6000	Total Revenue from Local Sources		

95,266,195.54

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES Page REV-2

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Education Funding (Gross)	30,477,216.62	
7160	Tuition - Orphans & Children Placed in Priv. Homes	427,850.33	
7220	Vocational Education	268.69	
7271	Special Education Funding for School Aged Pupils	7,132,509.96	
7310	Transportation (Regular and Additional)	2,237,006.41	
7320	Rental and Sinking Fund Payments	1,926,816.29	
7330	Health Services	271,566.77	
7340	State Property Tax Reduction Allocation	5,141,701.71	
7501	PA Accountability Grant	727,700.00	
7810	Revenue for Social Security Payments	3,300,896.80	
7820	Revenue for Retirement Payments	5,581,717.97	
7000	Total Revenue from State Sources		57,225,251.55
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	6,555,111.58	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	477,058.99	
8516	NCLB, Title III - Language Instruction	234,640.33	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	2,321.55	
8732	ARRA Qualified School Construction Bonds (QSCB)	264,977.88	
8810	Schl Based ACCESS Med Reimb Prog	994,310.25	
8820	Medical Asst Reimb for Admin Claiming	51,618.95	
8000	Total Revenue from Federal Sources		8,580,039.53
<u>9000</u>	Other Financing Sources		
9200	Proceeds From Extended Term Financing	1,869,786.90	
9340	Debt Service Fund Transfers	7,370.10	
9360	Internal Service Fund Transfers	418,460.26	
9990	Insurance Recoveries	104,969.66	
9000	Total Other Financing Sources		2,400,586.92

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD County: Delaware Printed 10/28/2013 2:19:14

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES Page REV-3

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AMOUNT

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	95,266,195.54	
Revenue from State Sources	57,225,251.55	
Revenue from Federal Sources	8,580,039.53	
Other Financing Sources	2,400,586.92	

163,472,073.54

TOTAL

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year EndSchool:125239452 Upper Darby SDCounty:DelawarePrinted 10/28/2013 2:19:15

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals		2,919,298,612	90,655,361	84,737,122
6150		Current Act 511 Taxes - Proportional Assessments	194 <u>4 </u>	
	6153	Real Estate Transfer Taxes	1,430,354.76	
6150		Current Act 511 Taxes - Proportional Assessments		1,430,354.76

County: Delaware

Printed 10/28/2013 2:19:15

<u>REVENUE F</u>	ROM LOCAL SOURCES	TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED
6111	Current Real Estate Taxes	84,737,121.84	0.00	0.00	84,737,121.84
6112	Interim Real Estate Taxes	16,739.39	1,916.47	0.00	14,822.92
6113	Public Utility Realty Tax	117,445.22	0.00	0.00	117,445.22
6150	Current Act 511 Taxes - Proportional Assessments	1,430,354.76	181,589.23	102,471.94	1,351,237.47
6400	Deling on Taxes Levied/Assessed by the LEA	4,906,834.58	427,288.62	489,873.80	4,969,419.76

6999 TOTAL TAXES

91,208,495.79

610,794.32

592,345.74

91,190,047.21

County: Delaware

<u>REVENUE F</u>	ROM DELINQUENT TAXES	TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED IN CURRENT YEAR
6411	Delinquent Real Estate Taxes	4,906,834.58	427,288.62	489,873.80	4,969,419.76
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 TAX	(ES	4,906,834.58	427,288.62	489,873.80	4,969,419.76

School: 125239452 Upper Darby SD

County: Delaware

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-1

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Cour	ty. Delawale r	-inted 10/20/2013 2, 13, 13
1000	Instruction	<u>Total</u>
	100 Personnel Services-Salaries	
	Total Personnel Services-Salaries	53,324,073.67
	200 Personnel Services-Employee Benefits	
	210 Grp Ins - Contracted Provider	13,746,011.20
	220 Social Security Contributions	4,019,275.51
	230 PSERS Retirement Contributions	6,536,655.74
	250 Unemployment Compensation	166,964.29
	260 Workmen's Compensation	468,170.00
	290 Other Employee Benefits	435,053.08
	Total Personnel Services-Employee Benefits	25,372,129.82
	300 Purchased Professional & Technical Services	<u>8</u>
	Total Purchased Professional & Technical Services	9,447,781.30
	400 Purchased Property Services	
	430 Repairs and Maintenance	166,172.91
	440 Rentals	52,316.52
	Total Purchased Property Services	218,489.43
	500 Other Purchased Services	
	520 Insurance-General	2,825.00
	530 Communications	33,453.81
	550 Printing & Binding	125,399.58
-	560 Tuition	12,318,121.03
	580 Travel	10,970.48
	590 Miscellaneous Purchased Services	11,314.00
	Total Other Purchased Services	12,502,083.90
	600 <u>Supplies</u>	
	610 General Supplies	709,445.36
	640 Books & Periodicals	1,291,105.69
	Total Supplies	2,000,551.05
	700 Property	
	750 Equipment - Original & Additional	608,391.93
	760 Equipment - Replacement	755,535.20
	Total Property	1,363,927.13
	800 Other Objects	
	Total Other Objects	97,882.19
Total	1000 Instruction	<u>104,326,918.49</u>

School: 125239452 Upper Darby SD

ounty: Delaware Printed 10/28/2	2013 2:19:19					
00 Regular Programs - E/S	Elementary	Secondary	Federal	Total	BEF Elementary	BEI
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	20,304,417.24	19,831,804.61	3,049,457.28	43,185,679.13		
200 Personnel Services-Employee Benefits	, ,		, ,	.,,		
210 Grp Ins - Contracted Provider	4,790,416.77	4,805,881.13	790,861.95	10,387,159.85		
220 Social Security Contributions	1,533,636.06	1,491,904.73	230,183.67	3,255,724.46		
230 PSERS Retirement Contributions	2,658,768.12	2,450,509.41	187,301.28	5,296,578.81		
250 Unemployment Compensation	68,069.72	66,589.67		134,659.39		
260 Workmen's Compensation	169,281.00	183,247.00	26,633.00	379,161.00		
290 Other Employee Benefits	390,000.00	53.08		390,053.08		
Total Personnel Services-Employee Benefits	9,610,171.67	8,998,185.02	1,234,979.90	19,843,336.59		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	593,785.50	624,932.45	122,313.55	1,341,031.50		
400 Purchased Property Services						
430 Repairs and Maintenance	71,884.74	90,709.25		162,593.99		
440 Rentals		52,316.52		52,316.52		
Total Purchased Property Services	71,884.74	143,025.77		214,910.51		
500 Other Purchased Services						
520 Insurance-General		2,825.00		2,825.00		
530 Communications	23,455.40	9,849.41	149.00	33,453.81		
550 Printing & Binding	75,157.84	48,918.24		124,076.08		
561 Tuition to Other School Districts Within The State	2,461.64	1,000.00		3,461.64		
562 Tuition to Pennsylvania Charter Schools	1,353,708.36	1,407,733.48		2,761,441.84		
580 Travel	521.89		513.24	1,035.13		
Total Other Purchased Services	1,455,305.13	1,470,326.13	662.24	2,926,293.50		
600 <u>Supplies</u>						
610 General Supplies	277,069.13	318,979.99	45,420.90	641,470.02		
640 Books & Periodicals	416,075.03	313,710.28	436,270.91	1,166,056.22		
Total Supplies	693,144.16	632,690.27	481,691.81	1,807,526.24		
700 <u>Property</u>			Т.,			
750 Equipment - Original & Additional	319,333.74	217,176.30	66,601.96	603,112.00		
760 Equipment - Replacement	278,210.50	260,534.81	155,410.10	694,155.41		
Total Property	597,544.24	477,711.11	222,012.06	1,297,267.41		
800 <u>Other Objects</u>				· •		
Total Other Objects		884.00		884.00		
al 1100 Regular Programs - E/S	33,326,252.68	<u>32,179,559.36</u>	<u>5,111,116.84</u>	70,616,928.88		

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-3

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unty: Delaware Pri	nted 10/28/2013 2:19;19					
00 Special and Gifted Education	Elementary	Secondary	Federal	Total	BEF Elementary	BEF
100 Personnel Services-Salaries	Elementary	<u>occontany</u>	<u>r cuciui</u>	<u>rotar</u>	·	
Total Personnel Services-Salaries	5,357,404.88	3,842,548.01	341,826.59	9,541,779.48		
200 Personnel Services-Employee Benefits	_,	-,,		•,• • •,• • • •		
210 Grp Ins - Contracted Provider	1,914,743.77	1,198,534.40	140,361.30	3,253,639.47		
220 Social Security Contributions	403,366.66	289,242.66	25,746.22	718,355.54		
230 PSERS Retirement Contributions	670,977.87	476,795.24	21,144.33	1,168,917.44		
250 Unemployment Compensation	11,276.12	19,540.78		30,816.90		
260 Workmen's Compensation	47,035.00	33,735.00	3,001.00	83,771.00		
290 Other Employee Benefits	15,000.00	30,000.00		45,000.00		
Total Personnel Services-Employee Benefits	3,062,399.42	2,047,848.08	190,252.85	5,300,500.35		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	4,504,170.82	2,032,317.43	1,445,996.06	7,982,484.31		
400 Purchased Property Services						
430 Repairs and Maintenance		2,636.88	85.00	2,721.88		
Total Purchased Property Services		2,636.88	85.00	2,721.88		
500 Other Purchased Services						
550 Printing & Binding	661.75	661.75		1,323.50		
562 Tuition to Pennsylvania Charter Schools	292,395.90	382,487.96		674,883.86		
563 Tuition to Nonpublic Schools	1,543,654.57	1,594,536.86	536,905.94	3,675,097.37		
567 Tuition to Approved Private and PA Chartered S	chools 1,115,040.57	1,115,040.58		2,230,081.15		
580 Travel	6,818.25	1,671.53	1,425.26	9,915.04		
594 IU Payment by Withholding for Institutionalized (Children's Prog 5,657.00	5,657.00		11,314.00		
Total Other Purchased Services	2,964,228.04	3,100,055.68	538,331.20	6,602,614.92		
600 <u>Supplies</u>						
610 General Supplies	7,120.29	4,680.87	51,982.02	63,783.18		
640 Books & Periodicals			125,049.47	125,049.47		
Total Supplies	7,120.29	4,680.87	177,031.49	188,832.65		
700 <u>Property</u>						
750 Equipment - Original & Additional			4,719.95	4,719.95		
760 Equipment - Replacement			61,379.79	61,379.79		
Total Property			66,099.74	66,099.74		
800 Other Objects						
Total Other Objects	80,140.79	15,239.40	1,348.00	96,728.19		
I 1200 Special and Gifted Education	<u>15,975,464.24</u>	<u>11,045,326.35</u>	<u>2,760,970.93</u>	<u>29,781,761.52</u>		

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2012-2013 PDE-2057 Annual Financial Report - 06/30/ School: 125239452 Upper Darby SD	DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-4						
County: Delaware	Printed 10/28/2013 2:19:19					-	
1300 Vocational Education Programs		<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary	
500 Other Purchased Services							
564 Tuition to Career and Technology Center	3	1,395,171.91		1,395,171.91			
Total Other Purchased Services		1,395,171.91		1,395,171.91			
Total 1300 Vocational Education Programs		<u>1,395,171.91</u>		<u>1,395,171.91</u>			

