

LEA Name: Shanksville-Stonycreek SD  
Address 1325 Cornerstone Road  
City Shanksville, PA 15560-0128

Class Size: 4

County: Somerset  
AUN Number: 108567404

**Pennsylvania Department of Education  
Comptroller's Office**

**Annual Financial Report , PDE-2057**

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

For the Fiscal Year Ending  
06/30/2014

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

Thomas McInroy  
Chief School Administrator

(Signature required)

Date

Sidney M. Clark  
Board Secretary

(Signature required)

Date

Sidney Clark, Business Mgr.  
Contact Person

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

10/20/2014 11:19:34 AM

Amounts Expressed in Whole Dollars

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	2,702,647				
0110	Investments	248,249				
0120	Taxes Receivable (Net)	572,529				
0130	Due From Other Funds	14,646				
0141	Due from Other Governments	282,193				
J142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)					
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories	15,253				
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
	<b>TOTAL ASSETS</b>	<b>3,835,517</b>				
0910	Deferred Outflows Of Resources					
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,835,517</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Assets</b>
112,162		1,987,197		4,802,006	0100
				248,249	0110
				572,529	0120
				14,646	0130
				282,193	0141
					0142
					0143
					0145
					0146
					0147
					0150
					0160
				15,253	0170
					0180
					0190
112,162		1,987,197		5,934,876	
					0910
112,162		1,987,197		5,934,876	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments	33,351				
0412 Due to Primary Government					
0413 Due to Component Units					
7420 Accounts Payable	131,395				
7430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	339,100				
0462 Payroll Deductions and Withholdings	15,812				
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities	3,200				
<b>TOTAL LIABILITIES</b>	<b>522,858</b>				
0950 Deferred Inflows Of Resources	516,036				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	15,253				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	2,080,000				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	701,370				
<b>TOTAL FUND BALANCES</b>	<b>2,796,623</b>				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>3,835,517</b>				



Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Liabilities</b>
					0400
				33,351	0411
					0412
					0413
		10,500		141,895	0420
					0430
					0440
					0450
				339,100	0461
				15,812	0462
					0470
					0480
		1,974,515		1,977,715	0490
		<b>1,985,015</b>		<b>2,507,873</b>	
				516,036	0950
					<b>Fund Balances</b>
				15,253	0810
112,162		2,182		114,344	0820
				2,080,000	0830
					0840
				701,370	0850
<b>112,162</b>		<b>2,182</b>		<b>2,910,967</b>	
<b>112,162</b>		<b>1,987,197</b>		<b>5,934,876</b>	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	3,806,774				
7000 State Sources	2,431,347				
8000 Federal Sources	188,781				
<b>TOTAL REVENUES</b>	<b>6,426,902</b>				
<b>EXPENDITURES</b>					
1000 Instruction	3,276,404				
2000 Support Services	2,141,610				
3000 Noninstructional Services	106,277				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	44,716				
5130 Refund of Prior Year Receipts					
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>5,569,007</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>857,895</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	800,921				
5300 Transfer to Component Unit or Primary Government					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(800,921)</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
15		3		3,806,792	6000
				2,431,347	7000
				188,781	8000
15		3		6,426,920	
				3,276,404	1000
10,316		58,931		2,210,857	2000
				106,277	3000
					4000
		733,901		778,617	5110
					5130
					5140
10,316		792,832		6,372,155	
(10,301)		(792,829)		54,765	
					9110
		2,000,000		2,000,000	9120
		35,624		35,624	9130
					9200
7,020		733,901		740,921	9300
					9400
					9500
					9710
					9720
					9900
		1,974,515		1,974,515	5120
					5150
				800,921	5200
					5300
7,020		795,010		1,109	

Amounts Expressed in Whole Dollars

**SPECIAL AND EXTRAORDINARY ITEMS**

8888 Special Items

8889 Extraordinary Items

**NET CHANGE IN FUND BALANCES**

0040 Fund Balance - Beginning of Fiscal Year

0050 Prior Period Adjustment

**FUND BALANCE - END OF YEAR**

General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
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**56,974**

2,739,649

**2,796,623**

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
(3,281)		2,181		55,874	
115,443		1		2,855,093	0040
					0050
112,162		2,182		2,910,967	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	3,677,322	3,677,322	3,806,774	129,452
7000	State Sources	2,381,310	2,381,310	2,431,347	50,037
8000	Federal Sources	134,000	134,000	188,781	54,781
<b>TOTAL REVENUES</b>		<b>6,192,632</b>	<b>6,192,632</b>	<b>6,426,902</b>	<b>234,270</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	2,779,660	2,779,660	2,435,657	344,003
1200	Special Programs	504,950	504,950	472,551	32,399
1300	Vocational Programs	320,000	320,000	278,788	41,212
1400	Other Instructional Programs	11,000	11,000	4,196	6,804
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs	6,000	6,000	3,455	2,545
1800	Pre-Kindergarten	93,250	93,250	81,757	11,493
2100	Pupil Personnel Services	155,300	155,300	161,262	(5,962)
2200	Instructional Staff Services	398,825	398,825	387,836	10,989
2300	Administrative Services	665,600	665,600	576,664	88,936
2400	Pupil Health	96,275	96,275	89,538	6,737
2500	Business Services	177,000	177,000	148,603	28,397
2600	Operation and Maintenance of Plant Services	568,750	568,750	514,870	53,880
2700	Student Transportation Services	301,600	301,600	259,580	42,020
2800	Central & Other Support Services				
2900	Other Support Services	5,000	5,000	3,256	1,744
3100	Food Services				
3200	Student Activities	133,400	133,400	101,020	32,380
3300	Community Services	1,700	1,700	1,757	(57)
3400	Scholarships and Awards	4,000	4,000	3,500	500
4000	Fac Acq, Const, and Imp	20,000	20,000		20,000
5110	Debt Service (Principal & Interest)	38,000	38,000	44,716	(6,716)
5130	Refund of Prior Year Receipts				
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>6,280,310</b>	<b>6,280,310</b>	<b>5,569,006</b>	<b>711,304</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(87,678)</b>	<b>(87,678)</b>	<b>857,896</b>	<b>945,574</b>

Amounts Expressed in Whole Dollars

	Budgeted Amounts		Actual	Variance With
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)

**OTHER FINANCING SOURCES (USES)**

9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers - Out (to other funds)	758,000	758,000	800,921	(42,921)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	50,000	50,000		50,000

**TOTAL OTHER FINANCING SOURCES (USES)**

		(808,000)	(808,000)	(800,921)	7,079
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**SPECIAL AND EXTRAORDINARY ITEMS**

8888	Special Items
8889	Extraordinary Items

**NET CHANGE IN FUND BALANCES**

	(895,678)	(895,678)	56,975	952,653
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0040	Fund Balance - Beginning of Fiscal Year		2,739,649	2,739,649
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0050	Prior Period Adjustment			
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**FUND BALANCE - END OF YEAR**

