

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

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
06/30/2013

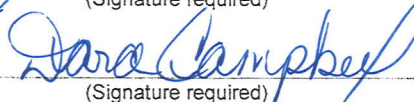
CERTIFICATION: By signing this page I agree that the electronic file submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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

Dr. Jill Dillon
Chief School Administrator


(Signature required)

Date

Dara Campbell
Board Secretary


(Signature required)

Date

Robyn Kitchen, Bus. Mgr.
Contact Person

(814) 845-7918 Ext. _____
Contact Person Telephone Number

rkitchen@harmonyowls.com
Contact Person E-mail Address

(814) 845-2305
Contact Person Fax Number

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

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	1,203,295				
0110 Investments	209,376				
0120 Taxes Receivable (Net)	314,652				
0130 Due From Other Funds	92,003				
0141 Due from Other Governments	266,902				
1142 State Revenue Receivable					
J143 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)	8,211				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories	14,353				
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
TOTAL ASSETS	2,108,792				
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,108,792				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
	22,140	1		1,225,436	0100
1,157,345	1,500,000			2,866,721	0110
				314,652	0120
				92,003	0130
				266,902	0141
					0142
					0143
					0145
					0146
					0147
				8,211	0150
					0160
				14,353	0170
					0180
					0190
1,157,345	1,522,140	1		4,788,278	
					0910
1,157,345	1,522,140	1		4,788,278	

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	20,963				
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	162,800				
1430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	301,467				
0462 Payroll Deductions and Withholdings	19,502				
0470 Advances from Other Funds					
0480 Deferred Revenues	253,091				
0490 Other Current Liabilities					
TOTAL LIABILITIES	757,823				
0950 Deferred Inflows Of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	14,353				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	1,336,616				
TOTAL FUND BALANCES	1,350,969				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	2,108,792				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
				20,963	0411
					0412
					0413
	67,277			230,077	0420
					0430
					0440
					0450
				301,467	0461
				19,502	0462
					0470
				253,091	0480
					0490
	67,277			825,100	
					0950
					Fund Balances
				14,353	0810
1,157,345	1,454,863	1		2,612,209	0820
					0830
					0840
				1,336,616	0850
1,157,345	1,454,863	1		3,963,178	
1,157,345	1,522,140	1		4,788,278	

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

Governmental Funds

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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)
REVENUES					
6000 Local Sources	1,274,521				
7000 State Sources	3,981,853				
8000 Federal Sources	687,159				
TOTAL REVENUES	5,943,533				
EXPENDITURES					
1000 Instruction	3,604,628				
2000 Support Services	1,879,794				
3000 Noninstructional Services	129,973				
4000 Fac Acq, Const, and Imp	12,515				
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	4,025				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	5,630,935				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	312,598				
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					
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)	515,156				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(515,156)				

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

Governmental Funds

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
247	5,322	298		1,280,388	6000
				3,981,853	7000
				687,159	8000
247	5,322	298		5,949,400	
				3,604,628	1000
				1,879,794	2000
				129,973	3000
	4,142,613			4,155,128	4000
		530,625		530,625	5110
				4,025	5130
					5140
	4,142,613	530,625		10,304,173	
247	(4,137,291)	(530,327)		(4,354,773)	
					9110
					9120
					9130
					9200
		515,156		515,156	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				515,156	5200
					5300
		515,156			

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
(202,558)				
1,553,527				
1,350,969				

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

Governmental Funds

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
247	(4,137,291)	(15,171)		(4,354,773)	
1,157,098	5,592,154	15,172		8,317,951	0040
					0050
1,157,345	1,454,863	1		3,963,178	

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

BUDGET AND ACTUAL

General Fund

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	1,252,608	1,252,608	1,274,521	21,913
7000	State Sources	3,964,016	3,964,016	3,981,853	17,837
8000	Federal Sources	299,853	299,853	687,159	387,306
TOTAL REVENUES		5,516,477	5,516,477	5,943,533	427,056
EXPENDITURES					
1100	Regular Programs	2,333,891	2,333,891	2,427,899	(94,008)
1200	Special Programs	643,434	643,434	764,752	(121,318)
1300	Vocational Programs	150,935	150,935	178,161	(27,226)
1400	Other Instructional Programs	73,979	73,979	95,008	(21,029)
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten	129,889	129,889	138,808	(8,919)
2100	Pupil Personnel Services	189,369	189,369	184,569	4,800
2200	Instructional Staff Services	149,636	149,636	202,180	(52,544)
2300	Administrative Services	444,347	444,347	477,336	(32,989)
2400	Pupil Health	91,697	91,697	97,445	(5,748)
2500	Business Services	173,361	173,361	167,877	5,484
2600	Operation and Maintenance of Plant Services	338,538	338,538	292,865	45,673
2700	Student Transportation Services	394,132	394,132	405,167	(11,035)
2800	Central & Other Support Services	14,280	14,280	3,089	11,191
2900	Other Support Services	49,000	49,000	49,266	(266)
3100	Food Services				
3200	Student Activities	135,207	135,207	129,973	5,234
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			12,515	(12,515)
5110	Debt Service (Principal & Interest)	243,864	243,864		243,864
5130	Refund of Prior Year Receipts			4,025	(4,025)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		5,555,559	5,555,559	5,630,935	(75,376)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(39,082)	(39,082)	312,598	351,680