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-5

County: Delaware	Printed 10/28/20	13 2:19:19					
1400 Other Instructional Pr	ograms - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 <u>Personnel Serv</u>	rices-Salaries						
Total Personnel Servi	ces-Salaries	54,503.75	417,501.31	113,217.50	585,222.56		
200 Personnel Serv	ices-Employee Benefits						
210 Grp Ins - Cont	tracted Provider		105,211.88		105,211.88		
220 Social Securit	y Contributions	4,133.71	31,483.24	8,614.06	44,231.01		
230 PSERS Retire	ement Contributions	10,689.09	52,803.28	6,760.85	70,253.22		
250 Unemploymer	nt Compensation	1,488.00			1,488.00		
260 Workmen's Co	ompensation	479.00	3,665.00	994.00	5,138.00		1. C
Total Personnel Servi	ces-Employee Benefits	16,789.80	193,163.40	16,368.91	226,322.11		
300 Purchased Prof	fessional & Technical Services						
Total Purchased Profe	essional & Technical Services		124,265.49		124,265.49		
400 <u>Purchased Prop</u>	perty Services						
430 Repairs and N	laintenance		857.04		857.04		
Total Purchased Prop	erty Services		857.04		857.04		
500 <u>Other Purchase</u>	ed Services						
560 Tuition			726,004.26		726,004.26		
580 Travel				20.31	20.31		
Total Other Purchased	d Services		726,004.26	20.31	726,024.57		
600 <u>Supplies</u>							
610 General Supp	lies	82,07	3,507.70	602.39	4,192.16		
Total Supplies		82.07	3,507.70	602.39	4,192.16		
700 <u>Property</u>							
750 Equipment - C	Driginal & Additional		559.98		559.98		
Total Property			559.98		559.98		
800 Other Objects							
Total Other Objects				270.00	270.00		
Total 1400 Other Instruction	nal Programs - E/S	<u>71,375.62</u>	<u>1,465,859.18</u>	130,479.11	<u>1,667,713.91</u>		

School: 125239452 Upper Darby SD

County: Delaware

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
Page EXP-6
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Elementary	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	46,020.00	79,941.25	125,961.25		
	3,520.64	6,111.68	9,632.32		
4,071.84	6,320.51	4,704.25	15,096.60		
	404.00	702.00	1,106.00		
4,071.84	10,245.15	11,517.93	25,834.92		
		20.31	20.31		
		20.31	20.31		
82.07		602.39	684.46		
82.07		602.39	684.46		
		270.00	270.00		
<u>4,153.91</u>	<u>56,265.15</u>	<u>92,351.88</u>	<u>152,770.94</u>		
	4,071.84 4,071.84 82.07 82.07	46,020.00 3,520.64 4,071.84 6,320.51 404.00 4,071.84 10,245.15 82.07 82.07	46,020.00 79,941.25 3,520.64 6,111.68 4,071.84 6,320.51 4,704.25 404.00 702.00 4,071.84 10,245.15 11,517.93 20.31 20.31 82.07 602.39 82.07 602.39 270.00 270.00	46,020.00 79,941.25 125,961.25 3,520.64 6,111.68 9,632.32 4,071.84 6,320.51 4,704.25 15,096.60 404.00 702.00 1,106.00 4,071.84 10,245.15 11,517.93 25,834.92 20.31 20.31 20.31 82.07 602.39 684.46 82.07 602.39 684.46 82.07 270.00 270.00	$\begin{array}{c ccccc} & & & & & & & & & & & & & & & & &$

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-7

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County: Delaware	Printed 10/28/2013 2:19:19						
1430 Homebound Instruction	Elementary	<u>Secondary</u>	Federal	<u>Total</u>	BEF Elementary	BEF Secondary	
100 Personnel Services-Salaries							
Total Personnel Services-Salaries	54,503.75	87,386.25		141,890.00			
200 Personnel Services-Employee Benefits							
220 Social Security Contributions	4,133.71	6,623.67		10,757.38			
230 PSERS Retirement Contributions	6,191.65	10,135.85		16,327.50			
250 Unemployment Compensation	1,488.00			1,488.00			
260 Workmen's Compensation	479.00	767.00		1,246.00			
Total Personnel Services-Employee Benefits	12,292.36	17,526.52		29,818.88			
300 Purchased Professional & Technical Servi	ices						
Total Purchased Professional & Technical Service	ces	71,459.71		71,459.71			
Total 1430 Homebound Instruction	<u>66,796.11</u>	<u>176,372.48</u>		<u>243,168.59</u>			

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-8

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County: Delaware	Printed 10/28/2013 2:19:19					
1440 Alternative Regular Education	Elementary	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries		284,095.06		284,095.06		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		105,211.88		105,211.88		
220 Social Security Contributions		21,338.93		21,338.93		
230 PSERS Retirement Contributions		34,715.91		34,715.91		
260 Workmen's Compensation		2,494.00		2,494.00		
Total Personnel Services-Employee Benefits		163,760.72		163,760.72		
300 Purchased Professional & Technical Servi	ces					
Total Purchased Professional & Technical Servic	es	52,805.78		52,805.78		
400 Purchased Property Services						
430 Repairs and Maintenance		857.04		857.04		
Total Purchased Property Services		857.04		857.04		
500 <u>Tuition</u>						
560 Tuition		726,004.26		726,004.26		
Total Tuition		726,004.26		726,004.26		
600 <u>Supplies</u>						
610 General Supplies		3,507.70		3,507.70		
Total Supplies		3,507.70		3,507.70		
700 <u>Property</u>						
750 Equipment - Original & Additional		559.98		559.98		
Total Property		559.98		559.98		
Total 1440 Alternative Regular Education		<u>1,231,590.54</u>	<u>1</u>	,231,590.54		

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School: 125239452 Upper Darby SD

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-9

County: Delaware	Printed 10/28/2013 2:19:19						
1441 Adjudicated / Court Placed Programs	<u>Elementary</u>	Secondary	Federal	<u>Total</u>	BEF Elementary	BEF Secondary	
500 Other Purchased Services							
561 Tuition to Other School Districts Within The	State	138,086.10		138,086.10			
568 Tuition for PRRIs (in-state) and Detention (Centers	584,056.26		584,056.26			
Total Other Purchased Services		722,142.36		722,142.36			
Total 1441 Adjudicated / Court Placed Programs		<u>722,142.36</u>		<u>722,142.36</u>			

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School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-10

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County: Delaware	Printed 10/28/2013 2:19:	19					
1442 PDE Approved Alternative Education Prog	rams	Elementary	<u>Secondary</u>	Federal	<u>Total</u>	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>							
Total Personnel Services-Salaries			284,095.06		284,095.06		
200 Personnel Services-Employee Bene	fits						
210 Grp Ins - Contracted Provider			105,211.88		105,211.88		
220 Social Security Contributions			21,338.93		21,338.93		
230 PSERS Retirement Contributions			34,715.91		34,715.91		
260 Workmen's Compensation			2,494.00		2,494.00		
Total Personnel Services-Employee Benef	its		163,760.72		163,760.72		
300 Purchased Professional & Technica	I Services						
Total Purchased Professional & Technical	Services		52,805.78		52,805.78		
400 Purchased Property Services							
430 Repairs and Maintenance			857.04		857.04		
Total Purchased Property Services			857.04		857.04		
500 Other Purchased Services							
563 Tuition to Nonpublic Schools			3,861.90		3,861.90		
Total Other Purchased Services			3,861.90		3,861.90		
600 <u>Supplies</u>							
610 General Supplies			3,507.70		3,507.70		
Total Supplies			3,507.70		3,507.70		
700 <u>Property</u>							
750 Equipment - Original & Additional			559.98		559.98		
Total Property			559.98		559.98		
Total 1442 PDE Approved Alternative Education	Programs		<u>509,448.18</u>		<u>509,448.18</u>		

School: 125239452 Upper Darby SD

County: Delaware	Printed 10/28/2013 2:19:19					
1450 Instruct. Prog. Outside the Established School E	Day <u>Elementar</u>	<u>v</u> <u>Secondary</u>	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries			33,276.25	33,276.25		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions			2,502.38	2,502.38		
230 PSERS Retirement Contributions	425.6	0 1,631.01	2,056.60	4,113.21		
260 Workmen's Compensation			292.00	292.00		
Total Personnel Services-Employee Benefits	425.6	0 1,631.01	4,850.98	6,907.59		
Total 1450 Instruct. Prog. Outside the Established Sch	nool Day <u>425.6</u>	<u>0 1,631.01</u>	<u>38,127.23</u>	<u>40,183.84</u>		

2012-2013 PDE-2057 Annual Financial Report - School: 125239452 Upper Darby SD	06/30/2013 Fiscal Year End	DETAIL OF GENERAL F	UND EXPENDI	TURES AND OTHER	
County: Delaware	Printed 10/28/2013 2:19:19				Page EXP-12
1600 Adult Education Programs	T HINE TO 2012 2010 2,13,13	Federal	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					······
Total Personnel Services-Salaries		11,392.50	11,392.50		
200 Personnel Services-Employee Ben	efits				
220 Social Security Contributions		964.50	964.50		
230 PSERS Retirement Contributions		453.13	906.27		
260 Workmen's Compensation		100.00	100.00		
Total Personnel Services-Employee Bene	fits	1,517.63	1,970.77		
otal 1600 Adult Education Programs		12,910.13	13,363.27		

2012-2013 PDE-2057 Annual Financial Report - 06/ School: 125239452 Upper Darby SD	30/2013 Fiscal Year End	DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING Page	G USES EXP-13
County: Delaware	Printed 10/28/2013 2:19:19		
1700 Community / Junior College Education Prog	Jrams	Total	
500 Other Purchased Services			
566 Tuition to Institutions of Higher Ed and	d Technical Institutes	851,979.00	
Total Other Purchased Services		851,979.00	
Total 1700 Community / Junior College Education	Programs	<u>851,979.00</u>	

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-14

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ol: 125239452 Upper Darby SD	
ty: Delaware Printed 10/28/2013 2:19:19	
Support Services	Total
100 <u>Personnel Services-Salaries</u> Total Personnel Services-Salaries	22 250 406 62
	22,359,486.63
200 <u>Personnel Services-Employee Benefits</u> 210 Grp Ins - Contracted Provider	5 440 974 00
220 Social Security Contributions	5,410,874.66
230 PSERS Retirement Contributions	1,657,400.17
240 Tuition Reimbursements	2,720,205.66
250 Unemployment Compensation	256,214.87
260 Workmen's Compensation	63,878.84 196,308.00
290 Other Employee Benefits	474,453.84
Total Personnel Services-Employee Benefits	10,779,336.04
300 Purchased Professional & Technical Services	10,779,338.04
Total Purchased Professional & Technical Services	1,489,669.29
400 <u>Purchased Property Services</u>	1,403,009.29
410 Cleaning Services	2,053,266.18
420 Utility Services	1,444,012.43
430 Repairs and Maintenance	1,463,527.60
440 Rentais	572,174.87
490 Other Purchased Property Services	6,975.00
Total Purchased Property Services	5,539,956.08
500 <u>Other Purchased Services</u>	0,000,00
510 Student Transportation Services	252,589.86
520 Insurance-General	700,708.00
530 Communications	163,281.04
540 Advertising	15,959.30
550 Printing & Binding	5,850.20
580 Travel	26,951.61
590 Miscellaneous Purchased Services	94,926.15
Total Other Purchased Services	1,260,266.16
600 Supplies	1,200,200,10
610 General Supplies	909,584.37
620 Energy	1,240,047.62
630 Food	16,318.86
640 Books & Periodicals	175,323.88
Total Supplies	2,341,274.73
700 <u>Property</u>	
750 Equipment - Original & Additional	37,246.61
760 Equipment - Replacement	697,712.84
Total Property	734,959.45
800 <u>Other Objects</u>	107,000.70

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD County: Delaware Printed 10/28/2013 2:19:19 2000 Support Services Total 2000 Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-15