	(895,678)	(895,678)	2,796,624	3,692,302
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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents	13,408			13,408	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	9,990			9,990	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	6			6	
0170 Inventories	5,228			5,228	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>28,632</b>			<b>28,632</b>	
<b>Noncurrent Assets:</b>					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	11,824			11,824	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total NonCurrent Assets</b>	<b>11,824</b>			<b>11,824</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>40,456</b>			<b>40,456</b>	



Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
<b>Current Liabilities:</b>					
0400 Due to Other Funds	14,646			14,646	
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	409			409	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	494			494	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Unearned Revenues	4,743			4,743	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>20,292</b>			<b>20,292</b>	
<b>Noncurrent Liabilities:</b>					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences	2,478			2,478	
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
<b>Total NonCurrent Liabilities</b>	<b>2,478</b>			<b>2,478</b>	
<b>TOTAL LIABILITIES</b>	<b>22,770</b>			<b>22,770</b>	
0950 Deferred Inflows Of Resources					
<b>NET POSITION</b>					
0791 Invested in Capital Assets Net of Related Debt	11,824			11,824	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	5,862			5,862	
<b>TOTAL NET POSITION</b>	<b>17,686</b>			<b>17,686</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>40,456</b>			<b>40,456</b>	

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

Proprietary Funds

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	99,334			99,334	
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>99,334</b>			<b>99,334</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	66,023			66,023	
200 Employee Benefits	77,740			77,740	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	8,275			8,275	
500 Other Purchased Service	360			360	
600 Supplies	87,137			87,137	
700 Depreciation	5,066			5,066	
810 Dues and Fees	200			200	
890 Other Operating Expenditures					
<b>TOTAL OPERATING EXPENSES</b>	<b>244,801</b>			<b>244,801</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(145,467)</b>			<b>(145,467)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	3			3	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	5,277			5,277	
8000 Federal Sources	67,418			67,418	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>72,698</b>			<b>72,698</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(72,769)</b>			<b>(72,769)</b>	

Amounts Expressed in Whole Dollars

## CONTRIBUTIONS AND TRANSFERS

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

## CHANGE IN NET POSITION

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

### NET POSITION - END OF YEAR

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)				
				Proprietary Funds
				Page PRO-4A
Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
60,000			60,000	
(12,769)			(12,769)	
30,455			30,455	
17,686			17,686	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	99,409			99,409	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	56,472			56,472	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	173,265			173,265	
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(130,328)</b>			<b>(130,328)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	5,191			5,191	
8000 Federal Sources	65,779			65,779	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government	60,000			60,000	
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>130,970</b>			<b>130,970</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp					
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>					
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments	3			3	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>3</b>			<b>3</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Net Inc (Dec) in Cash and Cash Flow</b>	<b>645</b>			<b>645</b>	
9935 Cash and Cash Equivalents Beginning of Year	12,763			12,763	
<b>Cash and Cash Equivalents at Year End</b>	<b>13,408</b>			<b>13,408</b>	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(145,467)			(145,467)	
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	5,066			5,066	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	(6)			(6)	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	38			38	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	820			820	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)	9,140			9,140	
9913 Inc (Dec) in Unearned Revenue (0480)	81			81	
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>	<b>15,139</b>			<b>15,139</b>	
<b>Cash Provided By (Used For) Total</b>	<b>(130,328)</b>			<b>(130,328)</b>	

Amounts Expressed in Whole Dollars

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES****Assets**

0100	Cash and Cash Equivalents					31,978
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					3,200
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					

**TOTAL ASSETS****35,178**

0910 Deferred Outflows Of Resources

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES****35,178**Private Purpose  
Trust  
(71)Investment  
Trust  
(72)Pension  
Trust  
(73)Activity  
(81)Other  
Agency  
(89)

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		31,978	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
		3,200	0190
			0220
			0230
		35,178	
			0910
		35,178	

Amounts Expressed in Whole Dollars

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION****Liabilities**

0400	Due to Other Funds			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholdings			
0470	Advances from Other Funds			
0480	Unearned Revenues			
0490	Other Current Liabilities			35,178
<b>TOTAL LIABILITIES</b>				<b>35,178</b>

0950	Deferred Inflows Of Resources			
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**Net Position**

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

**TOTAL NET POSITION****TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION****35,178**



Component Units (98)	Component Units (99)	Total Fiduciary Funds
----------------------------	----------------------------	-----------------------------

0400

0411

0412

0413

0420

0430

0450

0461

0462

0470

0480

0490

35,178

35,178

0950

0791

0798

0799

35,178

Amounts Expressed in Whole Dollars

**Additions**

9945 Gifts and Contributions  
9946 Other Additions

**Deductions**

9947 Scholarships Awarded  
9948 Other Deductions

**Change In Net Position**

0041 Net Position - Beginning of Fiscal Year  
9949 Net Position Held in Trust for Pension Benefits

**Net Position - End of Fiscal Year**

Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
----------------------------------	-----------------------------	--------------------------	----------------------------	----------------------------

Total  
Fiduciary  
Funds

---

9945

9946

9947

9948

0041

9949

		AMOUNT	TOTAL
<b>6000</b>	<b>Revenue from Local Sources</b>		
6111	Current Real Estate Taxes	3,100,559.43	
6112	Interim Real Estate Taxes	20,632.60	
6113	Public Utility Realty Tax	4,025.81	
6114	Payments in Lieu of Current Taxes / State & Local	12,682.08	
6120	Current Per Capita Taxes, Sec. 679	8,295.67	
6140	Current Act 511 Taxes - Flat Rate Assessments	8,295.67	
6150	Current Act 511 Taxes - Proportional Assessments	325,280.01	
6400	Delinq on Taxes Levied/Assessed by the LEA	188,742.97	
6500	Earnings on Investments	2,885.94	
6700	Revenue From Student Activities	8,529.41	
6810	Revenue From Local Government Units	49,472.33	
6832	Federal IDEA Pass Through Revenue	51,573.00	
6920	Contributions and Donations From Private Sources	25,270.16	
6999	All Other Local Revenues Not Specified	528.53	
<b>6000</b>	<b>Total Revenue from Local Sources</b>		<b>3,806,773.61</b>
<b>7000</b>	<b>Revenue from State Sources</b>		
7110	Basic Education Funding (Gross)	1,475,906.30	
7240	Driver Education - Student	840.00	
7271	Special Education Funding for School Aged Pupils	229,430.71	
7310	Transportation (Regular and Additional)	94,355.60	
7320	Rental and Sinking Fund Payments	125,789.16	
7330	Health Services	6,657.86	
7340	State Property Tax Reduction Allocation	172,455.29	
7501	PA Accountability Grant	18,319.00	
7810	Revenue for Social Security Payments	92,737.47	
7820	Revenue for Retirement Payments	214,855.40	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>2,431,346.79</b>

		AMOUNT	TOTAL
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	83,442.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	48,833.00	
8519	NCLB, Title VI - Flexibility And Accountability	56,506.15	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>188,781.15</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	3,806,773.61	
Revenue from State Sources	2,431,346.79	
Revenue from Federal Sources	188,781.15	
Other Financing Sources		
		<b>6,426,901.55</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	96,233,410	3,443,231	3,100,559
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	8,295.67	
6140	Current Act 511 Taxes - Flat Rate Assessments		8,295.67
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	265,824.40	
6153	Real Estate Transfer Taxes	59,455.61	
6150	Current Act 511 Taxes - Proportional Assessments		325,280.01

