

LEA Name:
Address
City

Plum Borough SD
900 Ellicker Road
Plum Borough, PA, PA 15239-

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
06/30/2014

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

Dr. Timothy S. Glasspool, Superintendent
Chief School Administrator

Dr. Timothy S. Glasspool
(Signature required)

Date

12.24.14

Mrs. Cynthia Vento
Board Secretary

Cynthia Vento
(Signature required)

Date

12.24.14

Mr. Eugene J. Marraccini
Contact Person

(412) 798-6356 Ext.

Contact Person Telephone Number

marraccinie@pbsd.k12.pa.us

(412) 798-6396

Contact Person Fax Number

Contact Person E-mail Address

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

12/23/2014 12:46:35 PM

Audit Certification

Annual Financial Report:

For the Fiscal Year Ending 06/30/2014

(Pursuant to PA School Code Section 218(b))

LEA Name: Plum Borough SD

AUN Number: 103027503

County: Allegheny

Audit Certification Due:
12/31/2014

This certification is applicable to:



Orig. Annual Financial Report submitted to Comptroller Operations:

12/24/2014

☐ Yes, audit has been completed



Annual Financial Report revisions submitted on:



No, audit has not been completed

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

Auditing Firm:

BIELAU, TIERNEY, COON & COMPANY, PC

Auditor Contact Name: ROBERT COON, CPA

2740 SMALLMAN STREET, SUITE 202

Auditor Phone: 412 261 0330

PITTSBURGH, PA 15222

Auditor E-mail: rcoon@btccpa.com

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

Dr. Timothy S. Glasspool
Signature

Dr. Timothy S. Glasspool, Superintendent

Date

12.24.14

Date

Board Secretary

Cynthia Vento
Signature

Mrs. Cynthia Vento

Date

12.24.14

AFR Contact Person: Mr. Eugene J. Marraccini

Phone: 4127986356

Email: marraccinie@pbsd.k12.pa.us

FAX: 4127986396

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.

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Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
0100 Cash and Cash Equivalents	884,835	4,451			
0110 Investments	3,473,916				
0120 Taxes Receivable (Net)	730,514				
0130 Due From Other Funds	108,088				
0141 Due from Other Governments					
0142 State Revenue Receivable	1,693,139				
0143 Federal Revenue Receivable	657,497				
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	193,261				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
TOTAL ASSETS	7,741,250	4,451			
0910 Deferred Outflows Of Resources	4,072,092				
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	11,813,342	4,451			

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
450,000	2,323,850			3,663,136	Assets
2,056,750	14,555,711			20,086,377	0100
				730,514	0110
				108,088	0120
					0130
					0141
				1,693,139	0142
				657,497	0143
					0145
					0146
					0147
				193,261	0150
					0160
					0170
					0180
					0190
2,506,750	16,879,561			27,132,012	
				4,072,092	0910
2,506,750	16,879,561			31,204,104	

Amounts Expressed in Whole Dollars					
	General (10)	Trust (27)	Approved (28)	Activity (29)	(690,1850) (31)

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 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	721,766			
0430	Contracts Payable				
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	4,157,488			
0462	Payroll Deductions and Withholdings	1,252,778			
0470	Advances from Other Funds				
0480	Unearned Revenues				
0490	Other Current Liabilities				
	TOTAL LIABILITIES	6,132,032			
0950	Deferred Inflows Of Resources	4,072,092			
Fund Balances					
0810	Nonspendable Fund Balance				
0820	Restricted Fund Balance				
0830	Committed Fund Balance		4,451		
0840	Assigned Fund Balance				
0850	Unassigned Fund Balance	1,609,218			
	TOTAL FUND BALANCES	1,609,218	4,451		
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	11,813,342	4,451		

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County: Allegheny

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
	2,433,685			3,155,451
				4,157,488
				1,252,778
	2,433,685			8,565,717
				4,072,092
				Fund
2,506,750	14,445,876			16,957,077
				1,609,218
2,506,750	14,445,876			18,566,295
2,506,750	16,879,561			31,204,104

Amounts Expressed in Whole Dollars

REVENUES	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
6000 Local Sources	32,033,704	3			
7000 State Sources	23,669,917				
8000 Federal Sources	1,201,287				
TOTAL REVENUES	56,904,908	3			
EXPENDITURES					
1000 Instruction	33,694,525				
2000 Support Services	15,018,116				
3000 Noninstructional Services	1,210,685	1,024			
4000 Fac Acq, Const, and Imp	110,903				
5110 Debt Service (Principal & Interest)	6,624,816				
5130 Refund of Prior Year Receipts	237,209				
5140 Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES	56,896,254	1,024			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,654	(1,021)			
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)					
5300 Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)					

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
7,846	31,780			32,073,333	6000
				23,669,917	7000
				1,201,287	8000
7,846	31,780			56,944,537	
	61,726			33,756,251	1000
	1,165,905			16,184,021	2000
	54,177			1,265,886	3000
	6,279,979			6,390,882	4000
	1,767,501			8,392,317	5110
				237,209	5130
	9,329,288			66,226,566	5140
7,846	(9,297,508)			(9,282,029)	
					9110
					9120
					9130
					9200
					9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
					5200
					5300

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		8,654	(1,021)		
0040	Fund Balance - Beginning of Fiscal Year	1,600,564	5,472		
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		1,609,218	4,451		

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
7,846	(9,297,508)			(9,282,029)	8888
2,498,904	23,743,384			27,848,324	8889
2,506,750	14,445,876			18,566,295	0040
					0050

		Amounts Expressed in Whole Dollars			
		Budgeted Amounts		Actual	
		Original	Final	(Budgetary Basis)	Variance With Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	31,849,793	31,849,793	32,033,704	183,911
7000	State Sources	22,785,007	22,785,007	23,669,917	884,910
8000	Federal Sources	2,179,193	2,179,193	1,201,287	(977,906)
TOTAL REVENUES		56,813,993	56,813,993	56,904,908	90,915
EXPENDITURES					
1100	Regular Programs	27,248,441	27,164,862	27,133,714	31,148
1200	Special Programs	5,696,621	6,010,014	5,724,078	285,936
1300	Vocational Programs	370,000	331,104	620,988	(289,884)
1400	Other Instructional Programs	97,564	150,218	215,745	(65,527)
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	1,382,056	1,382,018	1,333,314	48,704
2200	Instructional Staff Services	541,142	541,294	555,544	(14,250)
2300	Administrative Services	2,850,320	2,915,304	2,832,061	83,243
2400	Pupil Health	779,870	797,470	754,980	42,490
2500	Business Services	351,127	351,127	365,789	(14,662)
2600	Operation and Maintenance of Plant Services	4,071,948	4,253,500	4,392,954	(139,454)
2700	Student Transportation Services	2,326,713	2,498,462	2,640,060	(141,598)
2800	Central & Other Support Services	934,652	897,652	875,883	21,769
2900	Other Support Services	1,345,072	1,350,912	1,267,530	83,382
3100	Food Services				
3200	Student Activities	910,382	905,382	882,146	23,236
3300	Community Services	320,475	320,475	328,540	(8,065)
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	277,100	109,869	110,903	(1,034)
5110	Debt Service (Principal & Interest)	6,899,510	6,905,973	6,624,816	281,157
5130	Refund of Prior Year Receipts			237,209	(237,209)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		56,402,993	56,885,636	56,896,254	(10,618)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		411,000	(71,643)	8,654	80,297