44,607,237.08

<u>Total</u>

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD

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County: Delaware

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-16

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2100 Pupil Personnel	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	172,372.00	3,535,998.83		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	43,936.78	1,013,172.98		
220 Social Security Contributions	12,993.75	264,903.73		
230 PSERS Retirement Contributions	10,652.48	435,922.28		
250 Unemployment Compensation		12,585.50		
260 Workmen's Compensation	1,517.00	31,045.00		
290 Other Employee Benefits		20,000.00		
Total Personnel Services-Employee Benefits	69,100.01	1,777,629.49		
300 Purchased Professional & Technical Services	· · · · · ·			
Total Purchased Professional & Technical Services	73,152.64	282,617.41		
400 Purchased Property Services				
430 Repairs and Maintenance		2,134.77		
440 Rentals		20,250.00		
Total Purchased Property Services		22,384.77		
500 Other Purchased Services				
530 Communications		3,771.85		
580 Travel		1,213.82		
Total Other Purchased Services		4,985.67		
600 <u>Supplies</u>				
610 General Supplies	502.10	44,470.45		
630 Food	338.90	338.90		
640 Books & Periodicals		879.68		
Total Supplies	841.00	45,689.03		
700 Property				
750 Equipment - Original & Additional		969.01		
760 Equipment - Replacement		359.75		
Total Property		1,328.76		
800 Other Objects				
Total Other Objects		357.80		
otal 2100 Pupil Personnel	<u>315,465.65</u>	<u>5,670,991.76</u>		

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-17

County: Delaware	Printed 10/28/2013 2:19:19				
2110 Supervision Of Pupil Personnel Services	<u>Elementary</u>	<u>Secondary</u>	Federal Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				•	a.
Total Personnel Services-Salaries	88,158.60	88,158.34	176,316.94		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	17,960.14	17,960.14	35,920.28		
220 Social Security Contributions	6,135.99	6,135.36	12,271.35		
230 PSERS Retirement Contributions	10,625.73	10,625.22	21,250.95		
260 Workmen's Compensation	. 774.00	774.00	1,548.00		
290 Other Employee Benefits	2,500.00	2,500.00	5,000.00		
Total Personnel Services-Employee Benefits	37,995.86	37,994.72	75,990.58		
300 Purchased Professional & Technical Servi	ces				
Total Purchased Professional & Technical Servic	es 33,128.00	70,332.50	103,460.50		
600 <u>Supplies</u>					
610 General Supplies	23,031.32	8,766.51	31,797.83		
Total Supplies	23,031.32	8,766.51	31,797.83		
800 Other Objects					
Total Other Objects		304.00	304.00		
Total 2110 Supervision Of Pupil Personnel Services	<u>182.313.78</u>	205,556.07	<u>387,869.85</u>		

School: 125239452 Upper Darby SD

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Page EXP-18

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County: Delaware	Printed 10/28/2013 2:19:19					н. Н
2120 Guidance Services	Elementary	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	186,521.60	1,137,659.40	77,264.50	1,401,445.50		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	43,584.00	307,092.15	17,574.71	368,250.86		
220 Social Security Contributions	14,071.99	85,162.77	5,808.11	105,042.87		
230 PSERS Retirement Contributions	26,184.47	142,259.03	4,774.93	173,218.43		
250 Unemployment Compensation		10,341.50		10,341.50		
260 Workmen's Compensation	1,951.00	9,671.00	682.00	12,304.00		
Total Personnel Services-Employee Benefits	85,791.46	554,526.45	28,839.75	669,157.66		
300 Purchased Professional & Technical Servi	ces					
Total Purchased Professional & Technical Service	es 11,049.77	3,958.04	22,687.64	37,695.45		
600 <u>Supplies</u>						
610 General Supplies		8,625.37		8,625.37		
630 Food			338.90	338.90		
640 Books & Periodicals		879.68		879.68		
Total Supplies		9,505.05	338.90	9,843.95		
Total 2120 Guidance Services	<u>283,362.83</u>	<u>1,705,648.94</u>	<u>129,130.79</u>	<u>2,118,142,56</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-19

<u>Federal</u>

Total BEF Elementary BEF Secondary

 School: 125239452
 Upper Darby SD

 County: Delaware
 Printed 10/28/2013 2:19:19

 2130
 Attendance Services

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100 Personnel Services-Salaries			
Total Personnel Services-Salaries	285,777.84		
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	125,812.99		
220 Social Security Contributions	21,724.46		
230 PSERS Retirement Contributions	34,932.26		н. С
260 Workmen's Compensation	2,509.00		
Total Personnel Services-Employee Benefits	184,978.71		
300 Purchased Professional & Technical Services			
Total Purchased Professional & Technical Services	668.28		
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	2,134.77		
440 Rentals	20,250.00		
Total Purchased Property Services	22,384.77		
500 Other Purchased Services			
530 Communications	3,771.85		
580 Travel	975.88		
Total Other Purchased Services	4,747.73		
600 <u>Supplies</u>			
610 General Supplies	3,313.15		
Total Supplies	3,313.15		
800 Other Objects			
Total Other Objects	53.80		
Total 2130 Attendance Services	<u>501,924.28</u>		

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-20

County: Delaware	Printed 10/28/2013 2:19:19				1 490 274 20
2140 Psychological Services	Elementary	<u>Secondary</u>	Federal T	otal BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	339,988.98	368,292.78	708,28	1.76	
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	96,556.71	105,433.77	201,99).48	
220 Social Security Contributions	25,754.87	27,832.72	53,58	7.59	
230 PSERS Retirement Contributions	41,987.84	45,360.35	87,34	3.19	
250 Unemployment Compensation	1,122.00	1,122.00	2,24	1.00	
260 Workmen's Compensation	2,985.00	3,234.00	6,21	9.00	
290 Other Employee Benefits	5,000.00	10,000.00	15,00	0.00	
Total Personnel Services-Employee Benefits	173,406.42	192,982.84	366,38	9.26	
300 Purchased Professional & Technical Service	ces				
Total Purchased Professional & Technical Servic	es 39,508.18	14,482.00	53,99).18	
500 Other Purchased Services	· · · ·				
580 Travel	126.73		12	5.73	
Total Other Purchased Services	126.73		12	3.73	
600 <u>Supplies</u>					
610 General Supplies	232.00		23	2.00	
Total Supplies	232.00		23	2.00	
700 <u>Property</u>					
750 Equipment - Original & Additional	969.01		96	9.01	
Total Property	969.01		96	9.01	
Total 2140 Psychological Services	<u>554,231.32</u>	<u>575,757.62</u>	<u>1,129,98</u>	3.94	

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2012-2013 PDE-2057 Annual Financial I	Report - 06/30/2013 Fiscal Year End	DETAIL OF GENERAL	FUND EXPENDI	TURES AND OTHER	
School: 125239452 Upper Darby SD					Page EXP-2
County: Delaware	Printed 10/28/2013 2:19:19			•	
2160 Social Work Services		Federal	<u>Total</u>	BEF Elementary	<u>BEF Secondar</u>
100 Personnel Services-Salarie	<u>es</u>				
Total Personnel Services-Salarie	S	95,107.50	964,176.79		
200 Personnel Services-Emplo	yee Benefits				
210 Grp Ins - Contracted Prov	ider	26,362.07	281,198.37		
220 Social Security Contribution	ons	7,185.64	72,277.46		
230 PSERS Retirement Contr	ibutions	5,877.55	119,172.45		
260 Workmen's Compensation	n	835.00	8,465.00		
Total Personnel Services-Employ	yee Benefits	40,260.26	481,113.28		
300 Purchased Professional &	Technical Services				
Total Purchased Professional &	Technical Services	50,465.00	86,803.00		
500 Other Purchased Services					
580 Travel			111.21		
Total Other Purchased Services			111.21		
700 <u>Property</u>					
760 Equipment - Replacement	t		359.75		
Total Property			359.75		
otal 2160 Social Work Services		185,832.76	1,532,564.03		

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2012-2013 PDE-2057 Annual Financial Report -	06/30/2013 Fiscal Year End		DETA	IL OF GENERAL FU	IND EXPENDI	TURES AND OTHER	R FINANCING USI
School: 125239452 Upper Darby SD							Page EXP-
County: Delaware	Printed 10/28/2013 2:19	:19					
190 Other Pupil Personnel Services		<u>Elementary</u>	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondar
600 <u>Supplies</u>							
610 General Supplies				502.10	502.10		
Total Supplies				502.10	502.10		
Total 2190 Other Pupil Personnel Services				502.10	502.10		

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School: 125239452 Upper Darby SD

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County: Delaware	Printed 10/28/2013 2:19:19					
2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	1,073,537.57	1,099,185.80	837,266.32	3,009,989.69		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	267,813.60	302,371.75	225,410.17	795,595.52		
220 Social Security Contributions	79,300.00	81,428.28	63,019.42	223,747.70		
230 PSERS Retirement Contributions	152,424.19	164,905.91	51,734.56	369,064.66		
240 Tuition Reimbursements	125,500.23	124,492.64	4,350.00	254,342.87		
250 Unemployment Compensation	1,128.00			1,128.00		
260 Workmen's Compensation	9,426.00	9,649.00	7,350.00	26,425.00		
290 Other Employee Benefits	17,500.00	2,500.00		20,000.00		
Total Personnel Services-Employee Benefits	653,092.02	685,347.58	351,864.15	1,690,303.75		
300 Purchased Professional & Technical Serv	ices					
Total Purchased Professional & Technical Servi	ces 1,457.58	6,849.00	368,712.50	377,019.08		
400 Purchased Property Services						
430 Repairs and Maintenance	11,416.01	3,970.99		15,387.00		
Total Purchased Property Services	11,416.01	3,970.99		15,387.00		
500 Other Purchased Services						
580 Travel	3,080.76	222.17	2,048.89	5,351.82		
Total Other Purchased Services	3,080.76	222.17	2,048.89	5,351.82		
600 <u>Supplies</u>						
610 General Supplies	1,667.62	3,660.98	2,640.97	7,969.57		
630 Food	44.19	44.20	7,628.73	7,717.12		
640 Books & Periodicals	39,408.81	38,397.28	11,979.36	89,785.45		
Total Supplies	41,120.62	42,102.46	22,249.06	105,472.14		
700 <u>Property</u>						
760 Equipment - Replacement	3,927.27	2,068.00	3,997.56	9,992.83		
Total Property	3,927.27	2,068.00	3,997.56	9,992.83		
800 Other Objects						
Total Other Objects	212.50	212.50	50.00	475.00		
Total 2200 Instructional Staff	<u>1,787.844.33</u>	<u>1,839,958.50</u>	<u>1,586,188.48</u>	<u>5,213,991.31</u>		

School: 125239452 Upper Darby SD

County: Delaware

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-24

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2300	Administration		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	100 Personnel Services-Salaries					
	Total Personnel Services-Salaries			4,525,733.99		
	200 Personnel Services-Employee Benefits					
	210 Grp Ins - Contracted Provider			1,387,989.44		
	220 Social Security Contributions			327,965.92		
	230 PSERS Retirement Contributions			547,706.79		
	260 Workmen's Compensation			39,735.00		
	290 Other Employee Benefits			228,700.00		
	Total Personnel Services-Employee Benefits			2,532,097.15		
	300 Purchased Professional & Technical Service	<u>s</u>				
	Total Purchased Professional & Technical Services	3		616,252.39		
	400 Purchased Property Services					
	430 Repairs and Maintenance			42,032.20		
	Total Purchased Property Services			42,032.20		
	500 Other Purchased Services					
	520 Insurance-General			477,188.00		
	530 Communications			45,305.64		
	540 Advertising			15,298.15		
	580 Travel			8,192.18		
	Total Other Purchased Services			545,983.97		
	600 <u>Supplies</u>					
	610 General Supplies			20,835.46		
	630 Food			2,182.58		
	640 Books & Periodicals			1,972.40		
	Total Supplies			24,990.44		
	700 <u>Property</u>					
	750 Equipment - Original & Additional			1,199.80		
	760 Equipment - Replacement			23,569.69		
	Total Property			24,769.49		
	800 Other Objects					
	Total Other Objects			88,324.31		
Total	2300 Administration			<u>8,400,183.94</u>		

