

LEA Name: Shaler Area SD
Address 1800 Mt. Royal Blvd
City Glenshaw, PA 15143-

Class Size: 2

County: Allegheny
AUN Number: 103028302

REVISED SUBMISSION

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
06/30/2011

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.

Chief School Administrator (Print and sign name)

Date

Board Secretary (Print and sign name)

Date

Sheila Rae Lubert
Contact Person

(412) 492-1200 Ext. 2808
Contact Person Telephone Number

luberts@sasd.k12.pa.us
Contact Person E-mail Address

(412) 492-1236
Contact Person Fax Number

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

03/17/12 2:04:08 PM

Date of Revision:

Please indicate below all areas of the AFR that contain revisions.

Financial Statements:

- ☒ Balance Sheet (NAG)
- ☒ Statement of Revenues, Expenditures, and Changes in Fund Balances (REG)
- ☐ Proprietary Fund Statements (any)
- ☐ Fiduciary Fund Statements (any)

Revenues:

- ☒ Revenue Detail
- ☒ Tax Schedules (any)

Expenditures

- ☐ Expenditure Detail

Special Schedules:

- ☐ Statement of Indebtedness (SOIN)
- ☐ Restricted Indirect Costs and Eliminations Schedule (RICE)
- ☐ Special Education Services Schedule (SESS)
- ☐ Health Care Benefits Schedule (HCBS)
- ☐ Tuition Schedules (TUIT or TRCA)
- ☐ Supplemental Expenditure Schedules
- ☐ Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- ☐ Act 89

Please indicate if the AFR revision was prompted by PDE or OCO for any of the following reasons:

- ☐ Transportation expenditure reporting error
- ☐ Restricted Indirect Cost reporting error
- ☐ Maintenance of Effort reporting error
- ☐ Act 1 Exceptions

Additional comments: Change was increase in taxes receivable and current real estate tax revenues in general fund and fund balance

Amounts Expressed in Whole Dollars		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	8,147,889				
0110	Investments					
0120	Taxes Receivable (Net)	8,916,760				
0130	Due From Other Funds					
0141	Due from Other Governments					
0142	State Revenue Receivable	566,445				
0143	Federal Revenue Receivable	1,072,889				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	107,949				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets	41,793				
TOTAL ASSETS		18,853,725				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
	618,975	83,536		8,850,400	Assets
					0100
					0110
				8,916,760	0120
					0130
					0141
				566,445	0142
				1,072,889	0143
					0145
					0146
					0147
				107,949	0150
					0160
					0170
					0180
				41,793	0190
	618,975	83,536		19,556,236	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
LIABILITIES AND FUND BALANCES					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	567,106				
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,830,318				
0462 Payroll Deductions and Withholdings	22,711				
0470 Advances from Other Funds					
0480 Deferred Revenues	7,464,291				
0490 Other Current Liabilities	9,862				
TOTAL LIABILITIES	11,894,288				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	3,675,000				
0850 Unassigned Fund Balance	3,284,437				
TOTAL FUND BALANCES	6,959,437				
TOTAL LIABILITIES AND FUND BALANCES	18,853,725				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					Liabilities
					0400
					0411
					0412
					0413
	9,980			577,086	0420
	10,000			10,000	0430
					0440
					0450
				3,830,318	0461
				22,711	0462
					0470
				7,464,291	0480
				9,862	0490
	19,980			11,914,268	
					Fund Balances
					0810
		83,536		83,536	0820
	598,995			598,995	0830
				3,675,000	0840
				3,284,437	0850
	598,995	83,536		7,641,968	
	618,975	83,536		19,556,236	

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

Governmental Funds

Page GOV-3A

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690, 1850 (31)
REVENUES					
6000 Local Sources	46,853,961				
7000 State Sources	20,986,921				
8000 Federal Sources	3,753,984				
TOTAL REVENUES	71,594,866				
EXPENDITURES					
1000 Instruction	40,982,490				
2000 Support Services	21,927,186				
3000 Noninstructional Services	1,633,617				
4000 Fac Acq, Const, and Imp	79,000				
5110 Debt Service (Principal & Interest)	298,380				
5130 Refund of Prior Year Receipts	64,606				
5140 Short Term Borrowing -- Interests and Costs					
TOTAL EXPENDITURES	64,985,279				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,609,587				
OTHER FINANCING SOURCES (USES)					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
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)	6,904,353				
5300 Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)	(6,904,353)				

