

LEA Name: Harmony Area SD
Address 5239 Ridge Road
City Westover, PA 16692-8706

Class Size: 4

County: Clearfield
AUN Number: 110173504

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
06/30/2014


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

Dr. Jill Dillon
Chief School Administrator


(Signature required)

10-16-14
Date

Dara Campbell
Board Secretary


(Signature required)

10/16/14
Date

Robin Kitchen, Business Manager
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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

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Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
0100	Cash and Cash Equivalents	1,241,203				
0110	Investments					
0120	Taxes Receivable (Net)	316,891				
0130	Due From Other Funds	128,300				
0141	Due from Other Governments	309,670				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	21,515				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	14,353				
0180	Prepaid Expenses / Expenditures	15,000				
0190	Other Current Assets					
TOTAL ASSETS		2,046,932				
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		2,046,932				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
859,615	1,224,937	13,224		3,338,979	0100
286,876				286,876	0110
				316,891	0120
				128,300	0130
				309,670	0141
					0142
					0143
					0145
					0146
					0147
				21,515	0150
					0160
				14,353	0170
				15,000	0180
					0190
1,146,491	1,224,937	13,224		4,431,584	
					0910
1,146,491	1,224,937	13,224		4,431,584	

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 DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments	18,043				
0412 Due to Primary Government					
0413 Due to Component Units					
420 Accounts Payable	257,252				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	372,660				
0462 Payroll Deductions and Withholdings	298				
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities					
TOTAL LIABILITIES	648,253				
0950 Deferred Inflows Of Resources	253,036				
Fund Balances					
0810 Nonspendable Fund Balance	29,353				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
7840 Assigned Fund Balance	677,000				
J850 Unassigned Fund Balance	439,290				
TOTAL FUND BALANCES	1,145,643				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	2,046,932				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
				18,043	0411
					0412
					0413
13,278	90,392			360,922	0420
					0430
					0440
					0450
				372,660	0461
				298	0462
					0470
					0480
					0490
13,278	90,392			751,923	
				253,036	0950
					Fund Balances
				29,353	0810
1,133,213	1,134,545	13,224		2,280,982	0820
					0830
				677,000	0840
				439,290	0850
1,133,213	1,134,545	13,224		3,426,625	
1,146,491	1,224,937	13,224		4,431,584	

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	1,231,319				
7000 State Sources	4,063,445				
8000 Federal Sources	884,253				
TOTAL REVENUES	6,179,017				
EXPENDITURES					
1000 Instruction	3,581,118				
2000 Support Services	2,080,875				
3000 Noninstructional Services	120,159				
4000 Fac Acq, Const, and Imp	100,072				
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	40				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	5,882,264				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	296,753				
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets	15,549				
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	517,628				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(502,079)				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
138	1,181			1,232,638	6000
				4,063,445	7000
				884,253	8000
138	1,181			6,180,336	
				3,581,118	1000
				2,080,875	2000
				120,159	3000
	321,499			421,571	4000
305,280		223,395		528,675	5110
				40	5130
					5140
305,280	321,499	223,395		6,732,438	
(305,142)	(320,318)	(223,395)		(552,102)	
					9110
					9120
					9130
					9200
281,010		236,618		517,628	9300
				15,549	9400
					9500
					9710
					9720
					9900
					5120
					5150
				517,628	5200
					5300
281,010		236,618		15,549	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES

0040 Fund Balance - Beginning of Fiscal Year

0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
-----------------	---------------------------------	---------------------------------	-------------------------------	---------------------------------------

(205,326)

1,350,969

1,145,643

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
(24,132)	(320,318)	13,223		(536,553)	
1,157,345	1,454,863	1		3,963,178	0040
					0050
1,133,213	1,134,545	13,224		3,426,625	

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	1,177,056	1,177,056	1,231,319	54,263
7000	State Sources	3,926,784	3,926,784	4,063,445	136,661
8000	Federal Sources	529,033	529,033	884,253	355,220
TOTAL REVENUES		5,632,873	5,632,873	6,179,017	546,144
EXPENDITURES					
1100	Regular Programs	2,330,716	2,299,562	2,461,571	(162,009)
1200	Special Programs	676,686	676,686	787,290	(110,604)
1300	Vocational Programs	185,986	185,986	170,675	15,311
1400	Other Instructional Programs	59,404	59,404	56,775	2,629
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten	105,036	136,190	104,808	31,382
2100	Pupil Personnel Services	218,103	218,103	196,374	21,729
2200	Instructional Staff Services	218,085	218,085	269,274	(51,189)
2300	Administrative Services	497,277	497,277	515,826	(18,549)
2400	Pupil Health	103,743	103,743	105,760	(2,017)
2500	Business Services	179,291	179,291	184,412	(5,121)
2600	Operation and Maintenance of Plant Services	354,683	354,683	354,013	670
2700	Student Transportation Services	380,348	380,348	455,215	(74,867)
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities	141,461	161,461	120,159	41,302
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			100,072	(100,072)
5110	Debt Service (Principal & Interest)	256,113	256,113		256,113
5130	Refund of Prior Year Receipts			40	(40)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		5,706,932	5,726,932	5,882,264	(155,332)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(74,059)	(94,059)	296,753	390,812

