

LEA Name: Shanksville-Stonycreek SD  
Address PO BOX 128  
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  
06/30/2008

**CERTIFICATION:** By signing this report I agree that this 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

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

Sidney M. Clark  
\_\_\_\_\_  
Contact Person

sclark@sssd.com  
\_\_\_\_\_  
Contact Person E-mail Address

(814) 267-6499 Ext. 237  
\_\_\_\_\_  
Contact Person Telephone Number

(814) 267-4372  
\_\_\_\_\_  
Contact Person Fax Number

Amounts Expressed in Whole Dollars

**ASSETS****Current Assets:**

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	2,948,010	58,116	3,006,126	
0110 Investments	196,615		196,615	
0120 Taxes Receivable (Net)	167,266		167,266	
0141 Due from Other Governments	130,932		130,932	
0142 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	695		695	
0170 Inventories	15,253	3,896	19,149	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

**Total Current Assets**

3,458,771 62,012 3,520,783

**Noncurrent Assets:**

0108 Restricted Cash and Cash Equivalents				
0211 Land	24,792		24,792	
0212 Site Improvements	227,770		227,770	
0220 Building & Building Improvements (net Acc Dep)	6,031,833		6,031,833	
0230 Furniture & Equipment (net Acc Dep)	238,996	69,107	308,103	
0250 Construction in Progress				
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)				
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

**Total Noncurrent Assets**

6,523,391 69,107 6,592,498

**TOTAL ASSETS**

9,982,162 131,119 10,113,281

Amounts Expressed in Whole Dollars

**LIABILITIES****Current Liabilities:**

0403	Internal Balances			
0411	Due to Other Governments	6		6
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	110,657		110,657
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt	555,184		555,184
0450	Short-Term Payables	87,988		87,988
0461	Accrued Salaries and Benefits	185,067	2,538	187,605
0462	Payroll Deductions and Withholdings	179,358		179,358
0480	Deferred Revenues	679	1,617	2,296
0490	Other Current Liabilities	5,856	3,400	9,256
<b>Total Current Liabilities</b>		<b>1,124,795</b>	<b>7,555</b>	<b>1,132,350</b>

**Noncurrent Liabilities:**

0470	Advances from Other Funds			
0510	Bonds Payable	7,289,748		7,289,748
0520	Extended Term Financing Agreements Payable	659,508		659,508
0530	Lease Purchase Obligations			
0540	LT Portion of Comp Abs	61,741		61,741
0550	Authority Lease Obligations			
0560	Other Postemployment Benefits (OPEB)			
0599	Other Long-Term Liabilities			
<b>Total Noncurrent Liabilities</b>		<b>8,010,997</b>		<b>8,010,997</b>

**TOTAL LIABILITIES**

<b>9,135,792</b>	<b>7,555</b>	<b>9,143,347</b>
------------------	--------------	------------------

**NET ASSETS**

0791	Invested in Capital Assets Net of Related Debt	(1,259,800)	69,107	(1,190,693)
0792	Retirement of Long-Term Debt	6,139		6,139
0793	Capital Projects			
0794	Term Endowment - Expendable			
0795	Permanent Endowment - Nonexpendable			
0798	Other Restrictions	25,673		25,673
0799	Unrestricted (deficit)	2,860,730	54,457	2,915,187

**TOTAL NET ASSETS**

<b>1,632,742</b>	<b>123,564</b>	<b>1,756,306</b>
------------------	----------------	------------------

**TOTAL LIABILITIES AND NET ASSETS**

<b>10,768,534</b>	<b>131,119</b>	<b>10,899,653</b>
-------------------	----------------	-------------------

Amounts Expressed in Whole Dollars		Program Revenues			
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>					
Depreciation - unallocated	75,306				
Instruction	3,294,787		2,400	868,764	
Instructional Student Support	336,951			14,196	
Administrative and Financial Support Svcs	774,981			42,495	
Operation and Maintenance of Plant Services	480,880			11,140	
Pupil Transportation	293,306			145,055	
Food Service (Governmental Activity)					
Student Activities	103,762		8,927	16,739	
Community Services	4,044				
Scholarships and Awards	2,000				
Interest on Long-Term Debt	303,790				115,396
<b>Total Governmental Activities</b>	<b>5,669,807</b>		<b>11,327</b>	<b>1,098,389</b>	<b>115,396</b>
<b>Business-type Activities</b>					
Food Service (Business-type Activity)	268,126		114,644	84,499	
Child Care					
Other Enterprise Funds					
<b>Total Business-Type Activities</b>	<b>268,126</b>		<b>114,644</b>	<b>84,499</b>	
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>5,937,933</b>		<b>125,971</b>	<b>1,182,888</b>	<b>115,396</b>
<b>Component Units</b>					
<b>TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS</b>	<b>5,937,933</b>		<b>125,971</b>	<b>1,182,888</b>	<b>115,396</b>



Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(75,306)		(75,306)	
(2,423,623)		(2,423,623)	
(322,755)		(322,755)	
(732,486)		(732,486)	
(469,740)		(469,740)	
(148,251)		(148,251)	
(78,096)		(78,096)	
(4,044)		(4,044)	
(2,000)		(2,000)	
(188,394)		(188,394)	
<b>(4,444,695)</b>		<b>(4,444,695)</b>	
	(68,983)	(68,983)	
	<b>(68,983)</b>	<b>(68,983)</b>	
<b>(4,444,695)</b>	<b>(68,983)</b>	<b>(4,513,678)</b>	
<b>(4,444,695)</b>	<b>(68,983)</b>	<b>(4,513,678)</b>	

Amounts Expressed in Whole Dollars	Program Revenues			
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions
<b>TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)</b>				
<b>General Revenues, Special and Extraordinary Items, and Transfers</b>				
Taxes:				
Property Taxes, Levied for General Purposes, Net				
Other taxes levied				
Grants, subsidies, contributions not restricted				
Investment Earnings				
Receipts from Member Districts				
Miscellaneous Income				
Special Item (e.g., Contr to Term or Perm Endowmt)				
Extraordinary Items				
Transfers between Governmental, BT Activities				
<b>Total General Revenues, Special and Extraordinary Items, and Transfers</b>				
<b>CHANGES IN NET ASSETS</b>				
Net Assets, Beginning				
Prior Period Adjustment				
<b>NET ASSETS - END OF FISCAL YEAR</b>				

Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(4,444,695)	(68,983)	(4,513,678)	
2,552,443		2,552,443	
518,996		518,996	
1,410,284		1,410,284	
166,543	1,726	168,269	
26		26	
(65,346)	65,346		
4,582,946	67,072	4,650,018	
138,251	(1,911)	136,340	
1,494,492	125,474	1,619,966	
1,632,743	123,563	1,756,306	

Amounts Expressed in Whole Dollars

**ASSETS****Assets**

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
0100 Cash and Cash Equivalents	2,771,614		163,819		
0110 Investments	196,615				
0120 Taxes Receivable (Net)	170,225				
0130 Due From Other Funds	120				
0141 Due from Other Governments	130,932				
0142 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)	695				
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>3,285,454</b>		<b>163,819</b>		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	Assets
		6,139		6,437	2,948,009	0100
					196,615	0110
					170,225	0120
					120	0130
					130,932	0141
						0142
						0143
						0145
						0146
						0147
					695	0150
						0160
					15,253	0170
						0180
						0190
		6,139		6,437	3,461,849	

