

LEA Name: Kane Area SD
Address 400 West Hemlock Avenue
City Kane, PA 16735-

Class Size: 3

County: McKean
AUN Number: 109422303

**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. Maryann Anderson

Chief School Administrator

(Signature required)

Date

Janis Newpher

Board Secretary

(Signature required)

Date

Stephen C. Perry

Contact Person

(814) 837-9570 Ext. 1205

Contact Person Telephone Number

sperry@kasd.net

Contact Person E-mail Address

(814) 837-9133

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

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

LEA Name: Kane Area SD
AUN Number: 109422303
County: McKean

Audit Certification Due: 12/31/2013

This certification is applicable to:

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

- ☐ **Orig. Annual Financial Report submitted to Comptroller Operations:**
- ☐ **Annual Financial Report revisions submitted on:**

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

Auditing Firm:

Brooks & Rhoads
160 South 2nd Avenue Suite D
Clarion, PA 16214

Auditor Contact Name: Greg Rhoads

Auditor Phone: (814)226-4039

Auditor E-mail: grhoads2@cust.usachoice.net

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

Chief School Administrator

Board Secretary

Signature

Dr. Maryann Anderson

Date

Signature

Janis Newpher

Date

AFR Contact Person: Stephen C. Perry

Email: sperry@kasd.net

Phone: 8148379570 Ext: 1205

FAX: 8148379133

Mail completed form to:

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

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

Amounts Expressed in Whole Dollars		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	2,821,246				
0110	Investments	4,114,940				
0120	Taxes Receivable (Net)	171,612				
0130	Due From Other Funds	89,089				
0141	Due from Other Governments	214,683				
0142	State Revenue Receivable	279,419				
0143	Federal Revenue Receivable	239,076				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	1,741				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		7,931,806				
0910	Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		7,931,806				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Assets
1,826,166				4,647,412	0100
				4,114,940	0110
				171,612	0120
560,000				649,089	0130
				214,683	0141
				279,419	0142
				239,076	0143
					0145
					0146
					0147
				1,741	0150
					0160
					0170
					0180
					0190
2,386,166				10,317,972	
					0910
2,386,166				10,317,972	

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	560,000				
0411	Due to Other Governments	56,813				
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	40,461				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,264,081				
0462	Payroll Deductions and Withholdings	246,217				
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities					
TOTAL LIABILITIES		2,167,572				
0950	Deferred Inflows Of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	4,278,382				
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance	1,485,852				
TOTAL FUND BALANCES		5,764,234				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		7,931,806				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
				560,000	0400
				56,813	0411
					0412
					0413
				40,461	0420
122,850				122,850	0430
					0440
					0450
				1,264,081	0461
				246,217	0462
					0470
					0480
					0490
122,850				2,290,422	
					0950
					Fund Balances
					0810
					0820
2,263,316				6,541,698	0830
					0840
				1,485,852	0850
2,263,316				8,027,550	
2,386,166				10,317,972	

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	4,555,333				
7000 State Sources	10,555,706				
8000 Federal Sources	579,549				
TOTAL REVENUES	15,690,588				
EXPENDITURES					
1000 Instruction	9,064,052				
2000 Support Services	4,802,203				
3000 Noninstructional Services	390,223				
4000 Fac Acq, Const, and Imp	28,156				
5110 Debt Service (Principal & Interest)	584,812				
5130 Refund of Prior Year Receipts	2,783				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	14,872,229				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	818,359				
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	106,067				
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)	685,000				
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)	(578,933)				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
11,401				4,566,734	6000
				10,555,706	7000
				579,549	8000
11,401				15,701,989	
				9,064,052	1000
				4,802,203	2000
				390,223	3000
359,718				387,874	4000
				584,812	5110
				2,783	5130
					5140
359,718				15,231,947	
(348,317)				470,042	
					9110
					9120
					9130
					9200
685,000				685,000	9300
				106,067	9400
					9500
					9710
					9720
					9900
					5120
					5150
				685,000	5200
					5300
685,000				106,067	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES**239,426**

0040 Fund Balance - Beginning of Fiscal Year

5,524,807

0050 Prior Period Adjustment

1

FUND BALANCE - END OF YEAR**5,764,234**

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

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
336,683				576,109	
1,926,633				7,451,440	0040
				1	0050
2,263,316				8,027,550	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	4,264,953	4,354,953	4,555,333	200,380
7000	State Sources	10,640,888	10,550,888	10,555,706	4,818
8000	Federal Sources	444,904	444,904	579,549	134,645
TOTAL REVENUES		15,350,745	15,350,745	15,690,588	339,843
EXPENDITURES					
1100	Regular Programs	7,559,960	7,349,920	7,341,423	8,497
1200	Special Programs	1,643,226	1,643,226	1,601,673	41,553
1300	Vocational Programs				
1400	Other Instructional Programs	192,820	139,820	117,274	22,546
1500	Nonpublic School Programs				
1600	Adult Education Programs	3,630	3,730	3,681	49
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	364,242	364,242	363,647	595
2200	Instructional Staff Services	745,724	745,124	740,836	4,288
2300	Administrative Services	1,425,997	1,496,997	1,496,184	813
2400	Pupil Health	151,821	152,421	152,361	60
2500	Business Services	274,828	270,028	266,988	3,040
2600	Operation and Maintenance of Plant Services	1,226,181	1,219,981	1,195,370	24,611
2700	Student Transportation Services	540,190	536,790	486,172	50,618
2800	Central & Other Support Services	113,921	106,321	66,811	39,510
2900	Other Support Services	33,527	33,927	33,834	93
3100	Food Services				
3200	Student Activities	370,757	378,357	378,275	82
3300	Community Services	7,415	12,015	11,948	67
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp		30,000	28,156	1,844
5110	Debt Service (Principal & Interest)	968,438	588,838	584,812	4,026
5130	Refund of Prior Year Receipts		3,000	2,783	217
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		15,622,677	15,074,737	14,872,228	202,509
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(271,932)	276,008	818,360	542,352

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	104,850	104,850	106,067	1,217
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)	162,000	710,000	685,000	25,000
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	300,000	300,000		300,000
TOTAL OTHER FINANCING SOURCES (USES)		(357,150)	(905,150)	(578,933)	326,217
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(629,082)	(629,142)	239,427	868,569
0040	Fund Balance - Beginning of Fiscal Year	5,348,036	5,348,036	5,524,807	176,771
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		4,718,954	4,718,894	5,764,234	1,045,340

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	424,452			424,452	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	7,943			7,943	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	21,699			21,699	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	454,094			454,094	
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)	168,975			168,975	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	168,975			168,975	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	623,069			623,069	

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	89,089			89,089	
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)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
Total Current Liabilities	89,089			89,089	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0480 Deferred Revenues					
0490 Other Current Liabilities					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities					
TOTAL LIABILITIES	89,089			89,089	
0950 Deferred Inflows Of Resources					
NET POSITION					
0791 Invested in Capital Assets Net of Related Debt	168,975			168,975	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	365,005			365,005	
TOTAL NET POSITION	533,980			533,980	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	623,069			623,069	