Total Act 1 and Act 511 Taxes

333,575.68

<u>REVENUE FROM LOCAL SOURCES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	3,100,559.43	0.00	0.00	3,100,559.43
6112	Interim Real Estate Taxes	20,632.60	3,515.75	874.36	17,991.21
6113	Public Utility Realty Tax	4,025.81	0.00	0.00	4,025.81
6114	Payments in Lieu of Current Taxes / State & Local	12,682.08	0.00	0.00	12,682.08
6120	Current Per Capita Taxes, Sec. 679	8,295.67	0.00	0.00	8,295.67
6140	Current Act 511 Taxes - Flat Rate Assessments	8,295.67	0.00	0.00	8,295.67
6150	Current Act 511 Taxes - Proportional Assessments	325,280.01	22,511.50	11,370.60	314,139.11
6400	Delinq on Taxes Levied/Assessed by the LEA	188,742.97	30,466.09	21,480.19	179,757.07
<b>6999 TOTAL TAXES</b>		<b>3,668,514.24</b>	<b>56,493.34</b>	<b>33,725.15</b>	<b>3,645,746.05</b>



<u>REVENUE FROM DELINQUENT TAXES</u>		TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
6411	Delinquent Real Estate Taxes	188,742.97	30,466.09	21,480.19	179,757.07
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>		<b>188,742.97</b>	<b>30,466.09</b>	<b>21,480.19</b>	<b>179,757.07</b>

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	1,708,604.25
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	381,307.79
220 Social Security Contributions	128,282.97
230 PSERS Retirement Contributions	279,023.21
250 Unemployment Compensation	1,144.46
260 Workmen's Compensation	11,117.27
290 Other Employee Benefits	56,507.60
Total Personnel Services-Employee Benefits	857,383.30
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	122,842.04
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance	1,179.48
Total Purchased Property Services	1,179.48
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	3,381.31
520 Insurance-General	973.00
530 Communications	684.00
560 Tuition	515,279.45
580 Travel	2,271.38
590 Miscellaneous Purchased Services	7,179.60
Total Other Purchased Services	529,768.74
600 <u>Supplies</u>	
610 General Supplies	38,323.17
620 Energy	576.15
640 Books & Periodicals	273.63
Total Supplies	39,172.95
700 <u>Property</u>	
760 Equipment - Replacement	7,236.39
Total Property	7,236.39
800 <u>Other Objects</u>	
Total Other Objects	10,216.49
Total 1000 Instruction	<u>3,276,403.64</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1100 Regular Programs - E/S</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>678,826.41</b>	<b>728,341.95</b>	<b>47,413.00</b>	<b>1,454,581.36</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	139,786.67	187,146.24	7,185.08	334,117.99
220 Social Security Contributions	52,673.02	54,823.07	1,813.55	109,309.64
230 PSERS Retirement Contributions	112,939.53	120,530.06	3,956.61	237,426.20
250 Unemployment Compensation	717.21	334.64		1,051.85
260 Workmen's Compensation	4,312.26	4,840.70		9,152.96
290 Other Employee Benefits	22,975.03	27,842.79		50,817.82
<b>Total Personnel Services-Employee Benefits</b>	<b>333,403.72</b>	<b>395,517.50</b>	<b>12,955.24</b>	<b>741,876.46</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>3,397.50</b>	<b>16,254.00</b>	<b>1,100.00</b>	<b>20,751.50</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance	334.70	844.78		1,179.48
<b>Total Purchased Property Services</b>	<b>334.70</b>	<b>844.78</b>		<b>1,179.48</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services	1,517.95	1,751.68		3,269.63
530 Communications	342.00	342.00		684.00
562 Tuition to Pennsylvania Charter Schools	45,256.95	102,091.71		147,348.66
569 Tuition - Other	5,546.00	12,331.00		17,877.00
580 Travel		2,271.38		2,271.38
<b>Total Other Purchased Services</b>	<b>52,662.90</b>	<b>118,787.77</b>		<b>171,450.67</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	10,972.35	25,114.33	277.76	36,364.44
640 Books & Periodicals		273.63		273.63
<b>Total Supplies</b>	<b>10,972.35</b>	<b>25,387.96</b>	<b>277.76</b>	<b>36,638.07</b>
<b>700 <u>Property</u></b>				
760 Equipment - Replacement	2,216.89	2,216.90		4,433.79
<b>Total Property</b>	<b>2,216.89</b>	<b>2,216.90</b>		<b>4,433.79</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>1,737.00</b>	<b>3,008.95</b>		<b>4,745.95</b>
<b>Total 1100 Regular Programs - E/S</b>	<b><u>1,083,551.47</u></b>	<b><u>1,290,359.81</u></b>	<b><u>61,746.00</u></b>	<b><u>2,435,657.28</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special and Gifted Education</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>83,567.92</b>	<b>113,368.73</b>	<b>9,841.32</b>	<b>206,777.97</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	8,166.51	17,134.88		25,301.39
220 Social Security Contributions	6,330.57	8,814.43	370.42	15,515.42
230 PSERS Retirement Contributions	13,562.00	19,209.27	827.27	33,598.54
250 Unemployment Compensation	39.69	26.46		66.15
260 Workmen's Compensation	561.23	841.85		1,403.08
290 Other Employee Benefits	1,145.00	2,028.00		3,173.00
<b>Total Personnel Services-Employee Benefits</b>	<b>29,805.00</b>	<b>48,054.89</b>	<b>1,197.69</b>	<b>79,057.58</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>44,026.81</b>	<b>31,135.05</b>	<b>26,928.68</b>	<b>102,090.54</b>
<b>500 Other Purchased Services</b>				
561 Tuition to Other School Districts Within The State	16,235.86	3,083.34		19,319.20
562 Tuition to Pennsylvania Charter Schools		31,012.80		31,012.80
567 Tuition to Approved Private and PA Chartered Schools	17,479.07			17,479.07
594 IU Payment by Withholding for Institutionalized Children's Prog	3,589.80	3,589.80		7,179.60
<b>Total Other Purchased Services</b>	<b>37,304.73</b>	<b>37,685.94</b>		<b>74,990.67</b>
<b>600 Supplies</b>				
610 General Supplies	538.28	897.32		1,435.60
<b>Total Supplies</b>	<b>538.28</b>	<b>897.32</b>		<b>1,435.60</b>
<b>700 Property</b>				
760 Equipment - Replacement		2,802.60		2,802.60
<b>Total Property</b>		<b>2,802.60</b>		<b>2,802.60</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>2,684.99</b>	<b>2,710.55</b>		<b>5,395.54</b>
<b>Total 1200 Special and Gifted Education</b>	<b><u>197,927.73</u></b>	<b><u>236,655.08</u></b>	<b><u>37,967.69</u></b>	<b><u>472,550.50</u></b>