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets			15,549	15,549
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	20,000		517,628	(517,628)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		(20,000)		(502,079)	(502,079)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(94,059)	(94,059)	(205,326)	(111,267)
0040	Fund Balance - Beginning of Fiscal Year	1,478,792	1,478,792	1,350,969	(127,823)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		1,384,733	1,384,733	1,145,643	(239,090)

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents	48,573			48,573	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	3,707			3,707	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	9,180			9,180	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	61,460			61,460	
Noncurrent Assets:					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	31,777			31,777	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	31,777			31,777	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	93,237			93,237	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Current Liabilities:					
0400 Due to Other Funds	128,300			128,300	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	370			370	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	679			679	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues	6,736			6,736	
0490 Other Current Liabilities					
Total Current Liabilities	136,085			136,085	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	2,038			2,038	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities	2,038			2,038	
TOTAL LIABILITIES	138,123			138,123	
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt	31,777			31,777	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(76,663)			(76,663)	
TOTAL NET POSITION	(44,886)			(44,886)	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	93,237			93,237	

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

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	71,384			71,384	
6900 Charges for Services					
6999 Other Operating Revenues	7,083			7,083	
TOTAL OPERATING REVENUES	78,467			78,467	
OPERATING EXPENSES					
100 Salaries	61,763			61,763	
200 Employee Benefits	34,205			34,205	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	2,445			2,445	
500 Other Purchased Service	455			455	
600 Supplies	154,918			154,918	
700 Depreciation	5,145			5,145	
810 Dues and Fees					
890 Other Operating Expenditures	673			673	
TOTAL OPERATING EXPENSES	259,604			259,604	
OPERATING INCOME (LOSS)	(181,137)			(181,137)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	2			2	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	16,005			16,005	
8000 Federal Sources	143,268			143,268	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	159,275			159,275	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(21,862)			(21,862)	

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

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

CHANGE IN NET POSITION

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

NET POSITION - END OF YEAR**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)**

Proprietary Funds

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Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<hr/>				
(21,862)			(21,862)	
(23,024)			(23,024)	
(44,886)			(44,886)	
<hr/>				

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	73,043			73,043	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue	7,083			7,083	
9941 Cash Payments to Employees For Services	54,937			54,937	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	159,554			159,554	
9944 Cash Payments For Other Operating Expenses	673			673	
Net Cash Provided By (Used For) Operating Activities	(135,038)			(135,038)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	16,935			16,935	
8000 Federal Sources	157,653			157,653	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	174,588			174,588	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(2,579)			(2,579)	
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(2,579)			(2,579)	
Cash Flows From Investing Activities					
6500 Earnings on Investments	2			2	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	2			2	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	36,973			36,973	
9935 Cash and Cash Equivalents Beginning of Year	11,600			11,600	
Cash and Cash Equivalents at Year End	48,573			48,573	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(181,137)			(181,137)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	5,145			5,145	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(2,106)			(2,106)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	41,467			41,467	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	(66)			(66)	
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Unearned Revenue (0480)	1,659			1,659	
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	46,099			46,099	
Cash Provided By (Used For) Total	(135,038)			(135,038)	

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**Assets**

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100	Cash and Cash Equivalents		2,736			22,928
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
150	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			2,736			22,928
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			2,736			22,928

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		25,664
		0100
		0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		25,664
		0910
		25,664

Amounts Expressed in Whole Dollars

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

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities				22,928
TOTAL LIABILITIES					22,928

0950 Deferred Inflows Of Resources

Net Position

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)	2,736			
0799	Unrestricted				
TOTAL NET POSITION		2,736			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		2,736			22,928

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	22,928	0490
	22,928	
		0950
		0791
	2,736	0798
	2,736	0799
	25,664	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions					
9946	Other Additions		1			
Deductions						
9947	Scholarships Awarded		250			
9948	Other Deductions		3			
Change In Net Position		(252)				
0041	Net Position - Beginning of Fiscal Year	2,988				
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year		2,736				

**Total
Fiduciary
Funds**

	9945
1	9946
250	9947
3	9948
(252)	
2,988	0041
	9949
2,736	

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	807,691.97	
6113	Public Utility Realty Tax	1,351.42	
6114	Payments in Lieu of Current Taxes / State & Local	3,247.68	
6120	Current Per Capita Taxes, Sec. 679	5,016.60	
6140	Current Act 511 Taxes - Flat Rate Assessments	9,736.63	
6150	Current Act 511 Taxes - Proportional Assessments	171,379.56	
6400	Delinq on Taxes Levied/Assessed by the LEA	160,019.20	
6500	Earnings on Investments	1,222.52	
6700	Revenue From Student Activities	2,660.90	
6832	Federal IDEA Pass Through Revenue	64,603.00	
6839	Federal Rev. Rcvd. from Other Intermed. Sources	62.12	
6999	All Other Local Revenues Not Specified	4,326.93	
6000	Total Revenue from Local Sources		1,231,318.53
7000	Revenue from State Sources		
7110	Basic Education Funding (Gross)	2,652,719.53	
7220	Vocational Education	27,154.20	
7240	Driver Education - Student	385.00	
7271	Special Education Funding for School Aged Pupils	241,657.78	
7292	Pre-K Counts	110,040.00	
7310	Transportation (Regular and Additional)	383,633.75	
7320	Rental and Sinking Fund Payments	109,186.84	
7330	Health Services	5,668.78	
7340	State Property Tax Reduction Allocation	80,719.18	
7360	Safe Schools	23,601.50	
7501	PA Accountability Grant	31,154.00	
7810	Revenue for Social Security Payments	117,896.51	
7820	Revenue for Retirement Payments	279,627.84	
7000	Total Revenue from State Sources		4,063,444.91