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	285,449			285,449	
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		285,449			285,449	
OPERATING EXPENSES						
100	Salaries	193,448			193,448	
200	Employee Benefits	96,267			96,267	
300	Purchased Professional and Technical Service	350			350	
400	Purchased Property Services	20,899			20,899	
500	Other Purchased Service	2,076			2,076	
600	Supplies	341,576			341,576	
700	Depreciation	22,697			22,697	
810	Dues and Fees	413			413	
890	Other Operating Expenditures					
TOTAL OPERATING EXPENSES		677,726			677,726	
OPERATING INCOME (LOSS)		(392,277)			(392,277)	
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	760			760	
6920	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	53,119			53,119	
8000	Federal Sources	364,020			364,020	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		417,899			417,899	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		25,622			25,622	

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

Proprietary Funds

Page PRO-10A

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

25,622

25,622

0041	Net Position - Beginning of Fiscal Year	508,358	508,358
0057	Accounting Changes / Residual Equity Transfers		
0061	Prior Period Adjustment		

NET POSITION - END OF YEAR

533,980

533,980

	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	285,449			285,449	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	284,533			284,533	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	290,322			290,322	
9944 Cash Payments For Other Operating Expenses	37,697			37,697	
Net Cash Provided By (Used For) Operating Activities	(327,103)			(327,103)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	53,402			53,402	
8000 Federal Sources	329,829			329,829	
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	383,231			383,231	
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	760			760	
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	760			760	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	56,888			56,888	
9935 Cash and Cash Equivalents Beginning of Year	367,564			367,564	
Cash and Cash Equivalents at Year End	424,452			424,452	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9900 Other Financing Sources Not Listed (9000 Series)	(392,277)			(392,277)	
9901 Depreciation and Net Amortization	22,697			22,697	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	38,080			38,080	
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(785)			(785)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	5,182			5,182	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)					
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	65,174			65,174	
Cash Provided By (Used For) Total	(327,103)			(327,103)	

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	37,476			52,581	
0110 Investments	57,594				
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	95,070			52,581	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	95,070			52,581	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		90,057	0100
		57,594	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		147,651	
			0910
		147,651	

Amounts Expressed in Whole Dollars

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

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Deferred Revenues				
0490	Other Current Liabilities				52,581
TOTAL LIABILITIES					52,581

0950 Deferred Inflows Of Resources

Net Position

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)	95,070			
0799	Unrestricted				
TOTAL NET POSITION		95,070			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		95,070			52,581

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	52,581	0490
	52,581	
		0950
		0791
	95,070	0798
	95,070	0799
	95,070	
	147,651	

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		3,605			
9946	Other Additions		1,023			
Deductions						
9947	Scholarships Awarded		5,871			
9948	Other Deductions					
Change In Net Position			(1,243)			
0041	Net Position - Beginning of Fiscal Year		96,313			
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year			95,070			

Total Fiduciary Funds		
	3,605	9945
	1,023	9946
	5,871	9947
		9948
(1,243)		
	96,313	0041
		9949
95,070		

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	2,460,775.44	
6112	Interim Real Estate Taxes	192.21	
6113	Public Utility Realty Tax	4,803.34	
6114	Payments in Lieu of Current Taxes / State & Local	12,952.53	
6115	Payments in Lieu of Taxes / Federal	296,620.75	
6120	Current Per Capita Taxes, Sec. 679	18,402.50	
6130	Current Taxpayer Relief Taxes / Prop. Assmnts	256,211.35	
6140	Current Act 511 Taxes - Flat Rate Assessments	18,402.50	
6150	Current Act 511 Taxes - Proportional Assessments	727,749.98	
6400	Delinq on Taxes Levied/Assessed by the LEA	292,981.65	
6500	Earnings on Investments	65,630.29	
6700	Revenue From Student Activities	20,016.00	
6832	Federal IDEA Pass Through Revenue	196,392.00	
6910	Rentals	29,497.29	
6920	Contributions and Donations From Private Sources	18,609.16	
6941	Regular Day School Tuition	32,273.81	
6942	Summer School Tuition	4,395.00	
6943	Adult Education Tuition	4,972.00	
6991	Refunds of Prior Years' Expenditures	90,330.18	
6999	All Other Local Revenues Not Specified	4,125.33	
6000	Total Revenue from Local Sources		4,555,333.31

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Education Funding (Gross)	7,789,396.79	
7160	Tuition - Orphans & Children Placed in Priv. Homes	39,921.05	
7220	Vocational Education	90.52	
7240	Driver Education - Student	1,505.00	
7271	Special Education Funding for School Aged Pupils	755,439.33	
7310	Transportation (Regular and Additional)	284,876.42	
7320	Rental and Sinking Fund Payments	172,913.28	
7330	Health Services	21,985.78	
7340	State Property Tax Reduction Allocation	339,424.28	
7360	Safe Schools	4,668.45	
7501	PA Accountability Grant	91,320.00	
7810	Revenue for Social Security Payments	391,125.48	
7820	Revenue for Retirement Payments	663,039.17	
7000	Total Revenue from State Sources		10,555,705.55
<u>8000</u>	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	331,815.08	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	69,428.00	
8810	Schl Based ACCESS Med Reimb Prog	165,910.26	
8820	Medical Asst Reimb for Admin Claiming	12,395.80	
8000	Total Revenue from Federal Sources		579,549.14
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	106,067.25	
9000	Total Other Financing Sources		106,067.25

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	4,555,333.31	
Revenue from State Sources	10,555,705.55	
Revenue from Federal Sources	579,549.14	
Other Financing Sources	106,067.25	
		15,796,655.25

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals		203,960,262	3,334,624	2,460,775
6130	Current Taxpayer Relief Taxes / Prop. Assmnts			
6131	Current Act 1 Earned Income Taxes		256,211.35	
6130	Current Taxpayer Relief Taxes / Prop. Assmnts			256,211.35
6140	Current Act 511 Taxes - Flat Rate Assessments			
6141	Per Capita Taxes		18,402.50	
6140	Current Act 511 Taxes - Flat Rate Assessments			18,402.50
6150	Current Act 511 Taxes - Proportional Assessments			
6151	Earned Income Taxes		659,674.20	
6152	Occupation Taxes - Millage		22,191.56	
6153	Real Estate Transfer Taxes		45,884.22	
6150	Current Act 511 Taxes - Proportional Assessments			727,749.98