Amounts Expressed in Whole Dollars				
	Budgeted Amounts	Actual	Variance With	
	Original	(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)		(41,642)	41,642	
5120 Debt Service - Refunded Bond Issues				
5150 Bond Discounts				
5200 Interfund Transfers - Out (to other funds)				
5300 Transfer to Component Unit or Primary Government		(41,642)	(41,642)	
5900 Budgetary Reserve	411,000			
TOTAL OTHER FINANCING SOURCES (USES)	(411,000)			
SPECIAL AND EXTRAORDINARY ITEMS				
8888 Special Items				
8889 Extraordinary Items				
NET CHANGE IN FUND BALANCES				
0040 Fund Balance - Beginning of Fiscal Year		8,654	80,297	
0050 Prior Period Adjustment		1,600,564	1,600,564	
FUND BALANCE - END OF YEAR		1,609,218	1,680,861	

Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets:

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
0100 Cash and Cash Equivalents	107,661			107,661	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	8,136			8,136	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	3,755			3,755	
0170 Inventories	50,782			50,782	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	170,334			170,334	

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)					
0250 Construction in Progress	89,051			89,051	
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	89,051			89,051	
0910 Deferred Outflows Of Resources					

TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES

	259,385			259,385	
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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Current Liabilities:

0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	1,061			1,061	
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 Unearned Revenues	30,553			30,553	
0490 Other Current Liabilities					
Total Current Liabilities	31,614			31,614	

Noncurrent Liabilities:

0470 Advances from Other Funds	108,087			108,087	
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	17,413			17,413	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities	125,500			125,500	

TOTAL LIABILITIES

	157,114			157,114	
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0950 Deferred Inflows Of Resources

NET POSITION

0791 Invested in Capital Assets Net of Related Debt	89,051			89,051	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	13,220			13,220	

TOTAL NET POSITION

	102,271			102,271	
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

	259,385			259,385	
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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	1,257,838			1,257,838	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	1,257,838			1,257,838	
OPERATING EXPENSES					
100 Salaries					
200 Employee Benefits	673,372			673,372	
300 Purchased Professional and Technical Service	283,115			283,115	
400 Purchased Property Services					
500 Other Purchased Service	41,237			41,237	
600 Supplies	9,123			9,123	
700 Depreciation	1,020,342			1,020,342	
810 Dues and Fees	16,189			16,189	
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	2,043,378			2,043,378	
OPERATING INCOME (LOSS)	(785,540)			(785,540)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	109			109	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	136,107			136,107	
8000 Federal Sources	594,931			594,931	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	731,147			731,147	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(54,393)			(54,393)	

Amounts Expressed in Whole Dollars

CONTRIBUTIONS AND TRANSFERS

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

CHANGE IN NET POSITION

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

NET POSITION - END OF YEAR

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
	(54,393)			(54,393)	
	156,664			156,664	
	102,271			102,271	

	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	1,257,888			1,257,888	
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	955,270			955,270	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	955,349			955,349	
9944 Cash Payments For Other Operating Expenses	115,453			115,453	
Net Cash Provided By (Used For) Operating Activities	(768,184)			(768,184)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	135,288			135,288	
8000 Federal Sources	587,563			587,563	
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	722,851			722,851	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(6,659)			(6,659)	
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements	(22,949)			(22,949)	
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	(29,608)			(29,608)	
Cash Flows From Investing Activities					
6500 Earnings on Investments	109			109	
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	109			109	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	(74,832)			(74,832)	
9935 Cash and Cash Equivalents Beginning of Year	182,493			182,493	
Cash and Cash Equivalents at Year End	107,661			107,661	

9900 Other Financing Sources Not Listed (9000 Series)	(785,540)			(785,540)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	16,189			16,189	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(1,119)			(1,119)	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(70)			(70)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(6,453)			(6,453)	
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)	5,742			5,742	
9913 Inc (Dec) in Unearned Revenue (0480)	3,067			3,067	
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	17,356			17,356	
Cash Provided By (Used For) Total	(768,184)			(768,184)	

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

Assets

0100	Cash and Cash Equivalents	86,695
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86,695

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

86,695

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0100
		0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		0910
		86,695
		86,695
		86,695

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable					
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Unearned Revenues					
0490	Other Current Liabilities					86,695
	TOTAL LIABILITIES					86,695

0950	Deferred Inflows Of Resources					
Net Position						
0791	Invested in Capital Assets Net of Related Debt					
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted					
	TOTAL NET POSITION					
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					86,695

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		86,695
		86,695
		0950
		0791
		0798
		0799
		86,695

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
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Additions						
9945	Gifts and Contributions					
9946	Other Additions					
Deductions						
9947	Scholarships Awarded					
9948	Other Deductions					
Change In Net Position						
0041	Net Position - Beginning of Fiscal Year					
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year						

Total
Fiduciary
Funds

9945
9946

9947
9948

0041
9949

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	25,255,643.42	
6112	Interim Real Estate Taxes	50,342.43	
6113	Public Utility Realty Tax	38,009.08	
6120	Current Per Capita Taxes, Sec. 679	85,285.81	
6140	Current Act 511 Taxes - Flat Rate Assessments	113,647.80	
6150	Current Act 511 Taxes - Proportional Assessments	3,741,125.82	
6400	Delinq on Taxes Levied/Assessed by the LEA	600,486.88	
6500	Earnings on Investments	20,232.81	
6700	Revenue From Student Activities	94,740.25	
6832	Federal IDEA Pass Through Revenue	361,099.00	
6836	Federal ARRA Race To Top Rev Recd as Pass Through	502.44	
6910	Rentals	8,307.34	
6920	Contributions and Donations From Private Sources	46,924.45	
6941	Regular Day School Tuition	12,737.58	
6961	Transportation Services Provided Other PA LEAs	47,556.94	
6991	Refunds of Prior Years' Expenditures	1,524,533.25	
6999	All Other Local Revenues Not Specified	32,528.22	
6000	Total Revenue from Local Sources		32,033,703.52