		AMOUNT	TOTAL
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	496,803.71	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	49,412.09	
8732	ARRA Qualified School Construction Bonds (QSCB)	281,010.24	
8810	Schl Based ACCESS Med Reimb Prog	55,155.55	
8820	Medical Asst Reimb for Admin Claiming	1,871.05	
8000	Total Revenue from Federal Sources		884,252.64
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	15,548.50	
9000	Total Other Financing Sources		15,548.50

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	1,231,318.53	
Revenue from State Sources	4,063,444.91	
Revenue from Federal Sources	884,252.64	
Other Financing Sources	15,548.50	
		6,194,564.58

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	12,887,412	1,042,214	807,692
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	5,016.60	
6143	Emergency and Municipal Services Tax	4,720.03	
6140	Current Act 511 Taxes - Flat Rate Assessments		9,736.63
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	151,737.42	
6153	Real Estate Transfer Taxes	19,642.14	
6150	Current Act 511 Taxes - Proportional Assessments		171,379.56

<u>REVENUE FROM LOCAL SOURCES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	807,691.97	0.00	0.00	807,691.97
6113	Public Utility Realty Tax	1,351.42	0.00	0.00	1,351.42
6114	Payments in Lieu of Current Taxes / State & Local	3,247.68	0.00	0.00	3,247.68
6120	Current Per Capita Taxes, Sec. 679	5,016.60	0.00	0.00	5,016.60
6140	Current Act 511 Taxes - Flat Rate Assessments	9,736.63	0.00	0.00	9,736.63
6150	Current Act 511 Taxes - Proportional Assessments	171,379.56	19,811.54	19,733.14	171,301.16
6400	Delinq on Taxes Levied/Assessed by the LEA	160,019.20	44,043.16	42,078.12	158,054.16
 6999 TOTAL TAXES		 1,158,443.06	 63,854.70	 61,811.26	 1,156,399.62

	TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
<u>REVENUE FROM DELINQUENT TAXES</u>				
6411 Delinquent Real Estate Taxes		44,043.16	42,078.12	(1,965.04)
6412 Delinquent Interim Real Estate Taxes				
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES		44,043.16	42,078.12	(1,965.04)

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	1,761,256.69
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	613,156.83
220 Social Security Contributions	132,303.69
230 PSERS Retirement Contributions	295,355.19
240 Tuition Reimbursements	4,965.00
250 Unemployment Compensation	9,759.28
260 Workmen's Compensation	8,790.53
290 Other Employee Benefits	13,388.29
Total Personnel Services-Employee Benefits	1,077,718.81
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	70,091.03
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	63.74
440 Rentals	24,764.63
Total Purchased Property Services	24,828.37
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	2,495.63
520 Insurance-General	66.00
530 Communications	7,725.14
550 Printing & Binding	1,157.54
560 Tuition	408,064.95
580 Travel	2,190.52
590 Miscellaneous Purchased Services	4,346.36
Total Other Purchased Services	426,046.14
600 <u>Supplies</u>	
610 General Supplies	180,687.76
620 Energy	209.32
640 Books & Periodicals	40,279.45
Total Supplies	221,176.53
Total 1000 Instruction	<u>3,581,117.57</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	625,918.70	578,287.36	111,358.23	1,315,564.29
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	201,339.07	199,378.95	46,189.45	446,907.47
220 Social Security Contributions	47,844.82	44,170.54	8,519.00	100,534.36
230 PSERS Retirement Contributions	114,294.58	99,889.97	8,869.29	223,053.84
240 Tuition Reimbursements	2,090.00	2,875.00		4,965.00
250 Unemployment Compensation	4,879.64	4,879.64		9,759.28
260 Workmen's Compensation	2,642.70	3,438.63	567.68	6,649.01
290 Other Employee Benefits	13,388.29			13,388.29
Total Personnel Services-Employee Benefits	386,479.10	354,632.73	64,145.42	805,257.25
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services			1,033.25	1,033.25
400 <u>Purchased Property Services</u>				
440 Rentals	10,050.37	13,967.31		24,017.68
Total Purchased Property Services	10,050.37	13,967.31		24,017.68
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,425.63	70.00		2,495.63
530 Communications	2,231.17	5,493.97		7,725.14
550 Printing & Binding		1,157.54		1,157.54
562 Tuition to Pennsylvania Charter Schools	16,386.80	68,382.20		84,769.00
580 Travel	516.81	677.15		1,193.96
591 Services Purchased locally	1,495.00	2,851.36		4,346.36
Total Other Purchased Services	23,055.41	78,632.22		101,687.63
600 <u>Supplies</u>				
610 General Supplies	31,299.09	24,483.65	117,948.56	173,731.30
640 Books & Periodicals			40,279.45	40,279.45
Total Supplies	31,299.09	24,483.65	158,228.01	214,010.75
Total 1100 Regular Programs - E/S	<u>1,076,802.67</u>	<u>1,050,003.27</u>	<u>334,764.91</u>	<u>2,461,570.85</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	145,476.22	188,621.70	42,738.17	376,836.09
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	67,092.13	56,054.39	9,118.27	132,264.79
220 Social Security Contributions	10,386.61	12,845.66	3,269.51	26,501.78
230 PSERS Retirement Contributions	24,476.34	32,806.12	3,331.48	60,613.94
260 Workmen's Compensation	1,027.82	618.38	231.57	1,877.77
Total Personnel Services-Employee Benefits	102,982.90	102,324.55	15,950.83	221,258.28
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	67,896.38	936.07		68,832.45
500 <u>Other Purchased Services</u>				
562 Tuition to Pennsylvania Charter Schools	47,921.64	69,716.01		117,637.65
580 Travel	599.91	125.40		725.31
Total Other Purchased Services	48,521.55	69,841.41		118,362.96
600 <u>Supplies</u>				
610 General Supplies	840.53	972.07	187.21	1,999.81
Total Supplies	840.53	972.07	187.21	1,999.81
Total 1200 Special and Gifted Education	<u>365,717.58</u>	<u>362,695.80</u>	<u>58,876.21</u>	<u>787,289.59</u>