School: 125239452 Upper Darby SD

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-25

Country Data and	Defects of 40/00/0040-0-40-40				
County: Delaware	Printed 10/28/2013 2:19:19				
2310 Board Services		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>	· · · · · · · · · · · · · · · · · · ·				
Total Personnel Services-Salaries		· · · · · · · · · · · · · · · · · · ·	53,847.82		
200 Personnel Services-Employee	Benefits				
210 Grp Ins - Contracted Provider		1	2,422.09		
220 Social Security Contributions			3,506.04		
230 PSERS Retirement Contribution	ons .		6,655.48		
260 Workmen's Compensation			473.00		
290 Other Employee Benefits			2,700.00		
Total Personnel Services-Employee B	Benefits	2	25,756.61		
300 Purchased Professional & Tecl	hnical Services				
Total Purchased Professional & Tech	nical Services	Ę	57,444.00		
500 Other Purchased Services				· ·	
520 Insurance-General		44	6,145.00		
540 Advertising		1	5,298.15		
580 Travel			6,834.43		
Total Other Purchased Services		46	8,277.58		
600 <u>Supplies</u>					
610 General Supplies			2,096.75		
Total Supplies			2,096.75		
800 Other Objects					
Total Other Objects		· · ·	8,300.00		
Total 2310 Board Services			25,722.76		
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School: 125239452 Upper Darby SD

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-26

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County: Delaware	Printed 10/28/2013 2:19:19			
2320 Board Treasurer Services		<u>Federal</u> <u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		1,999.92		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		152.97		
230 PSERS Retirement Contributions		247.26		
260 Workmen's Compensation		18.00		
Total Personnel Services-Employee Benefits		418.23		
Total 2320 Board Treasurer Services		<u>2,418.15</u>		

School: 125239452 Upper Darby SD

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County: Delaware	Printed 10/28/2013 2:19:19			
2330 Tax Assessment And Collection Services		<u>Federal</u> <u>Total</u>	BEF Elementary	<u>BEF Secondary</u>
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		54,217.02		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		17,456.52		
220 Social Security Contributions		4,133.73		
230 PSERS Retirement Contributions		6,701.24		
260 Workmen's Compensation		476.00		
Total Personnel Services-Employee Benefits		28,767.49		
300 Purchased Professional & Technical Servi	ces			
Total Purchased Professional & Technical Servic	es	30,738.57		
500 Other Purchased Services				
520 Insurance-General		31,043.00		
530 Communications		8,813.60		
Total Other Purchased Services		39,856.60		
600 <u>Supplies</u>				
610 General Supplies		1,192.48		
Total Supplies		1,192.48		
Total 2330 Tax Assessment And Collection Services		154,772.16		

School: 125239452 Upper Darby SD

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County: Delaware	Printed 10/28/2013 2:19:19			
2350 Legal and Accounting Services		<u>Federal</u> <u>Total</u>	BEF Elementary	BEF Secondary
300 Purchased Professional & Technical Serv	rices			
Total Purchased Professional & Technical Servi	ces	494,793.51		
800 <u>Other Objects</u>				
Total Other Objects		48,360.48		
Total 2350 Legal and Accounting Services		<u>543,153.99</u>		

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School: 125239452 Upper Darby SD

County: Delaware

2360 Office Of The Superintendent (Exec Dir.) Svcs.	<u>Elementary</u>	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				765,530.55		
200 Personnel Services-Employee Benefits					· · · · · · · · · · · · · · · · · · ·	
210 Grp Ins - Contracted Provider				188,881.84		
220 Social Security Contributions				46,885.93		
230 PSERS Retirement Contributions				91,259.89		
260 Workmen's Compensation				6,721.00		
290 Other Employee Benefits				120,000.00		
Total Personnel Services-Employee Benefits				453,748.66		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services				33,276.31		
400 Purchased Property Services						
430 Repairs and Maintenance				10,708.62		
Total Purchased Property Services				10,708.62		
500 Other Purchased Services						
580 Travel				1,030.96		
Total Other Purchased Services				1,030.96		
600 <u>Supplies</u>						
610 General Supplies				1,160.55		
640 Books & Periodicals				1,748.90		
Total Supplies		•		2,909.45		
700 Property						
760 Equipment - Replacement				4,897.16		
Total Property				4,897.16		
800 Other Objects						
Total Other Objects				8,375.83		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>1,280,477.54</u>		

School: 125239452 Upper Darby SD

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-30

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County: Delaware	Printed 10/28/2013 2:19:19				
2380 Office Of The Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u> <u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	2,027,436.79	1,546,469.89	3,573,906.68		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	588,752.39	560,389.86	1,149,142.25		
220 Social Security Contributions	152,388.61	115,070.70	267,459.31		
230 PSERS Retirement Contributions	243,160.85	190,259.67	433,420.52		
260 Workmen's Compensation	17,801.00	13,577.00	31,378.00		
290 Other Employee Benefits	106,000.00		106,000.00		
Total Personnel Services-Employee Benefits	1,108,102.85	879,297.23	1,987,400.08		
400 Purchased Property Services					
430 Repairs and Maintenance	22,623.08	8,700.50	31,323.58		
Total Purchased Property Services	22,623.08	8,700.50	31,323.58		
500 Other Purchased Services					
530 Communications	8,848.96	27,643.08	36,492.04		
580 Travel	326.79		326.79		
Total Other Purchased Services	9,175.75	27,643.08	36,818.83		
600 <u>Supplies</u>					
610 General Supplies	4,774.33	11,611.35	16,385.68		
630 Food		2,182.58	2,182.58		
640 Books & Periodicals	223.50		223.50		
Total Supplies	4,997.83	13,793.93	18,791.76		
700 <u>Property</u>					
750 Equipment - Original & Additional	1,199.80		1,199.80		
760 Equipment - Replacement	9,999.98	8,672.55	18,672.53		
Total Property	11,199.78	8,672.55	19,872.33		
800 <u>Other Objects</u>					
Total Other Objects	5,174.00	8,114.00	13,288.00		
Total 2380 Office Of The Principal Services	<u>3,188,710.08</u>	2,492,691.18	5,681,401.26		

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School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-31

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County: Delaware	Printed 10/28/2013 2:19:19				
2390 Other Administration Services		<u>Federal</u> <u>Total</u>	BEF Elementary	BEF Secondary	
100 Personnel Services-Salaries					
Total Personnel Services-Salaries		76,232.00			
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider		20,086.74			
220 Social Security Contributions		5,827.94			
230 PSERS Retirement Contributions		9,422.40			
260 Workmen's Compensation		669.00			
Total Personnel Services-Employee Benefits		36,006.08			
Total 2390 Other Administration Services		112,238.08			

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School: 125239452 Upper Darby SD

County: Delaware	Printed 10/28/2013 2:19:19				
2400 Pupil Health		<u>Federal</u>	Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries		<u>a</u>			<u> </u>
Total Personnel Services-Salaries			1,141,245.01		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider			263,620.65		
220 Social Security Contributions			85,888.72		
230 PSERS Retirement Contributions			127,971.43		
250 Unemployment Compensation			1,899.68		
260 Workmen's Compensation			10,020.00		
290 Other Employee Benefits			15,000.00		
Total Personnel Services-Employee Benefits			504,400.48		
300 Purchased Professional & Technical Serv	ces				
Total Purchased Professional & Technical Service	ces	3,378.00	8,823.00		
500 Other Purchased Services					
580 Travel			39.80		
Total Other Purchased Services			39.80		
600 <u>Supplies</u>					
610 General Supplies			8,932.67		
Total Supplies			8,932.67		
700 <u>Property</u>					
760 Equipment - Replacement			1,282.73		
Total Property			1,282.73		
Total 2400 Pupil Health		<u>3.378.00</u>	<u>1,664,723.69</u>		

School: 125239452 Upper Darby SD

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County: Delaware	Printed 10/28/2013 2:19:19			
2500 Business		<u>Federal</u> <u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		901,945.67		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		303,878.67		
220 Social Security Contributions		65,982.69		
230 PSERS Retirement Contributions		110,335.81		
250 Unemployment Compensation		241.33		
260 Workmen's Compensation		7,918.00		
290 Other Employee Benefits		46,446.35		
Total Personnel Services-Employee Benefits		534,802.85		
300 Purchased Professional & Technical Servi	<u>ces</u>			
Total Purchased Professional & Technical Service	ces	49,295.58		
400 Purchased Property Services				
430 Repairs and Maintenance		3,512.77		
440 Rentals		55,831.22		
Total Purchased Property Services		59,343.99		
500 Other Purchased Services				
530 Communications		15,384.11		
580 Travel		2,609.83		
Total Other Purchased Services		17,993.94		
600 <u>Supplies</u>				
610 General Supplies		14,896.32		
Total Supplies		14,896.32		
700 <u>Property</u>				
750 Equipment - Original & Additional		359.75		
Total Property		359.75		
800 <u>Other Objects</u>				
Total Other Objects		1,724.59		
Total 2500 Business		1,580,362.69		

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Page EXP-34

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Coun	ty: Delaware	Printed 10/28/2013 2:19	9:19					
2600	Operation & Maintenance of Plant Services		Elementary	Secondary	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	BEF Secondary
	100 Personnel Services-Salaries							
	Total Personnel Services-Salaries					3,842,567.25		
	200 Personnel Services-Employee Benefits							
	210 Grp Ins - Contracted Provider					1,218,255.39		
	220 Social Security Contributions					288,928.86		
	230 PSERS Retirement Contributions					465,866.39		
	250 Unemployment Compensation					28,473.51		
	260 Workmen's Compensation					33,736.00		
	290 Other Employee Benefits					56,300.00		
	Total Personnel Services-Employee Benefits					2,091,560.15		
	300 Purchased Professional & Technical Servi						4	
	Total Purchased Professional & Technical Service	es				23,251.01		
	400 Purchased Property Services							
	410 Cleaning Services					2,053,266.18		
	420 Utility Services					1,444,012.43		
	430 Repairs and Maintenance					1,092,837.04		
	440 Rentals					472,712.69		
	490 Other Purchased Property Services					6,975.00		
	Total Purchased Property Services					5,069,803.34		
	500 Other Purchased Services							
	529 Other Insurance					6,721.00		
	530 Communications					93,008.67		
	580 Travel					6,228.78		
	Total Other Purchased Services					105,958.45		
	600 <u>Supplies</u>							
	610 General Supplies		108,098.25	560,380.35	3,483.75	671,962.35		
	620 Energy					495,918.99		
	640 Books & Periodicals					6,048.00		
	Total Supplies				3,483.75	1,173,929.34		
	700 Property							
	750 Equipment - Original & Additional				4,274.85	34,718.05		
	760 Equipment - Replacement					94,456.94		
	Total Property				4,274.85	129,174.99		
	800 Other Objects							
	Total Other Objects					9,758.00		
Total	2600 Operation & Maintenance of Plant Services				7,758.60	<u>12,446,002.53</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-35

County: Delaware Printed 10/28/2013 2:19:19 2700 Student Transportation Services

School: 125239452 Upper Darby SD

2700 Student Transportation Services	Federal Total	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	4,878,127.61		
200 Personnel Services-Employee Benefits	· · · · · · · · · · · · · · · · · · ·		
210 Grp Ins - Contracted Provider	281,272.71		
220 Social Security Contributions	361,973.99		
230 PSERS Retirement Contributions	598,475.09		
250 Unemployment Compensation	19,550.82		
260 Workmen's Compensation	42,828.00		
290 Other Employee Benefits	56,000.00		
Total Personnel Services-Employee Benefits	1,360,100.61		
300 Purchased Professional & Technical Services	· · ·		
Total Purchased Professional & Technical Services	7,837.93		
400 Purchased Property Services			
430 Repairs and Maintenance	151,457.73		
440 Rentals	12,550.00		
Total Purchased Property Services	164,007.73		
500 Other Purchased Services			
513 St Tr Svc-Contr Carrier	87,641.86		
515 St Trans - Public Carriers	50,159.88		
516 St Tr Svc from the IU	114,788.12		
522 Automotive Liability Insurance	216,799.00		
530 Communications	4,751.47		
550 Printing & Binding	475.20		а.
580 Travel	1,200.00		
Total Other Purchased Services	475,815.53		
600 <u>Supplies</u>			
610 General Supplies	129,870.94		
620 Energy	744,128.63		
640 Books & Periodicals	34,308.00		
Total Supplies	908,307.57		
700 <u>Property</u>			
760 Equipment - Replacement	543,711.45		
Total Property	543,711.45		
800 Other Objects			
Total Other Objects	10.00		
Total 2700 Student Transportation Services	<u>8,337,918.43</u>		

