

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
6/30/2023

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

11/30/2023

Date



Board Secretary Signature

11/30/2023

Date

Ryan Manzer

Contact Person

(412)798-6356 Ext :

Contact Person Telephone Number

manzerr@pbsd.net

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2023**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2023

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

Board Secretary

Signature

Date

Signature

Date

Ryan Manzer

Contact Person

manzerr@pbsd.net

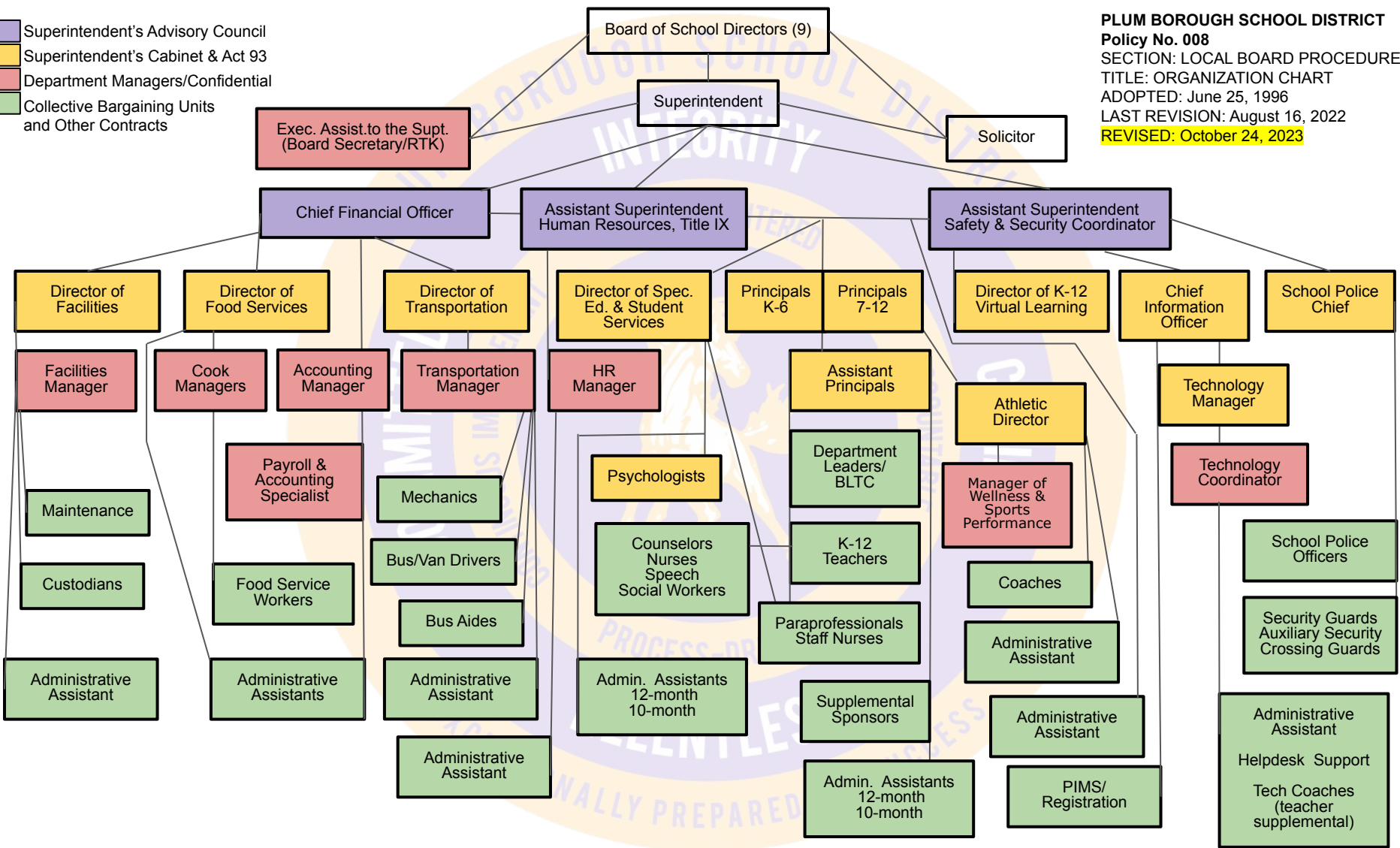
Contact Person E-mail Address

(412)798-6356 Ext :