1300 Vocational Education Programs

500 Other Purchased Services

564 Tuition to Career and Technology Centers

Total Other Purchased Services

Total 1300 Vocational Education Programs

Secondary

Federal

Total

170,674.52

170,674.52

170,674.52

170,674.52

170,674.52

170,674.52

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,255.00	15,160.00	220.00	16,635.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	96.01	1,159.75	16.83	1,272.59
230 PSERS Retirement Contributions	198.07	2,510.97	18.63	2,727.67
Total Personnel Services-Employee Benefits	294.08	3,670.72	35.46	4,000.26
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		63.74		63.74
440 Rentals		746.95		746.95
Total Purchased Property Services		810.69		810.69
500 <u>Other Purchased Services</u>				
520 Insurance-General		66.00		66.00
560 Tuition	17,491.89	17,491.89		34,983.78
Total Other Purchased Services	17,491.89	17,557.89		35,049.78
600 <u>Supplies</u>				
610 General Supplies		69.51		69.51
620 Energy		209.32		209.32
Total Supplies		278.83		278.83
Total 1400 Other Instructional Programs - E/S	<u>19,040.97</u>	<u>37,478.13</u>	<u>255.46</u>	<u>56,774.56</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	1,510.00		1,510.00
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	115.52		115.52
230 PSERS Retirement Contributions	195.79		195.79
Total Personnel Services-Employee Benefits	311.31		311.31
400 <u>Purchased Property Services</u>			
430 Repairs and Maintenance	63.74		63.74
440 Rentals	746.95		746.95
Total Purchased Property Services	810.69		810.69
500 <u>Other Purchased Services</u>			
520 Insurance-General	66.00		66.00
Total Other Purchased Services	66.00		66.00
600 <u>Supplies</u>			
610 General Supplies	69.51		69.51
620 Energy	209.32		209.32
Total Supplies	278.83		278.83
Total 1410 Driver's Education	<u>2,976.83</u>		<u>2,976.83</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	210.00	12,265.00		12,475.00
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	16.07	938.28		954.35
230 PSERS Retirement Contributions	35.55	2,076.47		2,112.02
Total Personnel Services-Employee Benefits	51.62	3,014.75		3,066.37
Total 1430 Homebound Instruction	<u>261.62</u>	<u>15,279.75</u>		<u>15,541.37</u>

1440 Alternative Regular Education

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1440 Alternative Regular Education

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
17,491.89	17,491.89		34,983.78
17,491.89	17,491.89		34,983.78
<u>17,491.89</u>	<u>17,491.89</u>		<u>34,983.78</u>

1442 PDE Approved Alternative Education Programs

500 Other Purchased Services

568 Tuition for PRRIs (in-state) and Detention Centers

Total Other Purchased Services

Total 1442 PDE Approved Alternative Education Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
17,491.89	17,491.89		34,983.78
17,491.89	17,491.89		34,983.78
<u>17,491.89</u>	<u>17,491.89</u>		<u>34,983.78</u>

1450 Instruct. Prog. Outside the Established School Day**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services-Employee Benefits**Total 1450 Instruct. Prog. Outside the Established School Day**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,045.00	1,385.00	220.00	2,650.00
79.94	105.95	16.83	202.72
162.52	238.71	18.63	419.86
242.46	344.66	35.46	622.58
<u>1,287.46</u>	<u>1,729.66</u>	<u>255.46</u>	<u>3,272.58</u>

	<u>Federal</u>	<u>Total</u>
1800 Pre-Kindergarten		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		52,221.31
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		33,984.57
220 Social Security Contributions		3,994.96
230 PSERS Retirement Contributions		8,959.74
260 Workmen's Compensation		263.75
Total Personnel Services-Employee Benefits		47,203.02
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		225.33
500 <u>Other Purchased Services</u>		
580 Travel		271.25
Total Other Purchased Services		271.25
600 <u>Supplies</u>		
610 General Supplies		4,887.14
Total Supplies		4,887.14
Total 1800 Pre-Kindergarten		<u>104,808.05</u>

	<u>Federal</u>	<u>Total</u>
1801 Pre K Instruction		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		52,221.31
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		33,984.57
220 Social Security Contributions		3,994.96
230 PSERS Retirement Contributions		8,959.74
260 Workmen's Compensation		263.75
Total Personnel Services-Employee Benefits		47,203.02
Total 1801 Pre K Instruction		<u>99,424.33</u>