2013-2014 PDE-2057 Annual Financial Report - 06/30/2014 Fiscal Year End

School: 108567404 Shanksville-Stonycreek SD

County: Somerset

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-4

1300 Vocational Education Programs

500 Other Purchased Services

564 Tuition to Career and Technology Centers

Total Other Purchased Services

Total 1300 Vocational Education Programs

Secondary

Federal

Total

278,787.72

278,787.72

278,787.72

278,787.72

278,787.72

278,787.72

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs - E/S</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		<b>2,016.00</b>		<b>2,016.00</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions		154.24		154.24
230 PSERS Retirement Contributions		341.31		341.31
<b>Total Personnel Services-Employee Benefits</b>		<b>495.55</b>		<b>495.55</b>
<b>500 Other Purchased Services</b>				
520 Insurance-General		973.00		973.00
<b>Total Other Purchased Services</b>		<b>973.00</b>		<b>973.00</b>
<b>600 Supplies</b>				
610 General Supplies		60.00		60.00
620 Energy		576.15		576.15
<b>Total Supplies</b>		<b>636.15</b>		<b>636.15</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		<b>75.00</b>		<b>75.00</b>
<b>Total 1400 Other Instructional Programs - E/S</b>		<b><u>4,195.70</u></b>		<b><u>4,195.70</u></b>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1410 Driver's Education</b>			
<b>100 <u>Personnel Services-Salaries</u></b>			
<b>Total Personnel Services-Salaries</b>	<b>2,016.00</b>		<b>2,016.00</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>			
220 Social Security Contributions	154.24		154.24
230 PSERS Retirement Contributions	341.31		341.31
<b>Total Personnel Services-Employee Benefits</b>	<b>495.55</b>		<b>495.55</b>
<b>500 <u>Other Purchased Services</u></b>			
520 Insurance-General	973.00		973.00
<b>Total Other Purchased Services</b>	<b>973.00</b>		<b>973.00</b>
<b>600 <u>Supplies</u></b>			
610 General Supplies	60.00		60.00
620 Energy	576.15		576.15
<b>Total Supplies</b>	<b>636.15</b>		<b>636.15</b>
<b>800 <u>Other Objects</u></b>			
<b>Total Other Objects</b>	<b>75.00</b>		<b>75.00</b>
<b>Total 1410 Driver's Education</b>	<b><u>4,195.70</u></b>		<b><u>4,195.70</u></b>

1700 Community / Junior College Education Programs

Total

500 Other Purchased Services

566 Tuition to Institutions of Higher Ed and Technical Institutes

3,455.00

Total Other Purchased Services

**3,455.00**

Total 1700 Community / Junior College Education Programs

**3,455.00**



		<u>Federal</u>	<u>Total</u>
<b>1800 Pre-Kindergarten</b>			
100 <u>Personnel Services-Salaries</u>			
<b>Total Personnel Services-Salaries</b>		<b>16,733.00</b>	<b>45,228.92</b>
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider		2,536.59	21,888.41
220 Social Security Contributions		640.04	3,303.67
230 PSERS Retirement Contributions		1,396.37	7,657.16
250 Unemployment Compensation			26.46
260 Workmen's Compensation			561.23
290 Other Employee Benefits			2,516.78
<b>Total Personnel Services-Employee Benefits</b>		<b>4,573.00</b>	<b>35,953.71</b>
500 <u>Other Purchased Services</u>			
510 Student Transportation Services			111.68
<b>Total Other Purchased Services</b>			<b>111.68</b>
600 <u>Supplies</u>			
610 General Supplies			463.13
<b>Total Supplies</b>			<b>463.13</b>
<b>Total 1800 Pre-Kindergarten</b>		<b><u>21,306.00</u></b>	<b><u>81,757.44</u></b>

	<u>Federal</u>	<u>Total</u>
<b>1801 Pre K Instruction</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>16,733.00</b>	<b>45,228.92</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	2,536.59	21,888.41
220 Social Security Contributions	640.04	3,303.67
230 PSERS Retirement Contributions	1,396.37	7,657.16
250 Unemployment Compensation		26.46
260 Workmen's Compensation		561.23
290 Other Employee Benefits		2,516.78
<b>Total Personnel Services-Employee Benefits</b>	<b>4,573.00</b>	<b>35,953.71</b>
<b>500 Other Purchased Services</b>		
510 Student Transportation Services		111.68
<b>Total Other Purchased Services</b>		<b>111.68</b>
<b>600 Supplies</b>		
610 General Supplies		463.13
<b>Total Supplies</b>		<b>463.13</b>
<b>Total 1801 Pre K Instruction</b>	<b><u>21,306.00</u></b>	<b><u>81,757.44</u></b>

<b>2000 Support Services</b>	<b><u>Total</u></b>
100 <u>Personnel Services-Salaries</u>	
<b>Total Personnel Services-Salaries</b>	<b>847,240.21</b>
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	231,299.38
220 Social Security Contributions	64,492.52
230 PSERS Retirement Contributions	138,518.57
250 Unemployment Compensation	264.61
260 Workmen's Compensation	11,465.37
290 Other Employee Benefits	27,488.19
<b>Total Personnel Services-Employee Benefits</b>	<b>473,528.64</b>
300 <u>Purchased Professional &amp; Technical Services</u>	
<b>Total Purchased Professional &amp; Technical Services</b>	<b>84,922.52</b>
400 <u>Purchased Property Services</u>	
420 Utility Services	73,071.24
430 Repairs and Maintenance	41,384.01
440 Rentals	11,862.45
<b>Total Purchased Property Services</b>	<b>126,317.70</b>
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	255,408.02
520 Insurance-General	25,052.00
530 Communications	21,294.80
540 Advertising	2,118.96
580 Travel	57,019.57
590 Miscellaneous Purchased Services	3,256.31
<b>Total Other Purchased Services</b>	<b>364,149.66</b>
600 <u>Supplies</u>	
610 General Supplies	72,579.22
620 Energy	79,073.81
640 Books & Periodicals	1,026.28
<b>Total Supplies</b>	<b>152,679.31</b>
700 <u>Property</u>	
760 Equipment - Replacement	58,640.34
<b>Total Property</b>	<b>58,640.34</b>
800 <u>Other Objects</u>	
<b>Total Other Objects</b>	<b>34,131.60</b>
<b>Total 2000 Support Services</b>	<b><u>2,141,609.98</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2100 Pupil Personnel</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>	<b>12,312.09</b>	<b>81,276.40</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		30,370.97
220 Social Security Contributions	400.78	7,561.09
230 PSERS Retirement Contributions	892.44	16,775.45
250 Unemployment Compensation		37.47
260 Workmen's Compensation		833.03
290 Other Employee Benefits		3,123.86
<b>Total Personnel Services-Employee Benefits</b>	<b>1,293.22</b>	<b>58,701.87</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>16,373.58</b>
<b>500 <u>Other Purchased Services</u></b>		
580 Travel		849.53
<b>Total Other Purchased Services</b>		<b>849.53</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		929.05
<b>Total Supplies</b>		<b>929.05</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>3,132.00</b>
<b>Total 2100 Pupil Personnel</b>	<b><u>13,605.31</u></b>	<b><u>161,262.43</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		53,276.54		53,276.54
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		17,457.03		17,457.03
220 Social Security Contributions		4,075.62		4,075.62
230 PSERS Retirement Contributions		9,019.69		9,019.69
250 Unemployment Compensation		26.46		26.46
260 Workmen's Compensation		561.23		561.23
290 Other Employee Benefits		1,950.00		1,950.00
Total Personnel Services-Employee Benefits		33,090.03		33,090.03
500 <u>Other Purchased Services</u>				
580 Travel		825.60		825.60
Total Other Purchased Services		825.60		825.60
600 <u>Supplies</u>				
610 General Supplies		155.61		155.61
Total Supplies		155.61		155.61
800 <u>Other Objects</u>				
Total Other Objects	1,103.32	1,481.84		2,585.16
Total 2120 Guidance Services	<u>1,103.32</u>	<u>88,829.62</u>		<u>89,932.94</u>