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

BUDGET AND ACTUAL

General Fund

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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				
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	20,000	515,156	(495,156)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		(20,000)	(20,000)	(515,156)	(495,156)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES					
0040	Fund Balance - Beginning of Fiscal Year	(59,082)	(59,082)	(202,558)	(143,476)
0050	Prior Period Adjustment	1,573,179	1,573,179	1,553,527	(19,652)
FUND BALANCE - END OF YEAR		1,514,097	1,514,097	1,350,969	(163,128)

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	11,600			11,600	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	19,022			19,022	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	7,074			7,074	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	37,696			37,696	
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)	34,343			34,343	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	34,343			34,343	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	72,039			72,039	

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	87,203			87,203	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	696			696	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
Total Current Liabilities	87,899			87,899	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0480 Deferred Revenues	5,077			5,077	
0490 Other Current Liabilities					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	2,087			2,087	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities	7,164			7,164	
TOTAL LIABILITIES	95,063			95,063	
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt	34,343			34,343	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	(57,367)			(57,367)	
TOTAL NET POSITION	(23,024)			(23,024)	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	72,039			72,039	

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	84,881			84,881	
6900 Charges for Services					
6999 Other Operating Revenues	4,878			4,878	
TOTAL OPERATING REVENUES	89,759			89,759	
OPERATING EXPENSES					
100 Salaries	64,603			64,603	
200 Employee Benefits	45,306			45,306	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	2,677			2,677	
500 Other Purchased Service	58			58	
600 Supplies	173,797			173,797	
700 Depreciation	5,016			5,016	
810 Dues and Fees					
890 Other Operating Expenditures	72			72	
TOTAL OPERATING EXPENSES	291,529			291,529	
OPERATING INCOME (LOSS)	(201,770)			(201,770)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	4			4	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	14,938			14,938	
8000 Federal Sources	150,753			150,753	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	165,695			165,695	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(36,075)			(36,075)	

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
(36,075)			(36,075)	
13,051			13,051	
(23,024)			(23,024)	

	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	87,360			87,360	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue	4,878			4,878	
9941 Cash Payments to Employees For Services	78,604			78,604	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	180,188			180,188	
9944 Cash Payments For Other Operating Expenses	72			72	
Net Cash Provided By (Used For) Operating Activities	(166,626)			(166,626)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	13,777			13,777	
8000 Federal Sources	132,892			132,892	
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	146,669			146,669	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	4			4	
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 Prov By (Used for) Investing Activities	4			4	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	(19,953)			(19,953)	
9935 Cash and Cash Equivalents Beginning of Year	31,553			31,553	
Cash and Cash Equivalents at Year End	11,600			11,600	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(201,770)			(201,770)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	5,016			5,016	
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)	(1,378)			(1,378)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	28,664			28,664	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	363			363	
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	2,479			2,479	
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	35,144			35,144	
Cash Provided By (Used For) Total	(166,626)			(166,626)	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets						
0100	Cash and Cash Equivalents		2,988		21,632	
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		2,988		21,632	
0910	Deferred Outflows Of Resources					
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		2,988		21,632	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		24,620	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		24,620	
			0910
		24,620	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
Liabilities					
0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Deferred Revenues				
0490	Other Current Liabilities			21,632	
	TOTAL LIABILITIES			21,632	
0950	Deferred Inflows Of Resources				
Net Position					
0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)	2,988			
0799	Unrestricted				
	TOTAL NET POSITION	2,988			
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,988		21,632	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
			0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		21,632	0490
		21,632	
			0950
			0791
		2,988	0798
			0799
		2,988	
		24,620	

STATEMENT OF CHANGES IN NET POSITION (CNAF)

Fiduciary Funds

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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		2			
Deductions						
9947	Scholarships Awarded		250			
9948	Other Deductions					
Change In Net Position			(248)			
0041	Net Position - Beginning of Fiscal Year		3,236			
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year			2,988			

