

Plum Borough School District

Attachment #8

Copy of the Annual Financial Report (PDE 2057) For the Fiscal Year Ending June 30, 2011

(Fund 10) Revenues & Expenditures Summary:

Budgeted Revenues:	\$53,639,952	Budgeted Expenditures:	\$55,576,164
Actual Revenues:	<u>\$53,734,480</u>	Actual Expenditures:	<u>\$54,295,011</u>
Difference: Over/(Under):	<u>\$ 94,528</u>	Difference: Over /(Under)	<u>(\$ 1,281,153)</u>

Change in Fund 10 Balance:

Beginning Fund Balance:	\$6,230,502
Ending Fund Balance:	<u>\$5,695,319</u>
Change: Funds Used	<u>\$ 535,183</u>

Prepared and Filed with PDE by
Hosack Specht Muetzel & Wood LLC
Independent Auditors

LEA Name:
Address
City

Plum Borough SD
900 Elicker Road
Plum, PA

15239-1026

Class Size: 3

County: Allegheny
AUN Number: 103027503

Pennsylvania Department of Education
Comptroller's Office

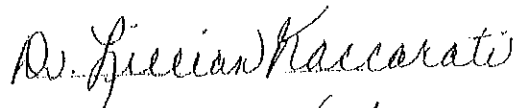
Annual Financial Report, PDE-2057

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending
06/30/2011

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.

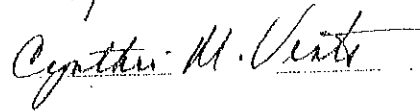
Dr. Lillian Naccarati, Superintendent
Chief School Administrator (Print and sign name)



November 30, 2011

Date

Cynthia Vento, Board Secretary
Board Secretary (Print and sign name)



November 30, 2011

Date

Eugene J. Marracchini
Contact Person

marracchini@PBSD.K12.pa.us
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Contact Person Fax Number

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

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Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
ASSETS					
Assets					
0100 Cash and Cash Equivalents	3,872,965	5,867			
0110 Investments	5,141,307				
0120 Taxes Receivable (Net)	4,759,625				
0130 Due From Other Funds	150,077				
0141 Due from Other Governments					
0142 State Revenue Receivable	480,487				
0143 Federal Revenue Receivable	982,003				
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	365,465				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
TOTAL ASSETS	15,751,929	5,867			

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 FUND BALANCES					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	1,564,501				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (Incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	4,283,575				
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues	4,208,534				
0490 Other Current Liabilities					
TOTAL LIABILITIES	10,056,610				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance		5,867			
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	5,695,319				
TOTAL FUND BALANCES	5,695,319	5,867			
TOTAL LIABILITIES AND FUND BALANCES	15,751,929	5,867			

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
					0411
					0412
					0413
	11,500			1,576,001	0420
	38,851			38,851	0430
					0440
					0450
				4,283,575	0461
					0462
					0470
				4,208,534	0480
					0490
	50,351			10,106,961	
					Fund Balances
					0810
	17,684,002			17,684,002	0820
				5,867	0830
					0840
				5,695,319	0850
	17,684,002			23,385,188	
	17,734,353			33,492,149	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	29,460,947	29,460,947	30,422,871	961,724
7000	State Sources	22,521,489	22,521,489	19,380,244	(3,141,245)
8000	Federal Sources	1,657,516	1,657,516	3,931,565	2,274,049
TOTAL REVENUES		53,639,952	53,639,952	53,734,480	94,628
EXPENDITURES					
1100	Regular Programs	26,086,659	26,084,659	25,084,461	1,000,198
1200	Special Programs	4,835,621	4,830,956	5,540,548	(709,592)
1300	Vocational Programs	490,000	494,665	377,543	117,122
1400	Other Instructional Programs	495,415	495,415	430,170	65,245
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	1,237,702	1,237,702	1,167,350	70,352
2200	Instructional Staff Services	695,125	695,125	543,723	151,402
2300	Administrative Services	3,107,837	3,107,837	2,920,760	187,077
2400	Pupil Health	609,271	609,271	598,725	10,546
2500	Business Services	388,670	388,270	359,186	29,084
2600	Operation and Maintenance of Plant Services	4,670,669	4,662,168	4,406,179	255,989
2700	Student Transportation Services	2,703,575	2,703,575	2,598,598	104,977
2800	Central & Other Support Services	998,029	1,002,098	955,890	46,208
2900	Other Support Services	1,121,115	1,121,115	1,248,731	(127,616)
3100	Food Services				
3200	Student Activities	573,582	796,456	817,906	(21,450)
3300	Community Services	305,430	305,430	300,682	4,748
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	212,900	212,900	117,018	95,882
5110	Debt Service (Principal & Interest)	6,776,522	6,828,522	6,826,217	2,305
5130	Refund of Prior Year Receipts			1,324	(1,324)
5140	Short Term Borrowing - Interests and Costs				
TOTAL EXPENDITURES		55,308,122	55,576,164	54,295,011	1,281,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,668,170)	(1,936,212)	(560,531)	1,376,601

2010-2011 PDE-2067 Annual Financial Report - 06/30/2011 Fiscal Year End
 School: 103027803 Plum Borough SD
 County: Allegheny
 1000 Instruction

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
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	Total
100 Personnel Services-Salaries	20,558,157.87
Total Personnel Services-Salaries	
200 Personnel Services-Employee Benefits	3,184,343.06
210 Grp Ins - Contracted Provider	1,555,610.71
220 Social Security Contributions	1,161,778.04
230 PSERS Retirement Contributions	194,680.15
240 Tuition Reimbursements	106,900.55
260 Workmen's Compensation	6,203,328.51
Total Personnel Services-Employee Benefits	
300 Purchased Professional & Technical Services	916,676.00
Total Purchased Professional & Technical Services	
400 Purchased Property Services	240,888.00
Total Purchased Property Services	
500 Other Purchased Services	2,382,635.76
560 Tuition	15,826.11
580 Travel	28,285.65
590 Miscellaneous Purchased Services	2,436,747.82
Total Other Purchased Services	
600 Supplies	408,786.22
610 General Supplies	569,130.54
640 Books & Periodicals	8,412.22
650 Supplies - Technology Related	908,328.00
Total Supplies	
700 Property	7,110.73
750 Equipment - Original & Additional	75,976.33
760 Equipment - Replacement	83,004.06
Total Property	
800 Other Objects	9,493.16
Total Other Objects	31,432,722.99
Total 1000 Instruction	