	AMOUNT	TOTAL
7000		
Revenue from State Sources		
7110 Basic Education Funding (Gross)	12,539,214.33	
7160 Tuition - Orphans & Children Placed in Priv. Homes	32,380.72	
7271 Special Education Funding for School Aged Pupils	2,271,849.55	
7310 Transportation (Regular and Additional)	1,311,988.33	
7320 Rental and Sinking Fund Payments	1,430,598.95	
7330 Health Services	75,002.59	
7340 State Property Tax Reduction Allocation	1,653,348.20	
7360 Safe Schools	23,055.79	
7501 PA Accountability Grant	221,738.00	
7810 Revenue for Social Security Payments	1,264,520.45	
7820 Revenue for Retirement Payments	2,846,220.55	
Total Revenue from State Sources		23,669,917.46
8000		
Revenue from Federal Sources		
8190 Unstrct. Fed. Grants-in-Aid Direct - Fed. Govt.	609,715.78	
8514 NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	342,120.71	
8515 NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	119,324.51	
8516 NCLB, Title III - Language Instruction	840.00	
8690 Restricted Fed. Grants-in-Aid Through the Comm.	115,255.44	
8810 Schl Based ACCESS Med Reimb Prog	14,030.09	
Total Revenue from Federal Sources		1,201,286.53

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	32,033,703.52	
Revenue from State Sources	23,669,917.46	
Revenue from Federal Sources	1,201,286.53	
Other Financing Sources		56,904,907.51

		Taxable Assessed Value	Tax Levy	Taxes Collected
6111	Totals	1,437,842,142	26,971,043	25,255,643
6140	Current Act 511 Taxes - Flat Rate Assessments			
	6141 Per Capita Taxes		84,763.37	
	6143 Emergency and Municipal Services Tax		28,884.43	
6140	Current Act 511 Taxes - Flat Rate Assessments			113,647.80
6150	Current Act 511 Taxes - Proportional Assessments			
	6151 Earned Income Taxes		3,435,519.47	
	6153 Real Estate Transfer Taxes		305,606.35	
6150	Current Act 511 Taxes - Proportional Assessments			3,741,125.82

Total Act 1 and Act 511 Taxes

3,854,773.62

School: 103027503 Plum Borough SD

County: Allegheny

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REVENUE FROM LOCAL SOURCES		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6111	Current Real Estate Taxes	25,255,643.42	0.00	0.00	25,255,643.42
6112	Interim Real Estate Taxes	50,342.43	0.00	0.00	50,342.43
6113	Public Utility Realty Tax	38,009.08	0.00	0.00	38,009.08
6120	Current Per Capita Taxes, Sec. 679	85,285.81	0.00	0.00	85,285.81
6140	Current Act 511 Taxes - Flat Rate Assessments	113,647.80	0.00	0.00	113,647.80
6150	Current Act 511 Taxes - Proportional Assessments	3,741,125.82	0.00	0.00	3,741,125.82
6400	Delinq on Taxes Levied/Assessed by the LEA	600,486.88	0.00	0.00	600,486.88

6999 TOTAL TAXES

29,884,541.24

0.00

0.00

29,884,541.24

<u>REVENUE FROM DELINQUENT TAXES</u>		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6411	Delinquent Real Estate Taxes	436,125.35			436,125.35
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		436,125.35			436,125.35

100	<u>Personnel Services-Salaries</u>	
Total	Personnel Services-Salaries	
200	<u>Personnel Services-Employee Benefits</u>	
210	Grip Ins - Contracted Provider	
220	Social Security Contributions	
230	PSERS Retirement Contributions	
240	Tuition Reimbursements	
250	Unemployment Compensation	
260	Workmen's Compensation	
Total	Personnel Services-Employee Benefits	
300	<u>Purchased Professional & Technical Services</u>	
Total	Purchased Professional & Technical Services	
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance	
440	Rentals	
Total	Purchased Property Services	
500	<u>Other Purchased Services</u>	
560	Tuition	
580	Travel	
590	Miscellaneous Purchased Services	
Total	Other Purchased Services	
600	<u>Supplies</u>	
610	General Supplies	
640	Books & Periodicals	
Total	Supplies	
700	<u>Property</u>	
750	Equipment - Original & Additional	
760	Equipment - Replacement	
Total	Property	
800	<u>Other Objects</u>	
Total	Other Objects	
Total 1000	Instruction	

Total

20,280,188.56

3,148,307.20

1,529,139.78

3,423,105.27

81,511.60

17,186.16

180,000.46

8,379,250.47

1,379,703.06

9,653.73

191,674.44

201,328.17

2,832,943.94

11,351.67

2,276.81

2,846,572.42

443,339.59

130,897.59

574,237.18

19,911.09

2,229.97

22,141.06

11,103.85

33,694,524.77

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	8,462,630.64	8,997,054.09	442,634.31	17,902,319.04
200 <u>Personnel Services-Employee Benefits</u>				
210 Grip Ins - Contracted Provider	1,448,729.85	1,303,208.38	60,588.90	2,812,527.13
220 Social Security Contributions	639,517.06	677,630.47	33,538.53	1,350,686.06
230 PSERS Retirement Contributions	1,431,447.83	1,513,969.84	74,938.12	3,020,355.79
240 Tuition Reimbursements	40,755.80	40,755.80		81,511.60
250 Unemployment Compensation	59,996.00	(50,000.64)	739.30	10,734.66
260 Workmen's Compensation	86,766.00	74,980.49	2,953.98	164,700.47
Total Personnel Services-Employee Benefits	3,707,212.54	3,560,544.34	172,758.83	7,440,515.71
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	252,388.80	143,636.40	9,938.00	405,963.20
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	1,139.67	8,414.06		9,553.73
440 Rentals	95,837.22	95,837.22		191,674.44
Total Purchased Property Services	96,976.89	104,251.28		201,228.17
500 <u>Other Purchased Services</u>				
562 Tuition to Pennsylvania Charter Schools	351,785.50	351,785.50		703,571.00
580 Travel	1,265.01	5,491.85		6,756.86
Total Other Purchased Services	353,050.51	357,277.35		710,327.86
600 <u>Supplies</u>				
610 General Supplies	119,231.39	204,844.14	7,627.06	331,702.59
640 Books & Periodicals	54,234.43	65,281.55		119,515.98
Total Supplies	173,465.82	270,125.69	7,627.06	451,218.57
700 <u>Property</u>				
750 Equipment - Original & Additional	2,675.00	17,236.09		19,911.09
760 Equipment - Replacement	2,229.97			2,229.97
Total Property	4,904.97	17,236.09		22,141.06
Total 1100 Regular Programs - E/S	13,050,630.17	13,450,125.24	632,958.20	27,133,713.61

