

LEA Name : Plum Borough SD
Address : 900 Elicker Road
Plum , PA 15239

County : Allegheny
AUN Number : 103027503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2021

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data 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.



Chief School Administrator Signature

11/30/2021

Date



Board Secretary Signature

11/30/2021

Date

Ryan Manzer

Contact Person

manzerr@pbsd.net

Contact Person E-mail Address

(412)798-6356 Ext :

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2021**
(Pursuant to PA School Code Section 218(b))

LEA Name : Plum Borough SD
AUN Number : 103027503
County : Allegheny

Audit Certification Due: 12/31/2021

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator




Signature

12/17/2021

Date

Board Secretary



Signature

12/17/2021

Date

Ryan Manzer

Contact Person

manzerr@pbsd.net

Contact Person E-mail Address

(412)798-6356

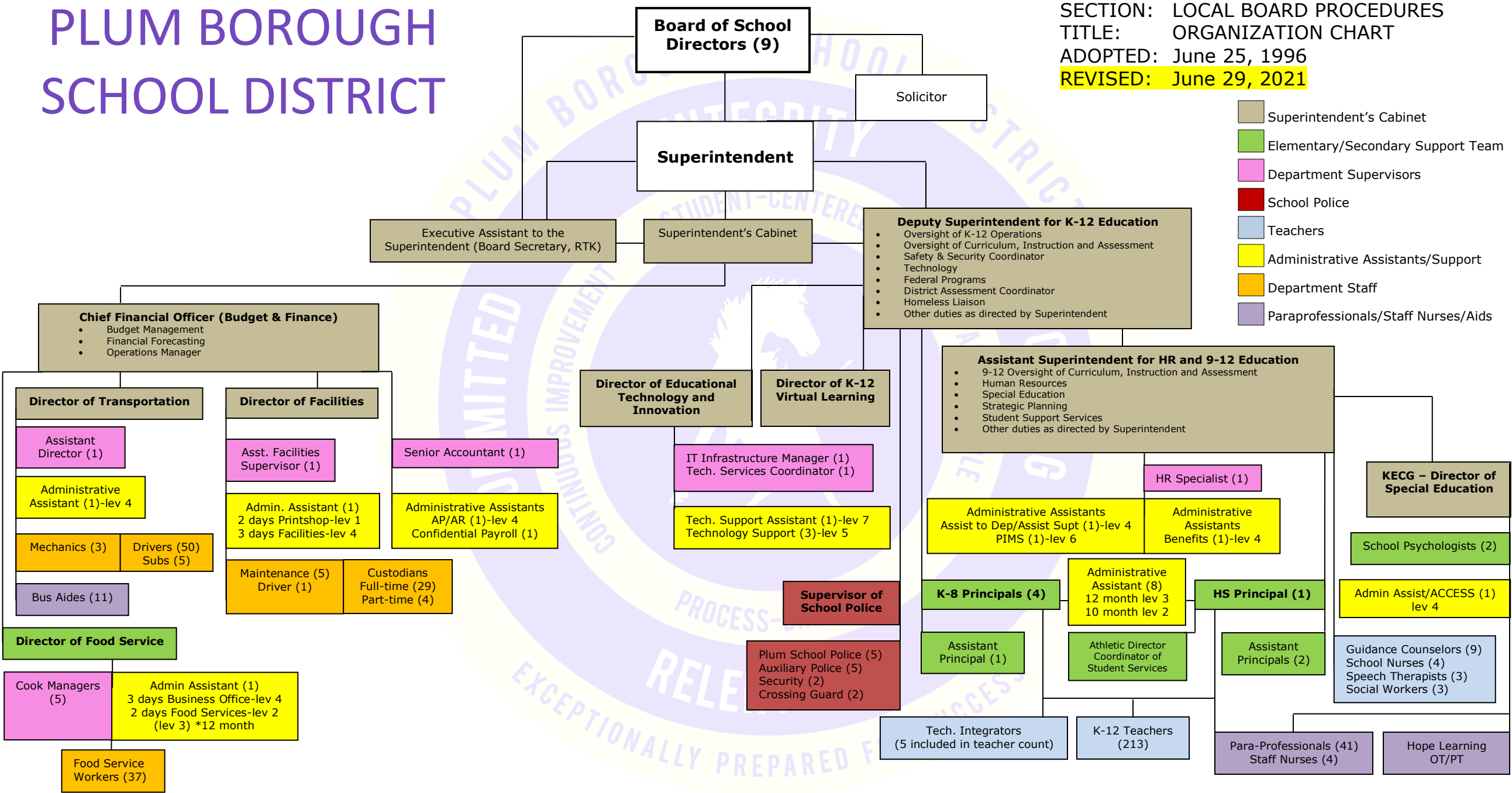
Ext :

Contact Person Telephone Number

Contact Person Fax Number

PLUM BOROUGH SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES
TITLE: ORGANIZATION CHART
ADOPTED: June 25, 1996
REVISED: June 29, 2021





Book	Policy Manual
Section	600 Finances
Title	Capitalization
Code	622
Status	Active
Adopted	October 28, 2003

Purpose

The Board of School Directors recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 was issued to provide new and additional information to the diverse users of district financial statements. In addition to the information contained in previous financial reporting, GASB 34 will now provide information in a highly aggregated manner looking at the long-term financial health of the school district. This new information will require school districts to account for capital assets in a manner different than previously recorded. The intent is to provide an additional set of entity-wide financial statements more similar to the private sector.

The primary objectives of GASB 34 include:

1. New entity-wide financial statements reflecting the overall financial position of the district.
2. Long-term focus for school district activities.
3. Narrative overview and analysis.
4. Information on major funds.
5. Expanded budgetary reporting.

It is important to note that the methods, calculations, and procedures for determining the budgetary process of the school district will not be affected by the implementation of the new standards. The information contained in previous financial statements will largely be in the same format.

Authority

Governmental Accounting Standards Board Statement 34.

Delegation of Responsibility

The Board of School Directors delegates to the Director of Business Affairs, in cooperation with the local independent auditor, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with district administrative procedures.

Guidelines

Capital Assets

A capitalized asset shall be any asset acquired by donation or purchase that has a useful life of longer than one (1) year or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold. At management's discretion, and in conjunction with the local auditor, capital assets purchased with long-term debt may be capitalized regardless of the specific dollar threshold for the type of class of asset acquired.

Value of Assets

All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.

Depreciation

Depreciation shall be based on the straight-line method of depreciation over the estimated useful life of each depreciable asset or group of assets. Periodically, management shall evaluate the estimated useful life of each depreciable asset to determine if revision of such estimate is required.

Dollar Threshold

A dollar threshold for each asset shall be set at an appropriate level. Management should periodically review these levels with assistance from the local independent auditor and may any modifications necessary.

[622-Attach.pdf \(113 KB\)](#)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30625	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6120, Current AFR Rev Detail: \$85,457.95 6120, Prior AFR Rev Detail: \$56,296.95	Current year amount is consistent with expectations. Prior year revenue was lower than usual.
50118	SOIN: Reductions/Retirements have been reported for General Obligation Bonds, Authority Building Obligations and Other Long Term Debt however, comparable entries have not been reported in Governmental Fund Expenditure Functions 5110 & 5120, Objects 910 and 920. Please correct or provide a justification. SOIN: GOB, ABO, and Other Long Term Debt Retirements/Repayments: \$17,091,825.00 Governmental Funds Expenditure Detail: Function 5110/5120, Object 910/920: \$19,026,890.00	Difference relates to \$1,935,065 paid to bond escrow for advanced refunding.
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$30,543.74 Prior Year SESS Schedule 2160: \$0.00	Social Workers added in 20-21.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$23,136.25 Prior Year SESS Schedule 2420: \$11,199.61	Increased medical expenses overall due to COVID, etc.

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	7,660,389				
0110	Investments	6,894,290				
0120	Taxes Receivable	4,896,120				
0130	Due From Other Funds	(746,584)				
0141	Due From Other Governments	668,615				
0142	State Revenue Receivable	2,491,253				
0143	Federal Revenue Receivable	680,601				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	163,003				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	451,289				
0190	Other Current Assets					
Total Assets		\$23,158,976				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$23,158,976				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents			948,788		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds			850,656		
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets				\$1,799,444		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources				\$1,799,444		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents	8,609,177	
0110 Investments	6,894,290	
0120 Taxes Receivable	4,896,120	
0130 Due From Other Funds	104,072	
0141 Due From Other Governments	668,615	
0142 State Revenue Receivable	2,491,253	
0143 Federal Revenue Receivable	680,601	
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables	163,003	
0170 Inventories		
0180 Prepaid Expenses (Expenditures)	451,289	
0190 Other Current Assets		
Total Assets	\$24,958,420	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$24,958,420	

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
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 Unit					
0420 Accounts Payable	2,307,735				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	4,642,228				
0462 Payroll Deductions and Withholding	2,527,342				
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$9,477,305				
0950 Deferred Inflows of Resources	4,063,616				
Fund Balances					
0810 Nonspendable Fund Balance	451,289				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	3,820,665				
0850 Unassigned Fund Balance	5,346,101				
Total Fund Balances	\$9,618,055				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$23,158,976				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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 Unit					
0420	Accounts Payable					
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			948,788		
0830	Committed Fund Balance					
0840	Assigned Fund Balance			850,656		
0850	Unassigned Fund Balance					
Total Fund Balances				\$1,799,444		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances				\$1,799,444		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
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 Unit		
0420 Accounts Payable	2,307,735	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	4,642,228	
0462 Payroll Deductions and Withholding	2,527,342	
0480 Unearned Revenues		
0490 Other Current Liabilities		
Total Liabilities	\$9,477,305	
0950 Deferred Inflows of Resources	4,063,616	
Fund Balances		
0810 Nonspendable Fund Balance	451,289	
0820 Restricted Fund Balance	948,788	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,671,321	
0850 Unassigned Fund Balance	5,346,101	
Total Fund Balances	\$11,417,499	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$24,958,420	

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	36,914,371				
7000 Revenue from State Sources	26,814,659				
8000 Revenue from Federal Sources	1,414,281				
Total Revenues	\$65,143,311				
Expenditures					
1000 Instruction	37,790,524				
2000 Support Services	17,410,615				
3000 Operation of Non-Instructional Services	1,222,500				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	7,894,664				
5130 Refund of Prior Year Revenues / Receipts	9,856				
Total Expenditures	\$64,328,159				
Excess (Deficiency) Of Revenues Over Expenditures	\$815,152				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	14,760,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	617,827				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	14,475,065				
5150 Bond Discounts					
5200 Interfund Transfers – Out	939,583				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$36,821)				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources			3,490		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues				\$3,490		
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services			3,622,503		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures				\$3,622,503		
Excess (Deficiency) Of Revenues Over Expenditures				(\$3,619,013)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN			939,583		
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)				\$939,583		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	36,917,861
7000	Revenue from State Sources	26,814,659
8000	Revenue from Federal Sources	1,414,281
Total Revenues		\$65,146,801
Expenditures		
1000	Instruction	37,790,524
2000	Support Services	17,410,615
3000	Operation of Non-Instructional Services	1,222,500
4000	Facilities Acquisition, Construction and Improvement Services	3,622,503
5110	Debt Service	7,894,664
5130	Refund of Prior Year Revenues / Receipts	9,856
Total Expenditures		\$67,950,662
Excess (Deficiency) Of Revenues Over Expenditures		(\$2,803,861)
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	14,760,000
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing	
9300	Interfund Transfers - IN	939,583
9400	Sale of or Compensation for Loss of Fixed Assets	617,827
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	14,475,065
5150	Bond Discounts	
5200	Interfund Transfers – Out	939,583
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$902,762