School: 103027503 Plum Borough SD

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1100 Regular Programs - E/S	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	8,117,899.87	8,456,697.00	1,272,266.00	17,846,862.87		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	1,338,334.57	1,392,960.49	54,447.00	2,785,742.06		
220 Social Security Contributions	654,300.00	689,557.71	8,216.00	1,352,073.71		
230 PSERS Retirement Contributions	488,365.00	514,656.04	6,108.00	1,009,129.04		
240 Tuition Reimbursements	95,397.19	99,290.96		194,688.15		
260 Workmen's Compensation	44,912.00	47,331.55	563.00	92,806.55		
Total Personnel Services-Employee Benefits	2,621,308.76	2,743,796.75	69,334.00	5,434,439.51		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services			8,876.00	8,876.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	107,329.00	111,710.00	21,857.00	240,896.00		
500 <u>Other Purchased Services</u>						
560 Tuition	147,566.32	153,589.44	166,320.00	467,475.76		
580 Travel	5,300.38	5,516.73		10,817.11		
590 Miscellaneous Purchased Services	13,284.21	13,826.44		27,110.65		
Total Other Purchased Services	166,150.91	172,932.61	166,320.00	505,403.52		
600 <u>Supplies</u>						
610 General Supplies	179,774.73	187,112.49	11,897.00	378,784.22		
640 Books & Periodicals	278,528.02	289,896.52		568,424.54		
650 Supplies - Technology Related	4,121.98	4,290.24		8,412.22		
Total Supplies	462,424.73	481,299.25	11,897.00	955,620.98		
700 <u>Property</u>						
750 Equipment - Original & Additional	3,488.17	3,630.56		7,118.73		
760 Equipment - Replacement	37,227.91	38,747.42		75,975.33		
Total Property	40,716.08	42,377.98		83,094.06		
800 <u>Other Objects</u>						
Total Other Objects	4,541.39	4,726.76		9,268.15		
Total 1100 Regular Programs - E/S	11,520,370.74	12,013,540.35	1,550,550.00	25,084,461.09		

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1200 Special and Gifted Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	1,175,445.00	1,223,422.00		2,398,867.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	177,220.00	184,454.00		361,674.00		
220 Social Security Contributions	88,187.00	91,786.00		179,973.00		
230 PSERS Retirement Contributions	66,252.00	68,956.00		135,208.00		
260 Workmen's Compensation	6,115.00	6,365.00		12,480.00		
Total Personnel Services-Employee Benefits	337,774.00	351,661.00		689,335.00		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	397,468.00	446,352.00	31,380.00	875,200.00		
400 Purchased Property Services						
Total Purchased Property Services		100.00		100.00		
500 Other Purchased Services						
560 Tuition	444,260.00	462,393.00	633,812.00	1,540,465.00		
580 Travel	2,192.00	2,281.00		4,473.00		
590 Miscellaneous Purchased Services		1,175.00		1,175.00		
Total Other Purchased Services	446,452.00	465,849.00	633,812.00	1,546,113.00		
600 Supplies						
610 General Supplies	15,277.00	14,725.00		30,002.00		
640 Books & Periodicals		706.00		706.00		
Total Supplies	15,277.00	16,431.00		30,708.00		
800 Other Objects						
Total Other Objects		225.00		225.00		
Total 1200 Special and Gifted Education	2,372,416.00	2,502,940.00	665,192.00	5,540,548.00		

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
500 <u>Other Purchased Services</u>					
560 Tullon	377,543.00		377,543.00		
Total Other Purchased Services	377,543.00		377,543.00		
Total 1300 Vocational Education Programs	<u>377,543.00</u>		<u>377,543.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEE Elementary</u>	<u>BEE Secondary</u>
1400 Other Instructional Programs - E/S						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	130,779.00	179,649.00		310,428.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	17,988.00	18,939.00		36,927.00		
220 Social Security Contributions	9,804.00	13,768.00		23,572.00		
230 PSERS Retirement Contributions	7,289.00	10,152.00		17,441.00		
260 Workmen's Compensation	672.00	942.00		1,614.00		
Total Personnel Services-Employee Benefits	35,753.00	43,801.00		79,554.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	15,925.00	16,575.00		32,500.00		
600 <u>Other Purchased Services</u>						
560 Tuition		7,152.00		7,152.00		
580 Travel	263.00	273.00		536.00		
Total Other Purchased Services	263.00	7,425.00		7,688.00		
Total 1400 Other Instructional Programs - E/S	<u>182,720.00</u>	<u>247,460.00</u>		<u>430,170.00</u>		

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	<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	10,157.00	10,571.00		20,728.00		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	770.00	801.00		1,571.00		
230 PSERS Retirement Contributions	569.00	592.00		1,161.00		
260 Workmen's Compensation	53.00	55.00		108.00		
Total Personnel Services-Employee Benefits	1,392.00	1,448.00		2,840.00		
500 <u>Other Purchased Services</u>						
580 Travel	263.00	273.00		536.00		
Total Other Purchased Services	263.00	273.00		536.00		
Total 1430 Homebound Instruction	<u>11,812.00</u>	<u>12,292.00</u>		<u>24,104.00</u>		

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	<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 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		46,533.00		46,533.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		217.00		217.00		
220 Social Security Contributions		3,564.00		3,564.00		
230 PSERS Retirement Contributions		2,566.00		2,566.00		
260 Workmen's Compensation		242.00		242.00		
Total Personnel Services-Employee Benefits		6,589.00		6,589.00		
Total 1440 Alternative Regular Education		<u>53,122.00</u>		<u>53,122.00</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						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		46,533.00		46,533.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		217.00		217.00		
220 Social Security Contributions		3,564.00		3,564.00		
230 PSERS Retirement Contributions		2,566.00		2,566.00		
260 Workmen's Compensation		242.00		242.00		
Total Personnel Services-Employee Benefits		6,589.00		6,589.00		
Total 1442 PDE Approved Alternative Education Programs		<u>53,122.00</u>		<u>53,122.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1490 Additional Other Instruction Programs						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	120,622.00	122,545.00		243,167.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	17,988.00	18,722.00		36,710.00		
220 Social Security Contributions	9,034.00	9,403.00		18,437.00		
230 PSERS Retirement Contributions	6,720.00	6,994.00		13,714.00		
260 Workmen's Compensation	619.00	645.00		1,264.00		
Total Personnel Services-Employee Benefits	34,361.00	35,764.00		70,125.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	15,925.00	16,575.00		32,500.00		
500 <u>Other Purchased Services</u>						
560 Tuition		7,152.00		7,152.00		
Total Other Purchased Services		7,152.00		7,152.00		
Total 1490 Additional Other Instruction Programs	<u>170,908.00</u>	<u>182,036.00</u>		<u>352,944.00</u>		