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,449,473.93	869,043.09		2,318,517.02
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	198,422.59	136,045.52		334,468.11
220 Social Security Contributions	109,398.31	64,588.30		173,986.61
230 PSERS Retirement Contributions	245,572.29	147,128.69		392,700.98
250 Unemployment Compensation	3,083.21	3,209.05		6,292.26
260 Workmen's Compensation	14,403.53	641.74		15,045.27
Total Personnel Services-Employee Benefits	570,879.93	351,613.30		922,493.23
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	231,124.23	240,542.49	394,940.81	866,607.53
400 Purchased Property Services				
430 Repairs and Maintenance		100.00		100.00
Total Purchased Property Services		100.00		100.00
500 Other Purchased Services				
561 Tuition to Other School Districts Within The State	16,013.90	16,667.53		32,681.43
562 Tuition to Pennsylvania Charter Schools	167,227.94	174,053.58		341,281.52
563 Tuition to Nonpublic Schools	204,448.31	212,793.14		417,241.45
564 Tuition to Career and Technology Centers		2,557.73		2,557.73
567 Tuition to Approved Private and PA Chartered Schools	570,545.44			570,545.44
568 Tuition for PRRIs (in-state) and Detention Centers	112,488.79			112,488.79
569 Tuition - Other	42,692.00			42,692.00
580 Travel	840.01	3,360.57		4,200.58
594 IU Payment by Withholding for Institutionalized Children's Prog	2,276.81			2,276.81
Total Other Purchased Services	1,116,533.20	409,432.55		1,525,965.75
600 Supplies				
610 General Supplies	1,510.59	942.35	76,559.55	79,012.49
640 Books & Periodicals	11,381.61			11,381.61
Total Supplies	12,892.20	942.35	76,559.55	90,394.10
Total 1200 Special and Gifted Education	3,380,903.49	1,871,673.78	471,500.36	5,724,077.63

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	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>			
564 Tuition to Career and Technology Centers	609,884.58		609,884.58
Total Other Purchased Services	609,884.58		609,884.58
800 <u>Other Objects</u>			
Total Other Objects	11,103.85		11,103.85
Total 1300 Vocational Education Programs	620,988.43		620,988.43

		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400	Other Instructional Programs - E/S				
100	Personnel Services-Salaries				
	Total Personnel Services-Salaries		59,352.50		59,352.50
200	<u>Personnel Services-Employee Benefits</u>				
	210 Grips - Contracted Provider		1,311.96		1,311.96
	220 Social Security Contributions		4,467.11		4,467.11
	230 PSERS Retirement Contributions		10,048.50		10,048.50
	250 Unemployment Compensation		159.24		159.24
	260 Workmen's Compensation		254.72		254.72
	Total Personnel Services-Employee Benefits		16,241.53		16,241.53
300	<u>Purchased Professional & Technical Services</u>				
	Total Purchased Professional & Technical Services	7,308.00	99,824.33		107,132.33
500	<u>Other Purchased Services</u>				
	580 Travel	197.12	197.11		394.23
	Total Other Purchased Services	197.12	197.11		394.23
600	<u>Supplies</u>				
	610 General Supplies	25,171.98	7,452.53		32,624.51
	Total Supplies	25,171.98	7,452.53		32,624.51
Total 1400	Other Instructional Programs - E/S	32,677.10	183,068.00		215,745.10

School: 103027503 Plum Borough SD				
County: Allegheny				
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
250 Unemployment Compensation				
260 Workmen's Compensation				
Total Personnel Services-Employee Benefits				
500 <u>Other Purchased Services</u>				
580 Travel				
Total Other Purchased Services				
Total 1430 Homebound Instruction				

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	5,350.50		5,350.50
	405.16		405.16
	905.83		905.83
	4.88		4.88
	(104.69)		(104.69)
	1,211.18		1,211.18
197.12	197.11		394.23
197.12	197.11		394.23
197.12	6,758.79		6,955.91

Printed 12/24/2014 1:20:29

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-8

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		54,002.00		54,002.00
		235.32		235.32
		4,061.95		4,061.95
		9,142.67		9,142.67
		154.36		154.36
		359.41		359.41
		13,953.71		13,953.71
	7,308.00	7,308.00		14,616.00
	7,308.00	75,263.71		82,571.71

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
25,171.98	7,452.53		32,624.51
25,171.98	7,452.53		32,624.51
25,171.98	7,452.53		32,624.51

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instruction Programs				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		1,076.64		1,076.64
Total Personnel Services-Employee Benefits		<u>1,076.64</u>		<u>1,076.64</u>
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		<u>92,516.33</u>		<u>92,516.33</u>
Total 1490 Additional Other Instruction Programs		<u>93,592.97</u>		<u>93,592.97</u>

Total

100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	6,848,489.69
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	1,258,700.28
220 Social Security Contributions	513,599.26
230 PSERS Retirement Contributions	1,125,284.66
250 Unemployment Compensation	19,499.21
260 Workmen's Compensation	45,541.64
280 Other Post Employment Benefits (OPEB)	1,002,916.57
290 Other Employee Benefits	204,837.50
Total Personnel Services-Employee Benefits	4,170,379.12
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	719,600.00
400 <u>Purchased Property Services</u>	
410 Cleaning Services	104,762.69
420 Utility Services	648,692.15
430 Repairs and Maintenance	307,236.15
Total Purchased Property Services	1,060,690.99
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	413,014.65
520 Insurance-General	178,257.15
530 Communications	101,439.65
540 Advertising	12,854.13
580 Travel	50,646.44
590 Miscellaneous Purchased Services	41,780.50
Total Other Purchased Services	797,992.52
600 <u>Supplies</u>	
610 General Supplies	361,372.61
620 Energy	642,317.02
640 Books & Periodicals	279,624.51
Total Supplies	1,283,314.14
700 <u>Property</u>	
750 Equipment - Original & Additional	113,697.44
760 Equipment - Replacement	15,667.58
Total Property	129,365.02
800 <u>Other Objects</u>	
Total Other Objects	8,285.00
Total 2000 Support Services	15,018,116.48

	Federal	Total
100 <u>Personnel Services-Salaries</u>		927,752.58
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		162,690.65
220 Social Security Contributions		70,098.08
230 PSERS Retirement Contributions		155,731.12
250 Unemployment Compensation		1,735.43
260 Workmen's Compensation		6,273.42
Total Personnel Services-Employee Benefits		396,528.70
300 <u>Purchased Professional & Technical Services</u>		791.92
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
580 Travel		3,971.74
Total Other Purchased Services		3,971.74
600 <u>Supplies</u>		
610 General Supplies		3,325.50
Total Supplies		3,325.50
800 <u>Other Objects</u>		
Total Other Objects		944.00
Total 2100 Pupil Personnel		1,333,314.44