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances		\$778,331				
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		8,839,724				
Fund Balance - End Of Year		\$9,618,055				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances				(\$2,679,430)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year			4,478,874		
Fund Balance - End Of Year				\$1,799,444		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$1,901,099)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	13,318,598
Fund Balance - End Of Year		\$11,417,499

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Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	187,347			187,347	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	37,151			37,151	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	2,945			2,945	
0170 Inventories	6,655			6,655	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$234,098			\$234,098	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	65,472			65,472	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$65,472			\$65,472	
0910 Deferred Outflows of Resources	277,720			277,720	
Total Assets And Deferred Outflows Of Resources	\$577,290			\$577,290	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	104,072			104,072	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	18,460			18,460	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	21,953			21,953	
0490 Other Current Liabilities					
Total Current Liabilities	\$144,485			\$144,485	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	14,678			14,678	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	91,000			91,000	
0570 Net Pension Liability	2,062,000			2,062,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$2,167,678			\$2,167,678	
Total Liabilities	\$2,312,163			\$2,312,163	
0950 Deferred Inflows of Resources	198,000			198,000	
Net Position					
0791 Net Investment in Capital Assets	65,472			65,472	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,998,345)			(1,998,345)	
Total Net Position	(\$1,932,873)			(\$1,932,873)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$577,290			\$577,290	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	151,848			151,848	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$151,848			\$151,848	
Operating Expenses					
100 Personnel Services – Salaries	557,057			557,057	
200 Personnel Services – Employee Benefits	344,767			344,767	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	32,055			32,055	
500 Other Purchased Services					
600 Supplies	497,620			497,620	
740 Depreciation	16,557			16,557	
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,448,056			\$1,448,056	
Operating Income (Loss)	(\$1,296,208)			(\$1,296,208)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	155			155	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	129,566			129,566	
8000 Revenue from Federal Sources	1,227,619			1,227,619	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,357,340			\$1,357,340	
Income (Loss) Before Contributions And Transfers	\$61,132			\$61,132	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$61,132			\$61,132	
0002 Net Position - Beginning of Fiscal Year	(1,994,005)			(1,994,005)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,932,873)			(\$1,932,873)	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	149,332			149,332	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	833,659			833,659	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	437,172			437,172	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,121,499)			(\$1,121,499)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	129,566			129,566	
0023 Receipts From Federal Sources -8000	1,120,014			1,120,014	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,249,580			\$1,249,580	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital	(21,314)			(21,314)	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$21,314)			(\$21,314)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	155			155	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$155	\$155
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	106,922			106,922	
0004 Cash and Cash Equivalents Beginning of Year	80,425			80,425	
Cash and Cash Equivalents at Year End	\$187,347			\$187,347	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,296,208)			(1,296,208)	
Adjustments					
0051 Depreciation and Net Amortization	16,557			16,557	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	114,340			114,340	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(2,516)			(2,516)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	8,623			8,623	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(16,081)			(16,081)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	80,655			80,655	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	65,000			65,000	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(40,674)			(40,674)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(2,195)			(2,195)	
0067 Deferred Inflows (0950)	(49,000)			(49,000)	
Total Adjustments	\$174,709			\$174,709	
Cash Provided By (Used for) Total	(\$1,121,499)			(\$1,121,499)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	114,340
Total	\$114,340

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				108,321
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
Total Assets					\$108,321
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$108,321

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			108,321
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Machinery, Equipment and Furniture (Net)			
Total Assets				\$108,321
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$108,321

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				108,321
0799	Unrestricted Net Position				
Total Net Position					
					\$108,321
Total Liabilities, Deferred Inflows Of Resources And Net Position					
					\$108,321

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		<u>(89)</u>	<u>(98)</u>	
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			108,321
0799	Unrestricted Net Position			
Total Net Position				\$108,321
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$108,321

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions				49,336		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				59,949		
Change In Net Position				(\$10,613)		
0006 Net Position – Beginning of Fiscal Year				118,934		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$108,321		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	
0092	Other Additions	49,336
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	59,949
Change In Net Position		(\$10,613)
0006	Net Position – Beginning of Fiscal Year	118,934
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$108,321

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	30,581,885.95			30,581,885.95
6113 Public Utility Realty Taxes	34,495.05			34,495.05
6120 Current Per Capita Taxes, Section 679	85,457.95			85,457.95
6141 Current Act 511 Per Capita Taxes	85,457.96			85,457.96
6143 Current Act 511 Local Services Taxes	29,376.83			29,376.83
6151 Current Act 511 Earned Income Taxes	4,056,090.27			4,056,090.27
6153 Current Act 511 Real Estate Transfer Taxes	526,300.38			526,300.38
6411 Delinquent Real Estate Taxes	694,386.21			694,386.21
6500 Earnings on Investments	29,196.40			
6700 Revenues from LEA Activities	10,925.00			
6832 Federal IDEA Revenue Received as Pass Through	658,192.75			
6910 Rentals	25,770.85			
6920 Contributions and Donations from Private Sources	8,072.55			
6944 Receipts from Other LEAs in Pennsylvania - Education	11,330.71			
6999 Other Revenues Not Specified Above	77,432.23			
TOTAL Revenue from Local Sources	\$36,914,371.09			\$36,093,450.60

	Revenue Reported In Current Year			
Revenue from State Sources				
7111 Basic Education Funding-Formula	13,141,926.77			
7112 Basic Education Funding-Social Security	1,252,862.59			
7271 Special Education funds for School-Aged Pupils	2,550,705.11			
7311 Pupil Transportation Subsidy	1,322,231.32			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	97,405.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	766,512.33			
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,151.67			
7340 State Property Tax Reduction Allocation	1,655,040.63			
7369 Other Safe School Grants	40,000.00			
7505 Ready to Learn Block Grant	618,345.00			
7506 PAsmart Grants	15,555.52			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	358.44			
7820 State Share of Retirement Contributions	5,277,564.99			
TOTAL Revenue from State Sources	\$26,814,659.37			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	37,348.84			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,250.90			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,300.00			
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,500.00			
8517 NCLB, Title IV - 21St Century Schools	23,382.41			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	98,319.16			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	357,956.00			
8742 Governor's Emergency Education Relief Fund (GEER)	26,773.25			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	83,177.30			
8749 Other CARES Act Funding	270,176.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	161,095.62			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,001.53			
TOTAL Revenue from Federal Sources	\$1,414,281.01			

	Revenue Reported In Current Year	
<u>Other Financing Sources</u>		
9120 Proceeds from Refunding of Bonds	14,760,000.00	
9400 Sale of or Compensation for Loss of Fixed Assets	617,827.39	
TOTAL Other Financing Sources	\$15,377,827.39	
TOTAL FROM ALL SOURCES	\$80,521,138.86	\$36,093,450.60

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	30,581,885.95					
6113 Public Utility Realty Taxes	34,495.05					
6120 Current Per Capita Taxes, Section 679	85,457.95					
6141 Current Act 511 Per Capita Taxes	85,457.96					
6143 Current Act 511 Local Services Taxes	29,376.83					
6151 Current Act 511 Earned Income Taxes	4,056,090.27					
6153 Current Act 511 Real Estate Transfer Taxes	526,300.38					
6411 Delinquent Real Estate Taxes	694,386.21					
6500 Earnings on Investments	29,196.40					
6700 Revenues from LEA Activities	10,925.00					
6832 Federal IDEA Revenue Received as Pass Through	658,192.75					
6910 Rentals	25,770.85					
6920 Contributions and Donations from Private Sources	8,072.55					
6944 Receipts from Other LEAs in Pennsylvania - Education	11,330.71					
6999 Other Revenues Not Specified Above	77,432.23					
6000 Total Revenue from Local Sources	\$36,914,371.09					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	13,141,926.77					
7112 Basic Education Funding-Social Security	1,252,862.59					
7271 Special Education funds for School-Aged Pupils	2,550,705.11					
7311 Pupil Transportation Subsidy	1,322,231.32					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	97,405.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	766,512.33					
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,151.67					
7340 State Property Tax Reduction Allocation	1,655,040.63					
7369 Other Safe School Grants	40,000.00					
7505 Ready to Learn Block Grant	618,345.00					
7506 PAsmart Grants	15,555.52					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	358.44					
7820 State Share of Retirement Contributions	5,277,564.99					
7000 Total Revenue from State Sources	\$26,814,659.37					
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	37,348.84					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,250.90					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					30,581,885.95
6113 Public Utility Realty Taxes					34,495.05
6120 Current Per Capita Taxes, Section 679					85,457.95
6141 Current Act 511 Per Capita Taxes					85,457.96
6143 Current Act 511 Local Services Taxes					29,376.83
6151 Current Act 511 Earned Income Taxes					4,056,090.27
6153 Current Act 511 Real Estate Transfer Taxes					526,300.38
6411 Delinquent Real Estate Taxes					694,386.21
6500 Earnings on Investments		3,490.00			32,686.40
6700 Revenues from LEA Activities					10,925.00
6832 Federal IDEA Revenue Received as Pass Through					658,192.75
6910 Rentals					25,770.85
6920 Contributions and Donations from Private Sources					8,072.55
6944 Receipts from Other LEAs in Pennsylvania - Education					11,330.71
6999 Other Revenues Not Specified Above					77,432.23
6000 Total Revenue from Local Sources		\$3,490.00			\$36,917,861.09
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					13,141,926.77
7112 Basic Education Funding-Social Security					1,252,862.59
7271 Special Education funds for School-Aged Pupils					2,550,705.11
7311 Pupil Transportation Subsidy					1,322,231.32
7312 Nonpublic and Charter School Pupil Transportation Subsidy					97,405.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					766,512.33
7330 Health Services (Medical, Dental, Nurse, Act 25)					76,151.67
7340 State Property Tax Reduction Allocation					1,655,040.63
7369 Other Safe School Grants					40,000.00
7505 Ready to Learn Block Grant					618,345.00
7506 PAsmart Grants					15,555.52
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					358.44
7820 State Share of Retirement Contributions					5,277,564.99
7000 Total Revenue from State Sources					\$26,814,659.37
8000 Revenue from Federal Sources					
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government					37,348.84
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					283,250.90

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	<u>General Fund (10)</u>	<u>Student Sponsored</u> <u>Activity Fund (21)</u>	<u>Public Purpose</u> <u>Trust (27)</u>	<u>Other Compt</u> <u>Approved (28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690, 1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,300.00					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,500.00					
8517 NCLB, Title IV - 21St Century Schools	23,382.41					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	98,319.16					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	357,956.00					
8742 Governor's Emergency Education Relief Fund (GEER)	26,773.25					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	83,177.30					
8749 Other CARES Act Funding	270,176.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	161,095.62					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,001.53					
8000 Total Revenue from Federal Sources	\$1,414,281.01					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	14,760,000.00					
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	617,827.39					
9000 Total Other Financing Sources	\$15,377,827.39					
Total From All Sources	\$80,521,138.86					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					68,300.00
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					1,500.00
8517 NCLB, Title IV - 21St Century Schools					23,382.41
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					98,319.16
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					357,956.00
8742 Governor's Emergency Education Relief Fund (GEER)					26,773.25
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					83,177.30
8749 Other CARES Act Funding					270,176.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					161,095.62
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					3,001.53
8000 Total Revenue from Federal Sources					\$1,414,281.01
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					14,760,000.00
9310 General Fund Transfers		939,582.62			939,582.62
9400 Sale of or Compensation for Loss of Fixed Assets					617,827.39
9000 Total Other Financing Sources		\$939,582.62			\$16,317,410.01
Total From All Sources		\$943,072.62			\$81,464,211.48