	Total
2000 Support Services	
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	7,420,132.00
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,481,609.00
220 Social Security Contributions	558,514.00
230 PSERS Retirement Contributions	438,815.00
250 Unemployment Compensation	2,888.00
260 Workmen's Compensation	35,472.00
Total Personnel Services-Employee Benefits	3,517,296.00
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	401,591.00
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	1,081,507.00
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	36,864.00
520 Insurance-General	124,783.00
530 Communications	90,413.00
540 Advertising	4,295.00
580 Travel	24,849.00
590 Miscellaneous Purchased Services	43,059.00
Total Other Purchased Services	324,263.00
600 <u>Supplies</u>	
610 General Supplies	383,754.00
620 Energy	609,385.00
640 Books & Periodicals	45,069.00
650 Supplies - Technology Related	72,935.00
Total Supplies	1,111,143.00
700 <u>Property</u>	
750 Equipment - Original & Additional	309,021.00
760 Equipment - Replacement	464,398.00
Total Property	773,419.00
800 <u>Other Objects</u>	
Total Other Objects	169,791.00
Total 2000 Support Services	14,799,142.00

	<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		882,997.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		173,380.00		
220 Social Security Contributions		65,288.00		
230 PSERS Retirement Contributions		49,213.00		
260 Workmen's Compensation		4,488.00		
Total Personnel Services-Employee Benefits		292,369.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		8,650.00		
500 <u>Other Purchased Services</u>				
580 Travel		1,897.00		
Total Other Purchased Services		1,897.00		
600 <u>Supplies</u>				
610 General Supplies		1,136.00		
Total Supplies		1,136.00		
800 <u>Other Objects</u>				
Total Other Objects		381.00		
Total 2100 Pupil Personnel		<u>1,167,350.00</u>		

School: 103027503 Plum Borough SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2110 Supervision Of Pupil Personnel Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	62,300.00	54,435.00		106,735.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	6,252.00	6,507.00		12,759.00		
220 Social Security Contributions	3,988.00	4,150.00		8,138.00		
230 PSERS Retirement Contributions	3,062.00	3,187.00		6,249.00		
260 Workmen's Compensation	272.00	283.00		555.00		
Total Personnel Services-Employee Benefits	13,574.00	14,127.00		27,701.00		
500 <u>Other Purchased Services</u>						
580 Travel	773.00	805.00		1,578.00		
Total Other Purchased Services	773.00	805.00		1,578.00		
600 <u>Supplies</u>						
610 General Supplies	484.00	504.00		988.00		
Total Supplies	484.00	504.00		988.00		
800 <u>Other Objects</u>						
Total Other Objects	62.00	64.00		126.00		
Total 2110 Supervision Of Pupil Personnel Services	<u>67,193.00</u>	<u>69,935.00</u>		<u>137,128.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2120 Guidance Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	300,001.00	312,246.00		612,247.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	63,077.00	65,652.00		128,729.00		
220 Social Security Contributions	22,659.00	23,587.00		46,246.00		
230 PSERS Retirement Contributions	16,920.00	17,611.00		34,531.00		
260 Workmen's Compensation	1,560.00	1,624.00		3,184.00		
Total Personnel Services-Employee Benefits	104,216.00	108,474.00		212,690.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	245.00	255.00		500.00		
600 <u>Other Purchased Services</u>						
580 Travel	57.00	56.00		113.00		
Total Other Purchased Services	57.00	56.00		113.00		
800 <u>Supplies</u>						
610 General Supplies	54.00	56.00		110.00		
Total Supplies	54.00	56.00		110.00		
Total 2120 Guidance Services	<u>404,573.00</u>	<u>421,087.00</u>		<u>825,660.00</u>		

2140 Psychological Services	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	61,889.00	64,426.00		126,325.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	16,574.00	16,209.00		31,783.00		
220 Social Security Contributions	4,679.00	4,869.00		9,548.00		
230 PSERS Retirement Contributions	3,625.00	3,773.00		7,398.00		
260 Workmen's Compensation	322.00	335.00		657.00		
Total Personnel Services-Employee Benefits	24,200.00	25,186.00		49,386.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	3,994.00	4,156.00		8,150.00		
500 <u>Other Purchased Services</u>						
580 Travel	101.00	105.00		206.00		
Total Other Purchased Services	101.00	105.00		206.00		
600 <u>Supplies</u>						
610 General Supplies		38.00		38.00		
Total Supplies		38.00		38.00		
800 <u>Other Objects</u>						
Total Other Objects		175.00		175.00		
Total 2140 Psychological Services	<u>90,194.00</u>	<u>94,086.00</u>		<u>184,280.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2190 Other Pupil Personnel Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		17,690.00		17,690.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		109.00		109.00		
220 Social Security Contributions		1,356.00		1,356.00		
230 PSERS Retirement Contributions		1,035.00		1,035.00		
260 Workmen's Compensation		92.00		92.00		
Total Personnel Services-Employee Benefits		2,592.00		2,592.00		
Total 2190 Other Pupil Personnel Services		<u>20,282.00</u>		<u>20,282.00</u>		

2200 Instructional Staff	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	179,333.00	186,653.00	6,250.00	372,236.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	4,222.00	4,395.00		8,617.00		
220 Social Security Contributions	13,843.00	14,409.00		28,252.00		
230 PSERS Retirement Contributions	10,376.00	10,795.00		21,171.00		
260 Workmen's Compensation	954.00	993.00		1,947.00		
Total Personnel Services-Employee Benefits	29,395.00	30,592.00		59,987.00		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	5,880.00	6,120.00		12,000.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	6,353.00	6,612.00		12,965.00		
500 <u>Other Purchased Services</u>						
580 Travel	2,089.00	2,174.00		4,263.00		
Total Other Purchased Services	2,089.00	2,174.00		4,263.00		
600 <u>Supplies</u>						
610 General Supplies	1,494.00	1,556.00		3,050.00		
640 Books & Periodicals	21,970.00	22,867.00		44,837.00		
650 Supplies - Technology Related	14,569.00	15,159.00		29,728.00		
Total Supplies	38,033.00	39,582.00		77,615.00		
700 <u>Property</u>						
760 Equipment - Replacement	2,282.00	2,375.00		4,657.00		
Total Property	2,282.00	2,375.00		4,657.00		
Total 2200 Instructional Staff	<u>263,365.00</u>	<u>274,108.00</u>	<u>6,250.00</u>	<u>543,723.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 <u>Personnel Services-Salaries</u>		1,748,104.00		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		330,170.00		
220 Social Security Contributions		131,308.00		
230 PSERS Retirement Contributions		113,818.00		
250 Unemployment Compensation		1,599.00		
260 Workmen's Compensation		7,192.00		
Total Personnel Services-Employee Benefits		684,087.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		338,883.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		2,700.00		
600 <u>Other Purchased Services</u>				
520 Insurance-General		10,443.00		
530 Communications		32,982.00		
540 Advertising		4,295.00		
580 Travel		7,442.00		
Total Other Purchased Services		55,162.00		
600 <u>Supplies</u>				
610 General Supplies		21,365.00		
640 Books & Periodicals		188.00		
Total Supplies		21,553.00		
700 <u>Property</u>				
760 Equipment - Replacement		4,651.00		
Total Property		4,651.00		
800 <u>Other Objects</u>				
Total Other Objects		165,620.00		
Total 2300 Administration		2,920,760.00		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2320 Board Treasurer Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		4,800.00		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		367.00		
230 PSERS Retirement Contributions		281.00		
260 Workmen's Compensation		25.00		
Total Personnel Services-Employee Benefits		673.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		27,275.00		
600 <u>Other Purchased Services</u>				
520 Insurance-General		10,443.00		
540 Advertising		4,295.00		
580 Travel		3,240.00		
Total Other Purchased Services		17,978.00		
600 <u>Supplies</u>				
610 General Supplies		2,145.00		
Total Supplies		2,145.00		
800 <u>Other Objects</u>				
Total Other Objects		10,422.00		
Total 2320 Board Treasurer Services		<u>63,293.00</u>		