Total Act 1 and Act 511 Taxes

1,002,363.83

		TAX REVENUE REPORTED	CURRENT YEAR	PRIOR YEAR	TAXES COLLECTED
		<u>IN CURRENT YEAR</u>	<u>TAX ACCRUAL</u>	<u>TAX ACCRUAL</u>	<u>IN CURRENT YEAR</u>
<u>REVENUE FROM LOCAL SOURCES</u>					
6111	Current Real Estate Taxes	2,460,775.44	0.00	0.00	2,460,775.44
6112	Interim Real Estate Taxes	192.21	0.00	0.00	192.21
6113	Public Utility Realty Tax	4,803.34	0.00	0.00	4,803.34
6114	Payments in Lieu of Current Taxes / State & Local	12,952.53	0.00	0.00	12,952.53
6115	Payments in Lieu of Taxes / Federal	296,620.75	0.00	0.00	296,620.75
6120	Current Per Capita Taxes, Sec. 679	18,402.50	0.00	0.00	18,402.50
6130	Current Taxpayer Relief Taxes / Prop. Assmnts	256,211.35	33,803.83	38,340.12	260,747.64
6140	Current Act 511 Taxes - Flat Rate Assessments	18,402.50	0.00	0.00	18,402.50
6150	Current Act 511 Taxes - Proportional Assessments	727,749.98	98,268.19	121,834.15	751,315.94
6400	Delinq on Taxes Levied/Assessed by the LEA	292,981.65	39,539.86	33,308.55	286,750.34
6999 TOTAL TAXES		4,089,092.25	171,611.88	193,482.82	4,110,963.19

		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	285,739.89	39,270.96	33,144.26	279,613.19
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	3,096.07	105.90	32.00	3,022.17
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		288,835.96	39,376.86	33,176.26	282,635.36

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	7,341,423.49	
1200 Special and Gifted Education	1,601,673.02	
1400 Other Instructional Programs - E/S	117,274.06	
1600 Adult Education Programs	3,680.93	
		9,064,051.50
2000 Support Services		
2100 Pupil Personnel	363,646.90	
2200 Instructional Staff	740,835.89	
2300 Administration	1,496,184.05	
2400 Pupil Health	152,360.92	
2500 Business	266,987.70	
2600 Operation & Maintenance of Plant Services	1,195,370.26	
2700 Student Transportation Services	486,172.46	
2800 Central	66,810.55	
2900 Other Support Services	33,833.81	
		4,802,202.54
3000 Operation of Noninstructional Services		
3200 Student Activities	378,274.83	
3300 Community Services	11,948.23	
		390,223.06
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4600 Existing Building Improvement Services	28,156.00	
		28,156.00
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	587,594.50	
5200 Interfund Transfers Out	685,000.00	
		1,272,594.50
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		15,557,227.60

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	5,804,441.67
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	977,632.11
220 Social Security Contributions	434,604.62
230 PSERS Retirement Contributions	706,234.38
240 Tuition Reimbursements	30,519.18
250 Unemployment Compensation	1,081.78
260 Workmen's Compensation	67,007.75
Total Personnel Services-Employee Benefits	2,217,079.82
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	183,312.39
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	11,392.28
440 Rentals	7,048.57
Total Purchased Property Services	18,440.85
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	18,504.46
520 Insurance-General	665.50
530 Communications	1,068.54
540 Advertising	265.50
560 Tuition	338,183.16
580 Travel	8,391.31
590 Miscellaneous Purchased Services	41,200.00
Total Other Purchased Services	408,278.47
600 <u>Supplies</u>	
610 General Supplies	139,910.25
620 Energy	1,263.16
640 Books & Periodicals	181,303.06
Total Supplies	322,476.47
700 <u>Property</u>	
750 Equipment - Original & Additional	72,542.16
760 Equipment - Replacement	34,988.67
Total Property	107,530.83
800 <u>Other Objects</u>	
Total Other Objects	2,491.00
Total 1000 Instruction	<u>9,064,051.50</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	2,164,472.36	2,340,235.64	284,955.99	4,789,663.99		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	385,360.97	410,992.20	42,492.28	838,845.45		
220 Social Security Contributions	161,046.76	176,130.51	20,885.17	358,062.44		
230 PSERS Retirement Contributions	269,742.32	285,379.55	32,988.58	588,110.45		
240 Tuition Reimbursements	1,531.58	22,629.60		24,161.18		
250 Unemployment Compensation	403.44	678.34		1,081.78		
260 Workmen's Compensation	25,655.70	27,475.65	2,464.60	55,595.95		
Total Personnel Services-Employee Benefits	843,740.77	923,285.85	98,830.63	1,865,857.25		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	71.49	2,493.08		2,564.57		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	3,825.84	7,341.44		11,167.28		
Total Purchased Property Services	3,825.84	7,341.44		11,167.28		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	50.00	5,306.86		5,356.86		
530 Communications	116.71			116.71		
540 Advertising	121.27	144.23		265.50		
561 Tuition to Other School Districts Within The State		20,653.66		20,653.66		
562 Tuition to Pennsylvania Charter Schools	63,433.04	168,732.03		232,165.07		
580 Travel	530.55	3,715.11		4,245.66		
599 Other Misc Purchased Services	23,500.00	17,700.00		41,200.00		
Total Other Purchased Services	87,751.57	216,251.89		304,003.46		
600 <u>Supplies</u>						
610 General Supplies	56,832.16	66,136.89		122,969.05		
620 Energy	44.32	424.90		469.22		
640 Books & Periodicals	62,424.05	113,362.43		175,786.48		
Total Supplies	119,300.53	179,924.22		299,224.75		
700 <u>Property</u>						
750 Equipment - Original & Additional	13,177.06	25,086.00		38,263.06		
760 Equipment - Replacement	16,417.63	12,170.50		28,588.13		
Total Property	29,594.69	37,256.50		66,851.19		
800 <u>Other Objects</u>						
Total Other Objects	297.80	1,793.20		2,091.00		
Total 1100 Regular Programs - E/S	<u>3,249,055.05</u>	<u>3,708,581.82</u>	<u>383,786.62</u>	<u>7,341,423.49</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	450,378.60	390,881.32	97,853.99	939,113.91		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	67,950.26	28,073.24	40,897.98	136,921.48		
220 Social Security Contributions	33,931.64	29,554.61	7,283.10	70,769.35		
230 PSERS Retirement Contributions	55,876.81	50,066.81	6,044.89	111,988.51		
240 Tuition Reimbursements	3,180.42	3,177.58		6,358.00		
260 Workmen's Compensation	5,146.90	4,475.79	1,076.10	10,698.79		
Total Personnel Services-Employee Benefits	166,086.03	115,348.03	55,302.07	336,736.13		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	2,069.62	2,101.20	174,387.00	178,557.82		
400 <u>Purchased Property Services</u>						
440 Rentals	140.01	708.56		848.57		
Total Purchased Property Services	140.01	708.56		848.57		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	709.40	2,980.20		3,689.60		
520 Insurance-General	16.24	17.76		34.00		
530 Communications	401.93	380.59		782.52		
561 Tuition to Other School Districts Within The State	11,098.97	13,473.01		24,571.98		
562 Tuition to Pennsylvania Charter Schools	1,919.90	30,302.07	15,749.00	47,970.97		
563 Tuition to Nonpublic Schools	1,879.57	3,816.11		5,695.68		
568 Tuition for PRRIs (in-state) and Detention Centers		7,125.80		7,125.80		
580 Travel	1,718.71	2,040.65		3,759.36		
Total Other Purchased Services	17,744.72	60,136.19	15,749.00	93,629.91		
600 <u>Supplies</u>						
610 General Supplies	5,608.82	6,429.54		12,038.36		
640 Books & Periodicals	4,421.81	1,094.77		5,516.58		
Total Supplies	10,030.63	7,524.31		17,554.94		
700 <u>Property</u>						
750 Equipment - Original & Additional	11,713.66	4,321.74	12,395.80	28,431.20		
760 Equipment - Replacement	4,134.61	2,265.93		6,400.54		
Total Property	15,848.27	6,587.67	12,395.80	34,831.74		
800 <u>Other Objects</u>						
Total Other Objects	25.00	375.00		400.00		
Total 1200 Special and Gifted Education	<u>662,322.88</u>	<u>583,662.28</u>	<u>355,687.86</u>	<u>1,601,673.02</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	4,339.33	49,707.43	21,359.83	75,406.59		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		1,865.18		1,865.18		
220 Social Security Contributions	331.98	3,788.17	1,633.95	5,754.10		
230 PSERS Retirement Contributions	509.75	5,099.17	494.71	6,103.63		
260 Workmen's Compensation	30.87	540.38	139.16	710.41		
Total Personnel Services-Employee Benefits	872.60	11,292.90	2,267.82	14,433.32		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance		225.00		225.00		
440 Rentals		6,200.00		6,200.00		
Total Purchased Property Services		6,425.00		6,425.00		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	9,458.00			9,458.00		
520 Insurance-General		631.50		631.50		
530 Communications		169.31		169.31		
580 Travel	33.56	352.73		386.29		
Total Other Purchased Services	9,491.56	1,153.54		10,645.10		
600 <u>Supplies</u>						
610 General Supplies		3,637.40	84.81	3,722.21		
620 Energy		793.94		793.94		
Total Supplies		4,431.34	84.81	4,516.15		
700 <u>Property</u>						
750 Equipment - Original & Additional		5,847.90		5,847.90		
Total Property		5,847.90		5,847.90		
Total 1400 Other Instructional Programs - E/S	<u>14,703.49</u>	<u>78,858.11</u>	<u>23,712.46</u>	<u>117,274.06</u>		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1410 Driver's Education					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	6,053.75		6,053.75		
200 <u>Personnel Services-Employee Benefits</u>					
220 Social Security Contributions	463.11		463.11		
260 Workmen's Compensation	64.74		64.74		
Total Personnel Services-Employee Benefits	527.85		527.85		
400 <u>Purchased Property Services</u>					
440 Rentals	3,000.00		3,000.00		
Total Purchased Property Services	3,000.00		3,000.00		
500 <u>Other Purchased Services</u>					
520 Insurance-General	631.50		631.50		
Total Other Purchased Services	631.50		631.50		
600 <u>Supplies</u>					
620 Energy	793.94		793.94		
Total Supplies	793.94		793.94		
Total 1410 Driver's Education	<u>11,007.04</u>		<u>11,007.04</u>		