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	36,914,371.09					
Revenue from State Sources	26,814,659.37					
Revenue from Federal Sources	1,414,281.01					
Other Financing Sources	15,377,827.39					
Total From All Sources	\$80,521,138.86					

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources		3,490.00			36,917,861.09
Revenue from State Sources					26,814,659.37
Revenue from Federal Sources					1,414,281.01
Other Financing Sources		939,582.62			16,317,410.01
Total From All Sources		\$943,072.62			\$81,464,211.48

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General Fund (10)

1000 Instruction		Total
100 Personnel Services – Salaries		
100 Personnel Services – Salaries		19,039,164.97
Total Personnel Services – Salaries		\$19,039,164.97
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider		2,910,481.57
220 Social Security Contributions		1,438,479.83
230 PSERS Retirement Contributions		6,524,033.99
250 Unemployment Compensation		16,810.06
260 Workers' Compensation		77,795.32
280 Other Post-Employment Benefits (OPEB)		501,355.71
Total Personnel Services – Employee Benefits		\$11,468,956.48
300 Purchased Professional and Technical Services		
322 Professional Educational Services – Ius		252,722.33
329 Professional Educational Services – Other		405,567.30
330 Other Professional Services		208,661.07
Total Purchased Professional and Technical Services		\$866,950.70
400 Purchased Property Services		
430 Repairs and Maintenance Services		2,444.30
440 Rentals		1,410,242.99
Total Purchased Property Services		\$1,412,687.29
500 Other Purchased Services		
561 Tuition To Other School Districts Within the State		32,429.33
562 Tuition To Pennsylvania Charter Schools		1,544,693.10
563 Tuition To Nonpublic Schools		9,520.00
564 Tuition To Career and Technology Centers		560,898.04
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		717,689.76
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		94,907.87
569 Tuition – Other		395,047.26
580 Travel		11,412.42
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes		582.37
Total Other Purchased Services		\$3,367,180.15
600 Supplies		
610 General Supplies		648,667.82
640 Books and Periodicals		918,561.85
650 Supplies & Fees – Technology Related		48,195.00
Total Supplies		\$1,615,424.67
700 Property		
758 Capitalized Technology Software - Original		4,190.00
Total Property		\$4,190.00
800 Other Objects		
810 Dues and Fees		15,969.85

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General Fund (10)

1000 Instruction

Total

Total Other Objects	\$15,969.85
Total 1000 Instruction	\$37,790,524.11

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General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	7,521,839.36	8,316,122.78	454,270.00	16,292,232.14
Total Personnel Services – Salaries	\$7,521,839.36	\$8,316,122.78	\$454,270.00	\$16,292,232.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,195,679.61	1,257,822.64	31,716.60	2,485,218.85
220 Social Security Contributions	574,028.60	631,546.94	27,710.44	1,233,285.98
230 PSERS Retirement Contributions	2,627,287.33	2,917,424.60	45,447.23	5,590,159.16
250 Unemployment Compensation	1,284.72	(3,339.19)	752.06	(1,302.41)
260 Workers' Compensation	30,186.62	34,130.38	2,460.01	66,777.01
280 Other Post-Employment Benefits (OPEB)	250,677.86	250,677.85		501,355.71
Total Personnel Services – Employee Benefits	\$4,679,144.74	\$5,088,263.22	\$108,086.34	\$9,875,494.30
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		19,041.00		19,041.00
329 Professional Educational Services – Other	195,647.00	195,647.00		391,294.00
Total Purchased Professional and Technical Services	\$195,647.00	\$214,688.00		\$410,335.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		2,444.30		2,444.30
440 Rentals	536,027.25	536,027.24	338,188.50	1,410,242.99
Total Purchased Property Services	\$536,027.25	\$538,471.54	\$338,188.50	\$1,412,687.29
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	554,282.45	423,058.62		977,341.07
580 Travel		3,727.91		3,727.91
Total Other Purchased Services	\$554,282.45	\$426,786.53		\$981,068.98
600 Supplies				
610 General Supplies	142,694.23	229,864.71	77,971.50	450,530.44
640 Books and Periodicals	918,561.85			918,561.85
650 Supplies & Fees – Technology Related			48,195.00	48,195.00
Total Supplies	\$1,061,256.08	\$229,864.71	\$126,166.50	\$1,417,287.29
700 Property				
758 Capitalized Technology Software - Original		4,190.00		4,190.00
Total Property		\$4,190.00		\$4,190.00
Total 1100 Regular Programs – Elementary / Secondary	\$14,548,196.88	\$14,818,386.78	\$1,026,711.34	\$30,393,295.00

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General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	7,521,839.36	8,316,122.78		15,837,962.14
Total Personnel Services – Salaries	\$7,521,839.36	\$8,316,122.78		\$15,837,962.14
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,195,679.61	1,257,822.64		2,453,502.25
220 Social Security Contributions	574,028.60	631,546.94		1,205,575.54
230 PSERS Retirement Contributions	2,627,287.33	2,917,424.60		5,544,711.93
250 Unemployment Compensation	1,284.72	(3,339.19)		(2,054.47)
260 Workers' Compensation	30,186.62	34,130.38		64,317.00
280 Other Post-Employment Benefits (OPEB)	250,677.86	250,677.85		501,355.71
Total Personnel Services – Employee Benefits	\$4,679,144.74	\$5,088,263.22		\$9,767,407.96
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		19,041.00		19,041.00
329 Professional Educational Services – Other	195,647.00	195,647.00		391,294.00
Total Purchased Professional and Technical Services	\$195,647.00	\$214,688.00		\$410,335.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		2,444.30		2,444.30
440 Rentals	536,027.25	536,027.24		1,072,054.49
Total Purchased Property Services	\$536,027.25	\$538,471.54		\$1,074,498.79
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	554,282.45	423,058.62		977,341.07
580 Travel		3,727.91		3,727.91
Total Other Purchased Services	\$554,282.45	\$426,786.53		\$981,068.98
600 <u>Supplies</u>				
610 General Supplies	142,694.23	229,864.71		372,558.94
640 Books and Periodicals	918,561.85			918,561.85
Total Supplies	\$1,061,256.08	\$229,864.71		\$1,291,120.79
700 <u>Property</u>				
758 Capitalized Technology Software - Original		4,190.00		4,190.00
Total Property		\$4,190.00		\$4,190.00
Total 1110 Regular Programs	\$14,548,196.88	\$14,818,386.78		\$29,366,583.66

LEA : 103027503 Plum Borough SD

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General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			454,270.00	454,270.00
Total Personnel Services – Salaries			\$454,270.00	\$454,270.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			31,716.60	31,716.60
220 Social Security Contributions			27,710.44	27,710.44
230 PSERS Retirement Contributions			45,447.23	45,447.23
250 Unemployment Compensation			752.06	752.06
260 Workers' Compensation			2,460.01	2,460.01
Total Personnel Services – Employee Benefits			\$108,086.34	\$108,086.34
400 <u>Purchased Property Services</u>				
440 Rentals			338,188.50	338,188.50
Total Purchased Property Services			\$338,188.50	\$338,188.50
600 <u>Supplies</u>				
610 General Supplies			77,971.50	77,971.50
650 Supplies & Fees – Technology Related			48,195.00	48,195.00
Total Supplies			\$126,166.50	\$126,166.50
Total 1190 Federally-Funded Regular Programs			\$1,026,711.34	\$1,026,711.34

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1200 Special Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,378,498.79	927,265.04	441,117.00	2,746,880.83
Total Personnel Services – Salaries	\$1,378,498.79	\$927,265.04	\$441,117.00	\$2,746,880.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	156,915.75	189,762.33	78,584.64	425,262.72
220 Social Security Contributions	102,679.14	68,766.37	33,745.46	205,190.97
230 PSERS Retirement Contributions	525,967.10	330,831.12	77,063.15	933,861.37
250 Unemployment Compensation	(6,450.24)	301.66	24,261.44	18,112.86
260 Workers' Compensation	4,996.18	3,595.85	2,426.16	11,018.19
Total Personnel Services – Employee Benefits	\$784,107.93	\$593,257.33	\$216,080.85	\$1,593,446.11
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	116,840.68	116,840.65		233,681.33
329 Professional Educational Services – Other	1,580.20	1,580.20		3,160.40
330 Other Professional Services	104,330.54	104,330.53		208,661.07
Total Purchased Professional and Technical Services	\$222,751.42	\$222,751.38		\$445,502.80
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	16,214.67	16,214.66		32,429.33
562 Tuition To Pennsylvania Charter Schools	100,099.67	467,252.36		567,352.03
563 Tuition To Nonpublic Schools	4,760.00	4,760.00		9,520.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	389,552.38	328,137.38		717,689.76
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	69,255.00	25,652.87		94,907.87
569 Tuition – Other	197,523.63	197,523.63		395,047.26
580 Travel	3,914.76	3,769.75		7,684.51
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	291.19	291.18		582.37
Total Other Purchased Services	\$781,611.30	\$1,043,601.83		\$1,825,213.13
600 Supplies				
610 General Supplies	71,458.36	71,458.36	26,380.65	169,297.37
Total Supplies	\$71,458.36	\$71,458.36	\$26,380.65	\$169,297.37
Total 1200 Special Programs – Elementary / Secondary	\$3,238,427.80	\$2,858,333.94	\$683,578.50	\$6,780,340.24

LEA : 103027503 Plum Borough SD

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General Fund (10)

1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	137,608.08			137,608.08
Total Personnel Services – Salaries	\$137,608.08			\$137,608.08
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	43,833.82			43,833.82
220 Social Security Contributions	10,166.55			10,166.55
230 PSERS Retirement Contributions	43,354.83			43,354.83
250 Unemployment Compensation	1,007.46			1,007.46
260 Workers' Compensation	567.28			567.28
Total Personnel Services – Employee Benefits	\$98,929.94			\$98,929.94
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	106,385.66	106,385.65		212,771.31
Total Purchased Professional and Technical Services	\$106,385.66	\$106,385.65		\$212,771.31
Total 1220 Sensory Support	\$342,923.68	\$106,385.65		\$449,309.33