	<u>Federal</u>	<u>Total</u>
1802 Pre-K Non-Instructional Support/Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		225.33
500 <u>Other Purchased Services</u>		
580 Travel		271.25
Total Other Purchased Services		271.25
Total 1802 Pre-K Non-Instructional Support/Services		<u>496.58</u>

1805 Pre-K Food Services

600 Supplies

610 General Supplies

Total Supplies

Total 1805 Pre-K Food Services

Federal

Total

4,887.14

4,887.14

4,887.14

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	703,437.16
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	241,621.84
220 Social Security Contributions	53,818.36
230 PSERS Retirement Contributions	113,265.73
260 Workmen's Compensation	3,141.66
Total Personnel Services-Employee Benefits	411,847.59
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	144,631.71
400 <u>Purchased Property Services</u>	
420 Utility Services	51,920.03
430 Repairs and Maintenance	18,717.65
440 Rentals	15,725.08
Total Purchased Property Services	86,362.76
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	444,925.01
520 Insurance-General	44,649.00
530 Communications	1,720.98
540 Advertising	2,289.88
580 Travel	28,129.02
Total Other Purchased Services	521,713.89
600 <u>Supplies</u>	
610 General Supplies	76,994.89
620 Energy	54,986.26
640 Books & Periodicals	44.95
Total Supplies	132,026.10
700 <u>Property</u>	
750 Equipment - Original & Additional	26,290.13
Total Property	26,290.13
800 <u>Other Objects</u>	
Total Other Objects	54,565.33
Total 2000 Support Services	<u>2,080,874.67</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	424.55	107,615.72
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		44,830.76
220 Social Security Contributions	32.48	8,232.69
230 PSERS Retirement Contributions	35.94	18,182.32
260 Workmen's Compensation		535.44
Total Personnel Services-Employee Benefits	68.42	71,781.21
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		15,646.10
500 <u>Other Purchased Services</u>		
580 Travel		721.59
Total Other Purchased Services		721.59
600 <u>Supplies</u>		
610 General Supplies	185.03	609.61
Total Supplies	185.03	609.61
Total 2100 Pupil Personnel	<u>678.00</u>	<u>196,374.23</u>

2120 Guidance Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits**500 Other Purchased Services**

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**Total 2120 Guidance Services****Elementary****Secondary****Federal****Total****60,062.13****60,062.13**

25,327.00

25,327.00

4,594.76

4,594.76

10,168.59

10,168.59

301.94

301.94

40,392.29**40,392.29**

504.42

504.42

504.42**504.42**

279.05

279.05

279.05**279.05****101,237.89****101,237.89**

2140 Psychological Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2140 Psychological Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
7,823.05	7,823.05		15,646.10
<u>7,823.05</u>	<u>7,823.05</u>		<u>15,646.10</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology And Audiology Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	47,129.04		424.55	47,553.59
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	19,503.76			19,503.76
220 Social Security Contributions	3,605.45		32.48	3,637.93
230 PSERS Retirement Contributions	7,977.79		35.94	8,013.73
260 Workmen's Compensation	233.50			233.50
Total Personnel Services-Employee Benefits	31,320.50		68.42	31,388.92
500 Other Purchased Services				
580 Travel	217.17			217.17
Total Other Purchased Services	217.17			217.17
600 Supplies				
610 General Supplies	72.76	72.77	185.03	330.56
Total Supplies	72.76	72.77	185.03	330.56
Total 2150 Speech Pathology And Audiology Services	<u>78,739.47</u>	<u>72.77</u>	<u>678.00</u>	<u>79,490.24</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	27,947.06	28,247.06	42,782.77	98,976.89
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	10,434.40	10,434.41	9,790.81	30,659.62
220 Social Security Contributions	2,134.83	2,225.89	3,245.37	7,606.09
230 PSERS Retirement Contributions	6,298.64	5,034.03	2,778.55	14,111.22
260 Workmen's Compensation	137.84	137.84		275.68
Total Personnel Services-Employee Benefits	19,005.71	17,832.17	15,814.73	52,652.61
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	15,578.72	15,578.73	13,340.00	44,497.45
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	98.82	98.83		197.65
Total Purchased Property Services	98.82	98.83		197.65
500 <u>Other Purchased Services</u>				
580 Travel	1,674.40	1,674.41	15,974.45	19,323.26
Total Other Purchased Services	1,674.40	1,674.41	15,974.45	19,323.26
600 <u>Supplies</u>				
610 General Supplies	7,176.27	7,176.29	23,273.88	37,626.44
Total Supplies	7,176.27	7,176.29	23,273.88	37,626.44
700 <u>Property</u>				
750 Equipment - Original & Additional	8,000.00	8,000.00		16,000.00
Total Property	8,000.00	8,000.00		16,000.00
Total 2200 Instructional Staff	<u>79,480.98</u>	<u>78,607.49</u>	<u>111,185.83</u>	<u>269,274.30</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		268,441.48
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		73,034.02
220 Social Security Contributions		20,525.61
230 PSERS Retirement Contributions		42,815.07
260 Workmen's Compensation		1,264.31
Total Personnel Services-Employee Benefits		137,639.01
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		3,186.97
500 Other Purchased Services		
520 Insurance-General		44,489.00
530 Communications		50.00
540 Advertising		2,289.88
580 Travel		4,314.56
Total Other Purchased Services		51,143.44
600 Supplies		
610 General Supplies		3,544.86
640 Books & Periodicals		44.95
Total Supplies		3,589.81
800 Other Objects		
Total Other Objects		51,825.35
Total 2300 Administration		<u>515,826.06</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		1,250.00
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		95.63
230 PSERS Retirement Contributions		211.63
Total Personnel Services-Employee Benefits		307.26
500 Other Purchased Services		
520 Insurance-General		44,489.00
540 Advertising		2,289.88
580 Travel		99.00
Total Other Purchased Services		46,877.88
600 Supplies		
610 General Supplies		8.14
Total Supplies		8.14
800 Other Objects		
Total Other Objects		13,924.56
Total 2310 Board Services		<u>62,367.84</u>