1420 Summer School	<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	3,578.17	4,495.05	21,359.83	29,433.05		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	273.72	343.87	1,633.95	2,251.54		
230 PSERS Retirement Contributions	442.26	555.57	494.71	1,492.54		
260 Workmen's Compensation	22.34	31.85	139.16	193.35		
Total Personnel Services-Employee Benefits	738.32	931.29	2,267.82	3,937.43		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	9,458.00			9,458.00		
Total Other Purchased Services	9,458.00			9,458.00		
600 <u>Supplies</u>						
610 General Supplies			84.81	84.81		
Total Supplies			84.81	84.81		
Total 1420 Summer School	<u>13,774.49</u>	<u>5,426.34</u>	<u>23,712.46</u>	<u>42,913.29</u>		

School: 109422303 Kane Area SD

Page EXP-7

County: McKean

Printed 11/12/2013 10:45:5

1430 Homebound Instruction	<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	484.40	2,275.82		2,760.22		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	37.08	173.56		210.64		
230 PSERS Retirement Contributions	59.87	281.29		341.16		
260 Workmen's Compensation	5.32	26.44		31.76		
Total Personnel Services-Employee Benefits	102.27	481.29		583.56		
500 <u>Other Purchased Services</u>						
580 Travel	33.56	68.14		101.70		
Total Other Purchased Services	33.56	68.14		101.70		
Total 1430 Homebound Instruction	<u>620.23</u>	<u>2,825.25</u>		<u>3,445.48</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries		34,593.56		34,593.56		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		1,865.18		1,865.18		
220 Social Security Contributions		2,632.49		2,632.49		
230 PSERS Retirement Contributions		4,246.81		4,246.81		
260 Workmen's Compensation		390.79		390.79		
Total Personnel Services-Employee Benefits		9,135.27		9,135.27		
400 Purchased Property Services						
430 Repairs and Maintenance		225.00		225.00		
440 Rentals		3,200.00		3,200.00		
Total Purchased Property Services		3,425.00		3,425.00		
500 Other Purchased Services						
530 Communications		169.31		169.31		
580 Travel		284.59		284.59		
Total Other Purchased Services		453.90		453.90		
600 Supplies						
610 General Supplies		3,637.40		3,637.40		
Total Supplies		3,637.40		3,637.40		
700 Property						
750 Equipment - Original & Additional		5,847.90		5,847.90		
Total Property		5,847.90		5,847.90		
Total 1440 Alternative Regular Education		<u>57,093.03</u>		<u>57,093.03</u>		

1442 PDE Approved Alternative Education Programs	<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		34,593.56		34,593.56		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		1,865.18		1,865.18		
220 Social Security Contributions		2,632.49		2,632.49		
230 PSERS Retirement Contributions		4,246.81		4,246.81		
260 Workmen's Compensation		390.79		390.79		
Total Personnel Services-Employee Benefits		9,135.27		9,135.27		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance		225.00		225.00		
440 Rentals		3,200.00		3,200.00		
Total Purchased Property Services		3,425.00		3,425.00		
500 <u>Other Purchased Services</u>						
530 Communications		169.31		169.31		
580 Travel		284.59		284.59		
Total Other Purchased Services		453.90		453.90		
600 <u>Supplies</u>						
610 General Supplies		3,637.40		3,637.40		
Total Supplies		3,637.40		3,637.40		
700 <u>Property</u>						
750 Equipment - Original & Additional		5,847.90		5,847.90		
Total Property		5,847.90		5,847.90		
Total 1442 PDE Approved Alternative Education Programs		<u>57,093.03</u>		<u>57,093.03</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	276.76	2,289.25		2,566.01		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	21.18	175.14		196.32		
230 PSERS Retirement Contributions	7.62	15.50		23.12		
260 Workmen's Compensation	3.21	26.56		29.77		
Total Personnel Services-Employee Benefits	32.01	217.20		249.21		
Total 1450 Instruct. Prog. Outside the Established School Day	<u>308.77</u>	<u>2,506.45</u>		<u>2,815.22</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1600 Adult Education Programs				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		257.18		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		18.73		
230 PSERS Retirement Contributions		31.79		
260 Workmen's Compensation		2.60		
Total Personnel Services-Employee Benefits		53.12		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		2,190.00		
600 <u>Supplies</u>				
610 General Supplies		1,180.63		
Total Supplies		1,180.63		
Total 1600 Adult Education Programs		<u>3,680.93</u>		