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments	6				
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	110,657				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	185,067				
0462 Payroll Deductions and Withholdings	179,358				
0470 Advances from Other Funds					
0480 Deferred Revenues	148,533				
0490 Other Current Liabilities	5,857				
<b>TOTAL LIABILITIES</b>	<b>629,478</b>				
<b>Fund Balances</b>					
0751 Reserve for Inventories	15,253				
0752 Reserve for Prepaid Expenses					
0753 Reserve for Encumbrances					
0754 Reserve for Retirement of Long-Term Debt					
0755 Reserve for Capital Projects					
0759 Reserve for Other (explain)					
0771 Unreserved - Designated			163,819		
0772 Unreserved - Undesignated	2,640,723				
<b>TOTAL FUND BALANCES</b>	<b>2,655,976</b>		<b>163,819</b>		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>3,285,454</b>		<b>163,819</b>		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
				120	120	0400
					6	0411
						0412
						0413
					110,657	0420
						0430
						0440
						0450
					185,067	0461
					179,358	0462
						0470
					148,533	0480
					5,857	0490
				120	629,598	
						Fund Balances
					15,253	0751
						0752
						0753
		6,139			6,139	0754
						0755
						0759
				1,570	165,389	0771
				4,747	2,645,470	0772
		6,139		6,317	2,832,251	
		6,139		6,437	3,461,849	

Amounts Expressed in Whole Dollars

	Amount	Amount
<b>Total Fund Balances - Governmental Funds</b>		<b>2,832,251</b>
Capital Assets used in governmental funds are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$10,567,810 and the accumulated depreciation is \$4,044,419.		6,523,390
Property taxes receivable not available to pay for current period's expenditures and, therefore, are deferred in the funds.		147,855
Allowance for doubtful accounts - property taxes receivable		(2,957)
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and , therefore, are not reported in the funds:		
Bonds Payable	(7,095,000)	
Unamortized Bond Discount/Issuance Costs	65,123	
Extended Term Financing Agreement Payable	(688,191)	
Accrued Interest Payable	(87,988)	
Compensated Absences	(61,741)	
Total		(7,867,797)
<b>Total Net Assets - Governmental Activities</b>		<b>1,632,742</b>



## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

Page GOV-4A

Amounts Expressed in Whole Dollars

	General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
<b>REVENUES</b>					
6000 Local Sources	3,340,830		8,216		
7000 State Sources	2,358,411				
8000 Federal Sources	156,352				
<b>TOTAL REVENUES</b>	<b>5,855,593</b>		<b>8,216</b>		
<b>EXPENDITURES</b>					
1000 Instruction	3,241,858				
2000 Support Services	1,804,104				
3000 Noninstructional Services	99,067				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	40,350				
5130 Refund of Prior Year Receipts	19,286				
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>5,204,665</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>650,928</b>		<b>8,216</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 (From Other Funds)					
9400 Sale / Compensation for Fixed Assets					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers Out	830,818				
5300 Transfers Involving Component Units					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(830,818)</b>				

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

Page GOV-4B

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
		339		9,254	3,358,639	6000
					2,358,411	7000
					156,352	8000
		339		9,254	5,873,402	
					3,241,858	1000
					1,804,104	2000
				10,739	109,806	3000
						4000
		765,472			805,822	5110
					19,286	5130
						5140
		765,472		10,739	5,980,876	
		(765,133)		(1,485)	(107,474)	
						9110
						9120
						9130
						9200
		765,472			765,472	9300
						9400
						9710
						9720
						9900
						5120
						5150
					830,818	5200
						5300
		765,472			(65,346)	

## Page GOV-5A

General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
(179,890)		8,216		
2,835,866		155,603		
2,655,976		163,819		

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG)

Governmental Funds

Page GOV-5B

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
		339		(1,485)	(172,820)	
		5,800		7,802	3,005,071	0040
						0050
		6,139		6,317	2,832,251	

## Amounts Expressed in Whole Dollars

	Amount	Amount
<b>Total net change in fund balances - governmental funds</b>		<b>(172,820)</b>
Amounts reported for governmental activities in the district-wide statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded		
depreciation expense in the current year:		
Capital Outlays	192,276	
Less: Depreciation Expense	(376,531)	
Total		(184,255)
Issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net assets. Repayment of debt principal is an expenditure in governmental funds, but the		
repayment reduces liabilities in the statement of net assets. Neither transaction has any effect on the statement of activities. The effect of these transactions in the statement of activities is shown below:		
Repayment of Principal	502,032	
Amortization of Bond Discount/Issuance Costs	(6,706)	
Total		495,326
<b>Change in Net Assets - Governmental Activities</b>		<b>138,251</b>

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

General Fund

Page GOV-7

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	3,166,000		3,340,830	3,340,830
7000	State Sources	2,198,431		2,358,411	2,358,411
8000	Federal Sources	162,126		156,352	156,352
<b>TOTAL REVENUES</b>		<b>5,526,557</b>		<b>5,855,593</b>	<b>5,855,593</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	2,172,381		2,372,153	(2,372,153)
1200	Special Programs	507,270		537,082	(537,082)
1300	Vocational Programs	270,000		268,510	(268,510)
1400	Other Instructional Programs	176,591		12,854	(12,854)
1600	Adult Education Programs				
1700	Community/Junior College Programs			12,082	(12,082)
1800	Pre-Kindergarten			39,177	(39,177)
2100	Pupil Personnel Services	130,425		106,304	(106,304)
2200	Instructional Staff Services	225,140		227,910	(227,910)
2300	Administrative Services	505,000		517,823	(517,823)
2400	Pupil Health	72,650		71,065	(71,065)
2500	Business Services	104,600		104,078	(104,078)
2600	Operation and Maintenance of Plant Services	466,750		480,880	(480,880)
2700	Student Transportation Services	283,200		293,306	(293,306)
2800	Central & Other Support Services				
2900	Other Support Services	5,000		2,737	(2,737)
3100	Food Services				
3200	Student Activities	88,600		93,023	(93,023)
3300	Community Services	5,200		4,044	(4,044)
3400	Scholarships and Awards			2,000	(2,000)
4000	Fac Acq, Const, and Imp	23,000			
5110	Debt Service (Principal & Interest)	39,100		40,350	(40,350)
5130	Refund of Prior Year Receipts			19,286	(19,286)
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>5,074,907</b>		<b>5,204,664</b>	<b>(5,204,664)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>451,650</b>		<b>650,929</b>	<b>650,929</b>

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

## BUDGET AND ACTUAL

## General Fund

Page GOV-8

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
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	861,000		830,818	(830,818)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	70,000			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(931,000)</b>		<b>(830,818)</b>	<b>(830,818)</b>
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>					
0040	Fund Balance - Beginning of Fiscal Year	(479,350)		(179,889)	(179,889)
0050	Prior Period Adjustment			2,835,866	2,835,866
<b>FUND BALANCE - END OF YEAR</b>		<b>(479,350)</b>		<b>2,655,977</b>	<b>2,655,977</b>