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD

Printed 10/28/2013 2:19:19

County: Delaware

Filled 10/20/2015 2.15.15				
2800 Central	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	156,260.00	523,878.58		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	37,536.51	147,089.30		
220 Social Security Contributions	11,189.59	38,008.56		
230 PSERS Retirement Contributions	9,656.92	64,863.21		
240 Tuition Reimbursements		1,872.00		
260 Workmen's Compensation	1,372.00	4,601.00		
290 Other Employee Benefits		32,007.49		
Total Personnel Services-Employee Benefits	59,755.02	288,441.56		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		124,572.89		
400 Purchased Property Services				
430 Repairs and Maintenance	272.76	156,166.09		
440 Rentals		10,830.96		
Total Purchased Property Services	272.76	166,997.05		
500 Other Purchased Services				
530 Communications	1,059.30	1,059.30		
540 Advertising		661.15		
550 Printing & Binding		5,375.00		
580 Travel	743.03	2,115.38		
Total Other Purchased Services	1,802.33	9,210.83		
600 <u>Supplies</u>				
610 General Supplies	1,753.85	10,646.61		
630 Food		6,080.26		
640 Books & Periodicals	39.00	42,330.35		
Total Supplies	1,792.85	59,057.22		
700 <u>Property</u>				
760 Equipment - Replacement		24,339.45		
Total Property		24,339.45		
800 <u>Other Objects</u>				
Total Other Objects		1,639.00		
otal 2800 Central	<u>219,882.96</u>	1,198,136.58		

School: 125239452 Upper Darby SD

County: Delaware

2900 Other Support Services

500 Other Purchased Services

595 Intermediate Unit Payments by Withholding

Total Other Purchased Services

Total 2900 Other Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-37

BEF Secondary

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	Federal	Total BEF Elementary
J		94,926.15