	<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>		57,583.00		
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>		4,405.00		
220 Social Security Contributions		14,622.00		
230 PSERS Retirement Contributions		19,027.00		
Total Personnel Services-Employee Benefits				
300 <u>Purchased Professional & Technical Services</u>		164,978.00		
Total Purchased Professional & Technical Services				
600 <u>Supplies</u>		4,691.00		
610 General Supplies		4,691.00		
Total Supplies				
Total 2330 Tax Assessment And Collection Services		<u>246,279.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2340 Staff Relations And Negotiations Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		46,408.00		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		15,440.00		
220 Social Security Contributions		3,422.00		
230 PSERS Retirement Contributions		2,658.00		
260 Workmen's Compensation		236.00		
Total Personnel Services-Employee Benefits		21,756.00		
Total 2340 Staff Relations And Negotiations Services		<u>67,164.00</u>		

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 School: 103027503 Plum Borough SD
 County: Allegheny
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 2350 Legal and Accounting Services
 300 Purchased Professional & Technical Services
 Total Purchased Professional & Technical Services
 Total 2350 Legal and Accounting Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	70,630.00		
	<u>70,630.00</u>		

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	<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				307,532.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				48,551.00		
220 Social Security Contributions				22,228.00		
230 PSERS Retirement Contributions				18,002.00		
250 Unemployment Compensation				1,598.00		
Total Personnel Services-Employee Benefits				90,380.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services				2,700.00		
500 <u>Other Purchased Services</u>						
530 Communications	5,412.00	5,633.00		11,045.00		
580 Travel				3,098.00		
Total Other Purchased Services				14,143.00		
600 <u>Supplies</u>						
610 General Supplies				500.00		
Total Supplies				500.00		
800 <u>Other Objects</u>						
Total Other Objects				149,378.00		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>564,633.00</u>		

2370 Community Relations Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2370 Community Relations Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	76,000.00		
	<u>76,000.00</u>		

School: 103027503 Plum Borough SD

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Office Of The Principal Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	653,063.00	679,718.00		1,332,781.00		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	130,428.00	135,751.00		266,179.00		
220 Social Security Contributions	49,434.00	51,452.00		100,886.00		
230 PSERS Retirement Contributions	38,345.00	39,910.00		78,255.00		
260 Workmen's Compensation	3,396.00	3,535.00		6,931.00		
Total Personnel Services-Employee Benefits	221,603.00	230,648.00		452,251.00		
600 <u>Other Purchased Services</u>						
630 Communications	10,749.00	11,188.00		21,937.00		
680 Travel	541.00	563.00		1,104.00		
Total Other Purchased Services	11,290.00	11,751.00		23,041.00		
600 <u>Supplies</u>						
610 General Supplies	6,874.00	7,155.00		14,029.00		
640 Books & Periodicals	92.00	96.00		188.00		
Total Supplies	6,966.00	7,251.00		14,217.00		
700 <u>Property</u>						
760 Equipment - Replacement	2,279.00	2,372.00		4,651.00		
Total Property	2,279.00	2,372.00		4,651.00		
800 <u>Other Objects</u>						
Total Other Objects	2,852.00	2,968.00		5,820.00		
Total 2300 Office Of The Principal Services	<u>898,053.00</u>	<u>934,708.00</u>		<u>1,832,761.00</u>		

2400 Pupil Health

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

400 Purchased Property Services

Total Purchased Property Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

Total 2400 Pupil Health

Federal	Total	BEF Elementary	BEF Secondary
	448,608.00		
	52,650.00		
	34,026.00		
	24,781.00		
	2,329.00		
	113,786.00		
	16,498.00		
	9,693.00		
	152.00		
	152.00		
	11,046.00		
	44.00		
	11,090.00		
	598,726.00		

2500 Business

Federal	Total	BEF Elementary	BEF Secondary
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100 Personnel Services-Salaries