Contact Person Telephone Number

Contact Person Fax Number

- Superintendent's Advisory Council
- Superintendent's Cabinet & Act 93
- Department Managers/Confidential
- Collective Bargaining Units and Other Contracts





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>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 2340; Fund 10 Function 2910;</p>	Benefits entered for 2340 and 2910 include retiree benefits with no salary.
50117	<p>SOIN: Reductions/Retirements have been reported for Governmental Fund Leases and Other Right-to-Use Arrangements. However, comparable entries have not been reported in Governmental Fund Expenditure Function 5140, Object 910. Please correct or provide a justification.</p> <p>SOIN: Govt Funds Lease and Other Right to Use Arrangements Retirements/Repayments: \$128,844.00 Govt Funds Expenditure Detail: Function 5140, Object 910: \$207,782.37</p>	Variance relates to month to month lease extension payments incurred.
50380	<p>CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.</p>	Amount represents special education costs contained within all repective 1000 functions including 1110 and 1190 which reflect costs of special education students operating within regular education functions.
50440	<p>SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2260: \$255,241.73 Prior Year SESS Schedule 2260: \$81,144.93</p>	Increase in special education office salaries and benefits.
50460	<p>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.</p> <p>SESS Schedule 2420: \$8,375.00 Prior Year SESS Schedule 2420: \$16,575.78</p>	Reduction in medical services provided.

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	19,243,059				
0110 Investments	567,539				
0120 Taxes Receivable	4,567,927				
0130 Due From Other Funds	(1,303,898)				
0141 Due From Other Governments	539,141				
0142 State Revenue Receivable	2,874,597				
0143 Federal Revenue Receivable	400,738				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	30,940				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	538,185				
0190 Other Current Assets					
Total Assets	\$27,458,228				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$27,458,228				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	
0110 Investments	
0120 Taxes Receivable	
0130 Due From Other Funds	2,162,104
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	\$2,162,104
---------------------	--------------------

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$2,162,104
--	--------------------

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	19,243,059
0110 Investments	567,539
0120 Taxes Receivable	4,567,927
0130 Due From Other Funds	858,206
0141 Due From Other Governments	539,141
0142 State Revenue Receivable	2,874,597
0143 Federal Revenue Receivable	400,738
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	30,940
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	538,185
0190 Other Current Assets	
Total Assets	\$29,620,332
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$29,620,332

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	727,879				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,331,010				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	4,953,662				
0462 Payroll Deductions and Withholding	2,670,604				
0480 Unearned Revenues	57,947				
0490 Other Current Liabilities					
Total Liabilities	\$9,741,102				
0950 Deferred Inflows of Resources	3,659,562				
Fund Balances					
0810 Nonspendable Fund Balance	538,185				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	7,843,221				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	5,676,158				
Total Fund Balances	\$14,057,564				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$27,458,228				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</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	343,004
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	\$343,004
--------------------------	------------------

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,819,100
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	

Total Fund Balances	\$1,819,100
----------------------------	--------------------

Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$2,162,104
---	--------------------

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities	
0400 Due to Other Funds	727,879
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,674,014
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	4,953,662
0462 Payroll Deductions and Withholding	2,670,604
0480 Unearned Revenues	57,947
0490 Other Current Liabilities	
Total Liabilities	\$10,084,106
0950 Deferred Inflows of Resources	3,659,562
Fund Balances	
0810 Nonspendable Fund Balance	538,185
0820 Restricted Fund Balance	1,819,100
0830 Committed Fund Balance	7,843,221
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,676,158
Total Fund Balances	\$15,876,664
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$29,620,332

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	41,233,941				
7000 Revenue from State Sources	28,767,630				
8000 Revenue from Federal Sources	1,756,582				
Total Revenues	\$71,758,153				
Expenditures					
1000 Instruction	37,929,707				
2000 Support Services	18,990,701				
3000 Operation of Non-Instructional Services	1,725,826				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	8,017,561				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	207,782				
Total Expenditures	\$66,871,577				
Excess (Deficiency) Of Revenues Over Expenditures	\$4,886,576				
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, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	3,501				
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	1,711,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,707,499)				