**Total
Fiduciary
Funds**

	9945
2	9946
250	9947
	9948
(248)	
3,236	0041
	9949
2,988	

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	787,559.02	
6113	Public Utility Realty Tax	1,492.34	
6114	Payments in Lieu of Current Taxes / State & Local	3,247.68	
6120	Current Per Capita Taxes, Sec. 679	4,931.85	
6140	Current Act 511 Taxes - Flat Rate Assessments	13,024.53	
6150	Current Act 511 Taxes - Proportional Assessments	192,723.62	
6400	Delinq on Taxes Levied/Assessed by the LEA	158,633.40	
6500	Earnings on Investments	2,343.70	
6700	Revenue From Student Activities	3,146.00	
6821	State Rev. Rcvd. from Other PA Public Schools	1,468.00	
6832	Federal IDEA Pass Through Revenue	75,944.00	
6836	Federal ARRA Race To Top Rev Recd as Pass Through	11,281.88	
6991	Refunds of Prior Years' Expenditures	16,945.00	
6999	All Other Local Revenues Not Specified	1,779.61	
6000	Total Revenue from Local Sources		1,274,520.63
7000	Revenue from State Sources		
7110	Basic Education Funding (Gross)	2,624,637.67	
7160	Tuition - Orphans & Children Placed in Priv. Homes	10,445.24	
7220	Vocational Education	27,404.29	
7240	Driver Education - Student	590.00	
7271	Special Education Funding for School Aged Pupils	241,658.46	
7292	Pre-K Counts	156,920.00	
7310	Transportation (Regular and Additional)	368,875.54	
7320	Rental and Sinking Fund Payments	108,163.59	
7330	Health Services	6,040.01	
7340	State Property Tax Reduction Allocation	80,706.12	
7501	PA Accountability Grant	31,154.00	
7810	Revenue for Social Security Payments	113,568.61	
7820	Revenue for Retirement Payments	211,689.36	
7000	Total Revenue from State Sources		3,981,852.89

		AMOUNT	TOTAL
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	261,949.11	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	52,657.72	
8732	ARRA Qualified School Construction Bonds (QSCB)	305,280.00	
8810	Schl Based ACCESS Med Reimb Prog	58,565.12	
8820	Medical Asst Reimb for Admin Claiming	8,707.12	
8000	Total Revenue from Federal Sources		687,159.07

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	1,274,520.63	
Revenue from State Sources	3,981,852.89	
Revenue from Federal Sources	687,159.07	
Other Financing Sources		
		5,943,532.59

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	12,547,953	944,659	787,559
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	4,931.85	
6143	Emergency and Municipal Services Tax	8,092.68	
6140	Current Act 511 Taxes - Flat Rate Assessments		13,024.53
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	175,068.70	
6153	Real Estate Transfer Taxes	17,654.92	
6150	Current Act 511 Taxes - Proportional Assessments		192,723.62

Total Act 1 and Act 511 Taxes

205,748.15

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	787,559.02	0.00	0.00	787,559.02
6113	Public Utility Realty Tax	1,492.34	0.00	0.00	1,492.34
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	4,931.85	0.00	0.00	4,931.85
6140	Current Act 511 Taxes - Flat Rate Assessments	13,024.53	0.00	0.00	13,024.53
6150	Current Act 511 Taxes - Proportional Assessments	192,723.62	19,733.14	5,317.81	178,308.29
6400	Delinq on Taxes Levied/Assessed by the LEA	158,633.40	42,078.12	40,637.32	157,192.60

6999 TOTAL TAXES

1,161,612.44

61,811.26

45,955.13

1,145,756.31

<u>REVENUE FROM DELINQUENT TAXES</u>	<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6411 Delinquent Real Estate Taxes	158,633.40	42,078.12	40,637.32	157,192.60
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	158,633.40	42,078.12	40,637.32	157,192.60

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	1,894,350.90
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	699,438.55
220 Social Security Contributions	144,635.93
230 PSERS Retirement Contributions	229,730.66
250 Unemployment Compensation	3,397.91
260 Workmen's Compensation	14,267.20
290 Other Employee Benefits	44,947.00
Total Personnel Services-Employee Benefits	1,136,417.25
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	105,319.14
400 <u>Purchased Property Services</u>	
440 Rentals	24,629.94
Total Purchased Property Services	24,629.94
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	1,521.60
530 Communications	4,248.75
550 Printing & Binding	1,126.30
560 Tuition	338,503.59
580 Travel	2,248.37
590 Miscellaneous Purchased Services	950.00
Total Other Purchased Services	348,598.61
600 <u>Supplies</u>	
610 General Supplies	92,682.80
620 Energy	55.00
640 Books & Periodicals	2,574.48
Total Supplies	95,312.28
Total 1000 Instruction	<u>3,604,628.12</u>

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	584,254.95	681,585.90	154,366.47	1,420,207.32		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	197,069.49	224,264.33	64,473.01	485,806.83		
220 Social Security Contributions	44,551.76	52,044.91	11,809.10	108,405.77		
230 PSERS Retirement Contributions	80,062.00	84,998.22	9,598.99	174,659.21		
250 Unemployment Compensation	1,729.86	1,668.05		3,397.91		
260 Workmen's Compensation	5,319.00	6,517.89	445.40	12,282.29		
290 Other Employee Benefits	26,672.00	18,275.00		44,947.00		
Total Personnel Services-Employee Benefits	355,404.11	387,768.40	86,326.50	829,499.01		
400 <u>Purchased Property Services</u>						
440 Rentals	9,494.83	14,550.16		24,044.99		
Total Purchased Property Services	9,494.83	14,550.16		24,044.99		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	1,486.60			1,486.60		
530 Communications	391.30	3,857.45		4,248.75		
550 Printing & Binding		1,126.30		1,126.30		
562 Tuition to Pennsylvania Charter Schools	24,549.21	33,646.08		58,195.29		
580 Travel	360.29	556.00	47.97	964.26		
591 Services Purchased locally	500.00	450.00		950.00		
Total Other Purchased Services	27,287.40	39,635.83	47.97	66,971.20		
600 <u>Supplies</u>						
610 General Supplies	30,121.03	30,795.60	23,685.61	84,602.24		
640 Books & Periodicals	163.76	2,410.72		2,574.48		
Total Supplies	30,284.79	33,206.32	23,685.61	87,176.72		
Total 1100 Regular Programs - E/S	<u>1,006,726.08</u>	<u>1,156,746.61</u>	<u>264,426.55</u>	<u>2,427,899.24</u>		