Total Personnel Services-Salaries

246,150.00

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

68,987.00

220 Social Security Contributions

18,777.00

230 PSERS Retirement Contributions

14,100.00

250 Unemployment Compensation

1,287.00

Total Personnel Services-Employee Benefits

103,151.00

500 Other Purchased Services

520 Insurance-General

200.00

580 Travel

1,195.00

Total Other Purchased Services

1,395.00

600 Supplies

610 General Supplies

8,447.00

Total Supplies

8,447.00

700 Property

750 Equipment - Original & Additional

270.00

Total Property

270.00

800 Other Objects

Total Other Objects

773.00

Total 2500 Business

359,186.00

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
2600 Operation & Maintenance of Plant Services						
100 <u>Personnel Services-Salaries</u>				1,942,937.00		
Total Personnel Services-Salaries						
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider				490,624.00		
220 Social Security Contributions				146,565.00		
230 PSERS Retirement Contributions				115,943.00		
260 Workmen's Compensation				10,143.00		
Total Personnel Services-Employee Benefits				763,275.00		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services				990,001.00		
500 <u>Other Purchased Services</u>						
521 Fire Insurance				12,114.00		
523 General Property and Liability Insurance				101,063.00		
529 Other Insurance				973.00		
530 Communications				57,171.00		
580 Travel				4,626.00		
Total Other Purchased Services				175,937.00		
600 <u>Supplies</u>						
610 General Supplies	79,940.00	83,203.00		163,143.00		
620 Energy				317,633.00		
Total Supplies				480,776.00		
700 <u>Property</u>						
750 Equipment - Original & Additional				407.00		
760 Equipment - Replacement				49,749.00		
Total Property				50,156.00		
800 <u>Other Objects</u>						
Total Other Objects				3,097.00		
Total 2600 Operation & Maintenance of Plant Services				4,406,179.00		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,516,148.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		96,278.00		
220 Social Security Contributions		113,148.00		
230 PSERS Retirement Contributions		83,027.00		
260 Workmen's Compensation		7,883.00		
Total Personnel Services-Employee Benefits		300,336.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		5,462.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		8,464.00		
500 <u>Other Purchased Services</u>				
518 St Tr Svc from the IU		5,071.85		
519 St Tr Svc From Other Sources		31,792.15		
530 Communications		260.00		
580 Travel		1,253.00		
Total Other Purchased Services		38,377.00		
600 <u>Supplies</u>				
610 General Supplies		169,294.00		
620 Energy		291,752.00		
Total Supplies		461,046.00		
700 <u>Property</u>				
760 Equipment - Replacement		268,767.00		
Total Property		268,767.00		
Total 2700 Student Transportation Services		<u>2,598,598.00</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		284,066.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		55,231.00		
220 Social Security Contributions		21,150.00		
230 PSERS Retirement Contributions		18,762.00		
260 Workmen's Compensation		1,480.00		
Total Personnel Services-Employee Benefits		94,633.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		21,000.00		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		57,604.00		
500 <u>Other Purchased Services</u>				
580 Travel		4,021.00		
Total Other Purchased Services		4,021.00		
600 <u>Supplies</u>				
610 General Supplies		6,273.00		
650 Supplies - Technology Related		43,207.00		
Total Supplies		49,480.00		
700 <u>Property</u>				
750 Equipment - Original & Additional		308,344.00		
760 Equipment - Replacement		136,574.00		
Total Property		444,918.00		
Total 2800 Central		<u>966,890.00</u>		

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County: Allegheny
2900 Other Support Services
200 Personnel Services-Employee Benefits
210 Grp Ins - Contracted Provider
Total Personnel Services-Employee Benefits
600 Other Purchased Services
690 Miscellaneous Purchased Services
Total Other Purchased Services
Total 2900 Other Support Services

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	1,205,672.00		
	1,205,672.00		
	43,059.00		
	43,059.00		
	<u>1,248,731.00</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	5,069.00	669,542.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		38,105.00		
220 Social Security Contributions		52,376.00		
230 PSERS Retirement Contributions		36,170.00		
260 Workmen's Compensation		3,577.00		
Total Personnel Services-Employee Benefits		130,228.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		286,628.00		
600 <u>Other Purchased Services</u>				
680 Travel		9,858.00		
Total Other Purchased Services		9,858.00		
800 <u>Supplies</u>				
810 General Supplies		2,500.00		
Total Supplies		2,500.00		
700 <u>Property</u>				
760 Equipment - Replacement		4,832.00		
Total Property		4,832.00		
800 <u>Other Objects</u>				
Total Other Objects		16,000.00		
Total 3000 Operation of NonInstructional Services	<u>5,069.00</u>	<u>1,118,600.00</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		472,449.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		20,435.00		
220 Social Security Contributions		36,283.00		
230 PSERS Retirement Contributions		25,163.00		
260 Workmen's Compensation		2,477.00		
Total Personnel Services-Employee Benefits		84,358.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		246,409.00		
500 <u>Other Purchased Services</u>				
580 Travel		9,858.00		
Total Other Purchased Services		9,858.00		
700 <u>Property</u>				
760 Equipment - Replacement		4,832.00		
Total Property		4,832.00		
Total 3200 Student Activities		<u>817,906.00</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	5,069.00	197,093.00		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		17,670.00		
220 Social Security Contributions		18,093.00		
230 PSERS Retirement Contributions		11,007.00		
260 Workmen's Compensation		1,100.00		
Total Personnel Services-Employee Benefits		46,870.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		40,219.00		
600 <u>Supplies</u>				
610 General Supplies		2,500.00		
Total Supplies		2,500.00		
800 <u>Other Objects</u>				
Total Other Objects		15,000.00		
Total 3300 Community Services	<u>5,069.00</u>	<u>300,682.00</u>		

<u>General Fund Expenditures: Functions</u>	<u>1000</u>	<u>2000</u>	<u>3100</u>	<u>3200</u>	<u>3300</u>	<u>4000</u>	<u>Object Total</u>
100 Personnel Services-Salaries	1,288,569.00						1,288,569.00
200 Personnel Services-Employee Benefits	1,459,766.00						1,459,766.00
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services	1,620.00						1,620.00
600 Supplies	175,845.00						175,845.00
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	<u>2,925,800.00</u>						<u>2,925,800.00</u>

<u>General Fund Expenditures: Sub Functions</u>	<u>1500</u>	<u>1600</u>	<u>1700</u>	<u>2200</u>	<u>2450</u>	<u>2750</u>	<u>Object Total</u>
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>							

<u>Enterprise Fund Expenses</u>	<u>Fund 51</u>	<u>Funds 52-59</u>	<u>Account Total</u>
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>			

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General 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			
50 Enterprise Fund	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
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			

LEA acknowledges there is no Self Insurance data to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	272,467.00	553,193.00	825,660.00
2140 Psychological Services	184,280.00		184,280.00
2150 Speech Pathology And Audiology Services			
2180 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal and Accounting Services			
2420 Medical Services			
2440 Nursing Services			
2700 Student Transportation Services			
TOTAL	456,747.00	553,193.00	1,009,940.00

NOTE: You Must Complete This Schedule If You Have 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	16,500.00		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
Total	16,500.00		

** 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	30,400.00
2000-115	
3000-115	
Total	30,400.00

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	466,352.00
1000-323	
1200-594	1,175.00
1200-597	
2300-820	
2900-595	43,059.00
2900-596	
2900-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	864,607.00

LEA acknowledges there are no 2990-999 pass thru funds to report.

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.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
----------	--------	--------	----------	--------	--------	----------	--------	--------

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

TOTAL ENCUMBRANCES:

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.