	<u>Federal</u>	<u>Total</u>
2320 Board Treasurer Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		900.12
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		68.90
Total Personnel Services-Employee Benefits		68.90
Total 2320 Board Treasurer Services		<u>969.02</u>

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		13,963.50
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		1,068.21
Total Personnel Services-Employee Benefits		1,068.21
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		3,186.97
600 <u>Supplies</u>		
610 General Supplies		1,476.57
Total Supplies		1,476.57
Total 2330 Tax Assessment And Collection Services		<u>19,695.25</u>

2350	Legal and Accounting Services	<u>Federal</u>	<u>Total</u>
800	<u>Other Objects</u>		
	Total Other Objects		33,202.30
	Total 2350 Legal and Accounting Services		<u>33,202.30</u>

2360 Office Of The Superintendent (Exec Dir.) Svcs.**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits**500 Other Purchased Services**

530 Communications

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books & Periodicals

Total Supplies**800 Other Objects****Total Other Objects****Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.****Elementary****Secondary****Federal****Total****132,964.72**

44,612.32

10,171.91

22,424.72

667.50

77,876.45

25.00

25.00

50.00

2,960.12

3,010.12

1,014.85

44.95

1,059.80**3,543.49****218,454.58**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	37,782.16	81,580.98		119,363.14
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	9,520.04	18,901.66		28,421.70
220 Social Security Contributions	2,879.96	6,241.00		9,120.96
230 PSERS Retirement Contributions	6,369.64	13,809.08		20,178.72
260 Workmen's Compensation	188.93	407.88		596.81
Total Personnel Services-Employee Benefits	18,958.57	39,359.62		58,318.19
500 <u>Other Purchased Services</u>				
580 Travel	685.69	569.75		1,255.44
Total Other Purchased Services	685.69	569.75		1,255.44
600 <u>Supplies</u>				
610 General Supplies	579.20	466.10		1,045.30
Total Supplies	579.20	466.10		1,045.30
800 <u>Other Objects</u>				
Total Other Objects	210.00	945.00		1,155.00
Total 2380 Office Of The Principal Services	<u>58,215.62</u>	<u>122,921.45</u>		<u>181,137.07</u>

	<u>Federal</u>	<u>Total</u>
2400 Pupil Health		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		47,005.27
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		19,518.59
220 Social Security Contributions		3,595.90
230 PSERS Retirement Contributions		7,792.55
260 Workmen's Compensation		223.00
Total Personnel Services-Employee Benefits		31,130.04
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	5,048.79	23,518.20
500 <u>Other Purchased Services</u>		
580 Travel		1,037.01
Total Other Purchased Services		1,037.01
600 <u>Supplies</u>		
610 General Supplies		3,069.47
Total Supplies		3,069.47
Total 2400 Pupil Health	<u>5,048.79</u>	<u>105,759.99</u>

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		75,429.55
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		34,507.22
220 Social Security Contributions		5,770.38
230 PSERS Retirement Contributions		12,761.64
260 Workmen's Compensation		381.74
Total Personnel Services-Employee Benefits		53,420.98
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		32,380.47
400 <u>Purchased Property Services</u>		
440 Rentals		15,725.08
Total Purchased Property Services		15,725.08
500 <u>Other Purchased Services</u>		
520 Insurance-General		160.00
580 Travel		1,921.96
Total Other Purchased Services		2,081.96
600 <u>Supplies</u>		
610 General Supplies		2,633.85
Total Supplies		2,633.85
800 <u>Other Objects</u>		
Total Other Objects		2,739.98
Total 2500 Business		<u>184,411.87</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				105,968.25
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				39,071.63
220 Social Security Contributions				8,087.69
230 PSERS Retirement Contributions				17,602.93
260 Workmen's Compensation				461.49
Total Personnel Services-Employee Benefits				65,223.74
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				25,402.52
400 <u>Purchased Property Services</u>				
420 Utility Services				51,920.03
430 Repairs and Maintenance				18,520.00
Total Purchased Property Services				70,440.03
500 <u>Other Purchased Services</u>				
530 Communications				1,670.98
580 Travel				810.64
Total Other Purchased Services				2,481.62
600 <u>Supplies</u>				
610 General Supplies	16,089.46	13,421.20		29,510.66
620 Energy				54,986.26
Total Supplies				84,496.92
Total 2600 Operation & Maintenance of Plant Services				<u>354,013.08</u>

2700 Student Transportation Services**500 Other Purchased Services**

513 St Tr Svc-Contr Carrier

516 St Tr Svc from the IU

Total Other Purchased Services**700 Property**

750 Equipment - Original & Additional

Total Property**Total 2700 Student Transportation Services****Federal****Total**

437,883.62

7,041.39

444,925.01

10,290.13

10,290.13**455,215.14**

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		64,528.53
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		5,095.93
230 PSERS Retirement Contributions		8,330.47
Total Personnel Services-Employee Benefits		13,426.40
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		13,636.99
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		16,187.75
580 Travel		321.19
Total Other Purchased Services		16,508.94
600 <u>Supplies</u>		
610 General Supplies		11,438.46
Total Supplies		11,438.46
800 <u>Other Objects</u>		
Total Other Objects		620.00
Total 3000 Operation of Noninstructional Services		<u>120,159.32</u>