1200 Special and Gifted Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	124,532.73	217,723.89	52,889.35	395,145.97		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	69,764.24	81,294.57	9,400.56	160,459.37		
220 Social Security Contributions	9,431.95	16,659.24	4,046.17	30,137.36		
230 PSERS Retirement Contributions	18,207.60	25,010.68	3,008.17	46,226.45		
260 Workmen's Compensation	1,051.89	701.70		1,753.59		
Total Personnel Services-Employee Benefits	98,455.68	123,666.19	16,454.90	238,576.77		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	9,659.44	15,685.65		25,345.09		
500 <u>Other Purchased Services</u>						
562 Tuition to Pennsylvania Charter Schools	14,762.56	87,384.30		102,146.86		
580 Travel	1,157.57	87.69	38.85	1,284.11		
Total Other Purchased Services	15,920.13	87,471.99	38.85	103,430.97		
600 <u>Supplies</u>						
610 General Supplies	1,714.18	538.85		2,253.03		
Total Supplies	1,714.18	538.85		2,253.03		
Total 1200 Special and Gifted Education	<u>250,282.16</u>	<u>445,086.57</u>	<u>69,383.10</u>	<u>764,751.83</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

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
178,161.44		178,161.44		
178,161.44		178,161.44		
<u>178,161.44</u>		<u>178,161.44</u>		

1400 Other Instructional Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	1,535.00	10,375.00		11,910.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	117.45	849.67		967.12		
230 PSERS Retirement Contributions	189.72	1,277.77		1,467.49		
Total Personnel Services-Employee Benefits	307.17	2,127.44		2,434.61		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	3,045.00	76,929.05		79,974.05		
400 <u>Purchased Property Services</u>						
440 Rentals		584.95		584.95		
Total Purchased Property Services		584.95		584.95		
600 <u>Supplies</u>						
610 General Supplies		49.00		49.00		
620 Energy		55.00		55.00		
Total Supplies		104.00		104.00		
Total 1400 Other Instructional Programs - E/S	<u>4,887.17</u>	<u>90,120.44</u>		<u>95,007.61</u>		

1410 Driver's Education

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	1,340.00		1,340.00		
200 <u>Personnel Services-Employee Benefits</u>					
220 Social Security Contributions	158.47		158.47		
230 PSERS Retirement Contributions	161.01		161.01		
Total Personnel Services-Employee Benefits	319.48		319.48		
400 <u>Purchased Property Services</u>					
440 Rentals	584.95		584.95		
Total Purchased Property Services	584.95		584.95		
600 <u>Supplies</u>					
610 General Supplies	49.00		49.00		
620 Energy	55.00		55.00		
Total Supplies	104.00		104.00		
Total 1410 Driver's Education	<u>2,348.43</u>		<u>2,348.43</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1430 Homebound Instruction						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	800.00	8,510.00		9,310.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	61.20	651.02		712.22		
230 PSERS Retirement Contributions	98.88	1,051.87		1,150.75		
Total Personnel Services-Employee Benefits	160.08	1,702.89		1,862.97		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		220.00		220.00		
Total 1430 Homebound Instruction	<u>960.08</u>	<u>10,432.89</u>		<u>11,392.97</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	3,045.00	76,709.05		79,754.05		
Total 1440 Alternative Regular Education	<u>3,045.00</u>	<u>76,709.05</u>		<u>79,754.05</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1442 PDE Approved Alternative Education Programs						
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	3,045.00	76,709.05		79,754.05		
Total 1442 PDE Approved Alternative Education Programs	<u>3,045.00</u>	<u>76,709.05</u>		<u>79,754.05</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1450 Instruct. Prog. Outside the Established School Day						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	735.00	525.00		1,260.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	56.25	40.18		96.43		
230 PSERS Retirement Contributions	90.84	64.89		155.73		
Total Personnel Services-Employee Benefits	147.09	105.07		252.16		
Total 1450 Instruct. Prog. Outside the Established School Day	<u>882.09</u>	<u>630.07</u>		<u>1,512.16</u>		

1800 Pre-Kindergarten

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

510 Student Transportation Services

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

Total 1800 Pre-Kindergarten

FederalTotalBEF ElementaryBEF Secondary

67,087.61

53,172.35

5,125.68

7,377.51

231.32

65,906.86

35.00

35.00

5,778.53

5,778.53

138,808.00

1801 Pre K Instruction

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

Total 1801 Pre K Instruction

FederalTotalBEF ElementaryBEF Secondary

67,087.61

53,172.35

5,125.68

7,377.51

231.32

65,906.86

132,994.47

1802 Pre-K Non-Instructional Support/Services

500 Other Purchased Services

510 Student Transportation Services

Total Other Purchased Services

Total 1802 Pre-K Non-Instructional Support/Services

Federal

Total

BEF Elementary

BEF Secondary

35.00

35.00

35.00

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

School: 110173504 Harmony Area SD

County: Clearfield

Printed 10/29/2013 9:57:58

1805 Pre-K Food Services

600 Supplies

610 General Supplies

Total Supplies

Total 1805 Pre-K Food Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-14

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	5,778.53		
	5,778.53		
	<u>5,778.53</u>		