94,926.15 <u>94,926.15</u>

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-38

County: Delaware Printed 10/28/2013 2:19:19 100 Coration of Noninstructional Services Federal Total DEF Elementary DEF Secondary 101 Personnel Services-Shartes 1,441.63 3,116,646.28 201 Copins - Contracted Provider 231.024.68 3,116,646.28 202 Social Security Contributions 88.98 276,265.99 3,116,646.28 202 Social Security Contributions 88.98 276,265.99 3,116,646.28 203 Unemployment Compensation 27,933.00 27,933.00 3,116,646.28 203 Unemployment Compensation 27,933.00 27,933.00 3,116,646.28 204 Workmarks Compensation 27,933.00 14,430.66 14,427.05 704 Purchased Professional & Technical Services 18,427.05 14,427.05 14,427.05 409 Purchased Property Services 340.00 27,478.26 14,427.05 503 Communications 28,428.95 14,427.05 14,427.05 504 Adventais 340.00 27,476.85		ol: 125239452 Upper Darby SD					Page EXP-38
100 Parsonnel Services-Salaries 1,441,63 3,118,646.28 200 Parsonnel Services-Employae Benefits 231,024.69 231,024.69 210 Grip in - Contracted Provider 231,024.69 231,024.69 220 Social Security Contributions 88.98 276,285.59 220 Descent Compensation 8,782.29 260 Workmen's Compensation 27,363.00 Total Personnel Services-Employee Benefits 196.00 773,782.88 300 Purchased Professional & Technical Services 194,490.68 400 Purchased Professional & Technical Services 184,270.05 400 Purchased Professional & Technical Services 184,270.05 400 Derchased Professional & Technical Services 184,270.05 500 Other Purchased Professional & Technical Services 26,268.55 500 Other Purchased Professional & Technical Services 28,478.36 500 Other Purchased Services 28,478.36 500 Social Security Services 28,478.36 500 Social Security Services 28,478.36 <t< td=""><td></td><td>-</td><td>Printed 10/28/2013 2:19:19</td><td></td><td></td><td></td><td></td></t<>		-	Printed 10/28/2013 2:19:19				
Total Personnel Services-Salaries 1,44.16.3 3,116,646.28 20 Personnel Services-Sanatives Benefits 231,024.69 212 Social Security Contributions 107,02 235,395,71 220 Social Security Contributions 88,98 272,625,99 250 Unempoyment Compensation 87,732,28 250 Workmen's Compensation 27,763,00 Total Personnel Services-Employee Benefits 196,00 77,782,88 700 Purchased Professional & Technical Services 18,427,05 430 Repairs and Maintenance 18,427,05 440 Retails 3040,00 29,119,47 701 Purchased Professional & Technical Services 26,368,95 440 Retails 3040,00 29,119,47 701 Purchased Professional & Technical Services 26,368,95 500 Other Purchased Professional & Technical Services 26,368,95 500 Other Purchased Services 28,478,29 500 Purchased Services 28,478,29 500 Purchased Services 28,478,29 500 Purchased Services 28,562,20	3000	-		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
200 Personnel Services/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emotyces/Emo							
210 Grp in a- Contracted Provider 231,024,89 220 Social Security Contributions 236,396,71 220 PSERS Refirement Contributions 289,89 220 Unerplayment Compensation 28,732,29 200 Workment's Compensation 270,80,00 701 Personal Services-Employee Benefits 196,00 779,782,88 702 Purchased Projectry Services 1,227,00 151,430,66 704 Purchased Projectry Services 1,227,00 151,430,66 704 Purchased Projectry Services 1,227,00 151,430,66 704 Purchased Projectry Services 340,00 29,119,47 704 Purchased Projectry Services 27,715,00 500 Other Purchased Services 28,478,26 500 Other Purchased Services 28,478,26 500 Other Purchased Services 206,629,68 610 Supplies 105,186,54 700 Other Purchased Services 206,629,68 600 Supplies 1,382,27 610 General Supplies 1,98,20 700 Travel				1,441.63	3,116,646.28		
223 Social Security Contributions 107.02 236,396,71 230 PSERS Retirement Contributions 88.98 276,286,99 230 Unempioyrement Compensation 27,383,00 7010 Personnel Services-Employee Benfits 198.00 779,782,88 300 Purchased Professional & Technical Services 711,430,66 719,782,88 301 Purchased Professional & Technical Services 78,782,98 714,430,66 301 Purchased Professional & Technical Services 78,782,98 714,430,66 302 Purchased Professional & Technical Services 78,782,98 714,430,66 303 Purchased Professional & Technical Services 78,782,98 714,776,70 303 Other Purchased Sorvices 27,175,700 714,776,700 304 Insurance-Gereral 28,782,78 714,775,700 305 Ornmunicators 28,782,78 714,775,700 305 Insurance-Gereral 28,782,70 714,775,700 305 Total Purchased Services 205,588,85 716,716,700 714,775,700 305 Food Associatineous Purchased Services 725,520 7,3							
230 PSERS Returnent Compensation 86.8.9 276,268.99 230 Workmen's Compensation 27,383.00 7 total Personal Services-Employce Benefits 196.00 779,782.88 7 total Personal Services-Employce Benefits 196.00 779,782.88 7 total Personal Services-Employce Benefits 1,327.00 151,430.66 7 total Purchased Property Services 18,427.05 18,427.05 7 40 Repairs and Maintenance 18,427.05 7 40 Repairs and Maintenance 27,175.00 7 500 Other Purchased Services 27,175.00 500 Other Purchased Services 28,478.26 500 Steppins 21,143.27 500 Maceallaneous Purchased Services 28,478.26 500 Maceallaneous Purchased Services 39,92.20 501 Steppins 39,92.20 502 Steppins 39,92.20 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
250 Unemployment Compensation 27,382,09 200 Workmen's Compensation 27,383,00 300 Purchased Professional & Technical Services 779,782,88 300 Purchased Professional & Technical Services 1,327,00 Total Purchased Professional & Technical Services 18,427,05 400 Purchased Professional & Technical Services 18,427,05 430 Repairs and Maintenance 18,427,05 430 Repairs and Maintenance 18,427,05 430 Other Purchased Services 340,00 29,119,47 Total Purchased Professional & Technical Services 340,00 29,119,47 Total Purchased Services 27,175,00 340,00 29,119,47 500 Other Purchased Services 27,175,00 350 500 Other Cherchased Services 21,19,40 350 500 Discultaneous Purchased Services 21,147 350 500 Miscellaneous Purchased Services 231,47 350 500 Total Purchased Services 231,47 350 500 Total Supplies 105,186,54 351,552 600 Supplies 8,932,20 4,98,52,20 6101 General Supplies 8,932,20 7,985,20 6					236,396.71		
260 Workman's Compensation 27,363.00 Total Personnel Services-Employee Benefits 196.00 77,782.88 300 Purchased Professional & Technical Services 1,327.00 151,430.66 400 Purchased Property Services 18,427.05 440 Rentals 340.00 29,119.47 Total Purchased Property Services 340.00 29,119.47 440 Rentals 340.00 29,119.47 500 Other Purchased Services 20,756.62 500 Other Purchased Services 21,717.00 520 Insurance-General 22,568.95 540 Advertising 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 560 Tavel 28,478.26 560 Printing & Binding 15,185.64 560 Tavel 20,529.68 610 General Supplies 13,183.27 162,01.51 633 Food 8,982.20 7,985.20 570 Equipment - O				88.98			
Total Personnel Services-Employee Benefits196.00779,782.88Total Purchased Professional & Technical Services1,327.0051,430.68400Purchased Property Services340.0029,119.47430Nepairs and Maintenance340.0029,119.47440Rentals340.0029,119.47500Other Purchased Property Services340.0028,715.00501Insurance-General27,775.00502Insurance-General28,678.55503Communications28,78.65504Adventising28,78.66505Printing & Binding28,747.86505Printing & Binding105,116.54506Supplies21,675.00600Supplies105,165.54601Supplies29,506.70705Supplies29,350.67706Encolorable39,200707Property29,350.67708Equipment - Original & Additional709Encolorable39,779.00704Property7,779.00705Equipment - Original & Additional3,779.00704Equipment - Original & Additional3,779.00704Property15,64.04705Equipment - Original & Additional3,779.00704Property15,64.04705Equipment - Original & Additional3,779.00704Property15,64.04705Equipment - Original & Additional3,779.00704Equipment - Origina		250 Unemployment Compensation			8,732.29		
300 Purchased Professional & Technical Services 154,430.66 400 Purchased Property Services 18,427.05 430 Repairs and Maintenance 18,427.05 440 Retails 340.00 22,119.47 Total Purchased Property Services 340.00 27,175.00 500 Other Purchased Services 27,175.00 520 Insurance-General 28,478.26 530 Communications 28,478.26 540 Advertising 28,478.26 550 Travel 28,478.26 550 Insurance-General 105,186.54 550 Travel 205,629.68 600 Stupplies 105,186.54 550 Stupplies 13,183.27 162,001.51 610 General Supplies 13,183.27 162,001.51 630 Food 8,392.20 7,955.20 7otal Urber Purchased Services 29,350.67 178,918.91 700 Eroupenty 6,262.50 9,779.00 7otal Supplies 29,350.67 178,918.91 9,779.00 7otal Property		260 Workmen's Compensation			27,363.00		
TotalPurchased Professional & Technical Services1,327.00151,430.66Purchased Property Services340.0029,119,4740Renatia340.0029,119,47TotalPurchased Services340.0047,546.52500Other Purchased Services26,358.95520Insurance-General28,477.65530Communications26,358.95540Advertising28,477.65550Printing & Binding105,186.54550Printing & Binding105,186.54550Printing & Binding205,629.68600Supplies205,629.68610General Supplies3,932.20620Supplies7,285.20701Property29,350.67702Property6,262.50703Comment - Original & Additional6,262.50704Property5,073.00705Equipment - Original & Additional9,773.00704Property5,073.00705Coursent9,773.00704Other Outein - Replacement9,773.00705Coursent9,773.00706Coursent9,773.00707Other Outein - Replacement9,773.00708Other Objects1,664.0709Other Objects1,664.0701Property700705Coursent - Replacement9,773.00705Other Objects1,664.0706Other Objects1,664.0707<		Total Personnel Services-Employee Benefits		196.00	779,782.88		
400 Purchased Property Services 18,427.05 430 Repairs and Maintenance 18,427.05 440 Rentais 340.00 29,119.47 Total Purchased Property Services 340.00 29,119.47 500 Other Purchased Services 27,175.00 530 Communications 26,358.95 540 Advertising 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 560 Statistical Services 28,478.26 580 Travel 28,478.26 580 Printing & Binding 28,478.26 580 Travel 28,478.26 690 Supplies 18,182.27 610 General Supplies 13,183.27 620 Food 8,932.2		300 Purchased Professional & Technical Service	<u>ces</u>				
430 Repairs and Maintenance 18,427.05 440 Rentals 340.00 29,119.47 Total Purchased Property Services 520 Insurance-General 24,000 520 Insurance-General 27,175.00 530 Communications 26,558.95 540 Advertising 28,478.26 550 Printing & Binding 18,199.46 550 Printing & Binding 21147 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 18,199.46 550 Travel 205,629.68 500 Miccellaneous Purchased Services 205,629.68 501 Guerral Supplies 38,322.0 610 General Supplies 8,932.20 620 Books & Periodicals 7,235.20 700 Property 6,262.50 700 Equipment - Original & Additional 6,262.50 750 Equipment - Replacement 9,779.00		Total Purchased Professional & Technical Servic	es	1,327.00	151,430.66		
440 Rentals 340.00 29,119.47 Total Purchased Property Services 340.00 47,546.52 500 Other Purchased Services 27,175.00 530 Communications 26,358.95 540 Advertising 28,478.26 550 Printing & Binding 28,478.26 550 Miscellaneous Purchased Services 28,582.20 610 General Supplies 29,350.67 700 Equipment - Original & Additional		400 Purchased Property Services					
Total Purchased Property Services 340.00 47,546.52 500 Other Purchased Services 27,175.00 520 Insurance-General 27,175.00 530 Communications 26,358.95 540 Advertising 28,478.26 550 Printing & Binding 18,199.46 550 Printing & Binding 231.47 550 Miscellaneous Purchased Services 205,629.68 500 Supplies 105,186.54 500 Supplies 205,629.68 600 Supplies 205,629.68 600 Supplies 152,186.54 600 Supplies 205,629.68 600 Supplies 205,629.68 600 Supplies 152,01.51 630 Food 8,932.20 640 Books & Periodicals 7,235.20 700 Property 6,262.50 750 Equipment - Original & Additional 6,262.50 750 Equipment - Replacement 9,779.00 701 Property 9,779.00 702 Equipment - Replac		430 Repairs and Maintenance			18,427.05		
500 Other Purchased Services 520 Insurance-General 27,175.00 530 Communications 26,368.95 540 Advertising 28,478.26 550 Printing & Binding 28,478.26 550 Printing & Binding 28,478.26 560 Travel 231.47 590 Miscellaneous Purchased Services 205.08 Total Other Purchased Services Total Other Purchased Services 00 Other Purchased Services Social Supplies 10 610 General Supplies 13,183.27 7,602.01.51 630 Social Supplies 600 Supplies 10 Social Supplies 3,832.20 610 Social Supplies 7,905.20 750 Equipment - Original & Additional 6,262.50 760 Equipment - Replacement 9,779.00 760 Equipment - Replacement 9,779.00 760		440 Rentals		340.00	29,119.47		
520 Insurance-General 27,175.00 530 Communications 26,358.95 540 Advertising 28,478.26 550 Printing & Binding 18,199.46 580 Travel 231.47 590 Miscellaneous Purchased Services 205,629.68 Total Uther Purchased Services 600 Supplies 13,183.27 610 General Supplies 13,183.27 620 Sooks & Periodicals 7,235.20 630 Food 8,932.20 640 Books & Periodicals 7,235.20 700 Property 6,262.50 750 Equipment - Original & Additional 6,262.50 760 Equipment - Replacement 9,779.00 761 Equipment - Replacement 9,779.00 760 Equipment - Replacement 9,779.00 761 Equipment - Replacement 9,779.00 762 Equipment - Replacement 9,779.00 763 Equipment - Replacement 9,779.00 764 Poperty 16,641.50 800 <u>O</u>		Total Purchased Property Services		340.00	47,546.52		
530 Communications 26,358.95 540 Advertising 28,478.26 550 Printing & Binding 18,199.46 560 Travel 231.47 500 Miscellaneous Purchased Services 205,268.65 500 Supplies 205,269.68 600 Supplies 20,562.68 610 General Supplies 38,332.20 610 General Supplies 7,352.20 700 Property 7,395.20 750 Equipment - Original & Additional 6,262.50 760 Equipment - Original & Additional 9,779.00 760 Equipment - Original & Additional 6,262.50 760 Equipment - Original & Additional 6,262.50 760 Equipment - Original & Additional 6,364.50 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>							
540 Advertising 28,478,26 550 Printing & Binding 18,199,46 580 Travel 231.47 590 Miscellaneous Purchased Services 105,186,54 Total Other Purchased Services 205,629,68 600 Supplies 205,629,68 610 General Supplies 13,183,27 162,001,51 630 Food 8,932,20 8,932,20 640 Books & Periodicals 7,235,20 7,985,20 700 Property 610 6,262,50 750 Equipment - Original & Additional 6,262,50 9,779,00 750 Equipment - Replacement 9,779,00 9,779,00 751 Equipment - Replacement 9,779,00 9,779,00 752 Equipment - Replacement 9,779,00 9,041,50 800 Other Objects 16,641,64 14,663,04		520 Insurance-General			27,175.00		
50 Printing & Binding 18, 199, 46 50 Travel 231, 47 500 Miscellaneous Purchased Services 105, 186, 54 Total Other Purchased Services 205,629, 68 600 Supplies 162, 001, 51 610 General Supplies 13, 183, 27 162, 001, 51 630 Food 8,932, 20 8,932, 20 640 Books & Periodicals 7, 235, 20 7, 985, 20 Total Supplies 29,350, 67 178,918, 91 700 Property 6, 262, 50 9,779, 00 750 Equipment - Original & Additional 9,779, 00 9,779, 00 760 Equipment - Replacement 9,779, 00 9,779, 00 761 Equipment - Replacement 9,779, 00 9,779, 00 762 Equipment - Replacement 9,779, 00 9,779, 00 7630 Equipment - Replacement 9,779, 00 9,779, 00 764 Property 16,041, 50 10 800 Other Objects 1,664, 04 14,663, 04		530 Communications			26,358.95		
580 Travel 231.47 590 Miscellaneous Purchased Services 105,186.54 Total Other Purchased Services 205,629.68 600 Supplies 31,183.27 610 General Supplies 13,183.27 630 Food 8,932.20 640 Books & Periodicals 7,235.20 700 Property 7,235.20 700 Property 6,262.50 750 Equipment - Original & Additional 9,779.00 750 Equipment - Replacement 9,779.00 750 Equipment - Original & Additional 6,262.50 760 Other Objects 16,041.50 760 Other Objects 16,041.50		540 Advertising			28,478.26		
590 Miscellaneous Purchased Services 105,186.54 Total Other Purchased Services 205,629.68 600 Supplies 13,183.27 162,001.51 610 General Supplies 13,183.27 162,001.51 630 Food 8,932.20 8,932.20 640 Books & Periodicals 7,235.20 7,985.20 Total Supplies 29,350.67 178,918.91 700 Property 6,262.50 9,779.00 750 Equipment - Original & Additional 6,262.50 9,779.00 760 Equipment - Replacement 9,779.00 9,779.00 Total Property 16,041.50 16,041.50 800 Other Objects 1,664.04 14,663.04		550 Printing & Binding			18,199.46		
Total Other Purchased Services 205,629.68 600 Supplies 610 General Supplies 610 General Supplies 630 Food 630 Food 640 Books & Periodicals 700 Property 750 Equipment - Original & Additional 760 Equipment - Replacement 760 Equipment - Replacement 760 Other Objects 760 Other Objects 761 Supplet 760 Equipment - Replacement 760 Equipment - Replacement		580 Travel			231.47		
600 Supplies 610 General Supplies 610 General Supplies 630 Food 630 Food 640 Books & Periodicals 700 Property 750 Equipment - Original & Additional 760 Equipment - Original & Additional 760 Equipment - Replacement 76		590 Miscellaneous Purchased Services			105,186.54		
610 General Supplies 13,183.27 162,001.51 630 Food 8,932.20 8,932.20 640 Books & Periodicals 7,235.20 7,985.20 Total Supplies 29,350.67 178,918.91 700 Property 6,262.50 750 Equipment - Original & Additional 6,262.50 760 Equipment - Replacement 9,779.00 Total Property 16,041.50 800 Other Objects 1,664.04 Total Other Objects 1,664.04 14,663.04		Total Other Purchased Services			205,629.68		
630 Food 8,932.20 8,932.20 640 Books & Periodicals 7,235.20 7,985.20 Total Supplies 29,350.67 178,918.91 700 Property 6,262.50 700 750 Equipment - Original & Additional 6,262.50 9,779.00 760 Equipment - Replacement 9,779.00 9,779.00 Total Property 16,041.50 16,041.50 800 Other Objects 1,664.04 14,663.04		600 <u>Supplies</u>					
640 Books & Periodicals 7,235.20 7,985.20 Total Supplies 29,350.67 178,918.91 700 Property 6,262.50 750 Equipment - Original & Additional 6,262.50 760 Equipment - Replacement 9,779.00 Total Property 16,041.50 800 Other Objects 1,664.04 Total Other Objects 1,664.04		610 General Supplies		13,183.27	162,001.51		
Total Supplies29,350.67178,918.91700Property750Equipment - Original & Additional750Equipment - Replacement760Equipment - Replacement760Equipment - Replacement761PropertyTotal Property16,041.50800Other ObjectsTotal Other Objects1,664.0414,663.04		630 Food		8,932.20	8,932.20		
700Property750Equipment - Original & Additional750Equipment - Replacement760Equipment - Replacement761PropertyTotal Property16,041.50800Other ObjectsTotal Other Objects1,664.0414,663.04		640 Books & Periodicals		7,235.20	7,985.20		
750 Equipment - Original & Additional6,262.50760 Equipment - Replacement9,779.00Total Property16,041.50800 Other Objects1,664.04Total Other Objects1,664.04		Total Supplies		29,350.67	178,918.91		
760 Equipment - Replacement9,779.00Total Property16,041.50800 Other Objects1,664.04Total Other Objects1,664.04		700 <u>Property</u>					
Total Property16,041.50800Other ObjectsTotal Other Objects1,664.0414,663.04		750 Equipment - Original & Additional			6,262.50		
800Other ObjectsTotal Other Objects1,664.041,664.0414,663.04		760 Equipment - Replacement			9,779.00		
Total Other Objects 1,664.04 14,663.04		Total Property			16,041.50		
		800 Other Objects					
		Total Other Objects		1,664.04	14,663.04		
	Total	3000 Operation of Noninstructional Services		<u>34,319.34</u>	<u>4,510,659.47</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-39