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

Page GOV-9

Amounts Expressed in Whole Dollars

		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary Basis)	Final Budget Positive (Negative)
		Final		
<b>REVENUES</b>				
6000	Local Sources		8,216	8,216
7000	State Sources			
8000	Federal Sources			
<b>TOTAL REVENUES</b>			<b>8,216</b>	<b>8,216</b>
<b>EXPENDITURES</b>				
1100	Regular Programs			
1200	Special Programs			
1300	Vocational Programs			
1400	Other Instructional Programs			
1600	Adult Education Programs			
1700	Community/Junior College Programs			
2100	Pupil Personnel Services			
2200	Instructional Staff Services			
2300	Administrative Services			
2400	Pupil Health			
2500	Business Services			
2600	Operation and Maintenance of Plant Services			
2700	Student Transportation Services			
2800	Central & Other Support Services			
2900	Other Support Services			
3100	Food Services			
3200	Student Activities			
3300	Community Services			
3400	Scholarships and Awards			
4000	Fac Acq, Const, and Imp			
5110	Debt Service (Principal & Interest)			
5130	Refund of Prior Year Receipts			
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>8,216</b>	<b>8,216</b>



## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)

BUDGET AND ACTUAL

Capital Reserve 1432 Fund

Page GOV-10

Amounts Expressed in Whole Dollars

		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
<b>SPECIAL AND EXTRAORDINARY ITEMS</b>					
8888	Special Items				
8889	Extraordinary Items				
<b>NET CHANGE IN FUND BALANCES</b>					
0040	Fund Balance - Beginning of Fiscal Year			8,216	8,216
0050	Prior Period Adjustment			155,603	155,603
<b>FUND BALANCE - END OF YEAR</b>					
				163,819	163,819

Amounts Expressed in Whole Dollars

**ASSETS****Current Assets:**

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
0100 Cash and Cash Equivalents	58,116				58,116
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	3,896				3,896
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					

**Total Current Assets**

62,012

62,012

**Noncurrent Assets:**

0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	69,107				69,107
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					

**Total Noncurrent Assets**

69,107

69,107

**TOTAL ASSETS**

131,119

131,119

Internal  
Service  
(60)

---

0100  
0110  
0130  
0141  
0146  
0147  
0150  
0170  
0180  
0190  
  
0108  
0160  
0211  
0212  
0220  
0230  
0250  
0260

Amounts Expressed in Whole Dollars

**LIABILITIES****Current Liabilities:**

0400	Due to Other Funds			
0411	Due to Other Governments			
0413	Due to Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	2,538		2,538
0462	Payroll Deductions and Withholdings			
0480	Deferred Revenues	1,617		1,617
0490	Other Current Liabilities	3,400		3,400

**Total Current Liabilities**

7,555

7,555

**Noncurrent Liabilities:**

0470	Advances from Other Funds
0510	Bonds Payable
0520	Extended Term Financing Agreements Payable
0530	Lease Purchase Obligations
0540	LT Portion of Compensated Absences
0550	Authority Lease Obligations
0599	Other Long-Term Liabilities

**Total Noncurrent Liabilities****TOTAL LIABILITIES**

7,555

7,555

**NET ASSETS**

0791	Invested in Capital Assets Net of Related Debt	69,107		69,107
0798	Restricted for Legal Purposes (0792-0798)			
0799	Unrestricted	54,457		54,457

**TOTAL NET ASSETS**

123,564

123,564

**TOTAL LIABILITIES AND NET ASSETS**

131,119

131,119

**Internal  
Service  
(60)**

---

0400  
0411  
0413  
0420  
0430  
0440  
0450  
0461  
0462  
0480  
0490

0470  
0510  
0520  
0530  
0540  
0550  
0599

0791  
0798  
0799

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	114,643				114,643
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>114,643</b>				<b>114,643</b>
<b>OPERATING EXPENSES</b>					
100 Salaries	63,247				63,247
200 Employee Benefits	74,721				74,721
300 Purchased Professional and Technical Service	4,359				4,359
400 Purchased Property Services					
500 Other Purchased Service					
600 Supplies	104,984				104,984
700 Depreciation	20,402				20,402
810 Dues and Fees					
890 Other Operating Expenditures	411				411
<b>TOTAL OPERATING EXPENSES</b>	<b>268,124</b>				<b>268,124</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(153,481)</b>				<b>(153,481)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	1,726				1,726
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	15,091				15,091
8000 Federal Sources	69,408				69,408
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>86,225</b>				<b>86,225</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(67,256)</b>				<b>(67,256)</b>

Internal  
Service  
(60)

6600  
6900  
6999

100  
200  
300  
400  
500  
600  
700  
810  
890

6500  
6921  
6930  
6991  
7000  
8000  
820  
830

Amounts Expressed in Whole Dollars

**CONTRIBUTIONS AND TRANSFERS**

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

Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
-------------------------	----------------------------------	--------------------------------------------	------------------------------------------	-------

65,346				65,346
--------	--	--	--	--------

**CHANGE IN NET ASSETS**

(1,910)				(1,910)
---------	--	--	--	---------

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

125,474				125,474
---------	--	--	--	---------

**NET ASSETS - END OF YEAR**

123,564				123,564
---------	--	--	--	---------



Internal  
Service  
(60)

6922

9998

9999

0041

0057

0061

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	122,802				122,802
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	137,979				137,979
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	109,091				109,091
9944 Cash Payments For Other Operating Expenses	411				411
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(124,679)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(124,679)</b>
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	15,091				15,091
8000 Federal Sources	69,408				69,408
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans	65,347				65,347
9920 Operating Transfers In (Out) Primary Government					
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>149,846</b>				<b>149,846</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	1,726				1,726
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>1,726</b>				<b>1,726</b>

Internal  
Service  
(60)

9937  
9938  
9939  
9940  
9941  
9942  
9943  
9944

0

6000  
7000  
8000  
9917  
9918  
9919  
9920  
9921  
9922

4000  
6930  
9200  
9925  
9926  
9927

6500  
9929  
9930  
9931  
9932

	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
<b>Net Inc (Dec) in Cash and Cash Flow</b>	<b>26,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,893</b>
9935 Cash and Cash Equivalents Beginning of Year	31,223				31,223
<b>Cash and Cash Equivalents at Year End</b>	<b>58,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,116</b>

9900 Operating Income (Loss)	(153,481)				(153,481)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	20,403				20,403
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	7,880				7,880
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	3,029				3,029
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(2,550)				(2,550)
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,538				2,538
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)	(2,775)				(2,775)
9914 Inc (Dec) in Other Current Liabilities (0490)	277				277
<b>Total Adjustments</b>	<b>28,802</b>				<b>28,802</b>
<b>Cash Provided By (Used For) Total</b>	<b>(124,679)</b>				<b>(124,679)</b>

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

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	10,536
<b>Total</b>	<b>10,536</b>

Internal  
Service  
(60)

0

9935

0

9900

9901

9902

9903

9904

9905

9906

9907

9908

9909

9910

9911

9912

9913

9914

### STATEMENT OF NET ASSETS (NAF)

## Fiduciary Funds

Page FID-1A

Amounts Expressed in Whole Dollars

## ASSETS

## Assets

0100	Cash and Cash Equivalents	926	21,564
0110	Investments		
0130	Due From Other Funds		
0147	Due From Component Units		
0150	Other Receivables (Include Bond Proceeds Receivable)		
0160	Advances to Other Funds (Long-Term Loans)		
0170	Inventories		
0180	Prepaid Expenses / Expenditures		
0190	Other Current Assets		
0220	Building & Building Improvements (net)		
0230	Furniture & Equipment (net)		
	<b>TOTAL ASSETS</b>	<b>926</b>	<b>21,564</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		22,490
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		22,490

Amounts Expressed in Whole Dollars

**LIABILITIES AND NET ASSETS****Liabilities**

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Deferred Revenues				
0490	Other Current Liabilities				21,564

**TOTAL LIABILITIES****21,564****Net Assets**

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)				
0799	Unrestricted		926		