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>
Revenues					
6000 Revenue from Local Sources					
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues					
Expenditures					
1000 Instruction					
2000 Support Services			166,789		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			452,427		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$619,216		
Excess (Deficiency) Of Revenues Over Expenditures			(\$619,216)		
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, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN			1,711,000		
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)			\$1,711,000		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	41,233,941
7000 Revenue from State Sources	28,767,630
8000 Revenue from Federal Sources	1,756,582
Total Revenues	\$71,758,153
Expenditures	
1000 Instruction	37,929,707
2000 Support Services	19,157,490
3000 Operation of Non-Instructional Services	1,725,826
4000 Facilities Acquisition, Construction and Improvement Services	452,427
5110 Debt Service	8,017,561
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	207,782
Total Expenditures	\$67,490,793
Excess (Deficiency) Of Revenues Over Expenditures	\$4,267,360
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, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	1,711,000
9400 Sale of or Compensation for Loss of Fixed Assets	3,501
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	1,711,000
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$3,501

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	\$3,179,077				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	10,878,488				
Fund Balance - End Of Year	\$14,057,565				

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			\$1,091,784		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			727,316		
Fund Balance - End Of Year			\$1,819,100		

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	\$4,270,861
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	11,605,804
Fund Balance - End Of Year	\$15,876,665

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>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	1,427,409			1,427,409	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	4,841			4,841	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	12,174			12,174	
0170 Inventories	10,114			10,114	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,454,538			\$1,454,538	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	83,531			83,531	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$83,531			\$83,531	
0910 Deferred Outflows of Resources	430,107			430,107	
Total Assets And Deferred Outflows Of Resources	\$1,968,176			\$1,968,176	

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	130,327			130,327	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	14,202			14,202	
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 Current Liabilities	\$144,529			\$144,529	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	14,593			14,593	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	91,000			91,000	
0570 Net Pension Liability	1,842,000			1,842,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,947,593			\$1,947,593	
Total Liabilities	\$2,092,122			\$2,092,122	
0950 Deferred Inflows of Resources	95,000			95,000	
Net Position					
0791 Net Investment in Capital Assets	83,531			83,531	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(302,477)			(302,477)	
Total Net Position	(\$218,946)			(\$218,946)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,968,176			\$1,968,176	

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>
Operating Revenues					
6600 Food Service Revenue	975,246			975,246	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$975,246			\$975,246	
Operating Expenses					
100 Personnel Services – Salaries	542,552			542,552	
200 Personnel Services – Employee Benefits	31,471			31,471	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	57,425			57,425	
500 Other Purchased Services					
600 Supplies	1,155,114			1,155,114	
740 Depreciation	20,212			20,212	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,806,774			\$1,806,774	
Operating Income (Loss)	(\$831,528)			(\$831,528)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	46,352			46,352	
6830 Federal Revenue from Intermediary Sources					
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	324,018			324,018	
8000 Revenue from Federal Sources	1,163,640			1,163,640	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,534,010			\$1,534,010	
Income (Loss) Before Contributions And Transfers	\$702,482			\$702,482	

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	\$702,482			\$702,482	
0002 Net Position - Beginning of Fiscal Year	(921,428)			(921,428)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$218,946)			(\$218,946)	

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:29 PM

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	972,825			972,825	
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	880,467			880,467	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,024,744			1,024,744	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$932,386)			(\$932,386)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	324,018			324,018	
0023 Receipts From Federal Sources -8000	977,379			977,379	
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	\$1,301,397			\$1,301,397	
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	(54,828)			(54,828)	
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$54,828)			(\$54,828)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	46,352			46,352	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:29 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$46,352	\$46,352
---	-----------------	-----------------

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:29 PM

	<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	360,535			360,535	
0004 Cash and Cash Equivalents Beginning of Year	1,066,874			1,066,874	
Cash and Cash Equivalents at Year End	\$1,427,409			\$1,427,409	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(831,528)			(831,528)	
Adjustments					
0051 Depreciation and Net Amortization	20,212			20,212	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	184,696			184,696	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(2,421)			(2,421)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	8,237			8,237	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(167,378)			(167,378)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	13,213			13,213	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	169,000			169,000	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(11,232)			(11,232)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	815			815	
0067 Deferred Inflows (0950)	(316,000)			(316,000)	
Total Adjustments	(\$100,858)			(\$100,858)	
Cash Provided By (Used for) Total	(\$932,386)			(\$932,386)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	184,696
Total	\$184,696