	<u>Federal</u>	<u>Total</u>
<b>2130 Attendance Services</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>5,145.15</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		107.25
220 Social Security Contributions		393.64
230 PSERS Retirement Contributions		871.00
250 Unemployment Compensation		5.30
260 Workmen's Compensation		112.24
<b>Total Personnel Services-Employee Benefits</b>		<b>1,489.43</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>120.00</b>
<b>Total 2130 Attendance Services</b>		<b><u>6,754.58</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2140 Psychological Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>5,271.31</b>	<b>5,271.31</b>	<b>12,312.09</b>	<b>22,854.71</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	6,403.34	6,403.35		12,806.69
220 Social Security Contributions	1,345.52	1,345.53	400.78	3,091.83
230 PSERS Retirement Contributions	2,996.16	2,996.16	892.44	6,884.76
250 Unemployment Compensation	2.85	2.86		5.71
260 Workmen's Compensation	79.78	79.78		159.56
290 Other Employee Benefits	586.93	586.93		1,173.86
<b>Total Personnel Services-Employee Benefits</b>	<b>11,414.58</b>	<b>11,414.61</b>	<b>1,293.22</b>	<b>24,122.41</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>165.91</b>	<b>165.92</b>		<b>331.83</b>
<b>500 Other Purchased Services</b>				
580 Travel	11.96	11.97		23.93
<b>Total Other Purchased Services</b>	<b>11.96</b>	<b>11.97</b>		<b>23.93</b>
<b>600 Supplies</b>				
610 General Supplies	773.44			773.44
<b>Total Supplies</b>	<b>773.44</b>			<b>773.44</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>213.42</b>	<b>213.42</b>		<b>426.84</b>
<b>Total 2140 Psychological Services</b>	<b><u>17,850.62</u></b>	<b><u>17,077.23</u></b>	<b><u>13,605.31</u></b>	<b><u>48,533.16</u></b>

2160 Social Work Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2160 Social Work Services

Federal

Total

16,041.75

16,041.75



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2200 Instructional Staff</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>69,569.08</b>	<b>74,551.70</b>		<b>144,120.78</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	12,259.81	14,047.53		26,307.34
220 Social Security Contributions	4,558.39	4,934.96		9,493.35
230 PSERS Retirement Contributions	10,270.43	10,928.46		21,198.89
250 Unemployment Compensation	17.00	17.00		34.00
260 Workmen's Compensation	341.15	341.15		682.30
290 Other Employee Benefits	1,838.07	1,838.07		3,676.14
<b>Total Personnel Services-Employee Benefits</b>	<b>29,284.85</b>	<b>32,107.17</b>		<b>61,392.02</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>8,558.87</b>	<b>8,558.88</b>	<b>3,505.28</b>	<b>20,623.03</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance	500.00	500.00		1,000.00
<b>Total Purchased Property Services</b>	<b>500.00</b>	<b>500.00</b>		<b>1,000.00</b>
<b>500 Other Purchased Services</b>				
520 Insurance-General	1,500.00	1,500.00		3,000.00
530 Communications	2,941.25	2,941.25		5,882.50
580 Travel	307.44	1,811.79	48,833.00	50,952.23
<b>Total Other Purchased Services</b>	<b>4,748.69</b>	<b>6,253.04</b>	<b>48,833.00</b>	<b>59,834.73</b>
<b>600 Supplies</b>				
610 General Supplies	5,767.62	16,396.45	5,996.87	28,160.94
640 Books & Periodicals	114.14	114.14		228.28
<b>Total Supplies</b>	<b>5,881.76</b>	<b>16,510.59</b>	<b>5,996.87</b>	<b>28,389.22</b>
<b>700 Property</b>				
760 Equipment - Replacement	1,479.01	10,157.33	47,004.00	58,640.34
<b>Total Property</b>	<b>1,479.01</b>	<b>10,157.33</b>	<b>47,004.00</b>	<b>58,640.34</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>9,219.08</b>	<b>4,616.79</b>		<b>13,835.87</b>
<b>Total 2200 Instructional Staff</b>	<b><u>129,241.34</u></b>	<b><u>153,255.50</u></b>	<b><u>105,339.15</u></b>	<b><u>387,835.99</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2300 Administration</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>345,109.86</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		68,116.56
220 Social Security Contributions		26,761.97
230 PSERS Retirement Contributions		55,715.49
250 Unemployment Compensation		74.08
260 Workmen's Compensation		1,571.47
290 Other Employee Benefits		8,088.19
<b>Total Personnel Services-Employee Benefits</b>		<b>160,327.76</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>32,762.29</b>
<b>400 <u>Purchased Property Services</u></b>		
440 Rentals		10,965.44
<b>Total Purchased Property Services</b>		<b>10,965.44</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		6,459.00
540 Advertising		2,118.96
580 Travel		1,348.27
<b>Total Other Purchased Services</b>		<b>9,926.23</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		5,646.97
640 Books & Periodicals		798.00
<b>Total Supplies</b>		<b>6,444.97</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>11,127.67</b>
<b>Total 2300 Administration</b>		<b><u>576,664.22</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2310 Board Services</b>		
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>7,783.94</b>
<b>500 Other Purchased Services</b>		
520 Insurance-General		4,384.00
540 Advertising		2,118.96
<b>Total Other Purchased Services</b>		<b>6,502.96</b>
<b>600 Supplies</b>		
610 General Supplies		1,843.90
<b>Total Supplies</b>		<b>1,843.90</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>5,784.56</b>
<b>Total 2310 Board Services</b>		<b><u>21,915.36</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment And Collection Services</b>		
<b>100 Personnel Services-Salaries</b>		
Total Personnel Services-Salaries		<b>14,816.00</b>
<b>200 Personnel Services-Employee Benefits</b>		
220 Social Security Contributions		1,133.41
Total Personnel Services-Employee Benefits		<b>1,133.41</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
Total Purchased Professional & Technical Services		<b>367.90</b>
<b>500 Other Purchased Services</b>		
520 Insurance-General		2,075.00
Total Other Purchased Services		<b>2,075.00</b>
<b>600 Supplies</b>		
610 General Supplies		663.73
Total Supplies		<b>663.73</b>
<b>800 Other Objects</b>		
Total Other Objects		<b>976.76</b>
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>20,032.80</u></b>