**TOTAL NET ASSETS****926****TOTAL LIABILITIES AND NET ASSETS****926****21,564**



Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	21,564	0490
	<b>21,564</b>	
		0791
		0798
	926	0799
	<b>926</b>	
	<b>22,490</b>	

## STATEMENT OF CHANGES IN NET ASSETS (CNAF)

Fiduciary Funds

Page FID-3A

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions					
9946	Other Additions		36			
<b>Deductions</b>						
9947	Scholarships Awarded					
9948	Other Deductions					
<b>Change in Net Assets</b>			36			
0041	Net Assets - Beginning of Fiscal Year		890			
9949	Net Assets Held in Trust for Pension Benefits					
<b>Net Assets - End of Fiscal Year</b>			926			

Total  
Fiduciary  
Funds

9945  
36 9946

9947  
9948

36

890 0041  
9949

926

		AMOUNT	TOTAL
<b>6000</b>	<b>Revenue from Local Sources</b>		
6111	Current Real Estate Taxes	2,554,175.35	
6112	Interim Real Estate Taxes	46,578.00	
6113	Public Utility Realty Tax	4,550.53	
6120	Current Per Capita Taxes, Sec. 679	9,175.00	
6140	Current Act 511 Taxes - Flat Rate Assessments	9,174.27	
6150	Current Act 511 Taxes - Proportional Assessments	278,867.36	
6400	Delinq on Taxes Levied/Assessed by the LEA	169,444.16	
6500	Earnings on Investments	157,660.94	
6832	Federal IDEA Pass Through Revenue	84,051.00	
6920	Contributions and Donations From Private Sources	13,900.00	
6949	Other Tuition From Patrons	2,400.00	
6991	Refunds of Prior Years' Expenditures	9,328.56	
6999	All Other Local Revenues Not Specified	1,524.84	
<b>6000</b>	<b>Total Revenue from Local Sources</b>		<b>3,340,830.01</b>
<b>7000</b>	<b>Revenue from State Sources</b>		
7110	Basic Instructional Subsidy (In Gross)	1,421,275.14	
7140	Charter Schools	4,637.37	
7160	Tuition - Orphans & Children Placed in Priv. Homes	14,036.19	
7210	Homebound Instruction	29.87	
7240	Driver Education - Student	1,820.00	
7271	Special Education - Funding for School Aged Pupils	225,707.12	
7310	Transportation (Regular and Additional)	145,055.29	
7320	Rental and Sinking Fund Payments	115,395.99	
7330	Health Services	8,057.36	
7501	PA Accountability Grant	50,377.00	
7502	Dual Enrollment Grants	13,060.22	
7810	Revenue for Social Security Payments	86,086.98	
7820	Revenue for Retirement Payments	80,642.57	
7920	Classrooms for the Future	192,230.00	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>2,358,411.10</b>

		AMOUNT	TOTAL
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	98,962.83	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	54,625.00	
8518	NCLB, Title V - Informed Par. Ch. & Innovt. Prog.	822.00	
8670	Drug Free Schools	1,942.00	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>156,351.83</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

AMOUNT

TOTAL

Revenue from Local Sources

\$3,340,830.01

Revenue from State Sources

\$2,358,411.10

Revenue from Federal Sources

\$156,351.83

Other Financing Sources

**\$5,855,592.94**

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	89582010	2751392.17	2554175
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	\$9,174.27	
6140	Current Act 511 Taxes - Flat Rate Assessments		\$9,174.27
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	\$203,494.48	
6153	Real Estate Transfer Taxes	\$75,372.88	
6150	Current Act 511 Taxes - Proportional Assessments		\$278,867.36

Total Real Estate, Act 1 and Act 511 Taxes

\$288,041.63

<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	\$2,554,175.35	\$0.00	\$0.00	\$2,554,175.35
6112	Interim Real Estate Taxes	\$46,578.00	\$0.00	\$0.00	\$46,578.00
6113	Public Utility Realty Tax	\$4,550.53	\$0.00	\$0.00	\$4,550.53
6120	Current Per Capita Taxes, Sec. 679	\$9,175.00	\$0.00	\$0.00	\$9,175.00
6140	Current Act 511 Taxes - Flat Rate Assessments	\$9,174.27	\$0.00	\$0.00	\$9,174.27
6150	Current Act 511 Taxes - Proportional Assessments	\$278,867.36	\$0.00	\$0.00	\$278,867.36
6400	Delinq on Taxes Levied/Assessed by the LEA	\$169,444.16	\$0.00	\$0.00	\$169,444.16
6999 TOTAL TAXES		\$3,071,964.67	\$0.00	\$0.00	\$3,071,964.67



<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	169,444.16			169,444.16
6412	Delinquent Interim Real Estate Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>		<b>169,444.16</b>			<b>169,444.16</b>

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	1,678,659.05
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	425,129.42
220 Social Security Contributions	134,341.55
230 PSERS Retirement Contributions	116,656.54
240 Tuition Reimbursements	2,247.00
250 Unemployment Compensation	1,019.37
260 Workmen's Compensation	20,360.63
Total Personnel Services-Employee Benefits	699,754.51
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	216,828.25
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	4,181.57
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	7,837.36
560 Tuition	344,109.44
580 Travel	2,540.51
Total Other Purchased Services	354,487.31
600 <u>Supplies</u>	
610 General Supplies	60,893.86
620 Energy	282.51
640 Books & Periodicals	23,099.99
Total Supplies	84,276.36
700 <u>Property</u>	
750 Equipment - Original & Additional	192,275.57
760 Equipment - Replacement	5,116.00
Total Property	197,391.57
800 <u>Other Objects</u>	
Total Other Objects	6,279.58
Total 1000 Instruction	<u>3,241,858.20</u>

School: 108567404 Shanksville-Stonycreek SD

Page EXP-2

Printed 4/28/2010 8:18:55 AM

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	624,144.05	740,223.54	94,890.97	1,459,258.56
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	143,899.25	203,254.36	12,129.17	359,282.78
220 Social Security Contributions	51,842.54	58,975.38	6,881.27	117,699.19
230 PSERS Retirement Contributions	44,003.20	51,331.02	6,277.12	101,611.34
240 Tuition Reimbursements		900.00		900.00
250 Unemployment Compensation	384.28	484.41	2.50	871.19
260 Workmen's Compensation	7,375.10	8,983.21	266.81	16,625.12
Total Personnel Services-Employee Benefits	247,504.37	323,928.38	25,556.87	596,989.62
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services		4,826.00	1,942.00	6,768.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		2,681.57		2,681.57
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,119.34	5,444.81		7,564.15
560 Tuition		15,752.50		15,752.50
580 Travel	403.98	1,016.15	935.60	2,355.73
Total Other Purchased Services	2,523.32	22,213.46	935.60	25,672.38
600 <u>Supplies</u>				
610 General Supplies	10,574.22	44,007.49	5,698.59	60,280.30
640 Books & Periodicals	11,210.76	6,041.58		17,252.34
Total Supplies	21,784.98	50,049.07	5,698.59	77,532.64
700 <u>Property</u>				
750 Equipment - Original & Additional		45.57	192,230.00	192,275.57
760 Equipment - Replacement	2,360.88	2,755.12		5,116.00
Total Property	2,360.88	2,800.69	192,230.00	197,391.57
800 <u>Other Objects</u>				
Total Other Objects	1,548.52	4,310.20		5,858.72
Total 1100 Regular Programs - E/S	<u>899,866.12</u>	<u>1,151,032.91</u>	<u>321,254.03</u>	<u>2,372,153.06</u>