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:33 PM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				146,051
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 Tangible Property and Intangible Right-To-Use Assets (Net)				

Total Assets **\$146,051**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$146,051**

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:33 PM

Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			146,051
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 Tangible Property and Intangible Right-To-Use Assets (Net)			

Total Assets **\$146,051**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$146,051**

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:33 PM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

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) 146,051
- 0799 Unrestricted Net Position

Total Net Position \$146,051

Total Liabilities, Deferred Inflows Of Resources And Net Position \$146,051

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:33 PM

Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

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) 146,051
- 0799 Unrestricted Net Position

Total Net Position \$146,051

Total Liabilities, Deferred Inflows Of Resources And Net Position \$146,051

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions				172,187		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				147,447		
Change In Net Position				\$24,740		
0006 Net Position – Beginning of Fiscal Year				121,311		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$146,051		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	172,187
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	147,447
Change in Net Position	\$24,740
0006 Net Position – Beginning of Fiscal Year	121,311
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$146,051

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	32,104,361.29			32,104,361.29
6112 Interim Real Estate Taxes	326,484.00			326,484.00
6113 Public Utility Realty Taxes	35,848.28			35,848.28
6120 Current Per Capita Taxes, Section 679	88,052.16			88,052.16
6141 Current Act 511 Per Capita Taxes	88,052.16			88,052.16
6143 Current Act 511 Local Services Taxes	36,056.12			36,056.12
6151 Current Act 511 Earned Income Taxes	4,598,483.68			4,598,483.68
6153 Current Act 511 Real Estate Transfer Taxes	471,950.26			471,950.26
6411 Delinquent Real Estate Taxes	1,251,105.82			1,251,105.82
6451 Delinquent Act 511 Earned Income Taxes	116,725.15			116,725.15
6500 Earnings on Investments	983,777.12			
6700 Revenues from LEA Activities	99,708.66			
6832 Federal IDEA Revenue Received as Pass Through	650,077.71			
6834 Federal ARP Act IDEA Preschool Revenue Received as Pass Through	2,960.00			
6910 Rentals	139,531.41			
6920 Contributions and Donations from Private Sources	49,908.81			
6944 Receipts from Other LEAs in Pennsylvania - Education	3,270.00			
6991 Refunds of a Prior Year Expenditure	146,577.06			
6992 Energy Efficiency Revenues and Incentives	27,929.92			
6999 Other Revenues Not Specified Above	13,081.58			
TOTAL Revenue from Local Sources	\$41,233,941.19			\$39,117,118.92

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	13,753,521.64		
7112 Basic Education Funding-Social Security	1,226,296.54		
7160 Tuition for Orphans Subsidy	2,496.19		
7271 Special Education funds for School-Aged Pupils	2,863,754.88		
7311 Pupil Transportation Subsidy	1,216,207.47		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,090.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	716,337.25		
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,754.16		
7340 State Property Tax Reduction Allocation	2,084,433.63		
7362 School Mental Health & Safety and Security Grants	111,213.54		
7505 Ready to Learn Block Grant	618,345.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	230.96		
7820 State Share of Retirement Contributions	6,015,948.57		
TOTAL Revenue from State Sources	\$28,767,629.83		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,185.90			
8514 Title I - Improving the Academic Achievement of the Disadvantaged	369,397.89			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,738.03			
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,133.60			
8517 Title IV - 21st Century Schools	35,458.01			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	618,936.75			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	410,346.11			
8753 ARP ESSER Afterschool Programs	6,099.41			
8754 ARP ESSER Homeless Children and Youth Funds	2,139.58			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,146.91			
TOTAL Revenue from Federal Sources	\$1,756,582.19			

**Revenue Reported
In Current Year**

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	3,500.90	
TOTAL Other Financing Sources	\$3,500.90	
TOTAL FROM ALL SOURCES	\$71,761,654.11	\$39,117,118.92