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	2,363,166.17
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	415,907.15
220 Social Security Contributions	174,932.94
230 PSERS Retirement Contributions	274,777.39
240 Tuition Reimbursements	7,248.00
260 Workmen's Compensation	24,598.14
290 Other Employee Benefits	3,491.64
Total Personnel Services-Employee Benefits	900,955.26
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	118,475.43
400 <u>Purchased Property Services</u>	
410 Cleaning Services	14,464.00
420 Utility Services	184,914.67
430 Repairs and Maintenance	150,633.40
Total Purchased Property Services	350,012.07
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	461,706.09
520 Insurance-General	59,262.25
530 Communications	49,227.39
540 Advertising	3,880.10
550 Printing & Binding	5,676.78
580 Travel	27,777.51
590 Miscellaneous Purchased Services	34,135.88
Total Other Purchased Services	641,666.00
600 <u>Supplies</u>	
610 General Supplies	166,178.86
620 Energy	103,808.83
640 Books & Periodicals	23,764.00
Total Supplies	293,751.69
700 <u>Property</u>	
750 Equipment - Original & Additional	48,068.01
760 Equipment - Replacement	69,615.45
Total Property	117,683.46
800 <u>Other Objects</u>	
Total Other Objects	16,492.46
Total 2000 Support Services	<u>4,802,202.54</u>

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2100 Pupil Personnel				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		235,596.28		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		33,513.56		
220 Social Security Contributions		17,671.52		
230 PSERS Retirement Contributions		28,936.73		
240 Tuition Reimbursements		4,699.20		
260 Workmen's Compensation		2,613.87		
Total Personnel Services-Employee Benefits		87,434.88		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		1,914.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		18,543.26		
Total Purchased Property Services		18,543.26		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		296.40		
520 Insurance-General		68.00		
540 Advertising		52.50		
580 Travel		658.10		
Total Other Purchased Services		1,075.00		
600 <u>Supplies</u>				
610 General Supplies		15,789.73		
640 Books & Periodicals		253.34		
Total Supplies		16,043.07		
700 <u>Property</u>				
760 Equipment - Replacement		2,806.41		
Total Property		2,806.41		
800 <u>Other Objects</u>				
Total Other Objects		234.00		
Total 2100 Pupil Personnel		<u>363,646.90</u>		

2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	67,806.41	95,235.33		163,041.74		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	13,117.60	14,198.51		27,316.11		
220 Social Security Contributions	5,064.70	7,121.46		12,186.16		
230 PSERS Retirement Contributions	8,380.90	11,760.66		20,141.56		
240 Tuition Reimbursements	1,457.28	2,958.72		4,416.00		
260 Workmen's Compensation	773.32	1,066.51		1,839.83		
Total Personnel Services-Employee Benefits	28,793.80	37,105.86		65,899.66		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	1,914.00			1,914.00		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services		296.40		296.40		
520 Insurance-General	22.61	28.39		51.00		
540 Advertising	17.33	35.17		52.50		
580 Travel	44.74	214.16		258.90		
Total Other Purchased Services	84.68	574.12		658.80		
600 <u>Supplies</u>						
610 General Supplies	7,068.21	7,532.17		14,600.38		
640 Books & Periodicals	83.60	169.74		253.34		
Total Supplies	7,151.81	7,701.91		14,853.72		
700 <u>Property</u>						
760 Equipment - Replacement	1,207.91	1,598.50		2,806.41		
Total Property	1,207.91	1,598.50		2,806.41		
800 <u>Other Objects</u>						
Total Other Objects	60.72	173.28		234.00		
Total 2120 Guidance Services	<u>107,019.33</u>	<u>142,389.00</u>		<u>249,408.33</u>		

2130 Attendance 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

240 Tuition Reimbursements

260 Workmen's Compensation

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

580 Travel

Total Other Purchased Services**Total 2130 Attendance Services****Federal****Total****BEF Elementary****BEF Secondary****8,719.13**

1,406.55

656.00

1,022.74

283.20

99.43

3,467.92

4.27

4.27**12,191.32**

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	32,232.03	31,603.38		63,835.41		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	2,408.05	2,382.85		4,790.90		
220 Social Security Contributions	2,438.42	2,390.94		4,829.36		
230 PSERS Retirement Contributions	3,906.32	3,866.11		7,772.43		
260 Workmen's Compensation	340.58	334.03		674.61		
Total Personnel Services-Employee Benefits	9,093.37	8,973.93		18,067.30		
500 <u>Other Purchased Services</u>						
520 Insurance-General	8.54	8.46		17.00		
580 Travel	198.50	196.43		394.93		
Total Other Purchased Services	207.04	204.89		411.93		
600 <u>Supplies</u>						
610 General Supplies	594.92	594.43		1,189.35		
Total Supplies	594.92	594.43		1,189.35		
Total 2140 Psychological Services	<u>42,127.36</u>	<u>41,376.63</u>		<u>83,503.99</u>		

2170 Student Accounting Services

400 Purchased Property Services

430 Repairs and Maintenance

Total Purchased Property Services

Total 2170 Student Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

18,543.26

18,543.26

18,543.26

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	221,548.02	209,850.34	9,375.08	440,773.44		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	32,439.10	23,465.70	1,991.64	57,896.44		
220 Social Security Contributions	15,839.17	15,400.26	709.06	31,948.49		
230 PSERS Retirement Contributions	25,171.23	24,297.64	579.38	50,048.25		
260 Workmen's Compensation	2,272.21	2,207.91	99.04	4,579.16		
Total Personnel Services-Employee Benefits	75,721.71	65,371.51	3,379.12	144,472.34		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	12,900.27	1,679.94		14,580.21		
400 Purchased Property Services						
430 Repairs and Maintenance	7,067.38	7,566.92		14,634.30		
Total Purchased Property Services	7,067.38	7,566.92		14,634.30		
500 Other Purchased Services						
520 Insurance-General	35.37	32.63		68.00		
530 Communications	8,010.53	7,797.43		15,807.96		
540 Advertising	75.99	75.21		151.20		
580 Travel	3,982.03	5,935.46		9,917.49		
Total Other Purchased Services	12,103.92	13,840.73		25,944.65		
600 Supplies						
610 General Supplies	19,432.76	24,453.25		43,886.01		
640 Books & Periodicals	11,373.00	11,692.96		23,065.96		
Total Supplies	30,805.76	36,146.21		66,951.97		
700 Property						
750 Equipment - Original & Additional	7,302.36	7,178.25		14,480.61		
760 Equipment - Replacement	1,637.61	17,360.76		18,998.37		
Total Property	8,939.97	24,539.01		33,478.98		
Total 2200 Instructional Staff	<u>369,087.03</u>	<u>358,994.66</u>	<u>12,754.20</u>	<u>740,835.89</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		949,284.91		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		160,781.43		
220 Social Security Contributions		70,084.12		
230 PSERS Retirement Contributions		110,170.30		
260 Workmen's Compensation		9,595.56		
290 Other Employee Benefits		3,491.64		
Total Personnel Services-Employee Benefits		354,123.05		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		68,358.57		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		25,594.13		
Total Purchased Property Services		25,594.13		
500 <u>Other Purchased Services</u>				
520 Insurance-General		7,870.00		
530 Communications		25,126.38		
540 Advertising		1,649.35		
550 Printing & Binding		5,635.21		
580 Travel		4,023.73		
Total Other Purchased Services		44,304.67		
600 <u>Supplies</u>				
610 General Supplies		29,321.58		
620 Energy		11.08		
640 Books & Periodicals		444.70		
Total Supplies		29,777.36		
700 <u>Property</u>				
760 Equipment - Replacement		14,885.23		
Total Property		14,885.23		
800 <u>Other Objects</u>				
Total Other Objects		9,856.13		
Total 2300 Administration		<u>1,496,184.05</u>		