	<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>65,103.16</b>	<b>117,359.44</b>		<b>182,462.60</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	16,070.80	42,333.34		58,404.14
220 Social Security Contributions	4,873.24	8,948.65		13,821.89
230 PSERS Retirement Contributions	4,227.74	8,205.00		12,432.74
240 Tuition Reimbursements		1,347.00		1,347.00
250 Unemployment Compensation	40.15	99.94		140.09
260 Workmen's Compensation	889.41	2,668.22		3,557.63
<b>Total Personnel Services-Employee Benefits</b>	<b>26,101.34</b>	<b>63,602.15</b>		<b>89,703.49</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>112,808.28</b>	<b>97,251.97</b>		<b>210,060.25</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	91.29	181.92		273.21
560 Tuition	26,723.43	23,966.74		50,690.17
580 Travel		184.78		184.78
<b>Total Other Purchased Services</b>	<b>26,814.72</b>	<b>24,333.44</b>		<b>51,148.16</b>
<b>600 Supplies</b>				
610 General Supplies	325.98	287.58		613.56
640 Books & Periodicals	1,011.84	1,660.81		2,672.65
<b>Total Supplies</b>	<b>1,337.82</b>	<b>1,948.39</b>		<b>3,286.21</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>125.00</b>	<b>295.86</b>		<b>420.86</b>
<b>Total 1200 Special and Gifted Education</b>	<b><u>232,290.32</u></b>	<b><u>304,791.25</u></b>		<b><u>537,081.57</u></b>

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:55 AM

1300 Vocational Education Programs  
500 Other Purchased Services  
560 Tuition  
Total Other Purchased Services  
Total 1300 Vocational Education Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-4

<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
268,509.60		268,509.60
268,509.60		268,509.60
<u>268,509.60</u>		<u>268,509.60</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs - E/S</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		6,117.09	3,334.42	9,451.51
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		467.95	249.81	717.76
230 PSERS Retirement Contributions		414.91	237.77	652.68
Total Personnel Services-Employee Benefits		882.86	487.58	1,370.44
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		1,500.00		1,500.00
600 <u>Supplies</u>				
620 Energy		282.51		282.51
640 Books & Periodicals		250.00		250.00
Total Supplies		532.51		532.51
Total 1400 Other Instructional Programs - E/S		<u>9,032.46</u>	<u>3,822.00</u>	<u>12,854.46</u>

**1410 Driver's Education**

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	5,792.00		5,792.00
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	443.09		443.09
230 PSERS Retirement Contributions	391.74		391.74
Total Personnel Services-Employee Benefits	834.83		834.83
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	1,500.00		1,500.00
600 <u>Supplies</u>			
620 Energy	282.51		282.51
640 Books & Periodicals	250.00		250.00
Total Supplies	532.51		532.51
Total 1410 Driver's Education	<u>8,659.34</u>		<u>8,659.34</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1450 Instruct. Prog. Outside the Established School Day</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		<b>325.09</b>	<b>3,334.42</b>	<b>3,659.51</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions		24.86	249.81	274.67
230 PSERS Retirement Contributions		23.17	237.77	260.94
<b>Total Personnel Services-Employee Benefits</b>		<b>48.03</b>	<b>487.58</b>	<b>535.61</b>
<b>Total 1450 Instruct. Prog. Outside the Established School Day</b>		<b><u>373.12</u></b>	<b><u>3,822.00</u></b>	<b><u>4,195.12</u></b>



1700 Community / Junior College Education Programs

500 Other Purchased Services

560 Tuition

9,157.17

Total Other Purchased Services

9,157.17

600 Supplies

640 Books & Periodicals

2,925.00

Total Supplies

2,925.00

Total 1700 Community / Junior College Education Programs

12,082.17

	<u>Federal</u>	<u>Total</u>
<b>1800 Pre-Kindergarten</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>22,623.50</b>	<b>27,486.38</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	7,442.50	7,442.50
220 Social Security Contributions	1,730.70	2,102.71
230 PSERS Retirement Contributions	1,613.06	1,959.78
250 Unemployment Compensation	8.09	8.09
260 Workmen's Compensation	177.88	177.88
<b>Total Personnel Services-Employee Benefits</b>	<b>10,972.23</b>	<b>11,690.96</b>
<b>Total 1800 Pre-Kindergarten</b>	<b><u>33,595.73</u></b>	<b><u>39,177.34</u></b>

**1801 Pre K Instruction**

	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	22,623.50	27,486.38
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	7,442.50	7,442.50
220 Social Security Contributions	1,730.70	2,102.71
230 PSERS Retirement Contributions	1,613.06	1,959.78
250 Unemployment Compensation	8.09	8.09
260 Workmen's Compensation	177.88	177.88
Total Personnel Services-Employee Benefits	10,972.23	11,690.96
Total 1801 Pre K Instruction	<u>33,595.73</u>	<u>39,177.34</u>

		<u>Total</u>
<b>2000 Support Services</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		<b>708,481.74</b>
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		225,682.98
220 Social Security Contributions		52,958.49
230 PSERS Retirement Contributions		48,825.86
240 Tuition Reimbursements		2,355.60
250 Unemployment Compensation		361.95
260 Workmen's Compensation		8,004.62
Total Personnel Services-Employee Benefits		<b>338,189.50</b>
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		<b>23,830.40</b>
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		<b>134,254.75</b>
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		292,010.20
520 Insurance-General		47,724.00
530 Communications		34,833.62
540 Advertising		6,553.26
580 Travel		18,202.18
590 Miscellaneous Purchased Services		2,737.15
Total Other Purchased Services		<b>402,060.41</b>
600 <u>Supplies</u>		
610 General Supplies		80,666.41
620 Energy		46,726.89
640 Books & Periodicals		6,166.94
Total Supplies		<b>133,560.24</b>
700 <u>Property</u>		
750 Equipment - Original & Additional		23,683.32
760 Equipment - Replacement		8,651.46
Total Property		<b>32,334.78</b>
800 <u>Other Objects</u>		
Total Other Objects		<b>31,391.69</b>
Total 2000 Support Services		<b><u>1,804,103.51</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2100 Pupil Personnel</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>67,957.83</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		25,565.22
220 Social Security Contributions		5,190.20
230 PSERS Retirement Contributions		4,678.60
250 Unemployment Compensation		40.15
260 Workmen's Compensation		889.41
<b>Total Personnel Services-Employee Benefits</b>		<b>36,363.58</b>
<b>500 Other Purchased Services</b>		
580 Travel		213.65
<b>Total Other Purchased Services</b>		<b>213.65</b>
<b>600 Supplies</b>		
610 General Supplies		1,686.13
640 Books & Periodicals		82.39
<b>Total Supplies</b>		<b>1,768.52</b>
<b>Total 2100 Pupil Personnel</b>		<b><u>106,303.58</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>				
<b>Total Personnel Services-Salaries</b>		<b>62,779.97</b>		<b>62,779.97</b>
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		23,935.58		23,935.58
220 Social Security Contributions		4,780.28		4,780.28
230 PSERS Retirement Contributions		4,424.37		4,424.37
250 Unemployment Compensation		40.15		40.15
260 Workmen's Compensation		889.41		889.41
<b>Total Personnel Services-Employee Benefits</b>		<b>34,069.79</b>		<b>34,069.79</b>
500 <u>Other Purchased Services</u>				
580 Travel		213.65		213.65
<b>Total Other Purchased Services</b>		<b>213.65</b>		<b>213.65</b>
600 <u>Supplies</u>				
610 General Supplies	584.40	1,101.73		1,686.13
640 Books & Periodicals		82.39		82.39
<b>Total Supplies</b>	<b>584.40</b>	<b>1,184.12</b>		<b>1,768.52</b>
<b>Total 2120 Guidance Services</b>	<b><u>584.40</u></b>	<b><u>98,247.53</u></b>		<b><u>98,831.93</u></b>