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2110 Supervision Of Pupil Personnel Services			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries			
200 <u>Personnel Services-Employee Benefits</u>			
210 Grip Ins - Contracted Provider	46,818.00	46,816.00	93,634.00
220 Social Security Contributions	3,060.83	3,060.85	6,121.68
230 PSERS Retirement Contributions	3,570.37	3,570.36	7,140.73
250 Unemployment Compensation	7,926.24	7,926.24	15,852.48
260 Workmen's Compensation	148.80	148.81	297.61
Total Personnel Services-Employee Benefits	308.19	308.19	616.38
500 <u>Other Purchased Services</u>	15,014.43	15,014.45	30,028.88
580 Travel	1,143.94	1,143.95	2,287.89
Total Other Purchased Services	1,143.94	1,143.95	2,287.89
600 <u>Supplies</u>			
610 General Supplies	527.23	527.23	1,054.46
Total Supplies	527.23	527.23	1,054.46
800 <u>Other Objects</u>			
Total Other Objects	372.50	372.50	745.00
Total 2110 Supervision Of Pupil Personnel Services	63,876.10	63,874.13	127,750.23

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	144,233.55	508,186.80		652,420.35
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	34,628.14	94,500.64		129,128.78
220 Social Security Contributions	10,850.38	38,379.93		49,230.31
230 PSERS Retirement Contributions	24,418.59	84,698.56		109,117.15
250 Unemployment Compensation	1,198.19	(184.00)		1,014.19
260 Workmen's Compensation	1,495.13	2,917.21		4,412.34
Total Personnel Services-Employee Benefits	72,590.43	220,312.34		292,902.77
500 Other Purchased Services				
580 Travel	110.86			110.86
Total Other Purchased Services	110.86			110.86
600 Supplies				
610 General Supplies	275.04	502.05		777.09
Total Supplies	275.04	502.05		777.09
Total 2120 Guidance Services	217,209.88	729,001.19		946,211.07

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	81,646.56	81,646.55		163,293.11
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	13,661.30	13,661.29		27,322.59
220 Social Security Contributions	6,158.28	6,158.28		12,316.56
230 PSERS Retirement Contributions	13,822.79	13,822.78		27,645.57
250 Unemployment Compensation	197.62	197.61		395.23
260 Workmen's Compensation	561.91	561.90		1,123.81
Total Personnel Services-Employee Benefits	34,401.90	34,401.86		68,803.76
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	395.96	395.96		791.92
500 <u>Other Purchased Services</u>				
580 Travel	786.50	786.49		1,572.99
Total Other Purchased Services	786.50	786.49		1,572.99
600 <u>Supplies</u>				
610 General Supplies	746.98	746.97		1,493.95
Total Supplies	746.98	746.97		1,493.95
800 <u>Other Objects</u>				
Total Other Objects	99.50	99.50		199.00
Total 2140 Psychological Services	118,077.40	118,077.33		236,154.73

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2190 Other Pupil Personnel Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		18,405.12		18,405.12
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		117.60		117.60
220 Social Security Contributions		1,410.48		1,410.48
230 PSERS Retirement Contributions		3,115.92		3,115.92
250 Unemployment Compensation		28.40		28.40
260 Workmen's Compensation		120.89		120.89
Total Personnel Services-Employee Benefits		4,793.29		4,793.29
Total 2190 Other Pupil Personnel Services		23,198.41		23,198.41

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES			
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>
2200 Instructional Staff			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	135,037.00	209,875.00	344,912.00
200 <u>Personnel Services-Employee Benefits</u>			
210 Grips - Contracted Provider	3,031.52	41,407.96	44,439.48
220 Social Security Contributions	10,293.96	15,462.63	25,756.59
230 PSERS Retirement Contributions	22,861.78	35,395.47	58,257.25
250 Unemployment Compensation	1,210.33	(575.90)	634.43
260 Workmen's Compensation	1,342.61	355.99	1,698.60
Total Personnel Services-Employee Benefits	38,740.20	92,046.15	130,786.35
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	4,550.00	4,550.00	9,100.00
500 <u>Other Purchased Services</u>			
580 Travel	14,082.93	14,323.33	28,406.26
Total Other Purchased Services	14,082.93	14,323.33	28,406.26
600 <u>Supplies</u>			
610 General Supplies	4,333.20	3,679.02	8,012.22
640 Books & Periodicals	11,132.49	23,195.14	34,327.63
Total Supplies	15,465.69	26,874.16	42,339.85
Total 2200 Instructional Staff	207,875.82	347,668.64	555,544.46

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,699,957.51
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		293,435.76
220 Social Security Contributions		126,772.44
230 PSERS Retirement Contributions		274,599.47
250 Unemployment Compensation		2,809.36
260 Workmen's Compensation		11,258.13
Total Personnel Services-Employee Benefits		708,875.16
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		298,150.62
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		2,362.50
Total Purchased Property Services		2,362.50
500 <u>Other Purchased Services</u>		
520 Insurance-General		23,473.00
530 Communications		39,572.45
540 Advertising		12,854.13
580 Travel		12,264.71
Total Other Purchased Services		88,164.29
600 <u>Supplies</u>		
610 General Supplies		28,091.62
640 Books & Periodicals		231.74
Total Supplies		28,323.36
700 <u>Property</u>		
760 Equipment - Replacement		724.99
Total Property		724.99
800 <u>Other Objects</u>		
Total Other Objects		5,503.00
Total 2300 Administration		<u>2,832,061.43</u>

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		4,800.00
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		367.20
230 PSERS Retirement Contributions		812.64
250 Unemployment Compensation		9.77
260 Workmen's Compensation		30.94
Total Personnel Services-Employee Benefits		1,220.55
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		30,245.26
520 Insurance-General		
540 Advertising		11,334.00
580 Travel		12,854.13
Total Other Purchased Services		2,368.92
600 <u>Supplies</u>		26,557.05
610 General Supplies		
Total Supplies		5,028.19
Total 2310 Board Services		5,028.19
		<u>67,851.05</u>

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES			Page EXP-20
	Federal	Total	
59,737.92		59,737.92	
4,569.95		4,569.95	
22.02		22.02	
(0.32)		(0.32)	
4,591.65		4,591.65	
76,687.49		76,687.49	
12,139.00		12,139.00	
12,139.00		12,139.00	
6,680.52		6,680.52	
6,680.52		6,680.52	
159,836.58		159,836.58	

2340 Staff Relations And Negotiations 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		
250 Unemployment Compensation		
260 Workmen's Compensation		
Total Personnel Services-Employee Benefits		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		
500 Other Purchased Services		
580 Travel		
Total Other Purchased Services		
800 Other Objects		
Total Other Objects		
Total 2340 Staff Relations And Negotiations Services		

	<u>Federal</u>	<u>Total</u>
		130,828.70
		15,688.81
		9,872.18
		22,149.24
		229.66
		845.93
		48,785.82
		1,755.76
		840.83
		840.83
		50.00
		182,261.11