2310 Board 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**300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****500 Other Purchased Services**

520 Insurance-General

540 Advertising

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**800 Other Objects****Total Other Objects****Total 2310 Board Services****Federal****Total****BEF Elementary****BEF Secondary****2,321.22**

572.87

147.86

247.26

21.04

989.03**1,744.00**

7,117.00

867.96

1,518.94

9,503.90

119.46

119.46**3,265.60****17,943.21**

2320 Board Treasurer Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

Total Other Purchased Services

Total 2320 Board Treasurer Services

Federal

Total

BEF Elementary

BEF Secondary

2,400.00

250.00

250.00

2,650.00

	<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		32,278.68		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		2,469.32		
Total Personnel Services-Employee Benefits		2,469.32		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		16,891.37		
500 <u>Other Purchased Services</u>				
530 Communications		4,111.19		
550 Printing & Binding		5,363.49		
Total Other Purchased Services		9,474.68		
600 <u>Supplies</u>				
610 General Supplies		1,050.00		
Total Supplies		1,050.00		
Total 2330 Tax Assessment And Collection Services		<u>62,164.05</u>		

2340 Staff Relations And Negotiations Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2340 Staff Relations And Negotiations Services

Federal

Total

BEF Elementary

BEF Secondary

4,970.00

4,970.00

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

BEF Elementary

BEF Secondary

42,178.20

42,178.20

School: 109422303 Kane Area SD

Page EXP-25

County: McKean

Printed 11/12/2013 10:45:5

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries				192,015.52		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				26,868.19		
220 Social Security Contributions				14,098.11		
230 PSERS Retirement Contributions				24,017.06		
260 Workmen's Compensation				2,035.53		
290 Other Employee Benefits				3,491.64		
Total Personnel Services-Employee Benefits				70,510.53		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				75.00		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance				11,732.64		
Total Purchased Property Services				11,732.64		
500 <u>Other Purchased Services</u>						
520 Insurance-General				51.00		
530 Communications	1,008.51	825.15		1,833.66		
540 Advertising				729.49		
580 Travel				821.23		
Total Other Purchased Services				3,435.38		
600 <u>Supplies</u>						
610 General Supplies				5,522.53		
640 Books & Periodicals				444.70		
Total Supplies				5,967.23		
700 <u>Property</u>						
760 Equipment - Replacement				3,156.00		
Total Property				3,156.00		
800 <u>Other Objects</u>						
Total Other Objects				2,754.50		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>289,646.80</u>		

2370 Community Relations Services

600 Supplies

610 General Supplies

Total Supplies

Total 2370 Community Relations Services

Federal

Total

BEF Elementary

BEF Secondary

252.00

252.00

252.00

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	267,801.65	346,772.85		614,574.50		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	48,536.31	71,107.22		119,643.53		
220 Social Security Contributions	19,745.14	25,400.40		45,145.54		
230 PSERS Retirement Contributions	32,020.30	40,574.44		72,594.74		
260 Workmen's Compensation	2,803.06	3,590.39		6,393.45		
Total Personnel Services-Employee Benefits	103,104.81	140,672.45		243,777.26		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		100.00		100.00		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	7,014.50	6,846.99		13,861.49		
Total Purchased Property Services	7,014.50	6,846.99		13,861.49		
500 <u>Other Purchased Services</u>						
520 Insurance-General	122.12	312.88		435.00		
530 Communications	4,942.45	14,239.08		19,181.53		
540 Advertising	51.90			51.90		
550 Printing & Binding	21.72	250.00		271.72		
580 Travel	9.40	1,354.18		1,363.58		
Total Other Purchased Services	5,147.59	16,156.14		21,303.73		
600 <u>Supplies</u>						
610 General Supplies	5,297.58	16,576.83		21,874.41		
620 Energy	11.08			11.08		
Total Supplies	5,308.66	16,576.83		21,885.49		
700 <u>Property</u>						
760 Equipment - Replacement	2,146.67	9,582.56		11,729.23		
Total Property	2,146.67	9,582.56		11,729.23		
800 <u>Other Objects</u>						
Total Other Objects	1,092.25	2,096.44		3,188.69		
Total 2380 Office Of The Principal Services	<u>391,616.13</u>	<u>538,804.26</u>		<u>930,420.39</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2390 Other Administration Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		108,094.99		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		13,696.84		
220 Social Security Contributions		8,223.29		
230 PSERS Retirement Contributions		13,311.24		
260 Workmen's Compensation		1,145.54		
Total Personnel Services-Employee Benefits		36,376.91		
500 <u>Other Purchased Services</u>				
520 Insurance-General		17.00		
580 Travel		319.98		
Total Other Purchased Services		336.98		
600 <u>Supplies</u>				
610 General Supplies		503.18		
Total Supplies		503.18		
800 <u>Other Objects</u>				
Total Other Objects		647.34		
Total 2390 Other Administration Services		<u>145,959.40</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		94,249.85		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		21,416.13		
220 Social Security Contributions		7,082.87		
230 PSERS Retirement Contributions		11,066.79		
240 Tuition Reimbursements		2,548.80		
260 Workmen's Compensation		1,073.73		
Total Personnel Services-Employee Benefits		43,188.32		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		7,607.64		
500 <u>Other Purchased Services</u>				
530 Communications		150.00		
580 Travel		75.55		
Total Other Purchased Services		225.55		
600 <u>Supplies</u>				
610 General Supplies		4,763.56		
Total Supplies		4,763.56		
700 <u>Property</u>				
760 Equipment - Replacement		2,326.00		
Total Property		2,326.00		
Total 2400 Pupil Health		<u>152,360.92</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		176,633.20		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		25,633.70		
220 Social Security Contributions		13,160.32		
230 PSERS Retirement Contributions		21,700.27		
260 Workmen's Compensation		1,872.11		
Total Personnel Services-Employee Benefits		62,366.40		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		5,117.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		11,107.46		
Total Purchased Property Services		11,107.46		
500 <u>Other Purchased Services</u>				
520 Insurance-General		151.00		
530 Communications		2,231.53		
540 Advertising		916.28		
550 Printing & Binding		41.57		
580 Travel		685.00		
Total Other Purchased Services		4,025.38		
600 <u>Supplies</u>				
610 General Supplies		1,908.93		
Total Supplies		1,908.93		
700 <u>Property</u>				
760 Equipment - Replacement		3,156.00		
Total Property		3,156.00		
800 <u>Other Objects</u>				
Total Other Objects		2,673.33		
Total 2500 Business		<u>266,987.70</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				437,654.88		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				112,687.81		
220 Social Security Contributions				32,792.63		
230 PSERS Retirement Contributions				49,273.94		
260 Workmen's Compensation				4,551.68		
Total Personnel Services-Employee Benefits				199,306.06		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services				3,368.00		
400 <u>Purchased Property Services</u>						
410 Cleaning Services				14,464.00		
420 Utility Services				184,914.67		
430 Repairs and Maintenance				80,754.25		
Total Purchased Property Services				280,132.92		
500 <u>Other Purchased Services</u>						
522 Automotive Liability Insurance				4,144.25		
523 General Property and Liability Insurance				35,988.00		
529 Other Insurance				10,956.00		
530 Communications				3,211.52		
540 Advertising				1,110.77		
580 Travel				334.91		
591 Services Purchased locally				302.07		
Total Other Purchased Services				56,047.52		
600 <u>Supplies</u>						
610 General Supplies	21,300.83	45,876.48		67,177.31		
620 Energy				102,700.73		
Total Supplies				169,878.04		
700 <u>Property</u>						
750 Equipment - Original & Additional				21,625.40		
760 Equipment - Replacement				26,654.44		
Total Property				48,279.84		
800 <u>Other Objects</u>						
Total Other Objects				703.00		
Total 2600 Operation & Maintenance of Plant Services				<u>1,195,370.26</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		5,124.92		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		388.07		
230 PSERS Retirement Contributions		633.37		
260 Workmen's Compensation		59.47		
Total Personnel Services-Employee Benefits		1,080.91		
500 Other Purchased Services				
513 St Tr Svc-Contr Carrier		444,731.06		
516 St Tr Svc from the IU		16,678.63		
530 Communications		2,700.00		
Total Other Purchased Services		464,109.69		
600 Supplies				
610 General Supplies		2,797.92		
620 Energy		1,097.02		
Total Supplies		3,894.94		
700 Property				
750 Equipment - Original & Additional		11,962.00		
Total Property		11,962.00		
Total 2700 Student Transportation Services		<u>486,172.46</u>		