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,240,890.71	927,265.04	441,117.00	2,609,272.75
Total Personnel Services – Salaries	\$1,240,890.71	\$927,265.04	\$441,117.00	\$2,609,272.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	113,081.93	189,762.33	78,584.64	381,428.90
220 Social Security Contributions	92,512.59	68,766.37	33,745.46	195,024.42
230 PSERS Retirement Contributions	482,612.27	330,831.12	77,063.15	890,506.54
250 Unemployment Compensation	(7,457.70)	301.66	24,261.44	17,105.40
260 Workers' Compensation	4,428.90	3,595.85	2,426.16	10,450.91
Total Personnel Services – Employee Benefits	\$685,177.99	\$593,257.33	\$216,080.85	\$1,494,516.17
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	5,294.45	5,294.44		10,588.89
329 Professional Educational Services – Other	1,580.20	1,580.20		3,160.40
Total Purchased Professional and Technical Services	\$6,874.65	\$6,874.64		\$13,749.29
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	100,099.67	467,252.36		567,352.03
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	61,415.00			61,415.00
580 Travel	3,914.76	3,769.75		7,684.51
Total Other Purchased Services	\$165,429.43	\$471,022.11		\$636,451.54
600 <u>Supplies</u>				
610 General Supplies	71,021.83	71,021.84		142,043.67
Total Supplies	\$71,021.83	\$71,021.84		\$142,043.67
Total 1240 Academic Support	\$2,169,394.61	\$2,069,440.96	\$657,197.85	\$4,896,033.42

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,015,415.74	868,364.96	441,117.00	2,324,897.70
Total Personnel Services – Salaries	\$1,015,415.74	\$868,364.96	\$441,117.00	\$2,324,897.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	81,320.99	170,482.95	78,584.64	330,388.58
220 Social Security Contributions	75,490.13	64,396.53	33,745.46	173,632.12
230 PSERS Retirement Contributions	404,800.75	310,735.74	77,063.15	792,599.64
250 Unemployment Compensation	(7,254.50)	127.12	24,261.44	17,134.06
260 Workers' Compensation	3,526.42	3,354.16	2,426.16	9,306.74
Total Personnel Services – Employee Benefits	\$557,883.79	\$549,096.50	\$216,080.85	\$1,323,061.14
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	5,294.45	5,294.44		10,588.89
329 Professional Educational Services – Other	1,580.20	1,580.20		3,160.40
Total Purchased Professional and Technical Services	\$6,874.65	\$6,874.64		\$13,749.29
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	100,099.67	467,252.36		567,352.03
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	61,415.00			61,415.00
580 Travel	3,769.76	3,769.75		7,539.51
Total Other Purchased Services	\$165,284.43	\$471,022.11		\$636,306.54
600 Supplies				
610 General Supplies	71,021.83	71,021.84		142,043.67
Total Supplies	\$71,021.83	\$71,021.84		\$142,043.67
Total 1241 Learning Support – Public	\$1,816,480.44	\$1,966,380.05	\$657,197.85	\$4,440,058.34

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	225,474.97	58,900.08		284,375.05
Total Personnel Services – Salaries	\$225,474.97	\$58,900.08		\$284,375.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	31,760.94	19,279.38		51,040.32
220 Social Security Contributions	17,022.46	4,369.84		21,392.30
230 PSERS Retirement Contributions	77,811.52	20,095.38		97,906.90
250 Unemployment Compensation	(203.20)	174.54		(28.66)
260 Workers' Compensation	902.48	241.69		1,144.17
Total Personnel Services – Employee Benefits	\$127,294.20	\$44,160.83		\$171,455.03
500 <u>Other Purchased Services</u>				
580 Travel	145.00			145.00
Total Other Purchased Services	\$145.00			\$145.00
Total 1243 Gifted Support	\$352,914.17	\$103,060.91		\$455,975.08

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)				
1260 Physical Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	5,160.57	5,160.56		10,321.13
330 Other Professional Services	104,330.54	104,330.53		208,661.07
Total Purchased Professional and Technical Services	\$109,491.11	\$109,491.09		\$218,982.20
Total 1260 Physical Support	\$109,491.11	\$109,491.09		\$218,982.20

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	16,214.67	16,214.66		32,429.33
563 Tuition To Nonpublic Schools	4,760.00	4,760.00		9,520.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	328,137.38	328,137.38		656,274.76
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	69,255.00	25,652.87		94,907.87
569 Tuition – Other	197,523.63	197,523.63		395,047.26
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	291.19	291.18		582.37
Total Other Purchased Services	\$616,181.87	\$572,579.72		\$1,188,761.59
600 <u>Supplies</u>				
610 General Supplies	436.53	436.52	26,380.65	27,253.70
Total Supplies	\$436.53	\$436.52	\$26,380.65	\$27,253.70
Total 1290 Special Programs - Other Support	\$616,618.40	\$573,016.24	\$26,380.65	\$1,216,015.29

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1300 Vocational Education

Elementary Secondary Federal Total

500 Other Purchased Services

564 Tuition To Career and Technology Centers 560,898.04 560,898.04

Total Other Purchased Services \$560,898.04 \$560,898.04

800 Other Objects

810 Dues and Fees 15,969.85 15,969.85

Total Other Objects \$15,969.85 \$15,969.85

Total 1300 Vocational Education \$576,867.89 \$576,867.89

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		52.00		52.00
Total Personnel Services – Salaries		\$52.00		\$52.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		2.88		2.88
230 PSERS Retirement Contributions		13.46		13.46
250 Unemployment Compensation		(0.39)		(0.39)
260 Workers' Compensation		0.12		0.12
Total Personnel Services – Employee Benefits		\$16.07		\$16.07
Total 1400 Other Instructional Programs – Elementary / Secondary		\$68.07		\$68.07

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		52.00		52.00
Total Personnel Services – Salaries		\$52.00		\$52.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		2.88		2.88
230 PSERS Retirement Contributions		13.46		13.46
250 Unemployment Compensation		(0.39)		(0.39)
260 Workers' Compensation		0.12		0.12
Total Personnel Services – Employee Benefits		\$16.07		\$16.07
Total 1450 Instructional Programs Outside the Established School Day		\$68.07		\$68.07

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:07 PM

General Fund (10)

1500 Nonpublic School Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

329 Professional Educational Services – Other		11,112.90	11,112.90
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Total Purchased Professional and Technical Services		\$11,112.90	\$11,112.90
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600 Supplies

610 General Supplies		28,840.01	28,840.01
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Total Supplies		\$28,840.01	\$28,840.01
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Total 1500 Nonpublic School Programs		\$39,952.91	\$39,952.91
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LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	8,074,500.31
Total Personnel Services – Salaries		\$8,074,500.31
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	1,221,153.23
220	Social Security Contributions	595,814.83
230	PSERS Retirement Contributions	2,661,675.17
240	Tuition Reimbursement	66,144.30
250	Unemployment Compensation	43,982.16
260	Workers' Compensation	31,469.21
280	Other Post-Employment Benefits (OPEB)	4.50
299	All Other Employee Benefits	15,384.62
Total Personnel Services – Employee Benefits		\$4,635,628.02
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	15,000.00
329	Professional Educational Services – Other	9,752.92
330	Other Professional Services	370,961.10
340	Technical Services	126,254.94
360	Employee Training and Development Services	6,250.00
Total Purchased Professional and Technical Services		\$528,218.96
400	<u>Purchased Property Services</u>	
410	Cleaning Services	105,854.39
420	Utility Services	679,791.75
430	Repairs and Maintenance Services	325,122.44
Total Purchased Property Services		\$1,110,768.58
500	<u>Other Purchased Services</u>	
516	Student Transportation Services From the IU	49,940.49
521	Fire Insurance	15,161.00
522	Automotive Liability Insurance	48,518.00
523	General Property and Liability Insurance	93,497.17
529	Other Insurance	293.80
530	Communications	91,279.51
580	Travel	41,465.41
595	IU Payments By Withholding	43,682.36
Total Other Purchased Services		\$383,837.74
600	<u>Supplies</u>	
610	General Supplies	990,094.29
620	Energy	379,421.49
640	Books and Periodicals	404,965.90
650	Supplies & Fees – Technology Related	11,195.00
Total Supplies		\$1,785,676.68
700	<u>Property</u>	
758	Capitalized Technology Software - Original	133,975.97

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2000 Support Services

Total

700 <u>Property</u>	
762 Capitalized Equipment - Replacement	252,705.99
768 Capitalized Technology Software - Replacement	24,600.69
Total Property	\$411,282.65
800 <u>Other Objects</u>	
810 Dues and Fees	305,159.15
820 Claims and Judgments Against the LEA	175,542.93
Total Other Objects	\$480,702.08
Total 2000 Support Services	\$17,410,615.02

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	281,881.77	879,063.91	40,063.36	1,201,009.04
Total Personnel Services – Salaries	\$281,881.77	\$879,063.91	\$40,063.36	\$1,201,009.04
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	28,844.48	152,390.00	2,260.00	183,494.48
220 Social Security Contributions	20,915.93	65,650.63	2,996.40	89,562.96
230 PSERS Retirement Contributions	91,469.65	297,948.57	6,803.31	403,024.84
250 Unemployment Compensation	277.47	1,203.07	903.87	2,384.41
260 Workers' Compensation	1,126.55	3,545.47	175.22	4,847.24
Total Personnel Services – Employee Benefits	\$142,634.08	\$520,737.74	\$13,138.80	\$683,313.93
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	60,579.50	60,579.50	4,977.50	126,136.50
Total Purchased Professional and Technical Services	\$60,579.50	\$60,579.50	\$4,977.50	\$126,136.50
500 <u>Other Purchased Services</u>				
580 Travel			500.00	500.00
Total Other Purchased Services			\$500.00	\$500.00
600 <u>Supplies</u>				
610 General Supplies	642.53	5,782.86		6,425.39
Total Supplies	\$642.53	\$5,782.86		\$6,425.39
800 <u>Other Objects</u>				
810 Dues and Fees	104.00	936.00	582.00	1,622.00
Total Other Objects	\$104.00	\$936.00	\$582.00	\$1,622.00
Total 2100 Support Services – Students	\$485,841.88	\$1,467,100.01	\$59,261.66	\$2,019,006.86

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2110 Supervision of Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	60,579.50	60,579.50		121,159.00
Total Purchased Professional and Technical Services	\$60,579.50	\$60,579.50		\$121,159.00
Total 2110 Supervision of Student Services	\$60,579.50	\$60,579.50		\$121,159.00

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General Fund (10)

2111 Supervision of Student Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	60,579.50	60,579.50		121,159.00
Total Purchased Professional and Technical Services	\$60,579.50	\$60,579.50		\$121,159.00
Total 2111 Supervision of Student Services – Head of Component	\$60,579.50	\$60,579.50		\$121,159.00

LEA : 103027503 Plum Borough SD

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General Fund (10)

2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	243,684.00	575,283.96		818,967.96
Total Personnel Services – Salaries	\$243,684.00	\$575,283.96		\$818,967.96
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	21,152.52	83,162.42		104,314.94
220 Social Security Contributions	18,432.68	43,301.40		61,734.08
230 PSERS Retirement Contributions	80,137.29	195,957.29		276,094.58
250 Unemployment Compensation	99.06	(402.67)		(303.61)
260 Workers' Compensation	995.89	2,369.54		3,365.43
Total Personnel Services – Employee Benefits	\$120,817.44	\$324,387.98		\$445,205.42
Total 2120 Guidance Services	\$364,501.44	\$899,671.94		\$1,264,173.38