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:38 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>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	32,104,361.29					
6112 Interim Real Estate Taxes	326,484.00					
6113 Public Utility Realty Taxes	35,848.28					
6120 Current Per Capita Taxes, Section 679	88,052.16					
6141 Current Act 511 Per Capita Taxes	88,052.16					
6143 Current Act 511 Local Services Taxes	36,056.12					
6151 Current Act 511 Earned Income Taxes	4,598,483.68					
6153 Current Act 511 Real Estate Transfer Taxes	471,950.26					
6411 Delinquent Real Estate Taxes	1,251,105.82					
6451 Delinquent Act 511 Earned Income Taxes	116,725.15					
6500 Earnings on Investments	983,777.12					
6700 Revenues from LEA Activities	99,708.66					
6832 Federal IDEA Revenue Received as Pass Through	650,077.71					
6834 Federal ARP Act IDEA Preschool Revenue Received as Pass Through	2,960.00					
6910 Rentals	139,531.41					
6920 Contributions and Donations from Private Sources	49,908.81					
6944 Receipts from Other LEAs in Pennsylvania - Education	3,270.00					
6991 Refunds of a Prior Year Expenditure	146,577.06					
6992 Energy Efficiency Revenues and Incentives	27,929.92					
6999 Other Revenues Not Specified Above	13,081.58					
6000 Total Revenue from Local Sources	\$41,233,941.19					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	13,753,521.64					
7112 Basic Education Funding-Social Security	1,226,296.54					
7160 Tuition for Orphans Subsidy	2,496.19					
7271 Special Education funds for School-Aged Pupils	2,863,754.88					
7311 Pupil Transportation Subsidy	1,216,207.47					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,090.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	716,337.25					
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,754.16					
7340 State Property Tax Reduction Allocation	2,084,433.63					
7362 School Mental Health & Safety and Security Grants	111,213.54					
7505 Ready to Learn Block Grant	618,345.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	230.96					

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:38 PM

	<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					32,104,361.29
6112 Interim Real Estate Taxes					326,484.00
6113 Public Utility Realty Taxes					35,848.28
6120 Current Per Capita Taxes, Section 679					88,052.16
6141 Current Act 511 Per Capita Taxes					88,052.16
6143 Current Act 511 Local Services Taxes					36,056.12
6151 Current Act 511 Earned Income Taxes					4,598,483.68
6153 Current Act 511 Real Estate Transfer Taxes					471,950.26
6411 Delinquent Real Estate Taxes					1,251,105.82
6451 Delinquent Act 511 Earned Income Taxes					116,725.15
6500 Earnings on Investments					983,777.12
6700 Revenues from LEA Activities					99,708.66
6832 Federal IDEA Revenue Received as Pass Through					650,077.71
6834 Federal ARP Act IDEA Preschool Revenue Received as Pass Through					2,960.00
6910 Rentals					139,531.41
6920 Contributions and Donations from Private Sources					49,908.81
6944 Receipts from Other LEAs in Pennsylvania - Education					3,270.00
6991 Refunds of a Prior Year Expenditure					146,577.06
6992 Energy Efficiency Revenues and Incentives					27,929.92
6999 Other Revenues Not Specified Above					13,081.58
6000 Total Revenue from Local Sources					\$41,233,941.19
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					13,753,521.64
7112 Basic Education Funding-Social Security					1,226,296.54
7160 Tuition for Orphans Subsidy					2,496.19
7271 Special Education funds for School-Aged Pupils					2,863,754.88
7311 Pupil Transportation Subsidy					1,216,207.47
7312 Nonpublic and Charter School Pupil Transportation Subsidy					90,090.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					716,337.25
7330 Health Services (Medical, Dental, Nurse, Act 25)					68,754.16
7340 State Property Tax Reduction Allocation					2,084,433.63
7362 School Mental Health & Safety and Security Grants					111,213.54
7505 Ready to Learn Block Grant					618,345.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					230.96

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:38 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>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	6,015,948.57					
7000 Total Revenue from State Sources	\$28,767,629.83					
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,185.90					
8514 Title I - Improving the Academic Achievement of the Disadvantaged	369,397.89					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,738.03					
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,133.60					
8517 Title IV - 21st Century Schools	35,458.01					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	618,936.75					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	410,346.11					
8753 ARP ESSER Afterschool Programs	6,099.41					
8754 ARP ESSER Homeless Children and Youth Funds	2,139.58					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,146.91					
8000 Total Revenue from Federal Sources	\$1,756,582.19					
9000 Other Financing Sources						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	3,500.90					
9000 Total Other Financing Sources	\$3,500.90					
Total From All Sources	\$71,761,654.11					