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		23,848.69		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		3,978.08		
220 Social Security Contributions		1,804.92		
230 PSERS Retirement Contributions		2,947.74		
260 Workmen's Compensation		252.56		
Total Personnel Services-Employee Benefits		8,983.30		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		17,530.01		
500 <u>Other Purchased Services</u>				
520 Insurance-General		17.00		
580 Travel		12,082.73		
Total Other Purchased Services		12,099.73		
600 <u>Supplies</u>				
610 General Supplies		533.82		
Total Supplies		533.82		
700 <u>Property</u>				
760 Equipment - Replacement		789.00		
Total Property		789.00		
800 <u>Other Objects</u>				
Total Other Objects		3,026.00		
Total 2800 Central		<u>66,810.55</u>		

2900 Other Support Services

500 Other Purchased Services

595 Intermediate Unit Payments by Withholding

Total Other Purchased Services

Total 2900 Other Support Services

Federal

Total

BEF Elementary

BEF Secondary

33,833.81

33,833.81

33,833.81

	<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		191,266.07		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		6,626.16		
220 Social Security Contributions		14,550.69		
230 PSERS Retirement Contributions		19,811.75		
250 Unemployment Compensation		308.28		
260 Workmen's Compensation		2,180.12		
Total Personnel Services-Employee Benefits		43,477.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		28,446.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		5,708.57		
440 Rentals		487.60		
Total Purchased Property Services		6,196.17		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		39,953.54		
520 Insurance-General		7,349.00		
530 Communications		49.66		
580 Travel		12,277.66		
Total Other Purchased Services		59,629.86		
600 <u>Supplies</u>				
610 General Supplies		40,382.06		
620 Energy		346.37		
640 Books & Periodicals		39.74		
Total Supplies		40,768.17		
700 <u>Property</u>				
750 Equipment - Original & Additional		500.00		
760 Equipment - Replacement		140.29		
Total Property		640.29		
800 <u>Other Objects</u>				
Total Other Objects		19,799.50		
Total 3000 Operation of Noninstructional Services		<u>390,223.06</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		190,876.07		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		6,626.16		
220 Social Security Contributions		14,521.04		
230 PSERS Retirement Contributions		19,763.54		
250 Unemployment Compensation		308.28		
260 Workmen's Compensation		2,175.59		
Total Personnel Services-Employee Benefits		43,394.61		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		25,410.00		
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		5,708.57		
440 Rentals		487.60		
Total Purchased Property Services		6,196.17		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		39,953.54		
520 Insurance-General		7,349.00		
530 Communications		49.66		
580 Travel		12,277.66		
Total Other Purchased Services		59,629.86		
600 <u>Supplies</u>				
610 General Supplies		40,247.51		
620 Energy		346.37		
640 Books & Periodicals		39.74		
Total Supplies		40,633.62		
700 <u>Property</u>				
750 Equipment - Original & Additional		500.00		
Total Property		500.00		
800 <u>Other Objects</u>				
Total Other Objects		11,634.50		
Total 3200 Student Activities		<u>378,274.83</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		390.00		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		29.65		
230 PSERS Retirement Contributions		48.21		
260 Workmen's Compensation		4.53		
Total Personnel Services-Employee Benefits		82.39		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		3,036.00		
600 <u>Supplies</u>				
610 General Supplies		134.55		
Total Supplies		134.55		
700 <u>Property</u>				
760 Equipment - Replacement		140.29		
Total Property		140.29		
800 <u>Other Objects</u>				
Total Other Objects		8,165.00		
Total 3300 Community Services		<u>11,948.23</u>		

4000 Facilities Acquisition, Const. and Improve. Svcs.

700 Property

780 Infrastructure Assets

Total Property

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

Federal

Total

BEF Elementary

BEF Secondary

28,156.00

28,156.00

28,156.00

4600 Existing Building Improvement Services

700 Property

780 Infrastructure Assets

Total Property

Total 4600 Existing Building Improvement Services

Federal

Total

BEF Elementary

BEF Secondary

28,156.00

28,156.00

28,156.00

5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	254,811.69
880 Refund of Prior Year's Receipts	2,782.81
Total Other Objects	257,594.50
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	330,000.00
930 Fund Transfers	685,000.00
Total Other Financing Uses	1,015,000.00
Total 5000 Other Expenditures and Financing Uses	<u>1,272,594.50</u>