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	38,197.77	303,779.95		341,977.72
Total Personnel Services – Salaries	\$38,197.77	\$303,779.95		\$341,977.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,691.96	69,227.58		76,919.54
220 Social Security Contributions	2,483.25	22,349.23		24,832.48
230 PSERS Retirement Contributions	11,332.36	101,991.28		113,323.64
250 Unemployment Compensation	178.41	1,605.74		1,784.15
260 Workers' Compensation	130.66	1,175.93		1,306.59
Total Personnel Services – Employee Benefits	\$21,816.64	\$196,349.76		\$218,166.40
300 Purchased Professional and Technical Services				
330 Other Professional Services			4,977.50	4,977.50
Total Purchased Professional and Technical Services			\$4,977.50	\$4,977.50
600 Supplies				
610 General Supplies	642.53	5,782.86		6,425.39
Total Supplies	\$642.53	\$5,782.86		\$6,425.39
800 Other Objects				
810 Dues and Fees	104.00	936.00		1,040.00
Total Other Objects	\$104.00	\$936.00		\$1,040.00
Total 2140 Psychological Services	\$60,760.94	\$506,848.57	\$4,977.50	\$572,587.01

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2160 Social Work Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			40,063.36	40,063.36
Total Personnel Services – Salaries			\$40,063.36	\$40,063.36
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			2,260.00	2,260.00
220 Social Security Contributions			2,996.40	2,996.40
230 PSERS Retirement Contributions			6,803.31	13,606.62
250 Unemployment Compensation			903.87	903.87
260 Workers' Compensation			175.22	175.22
Total Personnel Services – Employee Benefits			\$13,138.80	\$19,942.11
500 <u>Other Purchased Services</u>				
580 Travel			500.00	500.00
Total Other Purchased Services			\$500.00	\$500.00
800 <u>Other Objects</u>				
810 Dues and Fees			582.00	582.00
Total Other Objects			\$582.00	\$582.00
Total 2160 Social Work Services			\$54,284.16	\$61,087.47

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	283,541.14	173,993.92		457,535.06
Total Personnel Services – Salaries	\$283,541.14	\$173,993.92		\$457,535.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	37,904.26	29,844.30		67,748.56
220 Social Security Contributions	21,335.92	13,031.04		34,366.96
230 PSERS Retirement Contributions	97,331.65	59,526.81		156,858.46
240 Tuition Reimbursement	33,072.15	33,072.15		66,144.30
250 Unemployment Compensation	487.19	982.98		1,470.17
260 Workers' Compensation	1,129.55	695.69		1,825.24
Total Personnel Services – Employee Benefits	\$191,260.72	\$137,152.97		\$328,413.69
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			6,250.00	6,250.00
Total Purchased Professional and Technical Services			\$6,250.00	\$6,250.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,067.04		1,067.04
Total Purchased Property Services		\$1,067.04		\$1,067.04
500 Other Purchased Services				
580 Travel	12,476.60	12,476.59		24,953.19
Total Other Purchased Services	\$12,476.60	\$12,476.59		\$24,953.19
600 Supplies				
610 General Supplies	1,357.38	1,357.37		2,714.75
650 Supplies & Fees – Technology Related	5,597.50	5,597.50		11,195.00
Total Supplies	\$6,954.88	\$6,954.87		\$13,909.75
Total 2200 Support Services – Instructional Staff	\$494,233.34	\$331,645.39	\$6,250.00	\$832,128.73

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2220 Technology Support Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	50,749.33	50,749.32		101,498.65
Total Personnel Services – Salaries	\$50,749.33	\$50,749.32		\$101,498.65
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	9,902.82	9,902.80		19,805.62
220 Social Security Contributions	3,788.95	3,788.92		7,577.87
230 PSERS Retirement Contributions	17,138.53	17,138.51		34,277.04
250 Unemployment Compensation	436.78	436.78		873.56
260 Workers' Compensation	194.07	194.05		388.12
Total Personnel Services – Employee Benefits	\$31,461.15	\$31,461.06		\$62,922.21
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		1,067.04		1,067.04
Total Purchased Property Services		\$1,067.04		\$1,067.04
500 <u>Other Purchased Services</u>				
580 Travel	19.84	19.83		39.67
Total Other Purchased Services	\$19.84	\$19.83		\$39.67
600 <u>Supplies</u>				
610 General Supplies	1,306.35	1,306.35		2,612.70
650 Supplies & Fees – Technology Related	5,597.50	5,597.50		11,195.00
Total Supplies	\$6,903.85	\$6,903.85		\$13,807.70
Total 2220 Technology Support Services	\$89,134.17	\$90,201.10		\$179,335.27

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	216,272.09	106,724.88		322,996.97
Total Personnel Services – Salaries	\$216,272.09	\$106,724.88		\$322,996.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	28,001.44	19,941.50		47,942.94
220 Social Security Contributions	16,318.19	8,013.35		24,331.54
230 PSERS Retirement Contributions	74,635.60	36,830.79		111,466.39
250 Unemployment Compensation	(351.12)	144.68		(206.44)
260 Workers' Compensation	871.51	437.67		1,309.18
Total Personnel Services – Employee Benefits	\$119,475.62	\$65,367.99		\$184,843.61
Total 2250 School Library Services	\$335,747.71	\$172,092.87		\$507,840.58

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	33,072.15	33,072.15		66,144.30
Total Personnel Services – Employee Benefits	\$33,072.15	\$33,072.15		\$66,144.30
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			6,250.00	6,250.00
Total Purchased Professional and Technical Services			\$6,250.00	\$6,250.00
500 <u>Other Purchased Services</u>				
580 Travel	12,456.76	12,456.76		24,913.52
Total Other Purchased Services	\$12,456.76	\$12,456.76		\$24,913.52
600 <u>Supplies</u>				
610 General Supplies	51.03	51.02		102.05
Total Supplies	\$51.03	\$51.02		\$102.05
Total 2270 Instructional Staff Professional Development Services	\$45,579.94	\$45,579.93	\$6,250.00	\$97,409.87

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2290 Other Instructional Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	16,519.72	16,519.72		33,039.44
Total Personnel Services – Salaries	\$16,519.72	\$16,519.72		\$33,039.44
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	1,228.78	1,228.77		2,457.55
230 PSERS Retirement Contributions	5,557.52	5,557.51		11,115.03
250 Unemployment Compensation	401.53	401.52		803.05
260 Workers' Compensation	63.97	63.97		127.94
Total Personnel Services – Employee Benefits	\$7,251.80	\$7,251.77		\$14,503.57
Total 2290 Other Instructional Staff Services	\$23,771.52	\$23,771.49		\$47,543.01

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	503,907.10	713,630.20		1,891,269.32
Total Personnel Services – Salaries	\$503,907.10	\$713,630.20		\$1,891,269.32
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	81,789.33	118,284.86		276,200.55
220 Social Security Contributions	37,448.05	53,215.93		137,296.73
230 PSERS Retirement Contributions	171,704.11	230,299.51		591,692.93
250 Unemployment Compensation	(532.23)	(512.35)		(3,995.86)
260 Workers' Compensation	1,932.94	2,727.15		7,236.05
299 All Other Employee Benefits				15,384.62
Total Personnel Services – Employee Benefits	\$292,342.20	\$404,015.10		\$1,023,815.02
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	4,358.35			4,358.35
330 Other Professional Services				164,945.46
340 Technical Services				29,006.94
Total Purchased Professional and Technical Services	\$4,358.35			\$198,310.75
500 <u>Other Purchased Services</u>				
530 Communications		16,501.53		25,562.79
580 Travel	731.37			2,300.99
Total Other Purchased Services	\$731.37	\$16,501.53		\$27,863.78
600 <u>Supplies</u>				
610 General Supplies	1,252.65			15,838.43
Total Supplies	\$1,252.65			\$15,838.43
800 <u>Other Objects</u>				
810 Dues and Fees	1,195.00	2,768.00		296,514.33
Total Other Objects	\$1,195.00	\$2,768.00		\$296,514.33
Total 2300 Support Services – Administration	\$803,786.67	\$1,136,914.83		\$3,453,611.63

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				40,259.60
Total Personnel Services – Salaries				\$40,259.60
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,593.12
250 Unemployment Compensation				(307.96)
260 Workers’ Compensation				153.92
Total Personnel Services – Employee Benefits				\$2,439.08
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				73,918.97
Total Purchased Professional and Technical Services				\$73,918.97
500 <u>Other Purchased Services</u>				
530 Communications				9,061.26
Total Other Purchased Services				\$9,061.26
600 <u>Supplies</u>				
610 General Supplies				2,024.46
Total Supplies				\$2,024.46
Total 2310 Board Services				\$127,703.37

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				63,937.92
Total Personnel Services – Salaries				\$63,937.92
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				4,891.42
250 Unemployment Compensation				(489.08)
260 Workers’ Compensation				244.53
Total Personnel Services – Employee Benefits				\$4,646.87
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				29,006.94
Total Purchased Professional and Technical Services				\$29,006.94
600 <u>Supplies</u>				
610 General Supplies				8,685.74
Total Supplies				\$8,685.74
Total 2330 Tax Assessment and Collection Services				\$106,277.47

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2340 Staff Relations and Negotiations Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				229,283.83
Total Personnel Services – Salaries				\$229,283.83
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36,431.30
220 Social Security Contributions				16,398.41
230 PSERS Retirement Contributions				73,153.02
250 Unemployment Compensation				(651.58)
260 Workers' Compensation				876.61
Total Personnel Services – Employee Benefits				\$126,207.76
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,833.00
Total Purchased Professional and Technical Services				\$1,833.00
500 <u>Other Purchased Services</u>				
580 Travel				401.95
Total Other Purchased Services				\$401.95
800 <u>Other Objects</u>				
810 Dues and Fees				332.33
Total Other Objects				\$332.33
Total 2340 Staff Relations and Negotiations Services				\$358,058.87

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				89,193.49
Total Purchased Professional and Technical Services				\$89,193.49
Total 2350 Legal and Accounting Services				\$89,193.49

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				340,250.67
Total Personnel Services – Salaries				\$340,250.67
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				39,695.06
220 Social Security Contributions				22,749.80
230 PSERS Retirement Contributions				116,536.29
250 Unemployment Compensation				(1,502.66)
260 Workers' Compensation				1,300.90
299 All Other Employee Benefits				15,384.62
Total Personnel Services – Employee Benefits				\$194,164.01
500 <u>Other Purchased Services</u>				
580 Travel				1,167.67
Total Other Purchased Services				\$1,167.67
600 <u>Supplies</u>				
610 General Supplies				3,875.58
Total Supplies				\$3,875.58
800 <u>Other Objects</u>				
810 Dues and Fees				7,284.00
Total Other Objects				\$7,284.00
Total 2360 Office of the Superintendent / Executive Director Services				\$546,741.93

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	503,907.10	713,630.20		1,217,537.30
Total Personnel Services – Salaries	\$503,907.10	\$713,630.20		\$1,217,537.30
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	81,789.33	118,284.86		200,074.19
220 Social Security Contributions	37,448.05	53,215.93		90,663.98
230 PSERS Retirement Contributions	171,704.11	230,299.51		402,003.62
250 Unemployment Compensation	(532.23)	(512.35)		(1,044.58)
260 Workers' Compensation	1,932.94	2,727.15		4,660.09
Total Personnel Services – Employee Benefits	\$292,342.20	\$404,015.10		\$696,357.30
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	4,358.35			4,358.35
Total Purchased Professional and Technical Services	\$4,358.35			\$4,358.35
500 Other Purchased Services				
530 Communications		16,501.53		16,501.53
580 Travel	731.37			731.37
Total Other Purchased Services	\$731.37	\$16,501.53		\$17,232.90
600 Supplies				
610 General Supplies	1,252.65			1,252.65
Total Supplies	\$1,252.65			\$1,252.65
800 Other Objects				
810 Dues and Fees	1,195.00	2,768.00		3,963.00
Total Other Objects	\$1,195.00	\$2,768.00		\$3,963.00
Total 2380 Office of the Principal Services	\$803,786.67	\$1,136,914.83		\$1,940,701.50