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:38 PM

	<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>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					6,015,948.57
7000 Total Revenue from State Sources					\$28,767,629.83
8000 Revenue from Federal Sources					
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government					68,185.90
8514 Title I - Improving the Academic Achievement of the Disadvantaged					369,397.89
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					71,738.03
8516 Title III - Language Instruction for English Learners and Immigrant Students					1,133.60
8517 Title IV - 21st Century Schools					35,458.01
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					618,936.75
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					410,346.11
8753 ARP ESSER Afterschool Programs					6,099.41
8754 ARP ESSER Homeless Children and Youth Funds					2,139.58
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					160,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					13,146.91
8000 Total Revenue from Federal Sources					\$1,756,582.19
9000 Other Financing Sources					
9310 General Fund Transfers		1,711,000.00			1,711,000.00
9400 Sale of or Compensation for Loss of Fixed Assets					3,500.90
9000 Total Other Financing Sources					\$1,714,500.90
Total From All Sources					\$73,472,654.11

	<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	41,233,941.19					
Revenue from State Sources	28,767,629.83					
Revenue from Federal Sources	1,756,582.19					
Other Financing Sources	3,500.90					
Total From All Sources	\$71,761,654.11					

	<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					41,233,941.19
Revenue from State Sources					28,767,629.83
Revenue from Federal Sources					1,756,582.19
Other Financing Sources		1,711,000.00			1,714,500.90
Total From All Sources		\$1,711,000.00			\$73,472,654.11

	<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 Instruction					
1100 Regular Programs - Elementary / Secondary	29,870,446.04				
1200 Special Programs - Elementary / Secondary	7,122,127.72				
1300 Vocational Education	815,377.78				
1400 Other Instructional Programs - Elementary / Secondary	81,328.23				
1500 Nonpublic School Programs	40,427.48				
Total Instruction	\$37,929,707.25				
2000 Support Services					
2100 Support Services - Students	2,185,484.44				
2200 Support Services - Instructional Staff	1,027,335.70				
2300 Support Services - Administration	3,423,055.89				
2400 Support Services - Pupil Health	682,305.84				
2500 Support Services - Business	579,356.21				
2600 Operation and Maintenance of Plant Services	5,573,313.04				
2700 Student Transportation Services	3,714,962.34				
2800 Support Services - Central	1,761,062.02				
2900 Other Support Services	43,825.77				
Total Support Services	\$18,990,701.25				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,458,915.91				
3300 Community Services	266,910.21				
Total Operation of Non-Instructional Services	\$1,725,826.12				
4000 Facilities Acquisition, Construction and Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	8,225,343.22				
5200 Interfund Transfers - Out	1,711,000.00				
Total Other Expenditures and Financing Uses	\$9,936,343.22				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$68,582,577.84				

	<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			166,789.00		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$166,789.00		
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					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional			47,518.35		
4600 Existing Building Improvement Services			404,908.70		
Total Facilities Acquisition, Construction and Improvement Services			\$452,427.05		
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			\$619,216.05		

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,870,446.04
1200 Special Programs - Elementary / Secondary	7,122,127.72
1300 Vocational Education	815,377.78
1400 Other Instructional Programs - Elementary / Secondary	81,328.23
1500 Nonpublic School Programs	40,427.48
Total Instruction	\$37,929,707.25
2000 Support Services	
2100 Support Services - Students	2,185,484.44
2200 Support Services - Instructional Staff	1,027,335.70
2300 Support Services - Administration	3,423,055.89
2400 Support Services - Pupil Health	682,305.84
2500 Support Services - Business	579,356.21
2600 Operation and Maintenance of Plant Services	5,740,102.04
2700 Student Transportation Services	3,714,962.34
2800 Support Services - Central	1,761,062.02
2900 Other Support Services	43,825.77
Total Support Services	\$19,157,490.25
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,458,915.91
3300 Community Services	266,910.21
Total Operation of Non-Instructional Services	\$1,725,826.12
4000 Facilities Acquisition, Construction and Improvement Services	
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	47,518.35
4600 Existing Building Improvement Services	404,908.70
Total Facilities Acquisition, Construction and Improvement Services	\$452,427.05
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,225,343.22
5200 Interfund Transfers - Out	1,711,000.00
Total Other Expenditures and Financing Uses	\$9,936,343.22
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$69,201,793.89