Printed 10/28/2013 2:19:19

County: Delaware

School: 125239452 Upper Darby SD

Student Activities	Federal	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		1,212,954.46		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		52,487.75		
220 Social Security Contributions		91,721.04		
230 PSERS Retirement Contributions		139,604.84		
250 Unemployment Compensation		301.86		
260 Workmen's Compensation		10,646.00		
Total Personnel Services-Employee Benefits		294,761.49		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		36,500.00		
400 Purchased Property Services				
430 Repairs and Maintenance		14,501.41		
Total Purchased Property Services		14,501.41		
500 Other Purchased Services				
520 Insurance-General		27,175.00		
580 Travel		231.47		
592 Services Purchased from another LEA within the State		5,924.56		
599 Other Misc Purchased Services		96,952.98		•
Total Other Purchased Services		130,284.01		
600 <u>Supplies</u>				
610 General Supplies		90,958.27		
640 Books & Periodicals		750.00		
Total Supplies		91,708.27		
700 Property		·		
760 Equipment - Replacement		9,779.00		
Total Property		9,779.00		
800 <u>Other Objects</u>				
Total Other Objects	394.04	13,393.04		
3200 Student Activities	394.04	1,803,881.68		

School: 125239452 Upper Darby SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-40

Restrictions

						Fage EXF-40
	ity: Delaware	Printed 10/28/2013 2:19:19				
3300	Community Services		Federal	<u>Total</u>	BEF Elementary	BEF Secondary
	100 Personnel Services-Salaries					
	Total Personnel Services-Salaries		1,441.63	1,903,691.82		
	200 <u>Personnel Services-Employee Benefits</u>					
	210 Grp Ins - Contracted Provider			178,537.14		
	220 Social Security Contributions		107.02	144,675.67		
	230 PSERS Retirement Contributions		88.98	136,661.15		
	250 Unemployment Compensation			8,430.43		
	260 Workmen's Compensation			16,717.00		
	Total Personnel Services-Employee Benefits		196.00	485,021.39		
	300 Purchased Professional & Technical Servi					
	Total Purchased Professional & Technical Service	ces	1,327.00	114,930.66		
	400 Purchased Property Services					
	430 Repairs and Maintenance			3,925.64		
	440 Rentals		340.00	29,119.47		
	Total Purchased Property Services		340.00	33,045.11		
	500 Other Purchased Services					
	530 Communications			26,358.95		
	540 Advertising			28,478.26		
	550 Printing & Binding			18,199.46		
	592 Services Purchased from another LEA with	in the State		2,309.00		
	Total Other Purchased Services			75,345.67		
	600 <u>Supplies</u>					
	610 General Supplies		13,183.27	71,043.24		
	630 Food		8,932.20	8,932.20		
	640 Books & Periodicals		7,235.20	7,235.20		
	Total Supplies		29,350.67	87,210.64		
	700 Property					
	750 Equipment - Original & Additional			6,262.50		
	Total Property			6,262.50		
	800 <u>Other Objects</u>			-		
	Total Other Objects		1,270.00	1,270.00		
Total	3300 Community Services		33,925.30	2,706,777.79		

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2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD

County: Delaware	Printed 10/28/2013 2:19:20	
5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest	· · · · · · · · · · · · · · · · · · ·	1,933,146.07
880 Refund of Prior Year's Receipts		49,137.47
Total Other Objects		1,982,283.54
900 Other Financing Uses		
910 Redemption of Principal		5,370,750.11
920 Authority Obligations		222,043.00
Total Other Financing Uses		5,592,793.11
Total 5000 Other Expenditures and Financing Uses		7,575,076.65

2012-2013 PDE-2057 Annual Financial Report - 06/30/2 School: 125239452 Upper Darby SD	2013 Fiscal Year End	DETAIL OF GENERAL	FUND EXPENDI	TURES AND OTHER	FINANCING USES Page EXP-42
County: Delaware	Printed 10/28/2013 2:19:20				
5100 Debt Service, Other Expenditures and Fin Uses		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
800 Other Objects					
830 Interest		264,977.88	1,933,146.07		
880 Refund of Prior Year's Receipts			49,137.47		
Total Other Objects		264,977.88	1,982,283.54		
900 Other Financing Uses					
910 Redemption of Principal			5,370,750.11		
920 Authority Obligations			222,043.00		
Total Other Financing Uses			5,592,793.11		
Total 5100 Debt Service, Other Expenditures and Fin	Uses	<u>264,977.88</u>	<u>7,575,076.65</u>		

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2012-2013 PDE-2057 Annual Financia School: 125239452 Upper Darby SI		DETAIL OF GENERAL	FUND EXPENDI	URES AND OTHER	FINANCING USES Page EXP-43
County: Delaware	Printed 10/28/2013 2:19:20				
5110 Debt Service		<u>Federal</u>	Total	BEF Elementary	BEF Secondary
800 <u>Other Objects</u>					
830 Interest		264,977.88	1,933,146.07		
Total Other Objects		264,977.88	1,933,146.07		
900 Other Financing Uses					
910 Redemption of Principal			5,370,750.11		
920 Authority Obligations			222,043.00		
Total Other Financing Uses			5,592,793.11		
Total 5110 Debt Service		<u>264,977.88</u>	7,525,939.18		

2012-2013 PDE-2057 Annual Financial School: 125239452 Upper Darby SD	•	DETAIL OF GENERAL FU	ND EXPENDI	TURES AND OTHEF	R FINANCING USES Page EXP-44
County: Delaware	Printed 10/28/2013 2:19:20				-
5130 Refund of Prior Years' Revenue	s/Receipts	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
800 Other Objects					
880 Refund of Prior Year's Re	eceipts		49,137.47		
Total Other Objects			49,137.47		
Total 5130 Refund of Prior Years' Rev	enues/Receipts		<u>49,137.47</u>		

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2012-2013 PDE-2057 Annual Financia	al Report - 06/30/2013 Fiscal Year End	SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)
School: 125239452 Upper Darby S	D	BY SUBFUNCTIONS
County: Delaware	Printed 10/28/2013 2:19:21	Page EXP-1

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	Amount	Tota
1000 Instruction		
1100 Regular Programs - E/S	70,616,928.88	
1200 Special and Gifted Education	29,781,761.52	
1300 Vocational Education Programs	1,395,171.91	
1400 Other Instructional Programs - E/S	1,667,713.91	
1600 Adult Education Programs	13,363.27	
1700 Community / Junior College Education Programs	851,979.00	
		104,326,918.49
000 <u>Support Services</u>		
2100 Pupil Personnel	5,670,991.76	
2200 Instructional Staff	5,213,991.31	
2300 Administration	8,400,183.94	
2400 Pupil Health	1,664,723.69	
2500 Business	1,580,362.69	
2600 Operation & Maintenance of Plant Services	12,446,002.53	
2700 Student Transportation Services	8,337,918.43	
2800 Central	1,198,136.58	
2900 Other Support Services	94,926.15	
		44,607,237.08
000 Operation of Noninstructional Services		
3200 Student Activities	1,803,881.68	
3300 Community Services	2,706,777.79	
5000 Other Expenditures and Financing Uses		4,510,659.47
	7 575 070 85	
5100 Debt Service, Other Expenditures and Fin Uses	7,575,076.65	7 676 676 66
		7,575,076.65
OTAL ACTUAL EXPENDITURES OTHER FINANCING USES		161,019,891.69

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2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD County: Delaware Printed 10/28/2013 2:19:22

Page Bonds-1

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Governmental Funds		Principal Amounts Only			and the second se	Current Portion	
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Other Long Term Debt/Liabilities		2,492,530	1,869,787	1,459,560	2,902,757	1,094,067	48,649
Other Post-Employment Benefits (OPEB)		2,841,239	126,328	575,590	2,391,977	464,845	0
Compensated Absences		2,768,029	98,610	461,192	2,405,447	251,320	0
General Obligation Bonds - (CIB)	04/ 2004	2,930,000	0	2,930,000	0	0	95,225
General Obligation Bonds - (CIB)	04/ 2004	4,010,000	0	4,010,000	0	0	86,215
General Obligation Bonds - (CIB)	06/ 2005	30,150,000	0	610,000	29,540,000	4,632,900	1,414,250
General Obligation Bonds - (CIB)	10/ 2010	4,750,667	0	339,333	4,411,334	593,833	254,480
General Obligation Bonds - (CIB)	11/ 2011	376,000	0	26,857	349,143	45,988	19,131
General Obligation Bonds - (CIB)	12/ 2012	0	4,385,000	5,000	4,380,000	93,188	15,196
Authority Building Obligations - (CIB)	12/ 1992	57,994	0	57,994	0	0	, 0
uthority Building Obligations - (CIB)	12/2002	234,121	0	234,121	0	0	16,187
Authority Building Obligations - (CIB)	03/2008	1,812,693	0	53,484	1,759,209	128,723	75,374
Authority Building Obligations - (CIB)	04/2009	123,439	0	40,225	83,214	35,984	2,559
Authority Building Obligations - (CIB)	12/2012	0	115,435	0	115,435	15,236	_, 0

6,595,160

10,803,356

48,338,516

7,356,084

2,027,266

52,546,712

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Totals for Debt Entered:

County: Delaware

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STATEMENT OF INDEBTEDNESS (SOIN) Page SCHED-1 Amounts Expressed in Dollars

(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		42,216,667	2,228,247	2,492,530	2,841,239	2,768,029	52,546,712
2 Additional Debt Incurred During Year		4,385,000	115,435	1,869,787	126,328	98,610	6,595,160
3 Retirements and Repayments		7,921,190	385,824	1,459,560	575,590	461,192	10,803,356
4 Debt at End of Fiscal Year		38,680,477	1,957,858	2,902,757	2,391,977	2,405,447	48,338,516
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		38,680,477	1,957,858	2,902,757	2,391,977	2,405,447	48,338,516
7 Current Portion P&I - Due within 1 year		5,365,909	179,943	1,094,067	464,845	251,320	7,356,084
8 Interest Paid during current fiscal year		1,884,497	94,120	48,649			2,027,266

(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
 Debt at Beginning of Fiscal Year Additional Debt Incurred During Year Retirements and Repayments 			1				
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

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year EndSchool:125239452Upper Darby SDCounty:DelawarePrinted 10/28/2013 2:19:22

STATEMENT OF INDEBTEDNESS (SOIN) Page SCHED-2 Amounts Expressed in Dollars

Total Principal and Interest Payments Made by Your School - All Funds (Include Payments From All Funds)

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10	General	5,370,750	222,043	1,933,146	7,525,939	
5110	20	Special Revenue					-
5110	30	Capital Projects					
5110	40	Debt Services					
5120	10	General					
5120	20	Special Revenue					
5120	30	Capital Projects					
5120	40	Debt Services	4,259,899			4,259,899	
Total	Debt P	ayments - Governmental Funds	9,630,649	222,043	1,933,146	11,785,838	
110	50	Enterprise					
5110	60	Internal Service			-		
5120	50	Enterprise					
5120	60	Internal Service					
Total	Debt P	ayments - Proprietary Funds					

TOTAL DEBT SERVICE PAYMENTS

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End School: 125239452 Upper Darby SD County: Delaware Printed 10/28/2013 2:19:23

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Tuition Paid to Other LEAs During Fiscal Year		Amount	
Tuitio	n Reported in General Fund Expenditures 1000-560	12,318,121.03	
Purch	ased Services in General Fund Expenditures 1000-594 and 1000-597	11,314.00	
	Total	12,329,435.03	
Tuitio	on Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education
1	1306 Institutions	169,389.49	93,873.39
2	Institutionalized Children's Programs	11,314.00	
3	Juveniles incarcerated in adult facilities	138,086.10	
4	Residential Treatment Facilities		139,482.00
5	Other Local Education Agencies		123,421.66
6	Brick and Mortar Charter Schools	709,699.90	238,080.83
7	Cyber Charter Schools	2,051,741.94	436,803.03
8	Career and Technology Centers	1,095,923.91	299,248.00
9	Approved Private Schools		3,390,925.02
10	PA Chartered Schools for the Deaf and Bl		
11	Private Residential Rehabilitative Institutio	137,011.56	
12	Juvenile detention centers	180,202.22	
13	Special Program Jointures		
14	Other Tuition Not Included Elsewhere In T	859,020.24	2,255,211.74
Total	Amounts Paid to Institutions	5,352,389.36	6,977,045.67