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

Federal

Total

24,560.45

24,560.45

**2360 Office Of The Superintendent (Exec Dir.) Svcs.****100 Personnel Services-Salaries****Total Personnel Services-Salaries****134,740.38****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

33,323.39

220 Social Security Contributions

10,829.22

230 PSERS Retirement Contributions

22,608.16

250 Unemployment Compensation

26.46

260 Workmen's Compensation

561.23

290 Other Employee Benefits

3,900.00

**Total Personnel Services-Employee Benefits****71,248.46****500 Other Purchased Services**

580 Travel

795.94

**Total Other Purchased Services****795.94****600 Supplies**

610 General Supplies

2,253.39

640 Books &amp; Periodicals

798.00

**Total Supplies****3,051.39****800 Other Objects****Total Other Objects****2,379.87****Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.****212,216.04**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office Of The Principal Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	93,110.64	102,442.84		195,553.48
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	17,554.80	17,238.37		34,793.17
220 Social Security Contributions	7,039.76	7,759.58		14,799.34
230 PSERS Retirement Contributions	15,763.76	17,343.57		33,107.33
250 Unemployment Compensation	23.81	23.81		47.62
260 Workmen's Compensation	505.12	505.12		1,010.24
290 Other Employee Benefits	2,206.17	1,982.02		4,188.19
Total Personnel Services-Employee Benefits	43,093.42	44,852.47		87,945.89
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services		50.00		50.00
400 <u>Purchased Property Services</u>				
440 Rentals	5,482.72	5,482.72		10,965.44
Total Purchased Property Services	5,482.72	5,482.72		10,965.44
500 <u>Other Purchased Services</u>				
580 Travel	50.92	501.41		552.33
Total Other Purchased Services	50.92	501.41		552.33
600 <u>Supplies</u>				
610 General Supplies	49.00	836.95		885.95
Total Supplies	49.00	836.95		885.95
800 <u>Other Objects</u>				
Total Other Objects	525.00	1,461.48		1,986.48
<b>Total 2380 Office Of The Principal Services</b>	<b>142,311.70</b>	<b>155,627.87</b>		<b>297,939.57</b>

	<u>Federal</u>	<u>Total</u>
<b>2400 Pupil Health</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>56,065.00</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		16,574.07
220 Social Security Contributions		4,229.77
230 PSERS Retirement Contributions		9,484.98
250 Unemployment Compensation		13.23
260 Workmen's Compensation		280.62
290 Other Employee Benefits		1,950.00
<b>Total Personnel Services-Employee Benefits</b>		<b>32,532.67</b>
<b>400 Purchased Property Services</b>		
430 Repairs and Maintenance		60.00
<b>Total Purchased Property Services</b>		<b>60.00</b>
<b>600 Supplies</b>		
610 General Supplies		841.92
<b>Total Supplies</b>		<b>841.92</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>38.75</b>
<b>Total 2400 Pupil Health</b>		<b><u>89,538.34</u></b>



	<u>Federal</u>	<u>Total</u>
<b>2500 Business</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>82,974.65</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		13,817.61
220 Social Security Contributions		6,253.07
230 PSERS Retirement Contributions		13,197.79
250 Unemployment Compensation		26.46
260 Workmen's Compensation		6,414.22
290 Other Employee Benefits		1,950.00
<b>Total Personnel Services-Employee Benefits</b>		<b>41,659.15</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>9,077.52</b>
<b>400 <u>Purchased Property Services</u></b>		
440 Rentals		667.92
<b>Total Purchased Property Services</b>		<b>667.92</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		200.00
530 Communications		5,301.31
580 Travel		3,759.54
<b>Total Other Purchased Services</b>		<b>9,260.85</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		944.49
<b>Total Supplies</b>		<b>944.49</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>4,018.11</b>
<b>Total 2500 Business</b>		<b><u>148,602.69</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>				<b>137,693.52</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider				76,112.83
220 Social Security Contributions				10,193.27
230 PSERS Retirement Contributions				22,145.97
250 Unemployment Compensation				79.37
260 Workmen's Compensation				1,683.73
290 Other Employee Benefits				8,700.00
<b>Total Personnel Services-Employee Benefits</b>				<b>118,915.17</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>				<b>2,783.60</b>
<b>400 <u>Purchased Property Services</u></b>				
420 Utility Services				73,071.24
430 Repairs and Maintenance				40,316.01
<b>Total Purchased Property Services</b>				<b>113,387.25</b>
<b>500 <u>Other Purchased Services</u></b>				
522 Automotive Liability Insurance				973.00
523 General Property and Liability Insurance				14,420.00
530 Communications				10,110.99
580 Travel				110.00
<b>Total Other Purchased Services</b>				<b>25,613.99</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	17,802.43	17,802.44		35,604.87
620 Energy				79,073.81
<b>Total Supplies</b>				<b>114,678.68</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>				<b>1,797.70</b>
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<b><u>514,869.91</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>3,302.50</b>
<b>400 <u>Purchased Property Services</u></b>		
430 Repairs and Maintenance		8.00
440 Rentals		229.09
<b>Total Purchased Property Services</b>		<b>237.09</b>
<b>500 <u>Other Purchased Services</u></b>		
513 St Tr Svc-Contr Carrier		251,049.23
516 St Tr Svc from the IU		4,358.79
<b>Total Other Purchased Services</b>		<b>255,408.02</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		450.98
<b>Total Supplies</b>		<b>450.98</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>181.50</b>
<b>Total 2700 Student Transportation Services</b>		<b><u>259,580.09</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2900 Other Support Services</b>		
<b>500 Other Purchased Services</b>		
595 Intermediate Unit Payments by Withholding		3,256.31
<b>Total Other Purchased Services</b>		<b>3,256.31</b>
<b>Total 2900 Other Support Services</b>		<b><u>3,256.31</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3000 Operation of Noninstructional Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>45,004.80</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions		2,935.05
230 PSERS Retirement Contributions		3,880.33
290 Other Employee Benefits		504.21
<b>Total Personnel Services-Employee Benefits</b>		<b>7,319.59</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>15,467.18</b>
<b>500 <u>Other Purchased Services</u></b>		
510 Student Transportation Services		11,385.64
580 Travel		3,344.08
<b>Total Other Purchased Services</b>		<b>14,729.72</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		10,330.53
630 Food		340.72
<b>Total Supplies</b>		<b>10,671.25</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>13,084.28</b>
<b>Total 3000 Operation of Noninstructional Services</b>		<b><u>106,276.82</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>45,004.80</b>
<b>200 Personnel Services-Employee Benefits</b>		
220 Social Security Contributions		2,935.05
230 PSERS Retirement Contributions		3,880.33
290 Other Employee Benefits		504.21
<b>Total Personnel Services-Employee Benefits</b>		<b>7,319.59</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>15,122.18</b>
<b>500 Other Purchased Services</b>		
510 Student Transportation Services		11,385.64
580 Travel		3,344.08
<b>Total Other Purchased Services</b>		<b>14,729.72</b>
<b>600 Supplies</b>		
610 General Supplies		10,259.37
<b>Total Supplies</b>		<b>10,259.37</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>8,584.28</b>
<b>Total 3200 Student Activities</b>		<b><u>101,019.94</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3300 Community Services</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>345.00</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		71.16
630 Food		340.72
<b>Total Supplies</b>		<b>411.88</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>1,000.00</b>
<b>Total 3300 Community Services</b>		<b><u>1,756.88</u></b>