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:56 AM

**2130 Attendance Services****100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

**Total Personnel Services-Employee Benefits****Total 2130 Attendance Services****Federal****Total****5,177.86**

1,629.64

390.69

254.23

**2,274.56****7,452.42**

2170 Student Accounting Services

200 Personnel Services-Employee Benefits

220 Social Security Contributions

Total Personnel Services-Employee Benefits

Total 2170 Student Accounting Services

Federal

Total

19.23

19.23

19.23



<b>2200 Instructional Staff</b>	<b><u>Elementary</u></b>	<b><u>Secondary</u></b>	<b><u>Federal</u></b>	<b><u>Total</u></b>
100 <b><u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>52,086.24</b>	<b>45,754.00</b>		<b>97,840.24</b>
200 <b><u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	9,046.72	11,008.26		20,054.98
220 Social Security Contributions	3,957.78	3,459.48		7,417.26
230 PSERS Retirement Contributions	3,707.20	3,187.72		6,894.92
250 Unemployment Compensation	20.52	20.52		41.04
260 Workmen's Compensation	444.70	444.70		889.40
<b>Total Personnel Services-Employee Benefits</b>	<b>17,176.92</b>	<b>18,120.68</b>		<b>35,297.60</b>
500 <b><u>Other Purchased Services</u></b>				
530 Communications	9,191.50	9,345.00		18,536.50
580 Travel			15,475.98	15,475.98
<b>Total Other Purchased Services</b>	<b>9,191.50</b>	<b>9,345.00</b>	<b>15,475.98</b>	<b>34,012.48</b>
600 <b><u>Supplies</u></b>				
610 General Supplies	3,684.33	7,830.52	7,080.10	18,594.95
640 Books & Periodicals	199.75	896.75	4,652.05	5,748.55
<b>Total Supplies</b>	<b>3,884.08</b>	<b>8,727.27</b>	<b>11,732.15</b>	<b>24,343.50</b>
700 <b><u>Property</u></b>				
750 Equipment - Original & Additional			18,995.58	18,995.58
760 Equipment - Replacement		2,355.96		2,355.96
<b>Total Property</b>		<b>2,355.96</b>	<b>18,995.58</b>	<b>21,351.54</b>
800 <b><u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>180.00</b>	<b>14,885.00</b>		<b>15,065.00</b>
<b>Total 2200 Instructional Staff</b>	<b><u>82,518.74</u></b>	<b><u>99,187.91</u></b>	<b><u>46,203.71</u></b>	<b><u>227,910.36</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2300 Administration</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		309,860.46
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		78,650.68
220 Social Security Contributions		22,634.22
230 PSERS Retirement Contributions		20,864.40
240 Tuition Reimbursements		2,355.60
250 Unemployment Compensation		120.45
260 Workmen's Compensation		2,668.23
Total Personnel Services-Employee Benefits		127,293.58
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		23,155.40
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		15,112.90
500 <u>Other Purchased Services</u>		
520 Insurance-General		18,931.00
540 Advertising		6,553.26
580 Travel		1,307.17
Total Other Purchased Services		26,791.43
600 <u>Supplies</u>		
610 General Supplies		6,715.42
640 Books & Periodicals		336.00
Total Supplies		7,051.42
700 <u>Property</u>		
750 Equipment - Original & Additional		160.55
Total Property		160.55
800 <u>Other Objects</u>		
Total Other Objects		8,396.84
Total 2300 Administration		<u>517,822.58</u>

	<u>Federal</u>	<u>Total</u>
<b>2310 Board Services</b>		
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>8,220.00</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		18,931.00
540 Advertising		6,553.26
<b>Total Other Purchased Services</b>		<b>25,484.26</b>
<b>Total 2310 Board Services</b>		<b><u>33,704.26</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment And Collection Services</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		13,913.12
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		1,064.36
Total Personnel Services-Employee Benefits		1,064.36
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		5,072.40
600 <u>Supplies</u>		
610 General Supplies		2,016.90
Total Supplies		2,016.90
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>22,066.78</u></b>

	<u>Federal</u>	<u>Total</u>
2350 Legal Services		
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		9,863.00
Total 2350 Legal Services		<u>9,863.00</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2360 Office Of The Superintendent (Exec Dir.) Svcs.</b>				
100 <u>Personnel Services-Salaries</u>				
<b>Total Personnel Services-Salaries</b>				<b>103,477.47</b>
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				33,260.97
220 Social Security Contributions				7,916.03
230 PSERS Retirement Contributions				7,319.44
250 Unemployment Compensation				40.15
260 Workmen's Compensation				889.41
<b>Total Personnel Services-Employee Benefits</b>				<b>49,426.00</b>
500 <u>Other Purchased Services</u>				
580 Travel				859.96
<b>Total Other Purchased Services</b>				<b>859.96</b>
600 <u>Supplies</u>				
610 General Supplies				683.94
640 Books & Periodicals				336.00
<b>Total Supplies</b>				<b>1,019.94</b>
800 <u>Other Objects</u>				
<b>Total Other Objects</b>				<b>6,883.56</b>
<b>Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.</b>				<b><u>161,666.93</u></b>