Purchased Service Detail Schedule (PSDS) Page SCHED-4

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County: Delaware

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DO NOT INCLUDE FEDERAL EXPENDITURES							
FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL				
1100-322 1100-323 1100-324							
1100-329	593,785.50	624,932.45	1,218,717.95				
Total 320	593,785.50	624,932.45	1,218,717.95				
1200-322 1200-323 1200-324	1,243,282.15	1,207,449.49	2,450,731.64				
1200-329	2,275,866.91	618,797.69	2,894,664.60				
Total 320	3,519,149.06	1,826,247.18	5,345,396.24				
1300-322 1300-323 1300-324 1300-329 Total 320							
2200-322	235.00	5,849.00	6,084.00				
2200-323	222.58		222.58				
2200-324							
2200-329							
Total 320	457.58	5,849.00	6,306.58				
2400-322							
2400-323							
2400-324	75.00		75.00				
2400-329							
Total 320	75.00		75.00				
2450-322 2450-323							
2450-324							
2450-329							
Total 320		-					
2900-322							
2900-323							
2900-324							
2900-329							
Total 320							

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SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -1

County: Delaware	Printed 10/28/2013 2:19:25				0
1190 Federally Funded Regular Programs		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					
Total Personnel Services-Salaries		3,033,427.28	3,033,427.28		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider		790,861.95	790,861.95		
220 Social Security Contributions		228,958.15	228,958.15		
230 PSERS Retirement Contributions		186,968.18	186,968.18		
260 Workmen's Compensation	•	26,633.00	26,633.00		
Total Personnel Services-Employee Benefits		1,233,421.28	1,233,421.28		
300 Purchased Professional & Technical Service	ces				
Total Purchased Professional & Technical Servic	es	119,238.55	119,238.55		
600 <u>Supplies</u>					
610 General Supplies		39,739.53	39,739.53		
640 Books & Periodicals		424,154.69	424,154.69		
Total Supplies		463,894.22	463,894.22		
700 <u>Property</u>					
750 Equipment - Original & Additional		62,840.96	62,840.96		
760 Equipment - Replacement		155,410.10	155,410.10		
Total Property		218,251.06	218,251.06		
Total 1190 Federally Funded Regular Programs		<u>5,068,232.39</u>	<u>5,068,232.39</u>		

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2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End

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School: 125239452 Upper Darby SD

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES Page SCHED -2

County: Delaware	Printed 10/28/2013 2:19:25		
1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	182,007.11	138,369.89	320,377.00
200 Personnel Services-Employee Benefits			
220 Social Security Contributions	13,787.89	10,412.24	24,200.13
230 PSERS Retirement Contributions	21,981.65	16,587.76	38,569.41
Total Personnel Services-Employee Benefits	35,769.54	27,000.00	62,769.54
Total 1243 Gifted Support	<u>217,776.65</u>	<u>165,369.89</u>	<u>383,146.54</u>

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal	SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES				
School: 125239452 Upper Darby SD					Page SCHED -3
County: Delaware Printed 1	0/28/2013 2:19:25				
1280 Special Programs - Early Intervention Support	Elementary	Federal	<u>Total</u>	BEF Elementary	BEF Secondary
300 Purchased Professional & Technical Services					
Total Purchased Professional & Technical Services	339,510.75	33,886.00	373,396.75		
Total 1280 Special Programs - Early Intervention Support	<u>339,510.75</u>	<u>33,886.00</u>	<u>373,396.75</u>		

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End

School: 125239452 Upper Darby SD

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -4

County: Delaware	Printed 10/28/2013 2:19:25				0
2250 School Library Services	<u>Elementary</u>	Secondary	Federal <u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	126,707.12	158,113.03	284,820.15		
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	35,149.42	96,130.55	131,279.97		
220 Social Security Contributions	9,501.03	11,906.98	21,408.01		
230 PSERS Retirement Contributions	15,661.01	19,542.50	35,203.51		
250 Unemployment Compensation	1,128.00		1,128.00		
260 Workmen's Compensation	1,112.00	1,388.00	2,500.00		
Total Personnel Services-Employee Benefits	62,551.46	128,968.03	191,519.49		
300 Purchased Professional & Technical Servi	ces				
Total Purchased Professional & Technical Service	ces 222.58		222.58		
400 Purchased Property Services					
Total Purchased Property Services	11,416.01	3,970.99	15,387.00		
600 <u>Supplies</u>					
610 General Supplies	800.67	2,582.32	3,382.99		
640 Books & Periodicals	16,704.09	26,174.33	42,878.42		
Total Supplies	17,504.76	28,756.65	46,261.41		
Total 2250 School Library Services	<u>218,401.93</u>	<u>319,808.70</u>	538,210.63		

2012-2013 PDE-2057 Annual Financial Report - 06/30/2 School: 125239452 Upper Darby SD	013 Fiscal Year End	SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES Page SCHED -5
County: Delaware	Printed 10/28/2013 2:19:25	
2450 Nonpublic Health Services		<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		76,961.27
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		31,634.48
220 Social Security Contributions		5,753.24
230 PSERS Retirement Contributions		9,433.33
260 Workmen's Compensation		676.00
290 Other Employee Benefits		3,000.00
Total Personnel Services-Employee Benefits		50,497.05
600 <u>Supplies</u>		
610 General Supplies		1,080.92
Total Supplies		1,080.92
Total 2450 Nonpublic Health Services		<u>128,539.24</u>

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End

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School: 125239452 Upper Darby SD

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES Page SCHED -6

nty: Delaware	Printed 10/28/2013 2:19:25	
Nonpublic Transportation		Total
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		943,617.16
200 Personnel Services-Employe	ee Benefits	
210 Grp Ins - Contracted Provide	r	64,426.46
220 Social Security Contributions	S	69,663.83
230 PSERS Retirement Contribu	utions	116,161.27
250 Unemployment Compensati	on	3,506.25
260 Workmen's Compensation		8,486.77
290 Other Employee Benefits		12,880.00
Total Personnel Services-Employee	e Benefits	275,124.58
300 Purchased Professional & Te	echnical Services	
Total Purchased Professional & Te	chnical Services	1,802.72
400 Purchased Property Services		
Total Purchased Property Services		37,721.78
500 Other Purchased Services		··· -
513 St Tr Svc-Contr Carrier		21,006.86
515 St Trans - Public Carriers		50,159.88
522 Automotive Liability Insurance	be in the second se	49,863.77
530 Communications		1,092.84
550 Printing & Binding		109.30
580 Travel		276.00
Total Other Purchased Services		122,508.65
600 <u>Supplies</u>		
610 General Supplies		29,870.32
620 Energy		171,149.58
Total Supplies		201,019.90
800 Other Objects		
Total Other Objects		2.30
2750 Nonpublic Transportation		<u>1,581,797.09</u>

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year EndSchool:125239452Upper Darby SDCounty:DelawarePrinted 10/28/2013 2:19:25

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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. 50,657.99

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87,556.06

County: Delaware

Printed 10/28/2013 2:19:26

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
1100	610	912.91						
2600	400	7,550.00						
2600	760	1,124.00						
2800	400	892.50						
3200	610	24,662.81						
3300	610	43.18						

Adjustments Schedule (ADJU) Fund 30 Only Page SCHED-9

Printed 10/28/2013 2:19:26

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.

Restricted Indirect Costs and Eliminations Page SCHED-10

County: Delaware

Printed 10/28/2013 2:19:27

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)	Leave Payout Salaries Object 115	Explanation
2300	36,000.00		General Audit expenditures only
2310	38,437.18		Business Manager expenditures coded to 2310**
2500	1,518,934.36		Allowable Bus Svc Exp
2830	36,827.00		Allowable Staff Svc Exp
2840	548,112.14		Allowable Data Processing Exp
otal	2,178,310.68		

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

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

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.

Food	xpenditures	General Fund E
Func 3'	Amount 3,997,828.56	Function-Object 1000-322 1000-323
3'	11,314.00	1200-594
	48,360.48	2300-820
	1,724.59	2500-810
	94,926.15	2900-595 2900-596
		2990-899

Food Costs: Cafeteria or General Fund						
Function-Object	Amount					
3100-571	1,602,078.77					
3100-630	191,937.32					

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

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

County: Delaware

Printed 10/28/2013 2:19:28

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	346,459.36	1,771.683.20	
	,		2,118,142.56
2140 Psychological Services	790,992.27	338,996.67	1,129,988.94
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	250,677.78	1,281,886.25	1,532,564.03
2260 Instruction and Curriculum Development Services	545,289.99	1,109,455.12	1,654,745.11
2350 Legal and Accounting Services	130,241.47	412,912.52	543,153.99
2420 Medical Services		240.00	240.00
2440 Nursing Services	212,209.25	1,369,587.84	1,581,797.09
2700 Student Transportation Services	3,415,833.60	3,885,532.54	7,301,366.14
TOTAL	5,691,703.72	10,170,294.14	15,861,997.86

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Heath Care Benefits Schedule (HCBS) Page SCHED-12

Availiation extension e

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O Conoral Fund	OBJECT	COVERED	NOT COVERED	TOTAL
0 General Fund	211 Medical Insurance	13,404,933.07	943 139 53	14 249 061 50
	212 Dentai Insurance	836,560.30	843,128.52	14,248,061.59
	215 Eye Care Insurance		62,258.80	898,819.10
		51,086.31	4,509.00	55,595.31
	216 Prescription Insurance	3,569,768.37	205,587.93	3,775,356.30
	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	47 000 040 07	4 445 404 0-	
0 Enterprise Fund	FUND TOTAL	17,862,348.05	1,115,484.25	18,977,832.30
o Enterprise Fund	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
0 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	17,862,348.05	1,115,484.25	18,977,832.30

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End American Recovery and Reinvestment Act (ARRA) School: 125239452 Upper Darby SD County: Delaware Printed 10/28/2013 2:19:29

Page SCHED-13

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LEA a	cknowledges	s there were no	ARRA funde	d expenditures]		
General Fund Expenditures: Functions	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
Total GF Expenditures: Functions							
General Fund Expenditures: Sub Functions	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							
Total GF Expenditures: Sub Functions							
Enterprise Fund Expenses	Fund 51	Funds 52-58					Account Total
100 Salaries				() () () () () () () () () ()			
200 Employee Benefits							
300 Purchased Professional and Technical Servi							
400 Purchased Property Services							
500 Other Purchased Service							
600 Supplies							
700 Property							
810 Dues and Fees							
820 Claims and Judgments Against the LEA							
890 Other Operating Expenditures							
Total Enterprise Fund Expenses							

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year EndSchool:125239452Upper Darby SDCounty:DelawarePrinted 10/28/2013 2:19:29

Additional Data Collection Schedule (ADCS) Page SCHED-14

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Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	77,128,862.36
Total Federally Funded salaries subject to PSERS withholding	4,683,233.82

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year EndSchool:125239452Upper Darby SDCounty:DelawarePrinted 10/28/2013 2:26:28

Federal Revenues and Expenditures (FRES) Summary Review Data

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue

Federal Revenue: 8110-8690, 8810-8830	8,315,061.65	
Federal Pass Thru Revenue: 6831, 6832, 6839	1,869,239.65	
Total Non-ARRA Federal Revenue		10,184,301.30
ARRA Revenue		
Federal ARRA BEF Revenue: 8708	0.00	
Federal ARRA Edujobs Revenue: 8709	0.00	
Federal ARRA Revenue: 8701-8707, 8721-8799	264,977.88	
Federal ARRA Pass Thru Revenue: 6833-6835	0.00	
Total ARRA Federal Revenue		264,977.88
Total Federal Revenue	-	10,449,279.18

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

2,132,673.69 34,319.34	
34,319.34	
0.00	
264,977.88	

Total Federal Expenditures reported in General Fund

10,447,447.92