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	673,198.78
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	237,957.85
220 Social Security Contributions	51,579.53
230 PSERS Retirement Contributions	79,346.59
260 Workmen's Compensation	2,945.14
Total Personnel Services-Employee Benefits	371,829.11
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	112,844.48
400 <u>Purchased Property Services</u>	
440 Rentals	75,467.12
Total Purchased Property Services	75,467.12
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	404,929.48
520 Insurance-General	37,615.00
530 Communications	1,966.54
540 Advertising	2,998.96
550 Printing & Binding	857.28
580 Travel	23,756.48
Total Other Purchased Services	472,123.74
600 <u>Supplies</u>	
610 General Supplies	50,412.18
620 Energy	32,692.68
Total Supplies	83,104.86
700 <u>Property</u>	
750 Equipment - Original & Additional	1,944.00
Total Property	1,944.00
800 <u>Other Objects</u>	
Total Other Objects	89,281.64
Total 2000 Support Services	<u>1,879,793.73</u>

2100 Pupil Personnel

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

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

Total 2100 Pupil Personnel

FederalTotalBEF ElementaryBEF Secondary

1,071.68

103,140.32

85.00

41,120.80

36.08

7,890.41

29.14

12,610.93

499.96

150.22

62,122.10

17,697.93

1,038.37

1,038.37

570.47

570.47

1,221.90184,569.19

2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		57,768.73		57,768.73		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		23,774.28		23,774.28		
220 Social Security Contributions		4,419.45		4,419.45		
230 PSERS Retirement Contributions		7,084.49		7,084.49		
260 Workmen's Compensation		284.44		284.44		
Total Personnel Services-Employee Benefits		35,562.66		35,562.66		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		25.00		25.00		
500 <u>Other Purchased Services</u>						
580 Travel		914.81		914.81		
Total Other Purchased Services		914.81		914.81		
600 <u>Supplies</u>						
610 General Supplies		159.82		159.82		
Total Supplies		159.82		159.82		
Total 2120 Guidance Services		94,431.02		94,431.02		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2140 Psychological Services						
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	8,836.46	8,836.47		17,672.93		
Total 2140 Psychological Services	<u>8,836.46</u>	<u>8,836.47</u>		<u>17,672.93</u>		

2150 Speech Pathology And Audiology Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	44,299.91		1,071.68	45,371.59		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	17,261.52		85.00	17,346.52		
220 Social Security Contributions	3,434.88		36.08	3,470.96		
230 PSERS Retirement Contributions	5,497.30		29.14	5,526.44		
260 Workmen's Compensation	215.52			215.52		
Total Personnel Services-Employee Benefits	26,409.22		150.22	26,559.44		
500 <u>Other Purchased Services</u>						
580 Travel	123.56			123.56		
Total Other Purchased Services	123.56			123.56		
600 <u>Supplies</u>						
610 General Supplies	410.65			410.65		
Total Supplies	410.65			410.65		
Total 2150 Speech Pathology And Audiology Services	<u>71,243.34</u>		<u>1,221.90</u>	<u>72,465.24</u>		

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	35,216.83	36,432.92	25,437.50	97,087.25		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	11,745.73	11,745.74		23,491.47		
220 Social Security Contributions	2,789.84	2,691.61	2,051.17	7,532.62		
230 PSERS Retirement Contributions	5,037.94	4,716.07	952.41	10,706.42		
260 Workmen's Compensation	167.58	168.88		336.46		
Total Personnel Services-Employee Benefits	19,741.09	19,322.30	3,003.58	42,066.97		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	11,860.37	11,860.38	384.10	24,104.85		
500 <u>Other Purchased Services</u>						
580 Travel	1,315.72	385.73	13,288.15	14,989.60		
Total Other Purchased Services	1,315.72	385.73	13,288.15	14,989.60		
600 <u>Supplies</u>						
610 General Supplies	8,538.58	8,538.58	6,854.45	23,931.61		
Total Supplies	8,538.58	8,538.58	6,854.45	23,931.61		
Total 2200 Instructional Staff	<u>76,672.59</u>	<u>76,539.91</u>	<u>48,967.78</u>	<u>202,180.28</u>		

2300 Administration

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		253,681.25		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		82,691.16		
220 Social Security Contributions		19,395.70		
230 PSERS Retirement Contributions		29,473.88		
260 Workmen's Compensation		1,076.32		
Total Personnel Services-Employee Benefits		132,637.06		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,644.98		
500 <u>Other Purchased Services</u>				
520 Insurance-General		37,455.00		
530 Communications		50.00		
540 Advertising		2,998.96		
550 Printing & Binding		857.28		
580 Travel		5,673.03		
Total Other Purchased Services		47,034.27		
600 <u>Supplies</u>				
610 General Supplies		4,215.12		
Total Supplies		4,215.12		
800 <u>Other Objects</u>				
Total Other Objects		37,122.98		
Total 2300 Administration		<u>477,335.66</u>		