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
2250 School Library Services						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	167,468.00	174,303.00		341,771.00		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	1,461.00	1,510.00		2,961.00		
220 Social Security Contributions	12,696.00	13,214.00		25,910.00		
230 PSERS Retirement Contributions	9,483.00	9,870.00		19,353.00		
260 Workmen's Compensation	875.00	910.00		1,785.00		
Total Personnel Services-Employee Benefits	24,505.00	25,504.00		50,009.00		
400 Purchased Property Services						
Total Purchased Property Services	852.00	887.00		1,739.00		
600 Supplies						
610 General Supplies	1,494.00	1,556.00		3,050.00		
640 Books & Periodicals	21,970.00	22,867.00		44,837.00		
650 Supples - Technology Related	14,569.00	15,159.00		29,728.00		
Total Supplies	38,033.00	39,582.00		77,615.00		
Total 2250 School Library Services	<u>230,858.00</u>	<u>240,276.00</u>		<u>471,134.00</u>		

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 103027503 Plum Borough SD

County: Allegheny

Printed 11/22/2011 8:33:07

1280 Special Programs - Early Intervention Support

Elementary

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 1280 Special Programs - Early Intervention Support

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -3

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
31,380.00	31,380.00		
<u>31,380.00</u>	<u>31,380.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 Personnel Services-Salaries			
Total Personnel Services-Salaries	168,499.00	164,968.00	323,467.00
200 Personnel Services-Employee Benefits			
210 Grp Ins - Contracted Provider	28,822.00	29,999.00	58,821.00
220 Social Security Contributions	11,945.00	12,433.00	24,378.00
230 PSERS Retirement Contributions	8,939.00	9,304.00	18,243.00
260 Workmen's Compensation	824.00	858.00	1,682.00
Total Personnel Services-Employee Benefits	50,530.00	52,594.00	103,124.00
400 Purchased Property Services			
Total Purchased Property Services		100.00	100.00
600 Other Purchased Services			
680 Travel	2,192.00	2,281.00	4,473.00
Total Other Purchased Services	2,192.00	2,281.00	4,473.00
800 Supplies			
810 General Supplies	456.00	475.00	931.00
Total Supplies	456.00	475.00	931.00
800 Other Objects			
Total Other Objects		225.00	225.00
Total 1243 Gifted Support	<u>211,677.00</u>	<u>220,643.00</u>	<u>432,320.00</u>

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

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

560 Tuition

Total Other Purchased Services

Total 1190 Federally Funded Regular Programs

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100,300.00	100,300.00		
16,703.00	16,703.00		
8,216.00	8,216.00		
6,108.00	6,108.00		
563.00	563.00		
31,590.00	31,590.00		
8,876.00	8,876.00		
2,110.00	2,110.00		
2,110.00	2,110.00		
<u>150,876.00</u>	<u>150,876.00</u>		

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue

Federal Revenue: 8110-8690, 8810-8830	1,005,765.00
Federal Pass Thru Revenue: 6831, 6832, 6839	663,304.00

Total Non-ARRA Federal Revenue	1,669,069.00
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ARRA Revenue

Federal ARRA BEF Revenue: 8708	1,453,788.00
Federal ARRA Edjobs Revenue: 8709	861,332.00
Federal ARRA Revenue: 8701-8707, 8721-8799	610,702.00
Federal ARRA Pass Thru Revenue: 6833-6835	102,382.00

Total ARRA Federal Revenue	3,028,182.00
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Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	2,215,742.00
Function 2000	6,250.00
Function 3000	5,069.00
Function 4000	0.00
Function 5000	0.00

Total Federal Expenditures reported in General Fund	2,227,061.00
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Capital Reserve Fund (Formerly Fund #21)

6/30/10 Ending Fund Balance Reported as Major Fund #21

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #21

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #21 Amount Reclassified

Capital Reserve Fund (Formerly Fund #22)

6/30/10 Ending Fund Balance Reported as Major Fund #22

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #22

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #22 Amount Reclassified

Athletic Fund #29

6/30/10 Ending Fund Balance Reported as Major Fund #29

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance

Amount reclassified to the General Fund for FYE 6/30/2011

Amount retained in Fund 29 for FYE 6/30/11

Total Fund #29 Reclassified and/or Retained

25,348.00

25,348.00

25,348.00

25,348.00

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322		446,352.00	446,352.00
1200-323			
1200-324			
1200-329			
Total 320		446,352.00	446,352.00
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

<u>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				
6412 Delinquent Interim Real Estate Taxes	207,206.00			207,206.00
6431 Delinquent Act 1 Earned Income Taxes	827,133.00			827,133.00
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES	1,034,339.00			1,034,339.00

		TAX REVENUE REPORTED	CURRENT YEAR	PRIOR YEAR	TAXES COLLECTED
		IN CURRENT YEAR	TAX ACCRUAL	TAX ACCRUAL	IN CURRENT YEAR
<u>REVENUE FROM LOCAL SOURCES</u>					
6111	Current Real Estate Taxes	24,892,196.00	0.00	0.00	24,892,196.00
6112	Interim Real Estate Taxes	411,201.00	0.00	0.00	411,201.00
6113	Public Utility Realty Tax	41,197.00	0.00	0.00	41,197.00
6120	Current Per Capita Taxes, Sec. 679	109,217.00	0.00	0.00	109,217.00
6140	Current Act 511 Taxes - Flat Rate Assessments	128,544.00	0.00	0.00	128,544.00
6150	Current Act 511 Taxes - Proportional Assessments	2,598,322.00	0.00	0.00	2,598,322.00
6400	Delinquent Taxes Levied/Assessed by the LEA	1,034,339.00	0.00	0.00	1,034,339.00

6000 TOTAL TAXES

29,215,016.00

0.00

0.00

29,215,016.00

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>1,149,886,385</u>	<u>25,527,449</u>	<u>24,892,196</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	109,217.00	
6143	Emergency and Municipal Services Tax	19,327.00	
6140	Current Act 511 Taxes - Flat Rate Assessments		128,544.00
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	2,395,871.00	
6153	Real Estate Transfer Taxes	202,451.00	
6150	Current Act 511 Taxes - Proportional Assessments		2,598,322.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	30,422,671.00	
Revenue from State Sources	19,380,244.00	
Revenue from Federal Sources	3,931,565.00	
Other Financing Sources		53,734,480.00