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		64,528.53
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		5,095.93
230 PSERS Retirement Contributions		8,330.47
Total Personnel Services-Employee Benefits		13,426.40
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		13,636.99
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		16,187.75
580 Travel		321.19
Total Other Purchased Services		16,508.94
600 <u>Supplies</u>		
610 General Supplies		11,438.46
Total Supplies		11,438.46
800 <u>Other Objects</u>		
Total Other Objects		620.00
Total 3200 Student Activities		<u>120,159.32</u>

4000 Facilities Acquisition, Const. and Improve. Svcs.

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

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

Federal

Total

100,071.68

100,071.68

100,071.68

100,071.68

4400 Arch & Eng Services / Ed Specs - Improvements

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 4400 Arch & Eng Services / Ed Specs - Improvements

Federal

Total

100,071.68

100,071.68

100,071.68

100,071.68

5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	39.85
Total Other Objects	39.85
900 <u>Other Financing Uses</u>	
930 Fund Transfers	517,627.74
Total Other Financing Uses	517,627.74
Total 5000 Other Expenditures and Financing Uses	<u>517,667.59</u>

	<u>Federal</u>	<u>Total</u>
5100 Debt Service, Other Expenditures and Fin Uses		
800 <u>Other Objects</u>		
880 Refund of Prior Year's Receipts		39.85
Total Other Objects		39.85
Total 5100 Debt Service, Other Expenditures and Fin Uses		<u>39.85</u>

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Federal

Total

39.85

39.85

39.85

5200 Interfund Transfers Out	<u>Federal</u>	<u>Total</u>
900 <u>Other Financing Uses</u>		
930 Fund Transfers		517,627.74
Total Other Financing Uses		517,627.74
Total 5200 Interfund Transfers Out		<u>517,627.74</u>

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

281,010.24

281,010.24

281,010.24

5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5240 Debt Service Fund Transfers (to sinking fund)

Federal

Total

236,617.50

236,617.50

236,617.50

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

BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	2,461,570.85	
1200 Special and Gifted Education	787,289.59	
1300 Vocational Education Programs	170,674.52	
1400 Other Instructional Programs - E/S	56,774.56	
1800 Pre-Kindergarten	104,808.05	
		3,581,117.57
2000 Support Services		
2100 Pupil Personnel	196,374.23	
2200 Instructional Staff	269,274.30	
2300 Administration	515,826.06	
2400 Pupil Health	105,759.99	
2500 Business	184,411.87	
2600 Operation & Maintenance of Plant Services	354,013.08	
2700 Student Transportation Services	455,215.14	
		2,080,874.67
3000 Operation of Noninstructional Services		
3200 Student Activities	120,159.32	
		120,159.32
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4400 Arch & Eng Services / Ed Specs - Improvements	100,071.68	
		100,071.68
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	39.85	
5200 Interfund Transfers Out	517,627.74	
		517,667.59
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		6,399,890.83

Bond Detail**Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		-11,688	126,886	0	115,198	0	0
Compensated Absences		181,488	29,923	0	211,411	52,853	0
General Obligation Bonds - (CIB)	11/ 2011	1,450,000	0	195,000	1,255,000	226,445	28,395
General Obligation Bonds - (CIB)	11/ 2011	6,000,000	0	0	6,000,000	305,280	305,280
Totals for Debt Entered:		7,619,800	156,809	195,000	7,581,609	584,578	333,675

Bond Detail**Proprietary Type Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		2,782	0	65	2,717	696	0
Totals for Debt Entered:		2,782	0	65	2,717	696	0

(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		7,450,000			(11,688)	181,488	7,619,800
2 Additional Debt Incurred During Year					126,886	29,923	156,809
3 Retirements and Repayments		195,000					195,000
4 Debt at End of Fiscal Year		7,255,000			115,198	211,411	7,581,609
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		7,255,000			115,198	211,411	7,581,609
7 Current Portion P&I - Due within 1 year		531,725				52,853	584,578
8 Interest Paid during current fiscal year		333,675					333,675

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year						2,782	2,782
2 Additional Debt Incurred During Year							
3 Retirements and Repayments						65	65
4 Debt at End of Fiscal Year						2,717	2,717
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest						2,717	2,717
7 Current Portion P&I - Due within 1 year						696	696
8 Interest Paid during current fiscal year							

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

(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General					
5110	20 Special Revenue					
5110	30 Capital Projects			305,280	305,280	
5110	40 Debt Services	195,000		28,395	223,395	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds		195,000		333,675	528,675	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