2310 Board Services

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		2,500.00		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		191.26		
230 PSERS Retirement Contributions		309.00		
Total Personnel Services-Employee Benefits		500.26		
500 <u>Other Purchased Services</u>				
520 Insurance-General		37,455.00		
540 Advertising		2,998.96		
580 Travel		815.95		
Total Other Purchased Services		41,269.91		
600 <u>Supplies</u>				
610 General Supplies		356.46		
Total Supplies		356.46		
800 <u>Other Objects</u>				
Total Other Objects		3,407.16		
Total 2310 Board Services		48,033.79		

2320 Board Treasurer Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

Total Personnel Services-Employee Benefits

Total 2320 Board Treasurer Services

Federal

Total

BEF Elementary

BEF Secondary

900.12

68.90

68.90

969.02

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		13,630.50		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		1,042.74		
Total Personnel Services-Employee Benefits		1,042.74		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,644.98		
500 <u>Other Purchased Services</u>				
550 Printing & Binding		857.28		
Total Other Purchased Services		857.28		
600 <u>Supplies</u>				
610 General Supplies		1,378.51		
Total Supplies		1,378.51		
Total 2330 Tax Assessment And Collection Services		<u>19,554.01</u>		

2350 Legal and Accounting Services

800 Other Objects

Total Other Objects

Total 2350 Legal and Accounting Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	29,079.23		
	<u>29,079.23</u>		

2360 Office Of The Superintendent (Exec Dir.) Svcs.	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				120,781.92		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				52,804.92		
220 Social Security Contributions				9,239.52		
230 PSERS Retirement Contributions				14,865.21		
260 Workmen's Compensation				558.06		
Total Personnel Services-Employee Benefits				77,467.71		
500 <u>Other Purchased Services</u>						
530 Communications	25.00	25.00		50.00		
580 Travel				3,979.63		
Total Other Purchased Services				4,029.63		
600 <u>Supplies</u>						
610 General Supplies				2,273.59		
Total Supplies				2,273.59		
800 <u>Other Objects</u>						
Total Other Objects				3,539.59		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				208,092.44		

2380 Office Of The Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	36,681.87	79,186.84		115,868.71		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	10,748.28	19,137.96		29,886.24		
220 Social Security Contributions	2,795.60	6,057.68		8,853.28		
230 PSERS Retirement Contributions	4,513.85	9,785.82		14,299.67		
260 Workmen's Compensation	176.08	342.18		518.26		
Total Personnel Services-Employee Benefits	18,233.81	35,323.64		53,557.45		
500 <u>Other Purchased Services</u>						
580 Travel	355.05	522.40		877.45		
Total Other Purchased Services	355.05	522.40		877.45		
600 <u>Supplies</u>						
610 General Supplies	97.46	109.10		206.56		
Total Supplies	97.46	109.10		206.56		
800 <u>Other Objects</u>						
Total Other Objects	100.00	997.00		1,097.00		
Total 2380 Office Of The Principal Services	<u>55,468.19</u>	<u>116,138.98</u>		<u>171,607.17</u>		

2400 Pupil Health

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		44,990.88		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		18,195.66		
220 Social Security Contributions		3,441.80		
230 PSERS Retirement Contributions		5,425.40		
260 Workmen's Compensation		205.44		
Total Personnel Services-Employee Benefits		27,268.30		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	5,019.00	19,992.17		
400 <u>Purchased Property Services</u>				
440 Rentals		499.00		
Total Purchased Property Services		499.00		
500 <u>Other Purchased Services</u>				
580 Travel		390.11		
Total Other Purchased Services		390.11		
600 <u>Supplies</u>				
610 General Supplies		4,304.08		
Total Supplies		4,304.08		
Total 2400 Pupil Health	<u>5,019.00</u>	<u>97,444.54</u>		

2500 Business

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		73,879.75		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		30,234.52		
220 Social Security Contributions		5,651.86		
230 PSERS Retirement Contributions		9,125.38		
260 Workmen's Compensation		357.23		
Total Personnel Services-Employee Benefits		45,368.99		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		30,700.84		
400 <u>Purchased Property Services</u>				
440 Rentals		12,525.20		
Total Purchased Property Services		12,525.20		
500 <u>Other Purchased Services</u>				
520 Insurance-General		160.00		
580 Travel		1,420.36		
Total Other Purchased Services		1,580.36		
600 <u>Supplies</u>				
610 General Supplies		1,191.57		
Total Supplies		1,191.57		
800 <u>Other Objects</u>				
Total Other Objects		2,630.00		
Total 2500 Business		<u>167,876.71</u>		