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:28:57 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	29,770,895.24
Total Federally Funded salaries subject to PSERS withholding	955,252.89
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	369,397.89
Expenditures Funded with Carry over Title I Funds	21,606.34
	<hr/>
Total Title I Expenditure Data	\$391,004.23
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	35,458.01
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

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)	
	<hr/>

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	8,662,185.85
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	3,316,309.21
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	413,575.06
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	193,610.66
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	1,328,908.86
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	265,920.16

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

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	3,419,069.10	542,180.88	3,961,249.98
	212 Dental Insurance	276,438.55	39,081.72	315,520.27
	215 Eye Care Insurance	44,412.74	5,542.32	49,955.06
	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		\$3,739,920.39	\$586,804.92
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		\$3,739,920.39	\$586,804.92	\$4,326,725.31

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:03 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	652,712.53	652,712.53	1,305,425.06	705,494.88	705,494.88	1,410,989.76
2140 Psychological Services	324,699.91		324,699.91	343,524.95		343,524.95
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	137,166.57	137,166.56	274,333.13	153,381.97	153,381.97	306,763.94
2260 Instruction and Curriculum Development Services	81,144.93		81,144.93	255,241.73		255,241.73
2350 Legal and Accounting Services	21,788.15	50,839.02	72,627.17	26,110.70	60,924.96	87,035.66
2420 Medical Services	16,575.78	16,575.78	33,151.56	8,375.00	8,375.00	16,750.00
2440 Nursing Services	367,120.80	367,120.80	734,241.60	332,033.17	332,033.17	664,066.34
2700 Student Transportation Services	842,378.08	2,820,135.32	3,662,513.40	854,441.34	2,860,521.00	3,714,962.34
Total	\$2,443,586.75	\$4,044,550.01	\$6,488,136.76	\$2,678,603.74	\$4,120,730.98	\$6,799,334.72

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:06 PM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		103,515,000.00		128,844.00			99,894,599.00	203,538,443.00
2. Additional Debt Incurred During Year							8,184,972.00	8,184,972.00
3. Retirements and Repayments		4,830,000.00		128,844.00			1,184,103.00	6,142,947.00
4. Debt at End of Fiscal Year		98,685,000.00					106,895,468.00	205,580,468.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		98,685,000.00					106,895,468.00	205,580,468.00
7. Current Portion P&I - Due within 1 year		4,830,000.00						4,830,000.00
8. Interest Paid during current fiscal year		3,187,561.00						3,187,561.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							1,783,874.00	1,783,874.00
2. Additional Debt Incurred During Year							169,000.00	169,000.00
3. Retirements and Repayments							26,718.00	26,718.00
4. Debt at End of Fiscal Year							1,926,156.00	1,926,156.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,926,156.00	1,926,156.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	4,830,000.00		3,187,560.85	8,017,560.85	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	207,782.37			207,782.37	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$5,037,782.37		\$3,187,560.85	\$8,225,343.22	

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				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:06 PM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	01/2020	21,835,000.00		205,000.00	21,630,000.00	205,000.00	622,297.00
General Obligation Bonds/Notes – CIB	01/2020	18,550,000.00		80,000.00	18,470,000.00	80,000.00	557,151.00
General Obligation Bonds/Notes – CIB	01/2020	6,165,000.00		500,000.00	5,665,000.00	500,000.00	136,045.00
General Obligation Bonds/Notes – CIB	08/2020	14,755,000.00		270,000.00	14,485,000.00	270,000.00	392,911.00
General Obligation Bonds/Notes – CIB	06/2017	2,670,000.00		100,000.00	2,570,000.00	100,000.00	76,445.00
General Obligation Bonds/Notes – CIB	06/2017	2,350,000.00		60,000.00	2,290,000.00	60,000.00	105,210.00
General Obligation Bonds/Notes – CIB	10/2016	1,120,000.00		215,000.00	905,000.00	215,000.00	22,890.00
General Obligation Bonds/Notes – CIB	10/2016	3,015,000.00		460,000.00	2,555,000.00	460,000.00	103,208.00
General Obligation Bonds/Notes – CIB	06/2013	27,740,000.00		2,460,000.00	25,280,000.00	2,460,000.00	997,794.00
General Obligation Bonds/Notes – CIB	06/2013	5,285,000.00		450,000.00	4,835,000.00	450,000.00	173,280.00
General Obligation Bonds/Notes – CIB	06/2013	30,000.00		30,000.00		30,000.00	330.00
Leases and Other Right to Use Arrangements		128,844.00		128,844.00			
Other Post-Employment Benefits (OPEB)		20,879,781.00		942,000.00	19,937,781.00		
Compensated Absences		1,119,818.00	293,972.00	242,103.00	1,171,687.00		
Net Pension Liability		77,895,000.00	7,891,000.00		85,786,000.00		
Totals for Debt Entered:		\$203,538,443.00	\$8,184,972.00	\$6,142,947.00	\$205,580,468.00	\$4,830,000.00	\$3,187,561.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		13,778.00		6,718.00	7,060.00		
Other Post-Employment Benefits (OPEB)		97,096.00		20,000.00	77,096.00		
Net Pension Liability		1,673,000.00	169,000.00		1,842,000.00		
Totals for Debt Entered:		\$1,783,874.00	\$169,000.00	\$26,718.00	\$1,926,156.00		