FederalTotal

75,298.97

75,298.97

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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100 <u>Personnel Services-Salaries</u>				322,821.20
Total Personnel Services-Salaries				40,162.69
200 <u>Personnel Services-Employee Benefits</u>				23,095.91
210 Gri Ins - Contracted Provider				53,674.20
220 Social Security Contributions				443.06
230 PSERS Retirement Contributions				2,091.67
250 Unemployment Compensation				119,467.53
260 Workmen's Compensation				2,362.50
Total Personnel Services-Employee Benefits				2,362.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance				
Total Purchased Property Services				
500 <u>Other Purchased Services</u>				
530 Communications	6,118.75	6,118.75		12,237.50
580 Travel				5,222.24
Total Other Purchased Services				17,459.74
600 <u>Supplies</u>				
610 General Supplies				1,660.12
Total Supplies				1,660.12
800 <u>Other Objects</u>				
Total Other Objects				1,890.00
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				465,661.09

	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional & Technical Services</u>		79,999.96
Total Purchased Professional & Technical Services		
600 <u>Supplies</u>		
610 General Supplies		200.00
Total Supplies		200.00
Total 2370 Community Relations Services		<u>80,199.96</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	630,874.20	550,895.49		1,181,769.69
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	107,549.76	130,034.50		237,584.26
220 Social Security Contributions	47,541.02	41,326.18		88,867.20
230 PSERS Retirement Contributions	106,807.39	91,156.00		197,963.39
250 Unemployment Compensation	5,519.59	(3,414.74)		2,104.85
260 Workmen's Compensation	7,876.83	413.08		8,289.91
Total Personnel Services-Employee Benefits	275,294.59	259,515.02		534,809.61
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	10,296.34	10,296.34		20,592.68
500 Other Purchased Services				
530 Communications				
580 Travel	11,243.42	16,091.53		27,334.95
Total Other Purchased Services	2,082.21	1,750.51		3,832.72
600 Supplies	13,325.63	17,842.04		31,167.67
610 General Supplies	6,708.02	7,814.77		14,522.79
640 Books & Periodicals	231.74			231.74
Total Supplies	6,939.76	7,814.77		14,754.53
700 Property				
760 Equipment - Replacement		724.99		724.99
Total Property		724.99		724.99
800 Other Objects				
Total Other Objects	1,655.50	1,907.50		3,563.00
Total 2380 Office Of The Principal Services	938,386.02	848,996.15		1,787,382.17

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		514,686.40
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grip Ins - Contracted Provider		57,984.05
220 Social Security Contributions		39,060.24
230 PSERS Retirement Contributions		87,136.25
250 Unemployment Compensation		1,142.77
260 Workmen's Compensation		5,097.88
Total Personnel Services-Employee Benefits		190,421.19
300 <u>Purchased Professional & Technical Services</u>		28,744.97
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		5,285.07
Total Purchased Property Services		5,285.07
500 <u>Other Purchased Services</u>		
580 Travel		4.74
Total Other Purchased Services		4.74
600 <u>Supplies</u>		
610 General Supplies		15,838.00
Total Supplies		15,838.00
Total 2400 Pupil Health		<u>754,980.37</u>

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		238,192.14
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Gri Ins - Contracted Provider		62,502.59
220 Social Security Contributions		17,920.72
230 PSERS Retirement Contributions		40,326.25
250 Unemployment Compensation		437.63
260 Workmen's Compensation		1,547.05
Total Personnel Services-Employee Benefits		122,734.24
500 <u>Other Purchased Services</u>		
520 Insurance-General		100.00
580 Travel		784.38
Total Other Purchased Services		884.38
600 <u>Supplies</u>		
610 General Supplies		3,747.85
Total Supplies		3,747.85
800 <u>Other Objects</u>		
Total Other Objects		230.00
Total 2500 Business		365,788.61

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				1,613,783.53
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider				472,859.97
220 Social Security Contributions				120,796.34
230 PSERS Retirement Contributions				270,076.88
250 Unemployment Compensation				5,380.14
260 Workmen's Compensation				10,496.82
280 Other Post Employment Benefits (OPEB)				32.40
Total Personnel Services-Employee Benefits				879,642.55
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				288,693.77
400 Purchased Property Services				
410 Cleaning Services				104,762.69
420 Utility Services				648,692.15
430 Repairs and Maintenance				249,372.81
Total Purchased Property Services				1,002,827.65
500 Other Purchased Services				
521 Fire Insurance				15,000.00
523 General Property and Liability Insurance				98,164.00
529 Other Insurance				438.15
530 Communications				61,867.20
580 Travel				1,200.00
Total Other Purchased Services				176,669.35
600 Supplies				
610 General Supplies				113,365.75
620 Energy				301,142.36
Total Supplies				414,508.11
700 Property				
750 Equipment - Original & Additional				278.55
760 Equipment - Replacement				14,942.59
Total Property				15,221.14
800 Other Objects				
Total Other Objects				1,608.00
Total 2600 Operation & Maintenance of Plant Services				4,392,954.10

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,236,548.12
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		98,061.71
220 Social Security Contributions		92,677.89
230 PSERS Retirement Contributions		196,872.42
250 Unemployment Compensation		6,537.37
260 Workmen's Compensation		7,269.42
Total Personnel Services-Employee Benefits		401,418.81
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		10,029.08
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		13,381.57
Total Purchased Property Services		13,381.57
500 <u>Other Purchased Services</u>		
516 St Tr Svc from the IU		413,014.65
522 Automotive Liability Insurance		41,082.00
580 Travel		166.53
Total Other Purchased Services		454,263.18
600 <u>Supplies</u>		
610 General Supplies		183,244.82
620 Energy		341,174.66
Total Supplies		524,419.48
Total 2700 Student Transportation Services		<u>2,640,060.24</u>

100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grip Ins - Contracted Provider		
220 Social Security Contributions		
230 PSERS Retirement Contributions		
250 Unemployment Compensation		
260 Workmen's Compensation		
Total Personnel Services-Employee Benefits		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		
Total Purchased Property Services		
500 <u>Other Purchased Services</u>		
580 Travel		
Total Other Purchased Services		
600 <u>Supplies</u>		
610 General Supplies		
640 Books & Periodicals		
Total Supplies		
700 <u>Property</u>		
750 Equipment - Original & Additional		
Total Property		
Total 2800 Central		

	<u>Federal</u>	<u>Total</u>
		272,657.41
		48,698.33
		20,516.96
		42,285.02
		822.08
		1,900.32
		114,222.71
		84,089.64
		36,834.20
		36,834.20
		3,848.08
		3,848.08
		5,746.85
		245,065.14
		250,811.99
		113,418.89
		113,418.89
		875,882.92

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		18,027.74
280 Other Post Employment Benefits (OPEB)		1,002,884.17
290 Other Employee Benefits		204,837.50
Total Personnel Services-Employee Benefits		1,225,749.41
500 <u>Other Purchased Services</u>		
595 Intermediate Unit Payments by Withholding		41,780.50
Total Other Purchased Services		41,780.50
Total 2900 Other Support Services		<u>1,267,529.91</u>