2600 Operation & Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				97,633.15		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				42,224.24		
220 Social Security Contributions				7,454.00		
230 PSERS Retirement Contributions				12,004.58		
260 Workmen's Compensation				419.71		
Total Personnel Services-Employee Benefits				62,102.53		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				17,703.71		
400 <u>Purchased Property Services</u>						
440 Rentals				62,442.92		
Total Purchased Property Services				62,442.92		
500 <u>Other Purchased Services</u>						
530 Communications				1,916.54		
580 Travel				245.01		
Total Other Purchased Services				2,161.55		
600 <u>Supplies</u>						
610 General Supplies	8,074.21	8,110.14		16,184.35		
620 Energy				32,692.68		
Total Supplies				48,877.03		
700 <u>Property</u>						
750 Equipment - Original & Additional				1,944.00		
Total Property				1,944.00		
Total 2600 Operation & Maintenance of Plant Services				292,864.89		

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

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 2700 Student Transportation Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	401,954.46		
	2,975.02		
	404,929.48		
	14.98		
	14.98		
	222.66		
	<u>405,167.12</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-32

2800 Central

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	278.60	2,786.18		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	21.32	213.14		
260 Workmen's Compensation		50.02		
Total Personnel Services-Employee Benefits	21.32	263.16		
800 <u>Other Objects</u>				
Total Other Objects		40.00		
Total 2800 Central	<u>299.92</u>	<u>3,089.34</u>		

2900 Other Support Services

800 Other Objects

Total Other Objects

Total 2900 Other Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-33

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	49,266.00		
	<u>49,266.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		69,593.34		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		5,199.95		
230 PSERS Retirement Contributions		6,693.64		
Total Personnel Services-Employee Benefits		11,893.59		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		10,865.70		
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services		150.00		
Total Purchased Property Services		150.00		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		20,007.25		
580 Travel		665.00		
Total Other Purchased Services		20,672.25		
600 <u>Supplies</u>				
610 General Supplies		15,061.53		
Total Supplies		15,061.53		
800 <u>Other Objects</u>				
Total Other Objects		1,736.89		
Total 3000 Operation of Noninstructional Services		129,973.30		

3200 Student Activities

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		69,593.34		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		5,199.95		
230 PSERS Retirement Contributions		6,693.64		
Total Personnel Services-Employee Benefits		11,893.59		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		10,865.70		
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services		150.00		
Total Purchased Property Services		150.00		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		20,007.25		
580 Travel		665.00		
Total Other Purchased Services		20,672.25		
600 <u>Supplies</u>				
610 General Supplies		15,061.53		
Total Supplies		15,061.53		
800 <u>Other Objects</u>				
Total Other Objects		1,736.89		
Total 3200 Student Activities		<u>129,973.30</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.

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
12,514.51	12,514.51		
<u>12,514.51</u>	<u>12,514.51</u>		

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

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
12,514.51	12,514.51		
<u>12,514.51</u>	<u>12,514.51</u>		

5000 Other Expenditures and Financing Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

Total

4,024.84

4,024.84

515,155.86

515,155.86

519,180.70

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

Federal

Total

BEF Elementary

BEF Secondary

4,024.84

4,024.84

4,024.84

5130 Refund of Prior Years' Revenues/Receipts

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

Federal

Total

BEF Elementary

BEF Secondary

4,024.84

4,024.84

4,024.84

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

BEF Elementary

BEF Secondary

515,155.86

515,155.86

515,155.86

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

BEF Elementary

BEF Secondary

515,155.86

515,155.86

515,155.86

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

BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	2,427,899.24	
1200 Special and Gifted Education	764,751.83	
1300 Vocational Education Programs	178,161.44	
1400 Other Instructional Programs - E/S	95,007.61	
1800 Pre-Kindergarten	138,808.00	
		3,604,628.12
2000 <u>Support Services</u>		
2100 Pupil Personnel	184,569.19	
2200 Instructional Staff	202,180.28	
2300 Administration	477,335.66	
2400 Pupil Health	97,444.54	
2500 Business	167,876.71	
2600 Operation & Maintenance of Plant Services	292,864.89	
2700 Student Transportation Services	405,167.12	
2800 Central	3,089.34	
2900 Other Support Services	49,266.00	
		1,879,793.73
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	129,973.30	
		129,973.30
4000 <u>Facilities Acquisition, Const. and Improve. Svcs.</u>		
4400 Arch & Eng Services / Ed Specs - Improvements	12,514.51	
		12,514.51
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	4,024.84	
5200 Interfund Transfers Out	515,155.86	
		519,180.70
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		6,146,090.36

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)		-60,593	48,905	0	-11,688	0	0
Compensated Absences		247,462	0	65,974	181,488	45,372	0
General Obligation Bonds - (CIB)	11/ 2011	1,645,000	0	195,000	1,450,000	223,395	30,345
General Obligation Bonds - (CIB)	11/ 2011	6,000,000	0	0	6,000,000	305,280	305,280
Totals for Debt Entered:		7,831,869	48,905	260,974	7,619,800	574,047	335,625

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		2,420	362	0	2,782	696	0
Totals for Debt Entered:		2,420	362	0	2,782	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		7,645,000			(60,593)	247,462	7,831,869
2 Additional Debt Incurred During Year					48,905		48,905
3 Retirements and Repayments		195,000				65,974	260,974
4 Debt at End of Fiscal Year		7,450,000			(11,688)	181,488	7,619,800
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		7,450,000			(11,688)	181,488	7,619,800
7 Current Portion P&I - Due within 1 year		528,675				45,372	574,047
8 Interest Paid during current fiscal year		335,625					335,625