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
5100 Debt Service, Other Expenditures and Fin Uses				
800 <u>Other Objects</u>				
830 Interest		254,811.69		
880 Refund of Prior Year's Receipts		2,782.81		
Total Other Objects		257,594.50		
900 <u>Other Financing Uses</u>				
910 Redemption of Principal		330,000.00		
Total Other Financing Uses		330,000.00		
Total 5100 Debt Service, Other Expenditures and Fin Uses		<u>587,594.50</u>		

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

Federal

Total

BEF Elementary

BEF Secondary

254,811.69

254,811.69

330,000.00

330,000.00

584,811.69

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

2,782.81

2,782.81

2,782.81

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

685,000.00

685,000.00

685,000.00

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

BEF Elementary

BEF Secondary

685,000.00

685,000.00

685,000.00

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)		130,204	59,431	0	189,635	0	0
Compensated Absences		382,197	34,371	74,349	342,219	0	0
General Obligation Bonds - (CIB)	03/ 2008	8,485,000	0	8,485,000	0	0	0
General Obligation Bonds - (CIB)	02/ 2009	3,970,000	0	3,970,000	0	0	60,095
General Obligation Bonds - (CIB)	07/ 2012	0	9,995,000	195,000	9,800,000	711,560	174,180
General Obligation Bonds - (CIB)	01/ 2013	0	3,380,000	0	3,380,000	160,082	20,537
Totals for Debt Entered:		12,967,401	13,468,802	12,724,349	13,711,854	871,642	254,812

(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		12,455,000			130,204	382,197	12,967,401
2 Additional Debt Incurred During Year		13,375,000			59,431	34,371	13,468,802
3 Retirements and Repayments		12,650,000				74,349	12,724,349
4 Debt at End of Fiscal Year		13,180,000			189,635	342,219	13,711,854
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		13,180,000			189,635	342,219	13,711,854
7 Current Portion P&I - Due within 1 year		871,642					871,642
8 Interest Paid during current fiscal year		254,812					254,812

(PRINCIPAL AMOUNTS ONLY)

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

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

(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General	330,000		254,812	584,812	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds		330,000		254,812	584,812	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End**School: 109422303 Kane Area SD****County: McKean**

Printed 11/12/2013 10:46:0

Tuition Schedule (TUIT)

Page SCHED-24

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

338,183.16

Total

338,183.16

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

7,125.80

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5,695.68

5 Other Local Education Agencies

20,653.66

24,571.98

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

232,165.07

47,970.97

8 Career and Technology Centers

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and BI

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

252,818.73

85,364.43

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323		2,230.95	2,230.95
1100-324			
1100-329	71.49	262.13	333.62
Total 320	71.49	2,493.08	2,564.57
1200-322			
1200-323	154.22		154.22
1200-324			
1200-329			
Total 320	154.22		154.22
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324	12,823.27	1,616.94	14,440.21
2200-329			
Total 320	12,823.27	1,616.94	14,440.21
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			

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**Total 1190 Federally Funded Regular Programs**

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
284,955.99	284,955.99		
42,492.28	42,492.28		
20,885.17	20,885.17		
32,988.58	32,988.58		
2,464.60	2,464.60		
98,830.63	98,830.63		
<u>383,786.62</u>	<u>383,786.62</u>		

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	22,191.52	22,191.52	44,383.04
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	6,713.73	6,713.94	13,427.67
220 Social Security Contributions	1,670.18	1,670.18	3,340.36
230 PSERS Retirement Contributions	2,742.98	2,742.98	5,485.96
260 Workmen's Compensation	252.98	252.98	505.96
Total Personnel Services-Employee Benefits	11,379.87	11,380.08	22,759.95
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	478.63	2,446.87	2,925.50
580 Travel	1,397.43	1,948.92	3,346.35
Total Other Purchased Services	1,876.06	4,395.79	6,271.85
600 <u>Supplies</u>			
610 General Supplies	304.19	236.61	540.80
640 Books & Periodicals	3,480.00	63.00	3,543.00
Total Supplies	3,784.19	299.61	4,083.80
700 <u>Property</u>			
760 Equipment - Replacement	374.00	374.00	748.00
Total Property	374.00	374.00	748.00
800 <u>Other Objects</u>			
Total Other Objects	25.00	75.00	100.00
Total 1243 Gifted Support	<u>39,630.64</u>	<u>38,716.00</u>	<u>78,346.64</u>

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	78,915.91	71,275.18		150,191.09		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	11,413.59	2,071.08		13,484.67		
220 Social Security Contributions	5,066.79	4,975.76		10,042.55		
230 PSERS Retirement Contributions	8,100.02	8,017.26		16,117.28		
260 Workmen's Compensation	754.44	742.95		1,497.39		
Total Personnel Services-Employee Benefits	25,334.84	15,807.05		41,141.89		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services		556.20		556.20		
600 <u>Supplies</u>						
610 General Supplies	216.45	578.63		795.08		
640 Books & Periodicals	10,200.22	11,386.41		21,586.63		
Total Supplies	10,416.67	11,965.04		22,381.71		
700 <u>Property</u>						
760 Equipment - Replacement	1,069.13	1,286.59		2,355.72		
Total Property	1,069.13	1,286.59		2,355.72		
Total 2250 School Library Services	<u>115,736.55</u>	<u>100,890.06</u>		<u>216,626.61</u>		

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	13,975.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	254,287.86		Business Off. Sal./Benefits/Other Allowable Exp.
2830	30,123.71		Staff Development
2840			
Total	298,386.57		

** 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	38,671.50
2000-115	35,677.50
3000-115	
Total	74,349.00

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	174,387.00
1000-323	2,385.17
1200-594	
1200-597	
2300-820	
2500-432	1,563.62
2500-810	2,673.33
2900-595	33,833.81
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	327,617.20

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	83,031.85	166,376.48	249,408.33
2140 Psychological Services	68,394.99	15,109.00	83,503.99
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	93,000.89	5,858.56	98,859.45
2350 Legal and Accounting Services	1,410.16	26,793.04	28,203.20
2420 Medical Services	1,243.73	7,111.91	8,355.64
2440 Nursing Services	33,676.12	101,728.32	135,404.44
2700 Student Transportation Services	99,717.88	386,454.58	486,172.46
TOTAL	380,475.62	709,431.89	1,089,907.51

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

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	975,783.16	137,137.87	1,112,921.03
	212 Dental Insurance	55,478.93	8,356.61	63,835.54
	215 Eye Care Insurance			
	216 Prescription Insurance	184,781.44	26,071.82	210,853.26
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	1,216,043.53	171,566.30	1,387,609.83
50 Enterprise Fund				
	211 Medical Insurance	33,948.24	10,738.31	44,686.55
	212 Dental Insurance	1,923.24	579.72	2,502.96
	215 Eye Care Insurance			
	216 Prescription Insurance	6,530.88	2,021.89	8,552.77
	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	42,402.36	13,339.92	55,742.28
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	1,258,445.89	184,906.22	1,443,352.11

LEA acknowledges there were no ARRA funded expenditures

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							

Total GF Expenditures: Functions

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

Total GF Expenditures: Sub Functions

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

Total Enterprise Fund Expenses

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	8,212,276.73
Total Federally Funded salaries subject to PSERS withholding	403,117.07