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:56 AM

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-22

**2370 Community Relations Services**

100 Personnel Services-Salaries

**Total Personnel Services-Salaries**

200 Personnel Services-Employee Benefits

220 Social Security Contributions

**Total Personnel Services-Employee Benefits**

**Total 2370 Community Relations Services**

Federal

Total

**332.48**

25.44

**25.44**

**357.92**

	<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>				
<b>Total Personnel Services-Salaries</b>	<b>106,532.34</b>	<b>85,605.05</b>		<b>192,137.39</b>
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	13,709.17	30,616.18		44,325.35
220 Social Security Contributions	8,147.58	6,545.17		14,692.75
230 PSERS Retirement Contributions	7,558.80	5,986.16		13,544.96
240 Tuition Reimbursements		2,355.60		2,355.60
250 Unemployment Compensation	40.15	40.15		80.30
260 Workmen's Compensation	889.41	889.41		1,778.82
<b>Total Personnel Services-Employee Benefits</b>	<b>30,345.11</b>	<b>46,432.67</b>		<b>76,777.78</b>
400 <u>Purchased Property Services</u>				
<b>Total Purchased Property Services</b>	<b>7,452.45</b>	<b>7,660.45</b>		<b>15,112.90</b>
500 <u>Other Purchased Services</u>				
580 Travel		447.21		447.21
<b>Total Other Purchased Services</b>		<b>447.21</b>		<b>447.21</b>
600 <u>Supplies</u>				
610 General Supplies	2,090.90	1,923.68		4,014.58
<b>Total Supplies</b>	<b>2,090.90</b>	<b>1,923.68</b>		<b>4,014.58</b>
700 <u>Property</u>				
750 Equipment - Original & Additional	160.55			160.55
<b>Total Property</b>	<b>160.55</b>			<b>160.55</b>
800 <u>Other Objects</u>				
<b>Total Other Objects</b>	<b>411.14</b>	<b>1,102.14</b>		<b>1,513.28</b>
<b>Total 2380 Office Of The Principal Services</b>	<b><u>146,992.49</u></b>	<b><u>143,171.20</u></b>		<b><u>290,163.69</u></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>47,862.00</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		14,881.44
220 Social Security Contributions		3,661.44
230 PSERS Retirement Contributions		3,318.35
250 Unemployment Compensation		20.22
260 Workmen's Compensation		444.69
<b>Total Personnel Services-Employee Benefits</b>		<b>22,326.14</b>
<b>600 Supplies</b>		
610 General Supplies		877.31
<b>Total Supplies</b>		<b>877.31</b>
<b>Total 2400 Pupil Health</b>		<b><u>71,065.45</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2500 Business</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>51,722.90</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		8,049.56
220 Social Security Contributions		3,956.80
230 PSERS Retirement Contributions		3,628.45
250 Unemployment Compensation		20.22
260 Workmen's Compensation		444.69
<b>Total Personnel Services-Employee Benefits</b>		<b>16,099.72</b>
<b>400 Purchased Property Services</b>		
<b>Total Purchased Property Services</b>		<b>4,201.52</b>
<b>500 Other Purchased Services</b>		
530 Communications		1,942.63
580 Travel		1,188.10
<b>Total Other Purchased Services</b>		<b>3,130.73</b>
<b>600 Supplies</b>		
610 General Supplies		19,036.49
<b>Total Supplies</b>		<b>19,036.49</b>
<b>700 Property</b>		
750 Equipment - Original & Additional		4,027.19
<b>Total Property</b>		<b>4,027.19</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>5,859.63</b>
<b>Total 2500 Business</b>		<b><u>104,078.18</u></b>

School: 108567404 Shanksville-Stonycreek SD

Page EXP-26

Printed 4/28/2010 8:18:56 AM

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				133,238.31
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				78,481.10
220 Social Security Contributions				10,098.57
230 PSERS Retirement Contributions				9,441.14
250 Unemployment Compensation				119.87
260 Workmen's Compensation				2,668.20
Total Personnel Services-Employee Benefits				100,808.88
300 <u>Purchased Professional &amp; Technical Services</u>				
Total Purchased Professional & Technical Services				675.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				113,989.80
500 <u>Other Purchased Services</u>				
521 Fire Insurance				22,704.00
529 Other Insurance				6,089.00
530 Communications				14,354.49
580 Travel				17.28
Total Other Purchased Services				43,164.77
600 <u>Supplies</u>				
610 General Supplies	16,878.05	16,878.06		33,756.11
620 Energy				46,726.89
Total Supplies				80,483.00
700 <u>Property</u>				
750 Equipment - Original & Additional				500.00
760 Equipment - Replacement				6,295.50
Total Property				6,795.50
800 <u>Other Objects</u>				
Total Other Objects				1,724.85
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<b>480,880.11</b>

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:56 AM

	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>		
<b>400 Purchased Property Services</b>		
<b>Total Purchased Property Services</b>		<b>950.53</b>
<b>500 Other Purchased Services</b>		
513 St Tr Svc-Contr Carrier		283,756.59
516 St Tr Svc from the IU		8,253.61
<b>Total Other Purchased Services</b>		<b>292,010.20</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>345.37</b>
<b>Total 2700 Student Transportation Services</b>		<b><u>293,306.10</u></b>

**2900 Other Support Services**

**500 Other Purchased Services**

590 Miscellaneous Purchased Services

**Total Other Purchased Services**

**Total 2900 Other Support Services**

**Federal**

**Total**

2,737.15

**2,737.15**

**2,737.15**

		<u>Federal</u>	<u>Total</u>
<b>3000</b>	<b>Operation of Noninstructional Services</b>		
100	<u>Personnel Services-Salaries</u>		
	<b>Total Personnel Services-Salaries</b>		<b>37,710.89</b>
200	<u>Personnel Services-Employee Benefits</u>		
210	Grp Ins - Contracted Provider		427.20
220	Social Security Contributions		2,735.69
230	PSERS Retirement Contributions		657.08
	<b>Total Personnel Services-Employee Benefits</b>		<b>3,819.97</b>
300	<u>Purchased Professional &amp; Technical Services</u>		
	<b>Total Purchased Professional &amp; Technical Services</b>		<b>4,205.25</b>
500	<u>Other Purchased Services</u>		
510	Student Transportation Services		12,757.21
580	Travel		2,057.04
	<b>Total Other Purchased Services</b>		<b>14,814.25</b>
600	<u>Supplies</u>		
610	General Supplies	140.03	27,623.11
	<b>Total Supplies</b>	<b>140.03</b>	<b>27,623.11</b>
800	<u>Other Objects</u>		
	<b>Total Other Objects</b>		<b>10,893.25</b>
<b>Total 3000</b>	<b>Operation of Noninstructional Services</b>	<b><u>140.03</u></b>	<b><u>99,066.72</u></b>

**3200 Student Activities****100 Personnel Services-Salaries****Total Personnel Services-Salaries****37,710.89****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

427.20

220 Social Security Contributions

2,735.69

230 PSERS Retirement Contributions

657.08

**Total Personnel Services-Employee Benefits****3,819.97****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****2,301.25****500 Other Purchased Services**

510 Student Transportation Services

12,757.21

580 Travel

2,057.04

**Total Other Purchased Services****14,814.25****600 Supplies**

610 General Supplies

27,483.08

**Total Supplies****27,483.08****800 Other Objects****Total Other Objects****6,893.25****Total 3200 Student Activities****93,022.69**

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:57 AM

**3300 Community Services**

**300 Purchased Professional & Technical Services**

**Total Purchased Professional & Technical Services**

**600 Supplies**

610 General Supplies

**Total Supplies**

**800 Other Objects**

**Total Other Objects**

**Total 3300 Community Services**

**DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES**

Page EXP-31

<u>Federal</u>	<u>Total</u>
	<b>1,904.00</b>
140.03	140.03
<b>140.03</b>	<b>140.03</b>
	<b>2,000.00</b>
<b>140.03</b>	<b>4,044.03</b>



School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:57 AM

**3400 Scholarships and Awards**

800 Other Objects

Total Other Objects

Total 3400 Scholarships and Awards

**DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES**

Page EXP-32

Federal

Total

2,000.00

2,000.00

**5000 Other Expenditures and Financing Uses**

**800 Other Objects**

830 Interest

18,318.46

880 Refund of Prior Year's Receipts

19,286.23

**Total Other Objects**

**37,604.69**

**900 Other Financing Uses**

910 Redemption of Principal

22,032.00

930 Fund Transfers

830,818.45

**Total Other Financing Uses**

**852,850.45**

**Total 5000 Other Expenditures and Financing Uses**

**890,455.14**

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

**800 Other Objects**

830 Interest

18,318.46

880 Refund of Prior Year's Receipts

19,286.23

**Total Other Objects**

**37,604.69**

**900 Other Financing Uses**

910 Redemption of Principal

22,032.00

**Total Other Financing Uses**

**22,032.00**

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

**59,636.69**

School: 108567404 Shanksville-Stonycreek SD

Printed 4/28/2010 8:18:57 AM

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-35

Total

18,318.46

18,318.46

22,032.00

22,032.00

40,350.46

**5130 Refund of Prior Years' Revenues/Receipts**

**800 Other Objects**

880 Refund of Prior Year's Receipts

**Total Other Objects**

**Total 5130 Refund of Prior Years' Revenues/Receipts**

**Total**

19,286.23

**19,286.23**

**19,286.23**

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-37

Total

830,818.45

830,818.45

830,818.45

	<u>Total</u>
<b>5240 Debt Service Fund Transfers (to sinking fund)</b>	
<b>900 Other Financing Uses</b>	
930 Fund Transfers	765,471.90
<b>Total Other Financing Uses</b>	<b>765,471.90</b>
<b>Total 5240 Debt Service Fund Transfers (to sinking fund)</b>	<b><u>765,471.90</u></b>