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,067,984.69
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$3,067,984.69

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		359,838.11	359,838.11
6 Brick and Mortar Charter Schools	326,618.30	72,804.88	399,423.18
7 Cyber Charter Schools	471,495.91	303,899.41	775,395.32
8 Career and Technology Centers	808,938.28		808,938.28
9 Approved Private Schools		612,699.60	612,699.60
10 PA Chartered Schools for the Deaf and Blind		111,690.20	111,690.20
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,607,052.49	\$1,460,932.20	\$3,067,984.69

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:10 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	542,552.00
Total Personnel Services – Salaries	\$542,552.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	111,165.00
220 Social Security Contributions	39,655.00
230 PSERS Retirement Contributions	(129,231.00)
260 Workers’ Compensation	2,945.00
299 All Other Employee Benefits	6,936.87
Total Personnel Services – Employee Benefits	\$31,470.87
400 Purchased Property Services	
430 Repairs and Maintenance Services	53,735.00
440 Rentals	3,690.00
Total Purchased Property Services	\$57,425.00
600 Supplies	
610 General Supplies	1,155,114.00
Total Supplies	\$1,155,114.00
700 Property	
740 Depreciation	20,212.00
Total Property	\$20,212.00
Total 3000 Operation of Non-Instructional Services	\$1,806,773.87

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:10 PM

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				542,552.00
Total Personnel Services – Salaries				\$542,552.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				111,165.00
220 Social Security Contributions				39,655.00
230 PSERS Retirement Contributions				(129,231.00)
260 Workers' Compensation				2,945.00
299 All Other Employee Benefits				6,936.87
Total Personnel Services – Employee Benefits				\$31,470.87
400 Purchased Property Services				
430 Repairs and Maintenance Services				53,735.00
440 Rentals				3,690.00
Total Purchased Property Services				\$57,425.00
600 Supplies				
610 General Supplies				1,155,114.00
Total Supplies				\$1,155,114.00
700 Property				
740 Depreciation				20,212.00
Total Property				\$20,212.00
Total 3100 Food Services				\$1,806,773.87

	<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	1,806,773.87				1,806,773.87
Total Operation of Non-Instructional Services	\$1,806,773.87				\$1,806,773.87
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,806,773.87				\$1,806,773.87

LEA : 103027503 Plum Borough SD

Printed 11/30/2023 7:29:22 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Holiday Park Intermediate Sch	8354	4,187,296.87	587,674.94	2,934,613.00	411,864.41	177,464.01	24,906.56	8,323,819.79	
	O'Block EI Sch	427	3,683,468.16	502,780.40	2,581,511.15	352,367.16	156,110.99	21,308.60	7,297,546.46	
	Pivik EI Sch	7193	4,871,240.62	720,267.70	3,413,946.16	504,790.32	206,450.59	30,526.04	9,747,221.43	
	Plum MS	5105	4,766,393.65	749,996.21	3,340,465.51	525,625.17	202,007.02	31,785.98	9,616,273.54	
	Plum SHS	435	8,822,987.32	1,711,289.67	6,183,476.86	1,199,335.29	373,931.63	72,527.06	18,363,547.83	
Total			26,331,386.62	4,272,008.92	18,454,012.68	2,993,982.35	1,115,964.24	181,054.24	53,348,409.05	