Tuition Paid to Other LEAs During Fiscal Year**Amount**

Tuition Reported in General Fund Expenditures 1000-560

408,064.95

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Total

408,064.95

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

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

84,769.00

117,637.65

8 Career and Technology Centers

170,674.52

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

34,983.78

Total Amounts Paid to Institutions

290,427.30

117,637.65

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	19,971.38	881.07	20,852.45
1200-323			
1200-324			
1200-329	900.00		900.00
Total 320	20,871.38	881.07	21,752.45
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	111,358.23	111,358.23
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	46,189.45	46,189.45
220 Social Security Contributions	8,519.00	8,519.00
230 PSERS Retirement Contributions	8,869.29	8,869.29
260 Workmen's Compensation	567.68	567.68
Total Personnel Services-Employee Benefits	64,145.42	64,145.42
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	1,033.25	1,033.25
600 <u>Supplies</u>		
610 General Supplies	117,948.56	117,948.56
640 Books & Periodicals	40,279.45	40,279.45
Total Supplies	158,228.01	158,228.01
Total 1190 Federally Funded Regular Programs	<u>334,764.91</u>	<u>334,764.91</u>

2250 School Library Services**100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services-Employee Benefits**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****600 Supplies**

610 General Supplies

Total Supplies**Total 2250 School Library Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		18,187.48	18,187.48
336.84	336.84	9,790.81	10,464.49
		1,391.59	1,391.59
1,070.67		2,001.28	3,071.95
1,407.51	336.84	13,183.68	14,928.03
		1,200.00	1,200.00
		5,258.28	5,258.28
		5,258.28	5,258.28
<u>1,407.51</u>	<u>336.84</u>	<u>37,829.44</u>	<u>39,573.79</u>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

36,462.42

Total Other Purchased Services

36,462.42

Total 2750 Nonpublic Transportation

36,462.42

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

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

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

Contracted transportation services should not be recorded on this schedule.

Function Object Amount

Function Object

Amount

Function Object

Amount

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310	1,557.26		Business Manager expenditures coded to 2310**
2500	165,946.81		Business Office expenditures
2830			
2840			
Total	167,504.07		

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

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

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

General Fund Expenditures	
Function-Object	Amount
1000-322	20,852.45
1000-323	
1200-594	
1200-597	
2300-820	10,000.00
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	149,640.25

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

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	20,247.58	80,990.31	101,237.89
2140 Psychological Services	15,646.10		15,646.10
2150 Speech Pathology And Audiology Services	79,490.24		79,490.24
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal and Accounting Services	5,000.00	20,000.00	25,000.00
2420 Medical Services	466.00		466.00
2440 Nursing Services	24,697.64	57,627.82	82,325.46
2700 Student Transportation Services	15,118.00	392,842.00	407,960.00
TOTAL	160,665.56	551,460.13	712,125.69

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	738,015.00	109,272.00	847,287.00
	212 Dental Insurance	25,256.00	5,323.00	30,579.00
	215 Eye Care Insurance	3,352.00	640.00	3,992.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	766,623.00	115,235.00	881,858.00
50 Enterprise Fund				
	211 Medical Insurance		14,297.00	14,297.00
	212 Dental Insurance		201.00	201.00
	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		14,498.00	14,498.00
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	766,623.00	129,733.00	896,356.00

LEA acknowledges there is no Self Insurance data to report.

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		62.08					62.08
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>		62.08					62.08

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

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			
<u>Total Enterprise Fund Expenses</u>			

PSERS Salary Data (School Districts Only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	2,232,459.00
Total Federally Funded salaries subject to PSERS withholding	279,213.00

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	132,453.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	132,453.00

Title I ARRA Amount (School Districts and Charter Schools)

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	

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

Federal Revenue: 8110-8690, 8810-8830	603,242.40	
Federal Pass Thru Revenue: 6831, 6832, 6839	64,665.12	
Total Non-ARRA Federal Revenue		667,907.52

ARRA Revenue

Federal ARRA BEF Revenue: 8708	0.00	
Federal ARRA Edujobs Revenue: 8709	0.00	
Federal ARRA Revenue: 8701-8707, 8721-8799	281,010.24	
Federal ARRA Pass Thru Revenue: 6833-6836	0.00	
Total ARRA Federal Revenue		281,010.24

Total Federal Revenue		948,917.76
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Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	393,896.58	
Function 2000	116,912.62	
Function 3000	0.00	
Function 4000	100,071.68	
Function 5000	0.00	
Total Federal Expenditures reported in General Fund		610,880.88

School: 110173504 Harmony Area SD

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County: Clearfield

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Index	Validation Failed	Amount
32002	No expenditures have been reported for Gifted Education within function 1243 on the Supplemental Expenditures Schedule. Correct this reporting area, or, verify that the school does not provide gifted education services to any students.	
	Justification: No expenditures to report.	
80801	FRES: Review the variance between federal revenues and expenditures summarized on the FRES. Note: IDEA pass thru, Medical Access, and QSCB/QZAB funded expenditures should be reported as federal expenditures. Please correct or provide a justification.	
	FRES Federal Expenditures	610,880.88
	FRES Federal Revenues	948,917.76
	Justification: LEA has QSCB subsidy reflected in General Fund; however, the related interest expense is reflected in the Capital Projects Fund (#32). Subsidy cannot be reflected in Capital Projects.	
90011	AFR amount must equal or exceed PDE FAI System amount. Please refer to AFR Validation Reference Summary for details.	
	1000-562, AFR Exp Detail	202,406.65
	1000-562, PDE FAI System	203,927.03
	Justification: Use modified accrual accounting for AFR and financials. PDE FAI is using cash basis.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.	
	6143, Current AFR Rev Detail	4,720.03
	6143, Prior AFR Rev Detail	8,092.68
	Justification: Increased collections in fiscal 2013 due to change in collector. Timing difference.	