**5250 Enterprise Fund Transfers**

**900 Other Financing Uses**

930 Fund Transfers

**Total Other Financing Uses**

**Total 5250 Enterprise Fund Transfers**

**DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES**

**Total**

65,346.55

**65,346.55**

**65,346.55**



## 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	2,372,153.06	
1200 Special and Gifted Education	537,081.57	
1300 Vocational Education Programs	268,509.60	
1400 Other Instructional Programs - E/S	12,854.46	
1700 Community / Junior College Education Programs	12,082.17	
1800 Pre-Kindergarten	39,177.34	
		3,241,858.20
<b>2000 Support Services</b>		
2100 Pupil Personnel	106,303.58	
2200 Instructional Staff	227,910.36	
2300 Administration	517,822.58	
2400 Pupil Health	71,065.45	
2500 Business	104,078.18	
2600 Operation & Maintenance of Plant Services	480,880.11	
2700 Student Transportation Services	293,306.10	
2900 Other Support Services	2,737.15	
		1,804,103.51
<b>3000 Operation of Noninstructional Services</b>		
3200 Student Activities	93,022.69	
3300 Community Services	4,044.03	
3400 Scholarships and Awards	2,000.00	
		99,066.72
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service, Other Expenditures and Fin Uses	59,636.69	
5200 Interfund Transfers Out	830,818.45	
		890,455.14
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>6,035,483.57</b>

## (PRINCIPAL AMOUNTS ONLY)

## ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs.)	Total
1 Debt at Beginning of Fiscal Year		7,575,000		771,964	8,346,964
2 Additional Debt Incurred During Year					
3 Retirements and Repayments		480,000		22,032	502,032
4 Debt at End of Fiscal Year		7,095,000		749,932	7,844,932

**Total Principal and Interest Payments Made by Your School - All Funds**  
**(Include Payments From All Funds)**

## TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General	22,032		18,318	40,350
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services	480,000		285,472	765,472
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
<b>Total Debt Payments - Governmental Funds</b>		<b>502,032</b>		<b>303,790</b>	<b>805,822</b>
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
<b>Total Debt Payments - Proprietary Funds</b>					

	<u>Amount</u>	<u>Total</u>
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	75,599.84	
564 Tuition Paid to Area Vocational Technical Schools	268,509.60	
	<hr/>	
0560 Total Tuition Paid During Fiscal Year		344,109.44
		<hr/> <hr/>

## DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
<b>Total 320</b>			
1200-322	95,856.93		95,856.93
1200-323			
1200-324			
1200-329	16,951.35	1,395.05	18,346.40
<b>Total 320</b>	<b>112,808.28</b>	<b>1,395.05</b>	<b>114,203.33</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>			

Selected Supplemental Revenue

Amount

8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog.

822.00

(Only Title V revenue coded as Part A – Innovative Programs)

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
<b>1243 Gifted Support</b>			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	3,307.15	1,322.08	4,629.23
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	1,488.40	595.20	2,083.60
220 Social Security Contributions	252.98	81.91	334.89
230 PSERS Retirement Contributions		94.36	94.36
Total Personnel Services-Employee Benefits	1,741.38	771.47	2,512.85
600 <u>Supplies</u>			
610 General Supplies	70.35	93.60	163.95
640 Books & Periodicals		104.65	104.65
Total Supplies	70.35	198.25	268.60
800 <u>Other Objects</u>			
Total Other Objects	125.00		125.00
Total 1243 Gifted Support	<u>5,243.88</u>	<u>2,291.80</u>	<u>7,535.68</u>

<b>2250 School Library Services</b>	<b><u>Elementary</u></b>	<b><u>Secondary</u></b>	<b><u>Federal</u></b>	<b><u>Total</u></b>
100 <b><u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>33,182.54</b>	<b>22,255.46</b>		<b>55,438.00</b>
200 <b><u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	3,104.12	2,069.42		5,173.54
220 Social Security Contributions	2,538.45	1,702.56		4,241.01
230 PSERS Retirement Contributions	2,362.64	1,584.45		3,947.09
250 Unemployment Compensation	10.26	10.26		20.52
260 Workmen's Compensation	222.35	222.35		444.70
<b>Total Personnel Services-Employee Benefits</b>	<b>8,237.82</b>	<b>5,589.04</b>		<b>13,826.86</b>
600 <b><u>Supplies</u></b>				
610 General Supplies	765.49	764.25		1,529.74
640 Books & Periodicals	199.75	896.75		1,096.50
<b>Total Supplies</b>	<b>965.24</b>	<b>1,661.00</b>		<b>2,626.24</b>
800 <b><u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>180.00</b>	<b>130.00</b>		<b>310.00</b>
<b>Total 2250 School Library Services</b>	<b><u>42,565.60</u></b>	<b><u>29,635.50</u></b>		<b><u>72,201.10</u></b>

**2750 Nonpublic Transportation**

**500 Other Purchased Services**

513 St Tr Svc-Contr Carrier

**Total Other Purchased Services**

**Total 2750 Nonpublic Transportation**

**Total**

15,122.18

**15,122.18**

**15,122.18**



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.



FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
------	----------	--------	-------	-------------

TOTAL EXPENDITURES:

**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**

On the schedule below, report those expenditures that are considered allowable indirect costs for the listed functions, and provide a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Indirect Costs Less: Object 115	Explanation
2300	8,220.00		8,220.00	General Audit expenditures only
2310				Business Manager expenditures coded to 2310**
2500	95,611.00		95,611.00	Business Manager is also Board Secretary
2830				
2840				
<b>Total</b>	103,831.00		103,831.00	

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

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	191,713.85
1000-323	
1200-594	
2300-820	
2500-432	
2500-810	5,621.17
2900-595	2,737.15
2900-596	
2990-899	

Enterprise Fund Expenses Cafeteria Fund	
Function-Object	Amount
3100-571	
3100-630	93,216.61

FUNCTION	SPECIAL EDUCATION	ALL OTHER EDUCATION	TOTAL
2120 Guidance Services	17,443.84	81,388.09	98,831.93
2140 Psychological Services			
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal Services	1,740.82	8,122.18	9,863.00
2420 Medical Services	152.91	713.44	866.35
2440 Nursing Services	12,390.14	57,808.96	70,199.10
2700 Student Transportation Services	51,768.53	241,537.57	293,306.10
<b>TOTAL</b>	<b>83,496.24</b>	<b>389,570.24</b>	<b>473,066.48</b>

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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance	432,222.21	210,544.39	642,766.60
	212 Dental Insurance	19,907.64	3,550.92	23,458.56
	215 Eye Care Insurance	3,534.12	439.68	3,973.80
	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>455,663.97</b>	<b>214,534.99</b>	<b>670,198.96</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance		58,785.79	58,785.79
	212 Dental Insurance		799.80	799.80
	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>59,585.59</b>	<b>59,585.59</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>455,663.97</b>	<b>274,120.58</b>	<b>729,784.55</b>