3400 Scholarships and Awards

800 Other Objects

Total Other Objects

Total 3400 Scholarships and Awards

Federal

Total

3,500.00

3,500.00



**5000 Other Expenditures and Financing Uses**

**800 Other Objects**

830 Interest

**Total Other Objects**

**900 Other Financing Uses**

910 Redemption of Principal

930 Fund Transfers

**Total Other Financing Uses**

**Total 5000 Other Expenditures and Financing Uses**

**Total**

14,118.87

**14,118.87**

30,596.75

800,921.25

**831,518.00**

**845,636.87**

**5100 Debt Service, Other Expenditures and Fin Uses**

**800 Other Objects**

830 Interest

**Total Other Objects**

**900 Other Financing Uses**

910 Redemption of Principal

**Total Other Financing Uses**

**Total 5100 Debt Service, Other Expenditures and Fin Uses**

**Federal**

**Total**

14,118.87

**14,118.87**

30,596.75

**30,596.75**

**44,715.62**

	<u>Federal</u>	<u>Total</u>
<b>5110 Debt Service</b>		
<b>800 <u>Other Objects</u></b>		
830 Interest		14,118.87
<b>Total Other Objects</b>		<b>14,118.87</b>
<b>900 <u>Other Financing Uses</u></b>		
910 Redemption of Principal		30,596.75
<b>Total Other Financing Uses</b>		<b>30,596.75</b>
<b>Total 5110 Debt Service</b>		<b><u>44,715.62</u></b>

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

800,921.25

**800,921.25**

**800,921.25**

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

Federal

Total

7,020.00

**7,020.00**

**7,020.00**

**5240 Debt Service Fund Transfers (to sinking fund)**

**900 Other Financing Uses**

930 Fund Transfers

**Total Other Financing Uses**

**Total 5240 Debt Service Fund Transfers (to sinking fund)**

**Federal**

**Total**

733,901.25

**733,901.25**

**733,901.25**

5250 Enterprise Fund Transfers

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5250 Enterprise Fund Transfers

Federal

Total

60,000.00

60,000.00

60,000.00

## SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)

## BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
<b>1000 Instruction</b>		
1100 Regular Programs - E/S	2,435,657.28	
1200 Special and Gifted Education	472,550.50	
1300 Vocational Education Programs	278,787.72	
1400 Other Instructional Programs - E/S	4,195.70	
1700 Community / Junior College Education Programs	3,455.00	
1800 Pre-Kindergarten	81,757.44	
		3,276,403.64
<b>2000 Support Services</b>		
2100 Pupil Personnel	161,262.43	
2200 Instructional Staff	387,835.99	
2300 Administration	576,664.22	
2400 Pupil Health	89,538.34	
2500 Business	148,602.69	
2600 Operation & Maintenance of Plant Services	514,869.91	
2700 Student Transportation Services	259,580.09	
2900 Other Support Services	3,256.31	
		2,141,609.98
<b>3000 Operation of Noninstructional Services</b>		
3200 Student Activities	101,019.94	
3300 Community Services	1,756.88	
3400 Scholarships and Awards	3,500.00	
		106,276.82
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service, Other Expenditures and Fin Uses	44,715.62	
5200 Interfund Transfers Out	800,921.25	
		845,636.87
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>6,369,927.31</b>



**Bond Detail****Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		94,816	41,635	0	136,451	0	0
Compensated Absences		133,373	7,418	0	140,791	13,715	127,076
General Obligation Bonds - (CIB)	03/ 2009	2,305,000	0	360,000	1,945,000	1,974,515	63,980
General Obligation Bonds - (CIB)	06/ 2011	1,100,000	0	5,000	1,095,000	48,040	33,320
General Obligation Bonds - (CIB)	03/ 2012	1,315,000	0	255,000	1,060,000	273,950	16,601
General Obligation Bonds - (CIB)	06/ 2014	0	2,000,000	0	2,000,000	408,982	0
Totals for Debt Entered:		<b>4,948,189</b>	<b>2,049,053</b>	<b>620,000</b>	<b>6,377,242</b>	<b>2,719,202</b>	<b>240,977</b>

**Bond Detail****Proprietary Type 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		2,560	411	0	2,971	494	2,477
Totals for Debt Entered:		<b>2,560</b>	<b>411</b>	<b>0</b>	<b>2,971</b>	<b>494</b>	<b>2,477</b>



## (PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		4,720,000			94,816	133,373	4,948,189
2 Additional Debt Incurred During Year		2,000,000			41,635	7,418	2,049,053
3 Retirements and Repayments		620,000					620,000
4 Debt at End of Fiscal Year		6,100,000			136,451	140,791	6,377,242
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		6,100,000			136,451	140,791	6,377,242
7 Current Portion P&I - Due within 1 year		2,705,487				13,715	2,719,202
8 Interest Paid during current fiscal year		113,901				127,076	240,977

## (PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year						2,560	2,560
2 Additional Debt Incurred During Year						411	411
3 Retirements and Repayments							
4 Debt at End of Fiscal Year						2,971	2,971
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest						2,971	2,971
7 Current Portion P&I - Due within 1 year						494	494
8 Interest Paid during current fiscal year						2,477	2,477

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

(Include Payments From All Funds)

## TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General	30,597		14,119	44,716	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services	620,000		113,901	733,901	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services	1,945,000		29,515	1,974,515	
<b>Total Debt Payments - Governmental Funds</b>		<b>2,595,597</b>		<b>157,535</b>	<b>2,753,132</b>	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
<b>Total Debt Payments - Proprietary Funds</b>						

**Tuition Paid to Other LEAs During Fiscal Year**

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

**Total****Amount**

515,279.45

7,179.60

522,459.05

**Tuition Paid to Institution Types During Fiscal Year****Tuition Paid For  
Nonspecial Education****Tuition Paid For  
Special Education**

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

8 Career and Technology Centers

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

**Total Amounts Paid to Institutions**

7,179.60

19,319.20

147,348.66

31,012.80

278,787.72

17,479.07

21,332.00

447,468.38

74,990.67

## DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
<b>Total 320</b>			
1200-322	31,035.57	16,434.10	47,469.67
1200-323			
1200-324			
1200-329	12,991.24	6,027.45	19,018.69
<b>Total 320</b>	<b>44,026.81</b>	<b>22,461.55</b>	<b>66,488.36</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-324			
2200-329			
<b>Total 320</b>			
2400-322			
2400-323			
2400-324			
2400-329			
<b>Total 320</b>			
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

	<u>Federal</u>	<u>Total</u>
<b>1190 Federally Funded Regular Programs</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>	<b>47,413.00</b>	<b>47,413.00</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider	7,185.08	7,185.08
220 Social Security Contributions	1,813.55	1,813.55
230 PSERS Retirement Contributions	3,956.61	3,956.61
<b>Total Personnel Services-Employee Benefits</b>	<b>12,955.24</b>	<b>12,955.24</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,100.00</b>	<b>1,100.00</b>
<b>Total 1190 Federally Funded Regular Programs</b>	<b><u>61,468.24</u></b>	<b><u>61,468.24</u></b>