3000 Operation of Noninstructional 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

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

400 Purchased Property Services

430 Repairs and Maintenance

Total Purchased Property Services

500 Other Purchased Services

520 Insurance-General

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

700 Property

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 3000 Operation of Noninstructional Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Federal

Total

745,610.60

22,253.42

54,495.75

112,389.12

2,369.27

4,850.67

196,358.23

100,422.60

18,437.03

18,437.03

10,830.00

10,131.59

20,961.59

59,209.65

59,209.65

60,189.57

60,189.57

9,496.13

1,210,685.40

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		511,622.88
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		18,111.12
220 Social Security Contributions		36,596.10
230 PSERS Retirement Contributions		75,789.97
250 Unemployment Compensation		1,990.05
260 Workmen's Compensation		3,447.76
Total Personnel Services-Employee Benefits		135,935.00
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		68,656.82
400 Purchased Property Services		
430 Repairs and Maintenance		18,437.03
Total Purchased Property Services		18,437.03
500 Other Purchased Services		
520 Insurance-General		10,830.00
580 Travel		7,768.59
Total Other Purchased Services		18,598.59
600 Supplies		
610 General Supplies		59,209.65
Total Supplies		59,209.65
700 Property		
760 Equipment - Replacement		60,189.57
Total Property		60,189.57
800 Other Objects		
Total Other Objects		9,496.13
Total 3200 Student Activities		<u>882,145.67</u>

School: 103027503 Plum Borough SD

County: Allegheny

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3300 Community 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 Contribution

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 3300 Community Services

Federal

Total

233,987.72

4,142.30

17,899.65

36.599.15

379.22

1 402 91

60.423.23

31,765.78

2.363.00

2,363.00

328,539.73

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<u>Federal</u>	<u>Total</u>
	1,235.00
	109,667.67
	109,667.67
	<u>110,902.67</u>

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<u>Federal</u>	<u>Total</u>
	16,934.49
	16,934.49
	16,934.49

		DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	
		Page EXP-39	
		<u>Federal</u>	<u>Total</u>
700	<u>Property</u>		
	760 Equipment - Replacement		92,733.18
Total Property			92,733.18
Total 4600 Existing Building Improvement Services			92,733.18

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End		DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
School: 103027503 Plum Borough SD		Page EXP-40
County: Allegheny		
5000 Other Expenditures and Financing Uses		
800	<u>Other Objects</u>	<u>Total</u>
830	Interest	3,309,815.59
880	Refund of Prior Year's Receipts	237,209.12
	Total Other Objects	3,547,024.71
900	<u>Other Financing Uses</u>	
910	Redemption of Principal	3,315,000.00
	Total Other Financing Uses	3,315,000.00
Total 5000	Other Expenditures and Financing Uses	<u>6,862,024.71</u>

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End		DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	
School: 103027503 Plum Borough SD		Page EXP-41	
County: Allegheny			
5100 Debt Service, Other Expenditures and Fin Uses		Printed 12/24/2014 1:20:30	
800	<u>Other Objects</u>	<u>Federal</u>	<u>Total</u>
830	Interest		3,309,815.59
880	Refund of Prior Year's Receipts		237,209.12
	Total Other Objects		3,547,024.71
900	<u>Other Financing Uses</u>		
910	Redemption of Principal		3,315,000.00
	Total Other Financing Uses		3,315,000.00
Total 5100	Debt Service, Other Expenditures and Fin Uses		<u>6,862,024.71</u>

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

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<u>Federal</u>	<u>Total</u>
	3,309,815.59
	3,309,815.59
	3,315,000.00
	3,315,000.00
	<u>6,624,815.59</u>

<u>Federal</u>	<u>Total</u>
	237,209.12
	237,209.12
	<u>237,209.12</u>

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	27,133,713.61	
1200 Special and Gifted Education	5,724,077.63	
1300 Vocational Education Programs	620,988.43	
1400 Other Instructional Programs - E/S	215,745.10	33,694,524.77
2000 Support Services		
2100 Pupil Personnel	1,333,314.44	
2200 Instructional Staff	555,544.46	
2300 Administration	2,832,061.43	
2400 Pupil Health	754,980.37	
2500 Business	365,788.61	
2600 Operation & Maintenance of Plant Services	4,392,954.10	
2700 Student Transportation Services	2,640,060.24	
2800 Central	875,882.92	
2900 Other Support Services	1,267,529.91	15,018,116.48
3000 Operation of Noninstructional Services		
3200 Student Activities	882,145.67	
3300 Community Services	328,539.73	1,210,685.40
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4200 Existing Site Improvement Services	16,934.49	
4400 Arch & Eng Services / Ed Specs - Improvements	1,235.00	
4600 Existing Building Improvement Services	92,733.18	110,902.67
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	6,862,024.71	6,862,024.71
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		56,896,254.03

Bond Detail**Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Extended Term Financing Agreements		0	500,191	0	500,191	94,236	0
Other Post-Employment Benefits (OPEB)		8,389,977	1,136,269	1,372,917	8,153,329	14,200,000	0
Compensated Absences		918,575	86,750	5,838	999,487	23,000	0
General Obligation Bonds - (CIB)	03/2010	19,685,000	0	45,000	19,640,000	1,291,643	1,259,057
General Obligation Bonds - (CIB)	12/2012	7,500,000	0	0	7,500,000	249,457	249,482
General Obligation Bonds - (CIB)	12/2012	9,970,000	0	400,000	9,570,000	639,680	229,710
General Obligation Bonds - (CIB)	06/2013	30,675,000	0	455,000	30,220,000	1,320,069	821,565
General Obligation Bonds - (CIB)	06/2013	8,680,000	0	390,000	8,290,000	602,588	208,528
General Obligation Bonds - (CIB)	06/2013	9,860,000	0	150,000	9,710,000	329,480	274,540
General Obligation Bonds - (CIB)	06/2013	6,985,000	0	1,820,000	5,165,000	2,344,630	93,008
General Obligation Bonds - (CIB)	06/2013	14,020,000	0	55,000	13,965,000	850,855	436,594
Totals for Debt Entered:		116,683,552	1,723,210	4,693,755	113,713,007	21,945,638	3,572,484

(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		107,375,000			8,389,977	918,575
2 Additional Debt Incurred During Year				500,191	1,136,269	86,750
3 Retirements and Repayments		3,315,000			1,372,917	5,838
4 Debt at End of Fiscal Year		104,060,000		500,191	8,153,329	999,487
5 Accreted Interest at End Of Fiscal Year						
6 Total Debt and Accreted Interest		104,060,000		500,191	8,153,329	999,487
7 Current Portion P&I - Due within 1 year		7,628,402		94,236	14,200,000	23,000
8 Interest Paid during current fiscal year		3,572,484				3,572,484