		AMOUNT	TOTAL
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	10,510,505.00	
7140	Charter Schools	127,703.00	
7160	Tuition - Orphans & Children Placed In Priv. Homes	47,315.30	
7271	Special Education - Funding for School Aged Pupils	2,279,309.00	
7310	Transportation (Regular and Additional)	1,217,298.91	
7320	Rental and Sinking Fund Payments	606,070.00	
7330	Health Services	80,131.00	
7340	State Property Tax Reduction Allocation	1,653,234.00	
7501	PA Accountability Grant	564,380.00	
7502	Dual Enrollment Grants	86,336.00	
7599	Additional grants not listed elsewhere	49,000.00	
7810	Revenue for Social Security Payments	1,237,921.79	
7820	Revenue for Retirement Payments	921,040.00	
7000	Total Revenue from State Sources		19,380,244.00
8000	Revenue from Federal Sources		
8190	Unrestrict. Fed. Grants-in-Aid Direct - Fed. Govt.	149,350.00	
8511	Grants (IDEA & NCLB) - Not Spec. (8510 Series)	87,769.00	
8514	NCLB, Title I - Improv. Acad. Ach. (Disadvantaged)	404,380.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	110,652.00	
8701	ARRA - IDEA, Part B	102,382.00	
8703	ARRA - Title I, Part A & Part D	59,366.00	
8708	ARRA - State Fiscal Stabilization Fund	1,453,766.00	
8709	ARRA Education Jobs Fund	861,332.00	
8731	ARRA- Build America Bonds	448,955.00	
8810	Schl Based ACCESS Med Reimb Prog	252,447.00	
8820	Medical Asst Reimb for Admin Claiming	1,177.00	
8000	Total Revenue from Federal Sources		3,931,565.00

	AMOUNT	TOTAL
6000 Revenue from Local Sources		
6111 Current Real Estate Taxes	24,892,196.00	
6112 Interim Real Estate Taxes	411,201.00	
6113 Public Utility Realty Tax	41,197.00	
6120 Current Per Capita Taxes, Sec. 679	109,217.00	
6140 Current Act 511 Taxes - Flat Rate Assessments	128,544.00	
6150 Current Act 511 Taxes - Proportional Assessments	2,698,322.00	
6400 Delinq on Taxes Levied/Assessed by the LEA	1,034,339.00	
6500 Earnings on Investments	81,481.00	
6700 Revenue From Student Activities	81,534.00	
6831 Federal Rev. Rcvd. from Other PA Public Schools	143,191.00	
6832 Federal IDEA Pass Through Revenue	520,113.00	
6833 Federal ARRA IDEA Pass Through Revenue	102,382.00	
6910 Rentals	8,004.00	
6920 Contributions and Donations From Private Sources	43,726.00	
6941 Regular Day School Tuition	19,843.00	
6961 Transportation Services Provided Other PA LEAs	32,017.00	
6991 Refunds of Prior Years' Expenditures	115,256.00	
6999 All Other Local Revenues Not Specified	60,108.00	
6000 Total Revenue from Local Sources		30,422,671.00

Total
Fiduciary
Funds

9945

9946

9947

9948

0041

9949

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					
Deductions						
9947	Scholarships Awarded					
9948	Other Deductions					
Change in Net Assets						
0041	Net Assets - Beginning of Fiscal Year					
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year						

Component Units (90)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		71,119
		71,119
		0791
		0798
		0799
		71,119

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS

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	71,119
0490	Other Current Liabilities	71,119
	TOTAL LIABILITIES	

Net Assets

0701	Invested in Capital Assets Net of Related Debt	
0798	Restricted for Legal Purposes (0792-0798)	
0799	Unrestricted	
	TOTAL NET ASSETS	

TOTAL LIABILITIES AND NET ASSETS

71,119

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		71,119
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		71,119

Amounts Expressed in Whole Dollars

ASSETS

Assets

0100 Cash and Cash Equivalents
 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

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
			71,119	
			71,119	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (60)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	114,133			114,133	
9936 Cash and Cash Equivalents Beginning of Year	269,661			269,661	
Cash and Cash Equivalents at Year End	383,794			383,794	

9900 Other Financing Sources Not Listed (9000 Series)	(575,346)			(575,346)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	12,316			12,316	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec in Accounts Receivable (0120-0150)	(17,654)			(17,654)	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(7,238)			(7,238)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	55,971			55,971	
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)	35,380			35,380	
9913 Inc (Dec) in Deferred Revenue (0480)	18,587			18,587	
9914 Inc (Dec) in Other Current Liabilities (0490)	(122)			(122)	
Total Adjustments	97,240			97,240	
Cash Provided By (Used For) Total	(478,106)			(478,106)	

	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	1,226,719			1,226,719	
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	795,927			795,927	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	905,826			905,826	
9944 Cash Payments For Other Operating Expenses	3,072			3,072	
Net Cash Provided By (Used For) Operating Activities	(479,106)			(479,106)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	104,067			104,067	
8000 Federal Sources	487,623			487,623	
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	591,690			591,690	
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	549			549	
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	549			549	

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

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

6922 Capital Contributions
 9998 Transfers From (To) Component Units
 9999 Transfers In (Out)

CHANGE IN NET ASSETS

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

NET ASSETS - END OF YEAR

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
16,893			16,893	
248,887			248,887	
265,780			265,780	

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

Proprietary Funds

Page PRO-3A

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (50)	TOTAL	Internal Service (60)
OPERATING REVENUES						
6600	Food Service Revenue	1,243,949			1,243,949	
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		1,243,949			1,243,949	
OPERATING EXPENSES						
100	Salaries	604,654			604,654	
200	Employee Benefits	226,653			226,653	
300	Purchased Professional and Technical Service					
400	Purchased Property Services	45,364			45,364	
500	Other Purchased Service	6,414			6,414	
600	Supplies	920,822			920,822	
700	Depreciation	12,316			12,316	
810	Dues and Fees					
890	Other Operating Expenditures	3,072			3,072	
TOTAL OPERATING EXPENSES		1,819,295			1,819,295	
OPERATING INCOME (LOSS)		(575,346)			(575,346)	
NONOPERATING REVENUES (EXPENSES)						
6600	Earnings on Investments	549			549	
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	106,101			106,101	
8000	Federal Sources	485,589			485,589	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		592,239			592,239	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		16,893			16,893	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds	150,077			150,077	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	59,956			59,956	
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					
0480 Deferred Revenues	36,164			36,164	
0490 Other Current Liabilities					
Total Current Liabilities	246,197			246,197	
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	22,338			22,338	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities	22,338			22,338	
TOTAL LIABILITIES	268,535			268,535	
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	73,023			73,023	
0798 Restricted for Legal Purposes (0792-0798)	192,757			192,757	
0799 Unrestricted	265,780			265,780	
TOTAL NET ASSETS	531,560			531,560	
TOTAL LIABILITIES AND NET ASSETS	531,560			531,560	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	383,794			383,794	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	15,015			15,015	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	6,779			6,779	
0170 Inventories	55,280			55,280	
0180 Prepaid Expenses / Expenditures	424			424	
0190 Other Current Assets					
Total Current Assets	461,292			461,292	
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)	73,023			73,023	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	73,023			73,023	
TOTAL ASSETS	534,315			534,315	