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				284,935.00
Total Other Objects				\$284,935.00
Total 2390 Other Administration Services				\$284,935.00

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				394,283.86
Total Personnel Services – Salaries				\$394,283.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				35,175.08
220 Social Security Contributions				29,709.95
230 PSERS Retirement Contributions				125,145.57
250 Unemployment Compensation				2,081.26
260 Workers' Compensation				1,596.57
Total Personnel Services – Employee Benefits				\$193,708.43
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				15,000.00
329 Professional Educational Services – Other				5,394.57
Total Purchased Professional and Technical Services				\$20,394.57
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				10,397.00
Total Purchased Property Services				\$10,397.00
600 <u>Supplies</u>				
610 General Supplies				20,875.49
Total Supplies				\$20,875.49
Total 2400 Support Services – Pupil Health				\$639,659.35

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2420 Medical Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				15,000.00
Total Purchased Professional and Technical Services				\$15,000.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				10,397.00
Total Purchased Property Services				\$10,397.00
600 <u>Supplies</u>				
610 General Supplies				20,875.49
Total Supplies				\$20,875.49
Total 2420 Medical Services				\$46,272.49

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				394,283.86
Total Personnel Services – Salaries				\$394,283.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				35,175.08
220 Social Security Contributions				29,709.95
230 PSERS Retirement Contributions				125,145.57
250 Unemployment Compensation				2,081.26
260 Workers' Compensation				1,596.57
Total Personnel Services – Employee Benefits				\$193,708.43
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				5,394.57
Total Purchased Professional and Technical Services				\$5,394.57
Total 2440 Nursing Services				\$593,386.86

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,536.23
Total Personnel Services – Salaries				\$277,536.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				58,974.10
220 Social Security Contributions				20,502.18
230 PSERS Retirement Contributions				95,020.55
250 Unemployment Compensation				1,002.30
260 Workers' Compensation				1,065.09
Total Personnel Services – Employee Benefits				\$176,564.22
500 <u>Other Purchased Services</u>				
580 Travel				1,810.58
Total Other Purchased Services				\$1,810.58
600 <u>Supplies</u>				
610 General Supplies				3,629.24
Total Supplies				\$3,629.24
800 <u>Other Objects</u>				
810 Dues and Fees				1,856.19
820 Claims and Judgments Against the LEA				175,542.93
Total Other Objects				\$177,399.12
Total 2500 Support Services – Business				\$636,939.39

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,536.23
Total Personnel Services – Salaries				\$277,536.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				58,974.10
220 Social Security Contributions				20,502.18
230 PSERS Retirement Contributions				95,020.55
250 Unemployment Compensation				1,002.30
260 Workers' Compensation				1,065.09
Total Personnel Services – Employee Benefits				\$176,564.22
500 <u>Other Purchased Services</u>				
580 Travel				1,810.58
Total Other Purchased Services				\$1,810.58
600 <u>Supplies</u>				
610 General Supplies				3,629.24
Total Supplies				\$3,629.24
800 <u>Other Objects</u>				
810 Dues and Fees				1,856.19
820 Claims and Judgments Against the LEA				175,542.93
Total Other Objects				\$177,399.12
Total 2510 Fiscal Services				\$636,939.39

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				177,513.47
Total Personnel Services – Salaries				\$177,513.47
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				35,275.91
220 Social Security Contributions				13,112.52
230 PSERS Retirement Contributions				61,259.85
250 Unemployment Compensation				(257.84)
260 Workers' Compensation				678.73
Total Personnel Services – Employee Benefits				\$110,069.17
500 <u>Other Purchased Services</u>				
580 Travel				1,810.58
Total Other Purchased Services				\$1,810.58
600 <u>Supplies</u>				
610 General Supplies				3,629.24
Total Supplies				\$3,629.24
800 <u>Other Objects</u>				
810 Dues and Fees				1,856.19
Total Other Objects				\$1,856.19
Total 2511 Supervision of Fiscal Services - Head of Component				\$294,878.65

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General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				45,006.41
Total Personnel Services – Salaries				\$45,006.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				19,962.69
220 Social Security Contributions				3,206.35
230 PSERS Retirement Contributions				15,531.69
250 Unemployment Compensation				223.26
260 Workers' Compensation				175.91
Total Personnel Services – Employee Benefits				\$39,099.90
Total 2513 Receiving and Disbursing Funds Services				\$84,106.31

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2514 Payroll Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				55,016.35
Total Personnel Services – Salaries				\$55,016.35
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,735.50
220 Social Security Contributions				4,183.31
230 PSERS Retirement Contributions				18,229.01
250 Unemployment Compensation				1,036.88
260 Workers' Compensation				210.45
Total Personnel Services – Employee Benefits				\$27,395.15
800 <u>Other Objects</u>				
820 Claims and Judgments Against the LEA				175,542.93
Total Other Objects				\$175,542.93
Total 2514 Payroll Services				\$257,954.43

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,978,400.59
Total Personnel Services – Salaries				\$1,978,400.59
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				392,887.81
220 Social Security Contributions				146,594.26
230 PSERS Retirement Contributions				666,205.63
250 Unemployment Compensation				15,690.94
260 Workers' Compensation				7,571.34
280 Other Post-Employment Benefits (OPEB)				4.50
Total Personnel Services – Employee Benefits				\$1,228,954.48
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				14,513.22
340 Technical Services				387.00
Total Purchased Professional and Technical Services				\$14,900.22
400 <u>Purchased Property Services</u>				
410 Cleaning Services				105,854.39
420 Utility Services				679,791.75
430 Repairs and Maintenance Services				227,893.64
Total Purchased Property Services				\$1,013,539.78
500 <u>Other Purchased Services</u>				
521 Fire Insurance				15,161.00
523 General Property and Liability Insurance				93,497.17
529 Other Insurance				293.80
530 Communications				55,594.72
580 Travel				8,849.60
Total Other Purchased Services				\$173,396.29
600 <u>Supplies</u>				
610 General Supplies	448,892.20	113,464.48	98,319.00	660,675.68
620 Energy				212,067.96
Total Supplies	\$448,892.20	\$113,464.48	\$98,319.00	\$872,743.64
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				9,999.99
Total Property				\$9,999.99
800 <u>Other Objects</u>				
810 Dues and Fees				4,506.63
Total Other Objects				\$4,506.63
Total 2600 Operation and Maintenance of Plant Services	\$448,892.20	\$113,464.48	\$98,319.00	\$5,296,441.62

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				139,289.38
Total Personnel Services – Salaries				\$139,289.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36,678.88
220 Social Security Contributions				10,217.31
230 PSERS Retirement Contributions				47,524.56
250 Unemployment Compensation				34.54
260 Workers' Compensation				532.55
Total Personnel Services – Employee Benefits				\$94,987.84
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$234,277.22

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				139,289.38
Total Personnel Services – Salaries				\$139,289.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36,678.88
220 Social Security Contributions				10,217.31
230 PSERS Retirement Contributions				47,524.56
250 Unemployment Compensation				34.54
260 Workers' Compensation				532.55
Total Personnel Services – Employee Benefits				\$94,987.84
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$234,277.22

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,511,508.59
Total Personnel Services – Salaries				\$1,511,508.59
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				356,208.93
220 Social Security Contributions				111,185.72
230 PSERS Retirement Contributions				504,999.36
250 Unemployment Compensation				12,218.58
260 Workers' Compensation				5,772.71
280 Other Post-Employment Benefits (OPEB)				4.50
Total Personnel Services – Employee Benefits				\$990,389.80
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				12,994.22
Total Purchased Professional and Technical Services				\$12,994.22
400 <u>Purchased Property Services</u>				
410 Cleaning Services				33,848.79
420 Utility Services				679,791.75
430 Repairs and Maintenance Services				192,708.39
Total Purchased Property Services				\$906,348.93
500 <u>Other Purchased Services</u>				
521 Fire Insurance				15,161.00
523 General Property and Liability Insurance				93,497.17
529 Other Insurance				293.80
530 Communications				55,594.72
580 Travel				8,650.60
Total Other Purchased Services				\$173,197.29
600 <u>Supplies</u>				
610 General Supplies	443,688.55	108,260.83	98,319.00	650,268.38
620 Energy				187,668.88
Total Supplies	\$443,688.55	\$108,260.83	\$98,319.00	\$837,937.26
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				9,999.99
Total Property				\$9,999.99
800 <u>Other Objects</u>				
810 Dues and Fees				4,369.27
Total Other Objects				\$4,369.27
Total 2620 Operation of Buildings Services	\$443,688.55	\$108,260.83	\$98,319.00	\$4,446,745.35

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				72,005.60
Total Purchased Property Services				\$72,005.60
Total 2630 Care and Upkeep of Grounds Services				\$72,005.60

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				6,125.00
Total Personnel Services – Salaries				\$6,125.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				468.59
230 PSERS Retirement Contributions				2,113.75
250 Unemployment Compensation				61.76
260 Workers' Compensation				25.36
Total Personnel Services – Employee Benefits				\$2,669.46
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				7,490.57
Total Purchased Property Services				\$7,490.57
Total 2640 Care and Upkeep of Equipment Services				\$16,285.03

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,001.75
Total Purchased Property Services				\$15,001.75
600 <u>Supplies</u>				
620 Energy				24,399.08
Total Supplies				\$24,399.08
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$39,400.83

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2660 Safety and Security Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				321,477.62
Total Personnel Services – Salaries				\$321,477.62
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				24,722.64
230 PSERS Retirement Contributions				111,567.96
250 Unemployment Compensation				3,376.06
260 Workers' Compensation				1,240.72
Total Personnel Services – Employee Benefits				\$140,907.38
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,519.00
340 Technical Services				387.00
Total Purchased Professional and Technical Services				\$1,906.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				12,692.93
Total Purchased Property Services				\$12,692.93
500 <u>Other Purchased Services</u>				
580 Travel				199.00
Total Other Purchased Services				\$199.00
600 <u>Supplies</u>				
610 General Supplies	5,203.65	5,203.65		10,407.30
Total Supplies	\$5,203.65	\$5,203.65		\$10,407.30
800 <u>Other Objects</u>				
810 Dues and Fees				137.36
Total Other Objects				\$137.36
Total 2660 Safety and Security Services	\$5,203.65	\$5,203.65		\$487,727.59

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2700 Student Transportation Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,509,276.70
Total Personnel Services – Salaries				\$1,509,276.70
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				138,330.42
220 Social Security Contributions				110,633.50
230 PSERS Retirement Contributions				502,404.89
250 Unemployment Compensation				22,947.77
260 Workers' Compensation				5,920.40
Total Personnel Services – Employee Benefits				\$780,236.98
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,673.00
Total Purchased Professional and Technical Services				\$4,673.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				29,105.80
Total Purchased Property Services				\$29,105.80
500 <u>Other Purchased Services</u>				
516 Student Transportation Services From the IU				49,940.49
522 Automotive Liability Insurance				48,518.00
530 Communications				10,122.00
580 Travel				364.45
Total Other Purchased Services				\$108,944.94
600 <u>Supplies</u>				
610 General Supplies				277,989.03
620 Energy				167,353.53
Total Supplies				\$445,342.56
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				242,706.00
Total Property				\$242,706.00
Total 2700 Student Transportation Services				\$3,120,285.98