(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	3,315,000		3,309,816	6,624,816	
5110	20 Special Revenue					
5110	30 Capital Projects			1,767,501	1,767,501	
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
Total Debt Payments - Governmental Funds		3,315,000		5,077,317	8,392,317	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
Total Debt Payments - Proprietary Funds						

Tuition Paid to Other LEAs During Fiscal Year

Tuition Reported in General Fund Expenditures 1000-560
Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Amount
2,832,943.94
2,276.81
2,835,220.75

Total

Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education
1 1306 Institutions		
2 Institutionalized Children's Programs		
3 Juveniles incarcerated in adult facilities		
4 Residential Treatment Facilities		
5 Other Local Education Agencies		417,241.45
6 Brick and Mortar Charter Schools	703,571.00	341,281.52
7 Cyber Charter Schools		
8 Career and Technology Centers	612,442.31	570,545.44
9 Approved Private Schools		
10 PA Chartered Schools for the Deaf and Blind		
11 Private Residential Rehabilitative Institutions		112,488.79
12 Juvenile detention centers		
13 Special Program Jointures		
14 Other Tuition Not Included Elsewhere In This Section		77,650.24
Total Amounts Paid to Institutions	1,316,013.31	1,519,207.44

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	229,808.23	239,173.49	468,981.72
1200-323			
1200-324	1,316.00	1,369.00	2,685.00
1200-329			
Total 320	231,124.23	240,542.49	471,666.72
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	442,634.31	442,634.31
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	60,588.90	60,588.90
220 Social Security Contributions	33,538.53	33,538.53
230 PSERS Retirement Contributions	74,938.12	74,938.12
250 Unemployment Compensation	739.30	739.30
260 Workmen's Compensation	2,953.98	2,953.98
Total Personnel Services-Employee Benefits	172,758.83	172,758.83
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	9,938.00	9,938.00
600 <u>Supplies</u>		
610 General Supplies	7,627.06	7,627.06
Total Supplies	7,627.06	7,627.06
Total 1190 Federally Funded Regular Programs	632,958.20	632,958.20

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
1243 Gifted Support			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	252,450.12		252,450.12
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	43,543.62		43,543.62
220 Social Security Contributions	19,083.56		19,083.56
230 PSERS Retirement Contributions	42,739.89		42,739.89
250 Unemployment Compensation	305.00		305.00
260 Workmen's Compensation	1,658.32		1,658.32
Total Personnel Services-Employee Benefits	107,330.39		107,330.39
400 <u>Purchased Property Services</u>		100.00	100.00
Total Purchased Property Services			
500 <u>Other Purchased Services</u>			
580 Travel	581.40	2,323.30	2,904.70
Total Other Purchased Services	581.40	2,323.30	2,904.70
600 <u>Supplies</u>			
610 General Supplies	190.15	810.35	1,000.50
Total Supplies	190.15	810.35	1,000.50
Total 1243 Gifted Support	360,552.06	3,233.65	363,785.71

2250 School Library Services

100 Personnel Services-Salaries

Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

500 Other Purchased Services

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

Total 2250 School Library Services

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
119,196.00	194,034.00		313,230.00
297.00	38,673.44		38,970.44
9,118.45	14,287.12		23,405.57
20,179.91	32,713.61		52,893.52
1,158.69	(627.53)		531.16
1,237.80	251.18		1,488.98
31,991.85	85,297.82		117,289.67
40.60	1,000.00		1,040.60
40.60	1,000.00		1,040.60
731.45	77.27		808.72
11,132.49	23,195.14		34,327.63
11,863.94	23,272.41		35,136.35
163,092.39	303,604.23		466,696.62

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

97,914.00

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
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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.

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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	19,500.00		
2310			General Audit expenditures only
2500			Business Manager expenditures coded to 2310**
2830			
2840			
Total	19,500.00		

** 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	199,000.00
2000-115	
3000-115	
Total	199,000.00

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	833,198.73
1000-323	
1200-594	2,276.81
1200-597	
2300-820	
2500-432	
2500-810	230.00
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	685,281.82

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	473,105.54	473,105.53	946,211.07
2140 Psychological Services	212,539.26	23,615.47	236,154.73
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	52,709.28	22,589.69	75,298.97
2350 Legal and Accounting Services	21,676.69	14,451.12	36,127.81
2420 Medical Services	359,208.30	359,208.30	718,416.60
2440 Nursing Services	668,318.42	1,559,406.66	2,227,725.08
2700 Student Transportation Services			
TOTAL	1,787,557.49	2,452,376.77	4,239,934.26

Benefits for Staff Relative to
Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
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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.

School: 103027503 Plum Borough SD

County: Allegheny

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LEA acknowledges there were no ARRA funded expenditures

General Fund Expenditures: Functions										1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries																
200 Personnel Services-Employee Benefits																
300 Purchased Professional & Technical Service																
400 Purchased Property Services																
500 Other Purchased Services																
600 Supplies																
700 Property																
810 Dues And Fees																
820 Claims and Judgments Against the LEA																
890 Miscellaneous Expenditures																
Total GF Expenditures: Functions																
General Fund Expenditures: Sub Functions										1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries																
200 Personnel Services-Employee Benefits																
300 Purchased Professional & Technical Service																
400 Purchased Property Services																
500 Other Purchased Services																
600 Supplies																
700 Property																
810 Dues And Fees																
820 Claims and Judgments Against the LEA																
890 Miscellaneous Expenditures																
Total GF Expenditures: Sub Functions																
Enterprise Fund Expenses										Fund 51	Funds 52-58					Account Total
100 Salaries																
200 Employee Benefits																
300 Purchased Professional and Technical Servi																
400 Purchased Property Services																
500 Other Purchased Service																
600 Supplies																
700 Property																
810 Dues and Fees																
820 Claims and Judgments Against the LEA																
890 Other Operating Expenditures																
Total Enterprise Fund Expenses																

PSERS Salary Data (School Districts Only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	25,508,667.00
Total Federally Funded salaries subject to PSERS withholding	442,634.00

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	460,152.23
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditures	460,152.23

Title I ARRA Amount (School Districts and Charter Schools)

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

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue		
Federal Revenue: 8110-8690, 8810-8830	1,201,286.53	
Federal Pass Thru Revenue: 6831, 6832, 6839	361,099.00	
Total Non-ARRA Federal Revenue		1,562,385.53
ARRA Revenue		
Federal ARRA BEF Revenue: 8708	0.00	
Federal ARRA Edujobs Revenue: 8709	0.00	
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00	
Federal ARRA Pass Thru Revenue: 6833-6836	502.44	
Total ARRA Federal Revenue		502.44
Total Federal Revenue		1,562,887.97

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

Function 1000	1,104,458.56	
Function 2000	0.00	
Function 3000	0.00	
Function 4000	0.00	
Function 5000	0.00	
Total Federal Expenditures reported in General Fund		1,104,458.56