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)	218,042			
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	290,000	240,000		240,000
TOTAL OTHER FINANCING SOURCES (USES)		(500,042)	(240,000)		240,000
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(2,176,212)	(2,176,212)	(560,531)	1,615,681
0040	Fund Balance - Beginning of Fiscal Year	6,700,000	6,700,000	6,255,850	(444,150)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		4,523,788	4,523,788	5,695,319	1,171,531

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
				8888
				8889
	(1,633,342)			(2,193,939)
	19,317,344			25,579,127
				0040
				0050
	17,684,002			23,386,188

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 890, 1850 (31)
SPECIAL AND EXTRAORDINARY ITEMS					
8888 Special Items					
8889 Extraordinary Items					
NET CHANGE IN FUND BALANCES	(560,531)	(66)			
0040 Fund Balance - Beginning of Fiscal Year	6,255,850	5,933			
0050 Prior Period Adjustment					
FUND BALANCE END OF YEAR	5,695,319	5,867			

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
	94,524			30,517,199	6000
				19,380,244	7000
				3,931,565	8000
	94,524			53,829,008	
				31,432,722	1000
				14,799,142	2000
				1,118,658	3000
				1,844,884	4000
1,727,866				6,826,217	5110
				1,324	5130
					5140
	1,727,866			56,022,947	
(1,633,342)				(2,193,939)	
					9110
					9120
					9130
					9200
					9300
					9400
					9710
					9720
					9900
					5120
					5150
					5200
					5300

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 090, 1050 (31)
REVENUES						
6000	Local Sources	30,422,671	4			
7000	State Sources	19,380,244				
8000	Federal Sources	3,931,565				
TOTAL REVENUES		53,734,480	4			
EXPENDITURES						
1000	Instruction	31,432,722				
2000	Support Services	14,799,142				
3000	Noninstructional Services	1,118,588	70			
4000	Fac Acq, Const, and Imp	117,018				
5110	Debt Service (Principal & Interest)	6,826,217				
5130	Refund of Prior Year Receipts	1,324				
5140	Short Term Borrowing - Interests and Costs					
TOTAL EXPENDITURES		54,295,011	70			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(560,531)	(66)			
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					
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)					
5300	Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)						

Tuition Paid to Other LEAs During Fiscal Year		Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
561	Tuition to Other School Districts Within the State	634,767.55	
562	Tuition to Charter Schools	593,390.38	
563	Tuition Paid to Nonpublic Schools	331,187.00	
564	Tuition Paid to Area Vocational Technical Schools	384,213.00	
566	Tuition to Inst of Higher Ed and Tech Inst	7,152.00	
567	Tuition to Approved Private Schools	432,850.60	
568	Tuition to PRRIs and Detention Centers	9,075.23	
0560 Total Tuition Paid During Fiscal Year		2,392,635.76	
0562 Sub Amounts			
562	Tuition to Charter Schools - Nonspecial Education		
562	Tuition to Charter Schools - Special Education	593,390.38	
Total Object 562 Paid During Fiscal Year		593,390.38	

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)
5110	10 General	2,378,669		4,447,648	6,826,217
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		2,378,669		4,447,648	6,826,217
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

(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				93,517,723	2,272,489	1,087,108	96,877,320
2 Additional Debt Incurred During Year					2,202,444	440,235	2,642,679
3 Retirements and Repayments				2,378,569		357,110	2,735,679
4 Debt at End of Fiscal Year				91,139,154	4,474,933	1,170,233	96,784,320
5 Current Portion P&I - Due within 1 year				2,473,489			2,473,489
6 Interest Paid during current fiscal year				4,440,792		173,000	4,613,792

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY TYPE FUNDS	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 Current Portion P&I - Due within 1 year							
6 Interest Paid during current fiscal year							

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

BY SUBFUNCTIONS

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	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	25,084,461.09	
1200 Special and Gifted Education	5,540,548.00	
1300 Vocational Education Programs	377,543.00	
1400 Other Instructional Programs - E/S	430,170.00	
		31,432,722.09
2000 Support Services		
2100 Pupil Personnel	1,167,350.00	
2200 Instructional Staff	543,723.00	
2300 Administration	2,920,760.00	
2400 Pupil Health	598,725.00	
2500 Business	359,186.00	
2600 Operation & Maintenance of Plant Services	4,406,179.00	
2700 Student Transportation Services	2,598,598.00	
2800 Central	955,890.00	
2900 Other Support Services	1,240,731.00	
		14,799,142.00
3000 Operation of Noninstructional Services		
3200 Student Activities	817,908.00	
3300 Community Services	300,682.00	
		1,118,588.00
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4200 Existing Site Improvement Services	1,960.00	
4600 Existing Building Improvement Services	115,058.00	
		117,018.00
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	6,827,541.00	
		6,827,541.00
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		54,295,011.09

5130 Refund of Prior Years' Revenues/Receipts

Total

800 Other Objects

1,324.00

880 Refund of Prior Year's Receipts

1,324.00

Total Other Objects

1,324.00

Total 5130 Refund of Prior Years' Revenues/Receipts

5110 Debt Service	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	4,447,648.00
Total Other Objects	4,447,648.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	2,378,569.00
Total Other Financing Uses	2,378,569.00
Total 5110 Debt Service	<u>6,826,217.00</u>

	<u>Total</u>
5100 Debt Service, Other Expenditures and Fin Uses	
800 <u>Other Objects</u>	
830 Interest	4,447,648.00
880 Refund of Prior Year's Receipts	1,324.00
Total Other Objects	4,448,972.00
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	2,378,669.00
Total Other Financing Uses	2,378,669.00
Total 5100 Debt Service, Other Expenditures and Fin Uses	<u>6,827,641.00</u>

5000 Other Expenditures and Financing Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

<u>Total</u>
4,447,648.00
1,324.00
4,448,972.00
2,378,569.00
2,378,569.00
<u>6,827,541.00</u>

4600 Existing Building Improvement Services

700 Property

760 Equipment - Replacement

Total Property

Total 4600 Existing Building Improvement Services

Federal	Total	BEF Elementary	BEF Secondary
	115,058.00		
	115,058.00		
	<u>115,058.00</u>		

4200 Existing Site Improvement Services

700 Property

780 Equipment - Replacement

Total Property

Total 4200 Existing Site Improvement Services

Federal

Total

BEF Elementary

BEF Secondary

1,960.00

1,960.00

1,960.00

4000 Facilities Acquisition, Const. and Improve. Svcs.

700 Property

760 Equipment - Replacement

Total Property

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

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	117,018.00		
	117,018.00		
	117,018.00		