(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						2,420	2,420
2 Additional Debt Incurred During Year						362	362
3 Retirements and Repayments							
4 Debt at End of Fiscal Year						2,782	2,782
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest						2,782	2,782
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					
5110	40 Debt Services		195,000	335,625	530,625	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds			195,000	335,625	530,625	
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

Tuition Reported in General Fund Expenditures 1000-560

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

Amount

338,503.59

Total

338,503.59

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

58,195.29

102,146.86

8 Career and Technology Centers

178,161.44

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Bli

11 Private Residential Rehabilitative Institutio

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In T

Total Amounts Paid to Institutions

236,356.73

102,146.86

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	9,659.44	15,655.65	25,315.09
1200-323			
1200-324			
1200-329			
Total 320	9,659.44	15,655.65	25,315.09
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -1

1190 Federally Funded Regular Programs

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 1190 Federally Funded Regular Programs

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
154,366.47	154,366.47		
64,473.01	64,473.01		
11,809.10	11,809.10		
9,598.99	9,598.99		
445.40	445.40		
86,326.50	86,326.50		
47.97	47.97		
47.97	47.97		
23,685.61	23,685.61		
23,685.61	23,685.61		
264,426.55	264,426.55		

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	8,418.78	8,418.78		16,837.56		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	2,685.77	2,685.78		5,371.55		
220 Social Security Contributions	644.24	644.24		1,288.48		
230 PSERS Retirement Contributions	1,044.30	1,038.58		2,082.88		
260 Workmen's Compensation	39.11	40.41		79.52		
Total Personnel Services-Employee Benefits	4,413.42	4,409.01		8,822.43		
Total 2250 School Library Services	<u>12,832.20</u>	<u>12,827.79</u>		<u>25,659.99</u>		

2750 Nonpublic Transportation

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

Total Other Purchased Services

Total 2750 Nonpublic Transportation

Total

26,445.60

26,445.60

26,445.60

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	3,000.26		Business Manager expenditures coded to 2310**
2500	152,721.51		Business Office Expenses
2830			
2840			
Total	155,721.77		

** 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	98,979.14
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	168,998.89

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	17,941.00	76,490.00	94,431.00
2140 Psychological Services	17,672.93		17,672.93
2150 Speech Pathology And Audiology Services	72,465.24		72,465.24
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal and Accounting Services	5,526.00	23,553.00	29,079.00
2420 Medical Services	95.00	404.00	499.00
2440 Nursing Services	14,889.00	63,473.00	78,362.00
2700 Student Transportation Services	78,795.00	322,702.00	401,497.00
TOTAL	207,384.17	486,622.00	694,006.17

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	602,149.00	285,853.00	888,002.00
	212 Dental Insurance	33,179.00	6,883.00	40,062.00
	215 Eye Care Insurance	2,712.00	2,896.00	5,608.00
	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	638,040.00	295,632.00	933,672.00
50 Enterprise Fund				
	211 Medical Insurance		16,152.00	16,152.00
	212 Dental Insurance		41.00	41.00
	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		16,193.00	16,193.00
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	638,040.00	311,825.00	949,865.00

General Fund Expenditures: Functions

	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries		6,035.00					6,035.00
200 Personnel Services-Employee Benefits		525.05					525.05
300 Purchased Professional & Technical Service		150.56					150.56
400 Purchased Property Services							
500 Other Purchased Services		962.60					962.60
600 Supplies		3,608.71					3,608.71
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>		11,281.92					11,281.92

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>			

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	2,302,432.00
Total Federally Funded salaries subject to PSERS withholding	246,867.00

School: 110173504 Harmony Area SD

County: Clearfield

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Contact Information: Robin Kitchen, Bus. Mgr.
8148457918 Extension:
rkitchen@harmonyowls.com

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: The District has no Gifted expenditures.	
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 Revenues	401,832.76
	FRES Federal Expenditures	763,103.07
	Justification: GF transfers amount to Debt Service Fund for pymt of QSCB interest. Transfer cannot be coded as Federal. Interest paid from Debt Service Fund. QSCB subsidy reflected on GF.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.	
	6140, Current AFR Rev Detail	13,024.53
	6140, Prior AFR Rev Detail	6,429.50
	Justification: New tax collector. Collections increased in FY 2013.	
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	8,092.68
	6143, Prior AFR Rev Detail	1,419.80
	Justification: New tax collector. Collections increased in FY 2013.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.	
	6151, Current AFR Rev Detail	175,068.70
	6151, Prior AFR Rev Detail	129,934.35
	Justification: Amounts received as settlement from prior tax collector (CENTAX) in FY 2013.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.	
	6153, Current AFR Rev Detail	17,654.92
	6153, Prior AFR Rev Detail	9,226.10
	Justification: Sales of properties increased over prior year.	
90021	SESS Schedule amounts vary from prior year by 40% or more. Correct the data or enter a justification.	
	SESS Schedule 2420	499.00
	Prior Year SESS Schedule 2420	162.00
	Justification: Amount of difference is immaterial.	