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2710 Supervision of Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				165,136.41
Total Personnel Services – Salaries				\$165,136.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				42,877.85
220 Social Security Contributions				12,151.97
230 PSERS Retirement Contributions				56,510.09
250 Unemployment Compensation				386.80
260 Workers' Compensation				631.37
Total Personnel Services – Employee Benefits				\$112,558.08
500 <u>Other Purchased Services</u>				
580 Travel				364.45
Total Other Purchased Services				\$364.45
Total 2710 Supervision of Student Transportation Services				\$278,058.94

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				165,136.41
Total Personnel Services – Salaries				\$165,136.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				42,877.85
220 Social Security Contributions				12,151.97
230 PSERS Retirement Contributions				56,510.09
250 Unemployment Compensation				386.80
260 Workers' Compensation				631.37
Total Personnel Services – Employee Benefits				\$112,558.08
500 <u>Other Purchased Services</u>				
580 Travel				364.45
Total Other Purchased Services				\$364.45
Total 2711 Supervision of Student Transportation Services – Head of Component				\$278,058.94

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				705,965.80
Total Personnel Services – Salaries				\$705,965.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				29,702.95
220 Social Security Contributions				51,610.86
230 PSERS Retirement Contributions				234,904.29
250 Unemployment Compensation				12,983.98
260 Workers' Compensation				2,786.38
Total Personnel Services – Employee Benefits				\$331,988.46
Total 2720 Vehicle Operation Services				\$1,037,954.26

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2740 Vehicle Servicing and Maintenance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				130,410.74
Total Personnel Services – Salaries				\$130,410.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				44,385.87
220 Social Security Contributions				9,749.72
230 PSERS Retirement Contributions				42,036.31
250 Unemployment Compensation				238.31
260 Workers' Compensation				498.55
Total Personnel Services – Employee Benefits				\$96,908.76
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,673.00
Total Purchased Professional and Technical Services				\$4,673.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				29,105.80
Total Purchased Property Services				\$29,105.80
500 <u>Other Purchased Services</u>				
516 Student Transportation Services From the IU				49,940.49
522 Automotive Liability Insurance				48,518.00
530 Communications				10,122.00
Total Other Purchased Services				\$108,580.49
600 <u>Supplies</u>				
610 General Supplies				277,989.03
620 Energy				167,353.53
Total Supplies				\$445,342.56
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				242,706.00
Total Property				\$242,706.00
Total 2740 Vehicle Servicing and Maintenance Services				\$1,057,727.35

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				507,763.75
Total Personnel Services – Salaries				\$507,763.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				21,363.75
220 Social Security Contributions				37,120.95
230 PSERS Retirement Contributions				168,954.20
250 Unemployment Compensation				9,338.68
260 Workers' Compensation				2,004.10
Total Personnel Services – Employee Benefits				\$238,781.68
Total 2750 Nonpublic Transportation				\$746,545.43

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:18 PM

General Fund (10)

2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				365,189.51
Total Personnel Services – Salaries				\$365,189.51
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				68,342.23
220 Social Security Contributions				27,148.29
230 PSERS Retirement Contributions				121,322.30
250 Unemployment Compensation				2,401.17
260 Workers' Compensation				1,407.28
Total Personnel Services – Employee Benefits				\$220,621.27
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				60,692.92
340 Technical Services				96,861.00
Total Purchased Professional and Technical Services				\$157,553.92
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				56,658.96
Total Purchased Property Services				\$56,658.96
500 <u>Other Purchased Services</u>				
580 Travel				2,686.60
Total Other Purchased Services				\$2,686.60
600 <u>Supplies</u>				
610 General Supplies				1,946.28
640 Books and Periodicals				404,965.90
Total Supplies				\$406,912.18
700 <u>Property</u>				
758 Capitalized Technology Software - Original				133,975.97
768 Capitalized Technology Software - Replacement				24,600.69
Total Property				\$158,576.66
800 <u>Other Objects</u>				
810 Dues and Fees				660.00
Total Other Objects				\$660.00
Total 2800 Support Services – Central				\$1,368,859.10

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2840 Data Processing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				365,189.51
Total Personnel Services – Salaries				\$365,189.51
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				68,342.23
220 Social Security Contributions				27,148.29
230 PSERS Retirement Contributions				121,322.30
250 Unemployment Compensation				2,401.17
260 Workers' Compensation				1,407.28
Total Personnel Services – Employee Benefits				\$220,621.27
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				60,692.92
340 Technical Services				96,861.00
Total Purchased Professional and Technical Services				\$157,553.92
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				56,658.96
Total Purchased Property Services				\$56,658.96
500 <u>Other Purchased Services</u>				
580 Travel				2,686.60
Total Other Purchased Services				\$2,686.60
600 <u>Supplies</u>				
610 General Supplies				1,946.28
640 Books and Periodicals				404,965.90
Total Supplies				\$406,912.18
700 <u>Property</u>				
758 Capitalized Technology Software - Original				133,975.97
768 Capitalized Technology Software - Replacement				24,600.69
Total Property				\$158,576.66
800 <u>Other Objects</u>				
810 Dues and Fees				660.00
Total Other Objects				\$660.00
Total 2840 Data Processing Services				\$1,368,859.10

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				43,682.36
Total Other Purchased Services				\$43,682.36
Total 2900 Other Support Services				\$43,682.36

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Printed 2/1/2022 1:50:18 PM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

500 Other Purchased Services

595 IU Payments By Withholding 43,682.36

Total Other Purchased Services \$43,682.36

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series \$43,682.36

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:25 PM

General Fund (10)

3000 Operation of Non-Instructional Services		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		656,749.61
Total Personnel Services – Salaries		\$656,749.61
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		22,906.54
220 Social Security Contributions		49,100.71
230 PSERS Retirement Contributions		206,657.52
250 Unemployment Compensation		11,091.23
260 Workers' Compensation		2,498.39
Total Personnel Services – Employee Benefits		\$292,254.39
300 <u>Purchased Professional and Technical Services</u>		
330 Other Professional Services		115,452.37
Total Purchased Professional and Technical Services		\$115,452.37
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		30,010.32
Total Purchased Property Services		\$30,010.32
500 <u>Other Purchased Services</u>		
520 Insurance – General		28,117.00
580 Travel		261.92
Total Other Purchased Services		\$28,378.92
600 <u>Supplies</u>		
610 General Supplies		79,417.17
Total Supplies		\$79,417.17
700 <u>Property</u>		
762 Capitalized Equipment - Replacement		11,202.26
Total Property		\$11,202.26
800 <u>Other Objects</u>		
810 Dues and Fees		1,035.00
890 Miscellaneous Expenditures		8,000.00
Total Other Objects		\$9,035.00
Total 3000 Operation of Non-Instructional Services		\$1,222,500.04

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General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				555,670.42
Total Personnel Services – Salaries				\$555,670.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				21,398.38
220 Social Security Contributions				41,398.71
230 PSERS Retirement Contributions				174,121.68
250 Unemployment Compensation				11,223.60
260 Workers' Compensation				2,094.22
Total Personnel Services – Employee Benefits				\$250,236.59
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				105,431.34
Total Purchased Professional and Technical Services				\$105,431.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				30,010.32
Total Purchased Property Services				\$30,010.32
500 <u>Other Purchased Services</u>				
520 Insurance – General				28,117.00
580 Travel				261.92
Total Other Purchased Services				\$28,378.92
600 <u>Supplies</u>				
610 General Supplies				79,417.17
Total Supplies				\$79,417.17
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				11,202.26
Total Property				\$11,202.26
800 <u>Other Objects</u>				
810 Dues and Fees				1,035.00
890 Miscellaneous Expenditures				8,000.00
Total Other Objects				\$9,035.00
Total 3200 Student Activities				\$1,069,382.02

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General Fund (10)

3300 Community Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				101,079.19
Total Personnel Services – Salaries				\$101,079.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,508.16
220 Social Security Contributions				7,702.00
230 PSERS Retirement Contributions				32,535.84
250 Unemployment Compensation				(132.37)
260 Workers' Compensation				404.17
Total Personnel Services – Employee Benefits				\$42,017.80
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				10,021.03
Total Purchased Professional and Technical Services				\$10,021.03
Total 3300 Community Services				\$153,118.02

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General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800	<u>Other Objects</u>	
830	Interest	3,342,839.10
880	Refunds of Prior Years' Receipts	9,856.45
Total Other Objects		\$3,352,695.55
900	<u>Other Uses of Funds</u>	
910	Redemption of Principal	19,026,890.00
939	Other Fund Transfers	939,582.62
Total Other Uses of Funds		\$19,966,472.62
Total 5000 Other Expenditures and Financing Uses		\$23,319,168.17

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				3,342,839.10
880 Refunds of Prior Years' Receipts				9,856.45
Total Other Objects				\$3,352,695.55
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				19,026,890.00
Total Other Uses of Funds				\$19,026,890.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$22,379,585.55

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General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				3,342,839.10
Total Other Objects				\$3,342,839.10
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				4,551,825.00
Total Other Uses of Funds				\$4,551,825.00
Total 5110 Debt Service				\$7,894,664.10

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General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				14,475,065.00
Total Other Uses of Funds				\$14,475,065.00
Total 5120 Debt Service – Refunded Bonds				\$14,475,065.00

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				9,856.45
Total Other Objects				\$9,856.45
Total 5130 Refund of Prior Year Revenues / Receipts				\$9,856.45

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General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				939,582.62
Total Other Uses of Funds				\$939,582.62
Total 5200 Interfund Transfers – Out				\$939,582.62

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:50:37 PM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				939,582.62
Total Other Uses of Funds				\$939,582.62
Total 5230 Capital Projects Fund Transfers				\$939,582.62

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Printed 2/1/2022 1:50:30 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	3,074,041.94
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Total Purchased Professional and Technical Services	\$3,074,041.94
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600 Supplies

610 General Supplies	116,449.00
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Total Supplies	\$116,449.00
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700 Property

752 Capital Equipment – Original and Additional	432,011.79
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Total Property	\$432,011.79
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$3,622,502.73
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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,074,041.94
Total Purchased Professional and Technical Services				\$3,074,041.94
600 <u>Supplies</u>				
610 General Supplies				116,449.00
Total Supplies				\$116,449.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				432,011.79
Total Property				\$432,011.79
Total 4600 Existing Building Improvement Services				\$3,622,502.73