**1243 Gifted Support****100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

**Total Personnel Services-Employee Benefits****Total 1243 Gifted Support****Elementary****Secondary****Total****4,279.68****1,711.83****5,991.51**

1,385.05

554.12

1,939.17

318.42

127.38

445.80

724.52

289.88

1,014.40

**2,427.99****971.38****3,399.37****6,707.67****2,683.21****9,390.88**



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2250 School Library Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>29,097.61</b>	<b>29,097.39</b>		<b>58,195.00</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	3,341.71	2,453.23		5,794.94
220 Social Security Contributions	2,176.43	2,175.98		4,352.41
230 PSERS Retirement Contributions	4,926.22	4,926.21		9,852.43
250 Unemployment Compensation	6.62	6.62		13.24
260 Workmen's Compensation	140.31	140.31		280.62
290 Other Employee Benefits	475.00	475.00		950.00
<b>Total Personnel Services-Employee Benefits</b>	<b>11,066.29</b>	<b>10,177.35</b>		<b>21,243.64</b>
<b>400 Purchased Property Services</b>				
<b>Total Purchased Property Services</b>	<b>500.00</b>	<b>500.00</b>		<b>1,000.00</b>
<b>600 Supplies</b>				
610 General Supplies	2,499.50	2,499.50		4,999.00
640 Books & Periodicals	114.14	114.14		228.28
<b>Total Supplies</b>	<b>2,613.64</b>	<b>2,613.64</b>		<b>5,227.28</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>5,290.00</b>	<b>790.00</b>		<b>6,080.00</b>
<b>Total 2250 School Library Services</b>	<b><u>48,567.54</u></b>	<b><u>43,178.38</u></b>		<b><u>91,745.92</u></b>

	<u>Total</u>
2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	28,704.04
Total Other Purchased Services	28,704.04
Total 2750 Nonpublic Transportation	<u>28,704.04</u>

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

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

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

TOTAL ENCUMBRANCES:

**NOTE:** Report expenditures that are paid out of the special revenue fund and/or capital project fund that would be considered reimbursable if they were made from the general fund. See Instructions.

**NOTE: You Must Complete This Schedule If You Desire A Certified Restricted Indirect Cost Rate**

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	147,934.77		Business Office
2830			
2840			
<b>Total</b>	147,934.77		

\*\* Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	
2000-115	
3000-115	
<b>Total</b>	

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures	
Function-Object	Amount
1000-322	47,469.67
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	4,018.11
2900-595	3,256.31
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	77,875.33

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

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services		89,932.94	89,932.94
2140 Psychological Services	12,712.87	35,820.26	48,533.13
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	16,041.75		16,041.75
2260 Instruction and Curriculum Development Services		38,806.33	38,806.33
2350 Legal and Accounting Services			
2420 Medical Services		775.68	775.68
2440 Nursing Services			
2700 Student Transportation Services	17,940.56	212,935.49	230,876.05
<b>TOTAL</b>	<b>46,695.18</b>	<b>378,270.70</b>	<b>424,965.88</b>

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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance	387,719.75	176,982.33	564,702.08
	212 Dental Insurance	23,950.20	9,651.55	33,601.75
	215 Eye Care Insurance	3,978.46	2,490.18	6,468.64
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>	<b>415,648.41</b>	<b>189,124.06</b>	<b>604,772.47</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance		50,442.24	50,442.24
	212 Dental Insurance		2,485.14	2,485.14
	215 Eye Care Insurance		464.69	464.69
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>		<b>53,392.07</b>	<b>53,392.07</b>
<b>60 Internal Service Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>			
	<b>TOTAL FOR ALL FUNDS</b>	<b>415,648.41</b>	<b>242,516.13</b>	<b>658,164.54</b>

LEA acknowledges there is no Self Insurance data to report.



**LEA acknowledges there were no ARRA funded expenditures**

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

**PSERS Salary Data (School Districts Only)**

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	2,666,946.94
Total Federally Funded salaries subject to PSERS withholding	100,499.41

**Title I Expenditure Data (School Districts and Charter Schools)**

Amount Description	Amount
Expenditures Funded with Current Title I Funds	64,146.00
Expenditures Funded with Carry over Title I Funds	
<b>Total Title I Expenditures</b>	<b>64,146.00</b>

**Title I ARRA Amount (School Districts and Charter Schools)**

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

**Federal Revenues** as reported in the General Fund Revenue Detail**Non-ARRA Revenue**

Federal Revenue: 8110-8690, 8810-8830	188,781.15	
Federal Pass Thru Revenue: 6831, 6832, 6839	51,573.00	
<b>Total Non-ARRA Federal Revenue</b>		240,354.15

**ARRA Revenue**

Federal ARRA BEF Revenue: 8708	0.00	
Federal ARRA Edjobs Revenue: 8709	0.00	
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00	
Federal ARRA Pass Thru Revenue: 6833-6836	0.00	
<b>Total ARRA Federal Revenue</b>		0.00

<b>Total Federal Revenue</b>		240,354.15
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**Federal Expenditures:** as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	121,019.69	
Function 2000	118,944.46	
Function 3000	0.00	
Function 4000	0.00	
Function 5000	0.00	
<b>Total Federal Expenditures reported in General Fund</b>		239,964.15

School: 108567404 Shanksville-Stonycreek SD

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County: Somerset

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Contact Information: Sidney Clark, Business Mgr.  
 8142674649 Extension: 237  
 sclark@sssd.com

Index	Validation Failed	Amount
80603	Bond Data Entry: All entry lines for General Obligation Bonds, Authority Building Obligations, and Other Long Term Debt must include amounts for Interest Paid during current fiscal year. Correct data or enter a justification.  Govt Funds, Gen Obg Bonds	
	Justification: Interest payments on the Series of 2014 General Obligation bonds are not required until September 2014.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.	
	6153, Current AFR Rev Detail	59,455.61
	6153, Prior AFR Rev Detail	45,649.50
	Justification: Real estate transfer tax revenue is subject to the sales of real estate. Property sales were up in 2013-14 compared to prior years.	
90019	Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.	
	2700-513, AFR Exp Detail	251,049.23
	2700-513, PY AFR Amount	318,343.15
	Justification: The bus contract was appointed to a new contractor who provided services at 98% of state formula in comparison to the higher per mile rates in prior year causing a reduction in costs. Special education transportation was also reduced due to lack of need.	
90021	SESS Schedule amounts vary from prior year by 40% or more. Correct the data or enter a justification.	
	SESS Schedule 2140	48,533.13
	Prior Year SESS Schedule 2140	29,747.15
	Justification: Shared employee spent less excess time at other District compared to prior year resulting in less charges assigned to other District and therefore more expense to our District.	
90021	SESS Schedule amounts vary from prior year by 40% or more. Correct the data or enter a justification.	
	SESS Schedule 2160	16,041.75
	Prior Year SESS Schedule 2160	6,905.17
	Justification: Increase reflects additional social work services provided to students by the IU compared to prior year.	