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:51:15 PM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	30,393,295.00				
1200 Special Programs - Elementary / Secondary	6,780,340.24				
1300 Vocational Education	576,867.89				
1400 Other Instructional Programs - Elementary / Secondary	68.07				
1500 Nonpublic School Programs	39,952.91				
Total Instruction	\$37,790,524.11				
2000 <u>Support Services</u>					
2100 Support Services - Students	2,019,006.86				
2200 Support Services - Instructional Staff	832,128.73				
2300 Support Services - Administration	3,453,611.63				
2400 Support Services - Pupil Health	639,659.35				
2500 Support Services - Business	636,939.39				
2600 Operation and Maintenance of Plant Services	5,296,441.62				
2700 Student Transportation Services	3,120,285.98				
2800 Support Services - Central	1,368,859.10				
2900 Other Support Services	43,682.36				
Total Support Services	\$17,410,615.02				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	1,069,382.02				
3300 Community Services	153,118.02				
Total Operation of Non-Instructional Services	\$1,222,500.04				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	22,379,585.55				
5200 Interfund Transfers - Out	939,582.62				
Total Other Expenditures and Financing Uses	\$23,319,168.17				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$79,742,807.34				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services			3,622,502.73		
Total Facilities Acquisition, Construction and Improvement Services			\$3,622,502.73		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$3,622,502.73		

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:51:15 PM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	30,393,295.00
1200 Special Programs - Elementary / Secondary	6,780,340.24
1300 Vocational Education	576,867.89
1400 Other Instructional Programs - Elementary / Secondary	68.07
1500 Nonpublic School Programs	39,952.91
Total Instruction	\$37,790,524.11
2000 <u>Support Services</u>	
2100 Support Services - Students	2,019,006.86
2200 Support Services - Instructional Staff	832,128.73
2300 Support Services - Administration	3,453,611.63
2400 Support Services - Pupil Health	639,659.35
2500 Support Services - Business	636,939.39
2600 Operation and Maintenance of Plant Services	5,296,441.62
2700 Student Transportation Services	3,120,285.98
2800 Support Services - Central	1,368,859.10
2900 Other Support Services	43,682.36
Total Support Services	\$17,410,615.02
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	1,069,382.02
3300 Community Services	153,118.02
Total Operation of Non-Instructional Services	\$1,222,500.04
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	3,622,502.73
Total Facilities Acquisition, Construction and Improvement Services	\$3,622,502.73
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	22,379,585.55
5200 Interfund Transfers - Out	939,582.62
Total Other Expenditures and Financing Uses	\$23,319,168.17
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$83,365,310.07

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:51:33 PM

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	27,062,744.51
	Total Federally Funded salaries subject to PSERS withholding	494,333.36

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	283,250.90
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$283,250.90

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	23,382.41
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

Amount	Description	Amount
	Revenue from Title V-B-2: Rural and Low-Income School Programs	
	Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	12,262,054.95
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	8,808,203.64
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	360,007.69
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	149,929.76
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	700,323.62

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	3,302,665.91	443,809.80	3,746,475.71
	212 Dental Insurance	250,647.58	29,421.36	280,068.94
	215 Eye Care Insurance	38,560.91	3,933.60	42,494.51
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$3,591,874.40	\$477,164.76	\$4,069,039.16
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$3,591,874.40	\$477,164.76	\$4,069,039.16

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:51:56 PM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	610,942.22	610,942.22	1,221,884.44	632,086.69	632,086.69	1,264,173.38
2140 Psychological Services	452,054.00		452,054.00	572,587.01		572,587.01
2150 Speech Pathology and Audiology Services						
2160 Social Work Services				30,543.74	30,543.73	61,087.47
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	26,053.01	60,790.38	86,843.39	26,758.05	62,435.44	89,193.49
2420 Medical Services	11,199.61	11,199.61	22,399.22	23,136.25	23,136.24	46,272.49
2440 Nursing Services	300,979.00	300,979.00	601,958.00	296,693.43	296,693.43	593,386.86
2700 Student Transportation Services	742,333.27	2,485,203.04	3,227,536.31	717,665.78	2,402,620.20	3,120,285.98
Total	\$2,143,561.11	\$3,469,114.25	\$5,612,675.36	\$2,299,470.95	\$3,447,515.73	\$5,746,986.68

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		110,135,000.00		556,476.00	17,110,892.00	1,151,766.00	93,018,000.00	221,972,134.00
2. Additional Debt Incurred During Year		14,760,000.00			2,783,830.00	173,395.00	3,004,000.00	20,721,225.00
3. Retirements and Repayments		16,880,000.00		211,825.00	22,000.00	197,556.00		17,311,381.00
4. Debt at End of Fiscal Year		108,015,000.00		344,651.00	19,872,722.00	1,127,605.00	96,022,000.00	225,381,978.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		108,015,000.00		344,651.00	19,872,722.00	1,127,605.00	96,022,000.00	225,381,978.00
7. Current Portion P&I - Due within 1 year		7,864,095.00		221,520.00				8,085,615.00
8. Interest Paid during current fiscal year		3,351,231.00		9,695.00				3,360,926.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					91,000.00	16,873.00	1,997,000.00	2,104,873.00
2. Additional Debt Incurred During Year							65,000.00	65,000.00
3. Retirements and Repayments						2,195.00		2,195.00
4. Debt at End of Fiscal Year					91,000.00	14,678.00	2,062,000.00	2,167,678.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					91,000.00	14,678.00	2,062,000.00	2,167,678.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 103027503 Plum Borough SD

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	4,551,825.00		3,342,839.10	7,894,664.10	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	14,475,065.00			14,475,065.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$19,026,890.00		\$3,342,839.10	\$22,369,729.10	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 103027503 Plum Borough SD

Printed 2/1/2022 1:52:11 PM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	01/2020	22,390,000.00		275,000.00	22,115,000.00	910,278.00	638,115.00
General Obligation Bonds/Notes – CIB	01/2020	18,710,000.00		80,000.00	18,630,000.00	639,559.00	561,967.00
General Obligation Bonds/Notes – CIB	01/2020	7,125,000.00		475,000.00	6,650,000.00	632,373.00	158,413.00
General Obligation Bonds/Notes – CIB	08/2020		14,760,000.00		14,760,000.00	399,619.00	224,729.00
General Obligation Bonds/Notes – CIB	06/2017	2,405,000.00		100,000.00	2,305,000.00	173,395.00	80,345.00
General Obligation Bonds/Notes – CIB	06/2017	2,930,000.00		60,000.00	2,870,000.00	167,151.00	108,960.00
General Obligation Bonds/Notes – CIB	10/2016	1,530,000.00		200,000.00	1,330,000.00	238,190.00	34,340.00
General Obligation Bonds/Notes – CIB	10/2016	3,890,000.00		430,000.00	3,460,000.00	562,346.00	129,828.00
General Obligation Bonds/Notes – CIB	06/2013	28,570,000.00		405,000.00	28,165,000.00	1,492,794.00	1,084,394.00
General Obligation Bonds/Notes – CIB	06/2013	6,125,000.00		410,000.00	5,715,000.00	623,030.00	211,980.00
General Obligation Bonds/Notes – CIB	06/2013	3,920,000.00		1,905,000.00	2,015,000.00	2,025,360.00	118,160.00
General Obligation Bonds/Notes – CIB	06/2013	12,540,000.00		12,540,000.00			
Other Long Term Debt/Liabilities		556,476.00		211,825.00	344,651.00	221,520.00	9,695.00
Compensated Absences		1,151,766.00	173,395.00	197,556.00	1,127,605.00		
Other Post-Employment Benefits (OPEB)		17,110,892.00	2,783,830.00	22,000.00	19,872,722.00		
Net Pension Liability		93,018,000.00	3,004,000.00		96,022,000.00		
Totals for Debt Entered:		\$221,972,134.00	\$20,721,225.00	\$17,311,381.00	\$225,381,978.00	\$8,085,615.00	\$3,360,926.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		16,873.00		2,195.00	14,678.00		
Other Post-Employment Benefits (OPEB)		91,000.00			91,000.00		
Net Pension Liability		1,997,000.00	65,000.00		2,062,000.00		
Totals for Debt Entered:		\$2,104,873.00	\$65,000.00	\$2,195.00	\$2,167,678.00		

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Printed 2/1/2022 1:52:17 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,355,185.36
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	582.37
Section 1 Total	\$3,355,767.73

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		406,356.35	406,356.35
6 Brick and Mortar Charter Schools	153,780.15	128,765.11	282,545.26
7 Cyber Charter Schools	823,560.92	438,586.92	1,262,147.84
8 Career and Technology Centers	560,898.04		560,898.04
9 Approved Private Schools		751,182.63	751,182.63
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		61,415.00	61,415.00
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		31,222.61	31,222.61
Section 2 Total	\$1,538,239.11	\$1,817,528.62	\$3,355,767.73

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100 Personnel Services – Salaries		
100 Personnel Services – Salaries	557,057.00	
Total Personnel Services – Salaries		\$557,057.00
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider	105,026.00	
220 Social Security Contributions	38,498.00	
230 PSERS Retirement Contributions	175,975.00	
250 Unemployment Compensation	17,058.00	
260 Workers' Compensation	2,859.00	
299 All Other Employee Benefits	5,351.00	
Total Personnel Services – Employee Benefits		\$344,767.00
400 Purchased Property Services		
430 Repairs and Maintenance Services	15,806.00	
460 Extermination Services	3,967.00	
490 Other Purchased Property Services	12,282.00	
Total Purchased Property Services		\$32,055.00
600 Supplies		
610 General Supplies	53,064.00	
630 Food	330,216.00	
650 Supplies & Fees – Technology Related	114,340.00	
Total Supplies		\$497,620.00
700 Property		
740 Depreciation	16,557.00	
Total Property		\$16,557.00
Total 3000 Operation of Non-Instructional Services		\$1,448,056.00

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				557,057.00
Total Personnel Services – Salaries				\$557,057.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				105,026.00
220 Social Security Contributions				38,498.00
230 PSERS Retirement Contributions				175,975.00
250 Unemployment Compensation				17,058.00
260 Workers' Compensation				2,859.00
299 All Other Employee Benefits				5,351.00
Total Personnel Services – Employee Benefits				\$344,767.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,806.00
460 Extermination Services				3,967.00
490 Other Purchased Property Services				12,282.00
Total Purchased Property Services				\$32,055.00
600 <u>Supplies</u>				
610 General Supplies				53,064.00
630 Food				330,216.00
650 Supplies & Fees – Technology Related				114,340.00
Total Supplies				\$497,620.00
700 <u>Property</u>				
740 Depreciation				16,557.00
Total Property				\$16,557.00
Total 3100 Food Services				\$1,448,056.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,448,056.00				1,448,056.00
Total Operation of Non-Instructional Services	\$1,448,056.00				\$1,448,056.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,448,056.00				\$1,448,056.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Center El Sch	427	3,364,037.09	653,140.02	2,443,642.03	474,441.98	128,884.60	25,023.41	7,089,169.13	
	Holiday Park El Sch	8354	3,840,158.27	818,882.35	2,789,497.23	594,837.48	147,125.98	31,373.41	8,221,874.72	
	Oblock JHS	5105	4,331,609.49	410,239.15	3,146,488.20	297,998.38	165,954.69	15,717.28	8,368,007.19	
	Pivik El Sch	7193	4,494,922.75	1,023,463.83	3,265,119.22	743,445.79	172,211.63	39,211.43	9,738,374.65	
	Plum SHS	435	8,574,188.31	1,563,493.67	6,228,304.37	1,135,724.35	328,498.40	59,901.32	17,890,110.42	
Total			24,604,915.91	4,469,219.02	17,873,051.05	3,246,447.98	942,675.30	171,226.85	51,307,536.11	