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
	671	175,836		47,030,468	6000
				20,986,921	7000
				3,753,984	8000
	671	175,836		71,771,373	
				40,982,490	1000
				21,927,186	2000
				1,633,617	3000
	234,529			313,529	4000
		6,534,065		6,832,445	5110
				64,606	5130
					5140
	234,529	6,534,065		71,753,873	
	(233,858)	(6,358,229)		17,500	
					9110
					9120
					9130
					9200
	500,000	6,404,353		6,904,353	9300
					9400
					9710
					9720
					9900
					5120
					5150
				6,904,353	5200
					5300
	500,000	6,404,353			

Page GOV-4A

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

FUND BALANCE - END OF YEAR

6,959,437

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
	266,142	46,124		17,500	
	332,853	37,412		7,624,468	0040
					0050
	598,995	83,536		7,641,968	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	45,711,972	45,711,972	46,853,961	1,141,989
7000	State Sources	23,185,061	23,185,061	20,986,921	(2,198,140)
8000	Federal Sources	1,383,412	1,383,412	3,753,984	2,370,572
TOTAL REVENUES		70,280,445	70,280,445	71,594,866	1,314,421
EXPENDITURES					
1100	Regular Programs	28,559,550	28,364,375	27,604,224	760,151
1200	Special Programs	9,594,635	9,404,488	10,454,657	(1,050,169)
1300	Vocational Programs	1,280,934	1,248,274	1,201,025	47,249
1400	Other Instructional Programs	1,620,878	1,653,918	1,722,584	(68,666)
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	2,420,036	2,591,344	2,572,766	18,578
2200	Instructional Staff Services	1,792,599	1,738,338	1,524,095	214,243
2300	Administrative Services	3,643,850	3,733,562	3,573,529	160,033
2400	Pupil Health	825,642	896,809	919,677	(22,868)
2500	Business Services	733,214	755,589	732,483	23,106
2600	Operation and Maintenance of Plant Services	7,208,474	7,128,509	7,059,953	68,556
2700	Student Transportation Services	4,336,677	4,244,250	4,345,567	(101,317)
2800	Central & Other Support Services	988,430	1,206,617	1,139,525	67,092
2900	Other Support Services	58,500	58,500	59,593	(1,093)
3100	Food Services				
3200	Student Activities	1,672,927	1,691,767	1,529,823	161,944
3300	Community Services	94,370	114,376	103,794	10,582
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp			79,000	(79,000)
5110	Debt Service (Principal & Interest)	212,229	212,229	298,380	(86,151)
5130	Refund of Prior Year Receipts	50,000	50,000	64,606	(14,606)
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		65,092,945	65,092,945	64,985,281	107,664
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		5,187,500	5,187,500	6,609,585	1,422,085

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

BUDGET AND ACTUAL

General Fund

Page GOV-6

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)	6,287,500	6,287,500	6,904,353	(616,853)
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		(6,287,500)	(6,287,500)	(6,904,353)	(616,853)
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(1,100,000)	(1,100,000)	(294,768)	805,232
0040	Fund Balance - Beginning of Fiscal Year	1,100,000	1,100,000	7,254,203	6,154,203
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR				6,959,435	6,959,435

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS					
Current Assets:					
0100 Cash and Cash Equivalents	182,104			182,104	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	113,814			113,814	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	43,346			43,346	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	339,264			339,264	
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)	202,013			202,013	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	202,013			202,013	
TOTAL ASSETS	541,277			541,277	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable	46,185			46,185	
0430 Contracts Payable					
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues	13,809			13,809	
0490 Other Current Liabilities					
Total Current Liabilities	59,994			59,994	
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	59,994			59,994	
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	202,013			202,013	
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	279,270			279,270	
TOTAL NET ASSETS	481,283			481,283	
TOTAL LIABILITIES AND NET ASSETS	541,277			541,277	

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	1,128,468			1,128,468	
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	1,128,468			1,128,468	
OPERATING EXPENSES					
100 Salaries					
200 Employee Benefits					
300 Purchased Professional and Technical Service					
400 Purchased Property Services	48,438			48,438	
500 Other Purchased Service	1,857,496			1,857,496	
600 Supplies	91,986			91,986	
700 Depreciation	29,680			29,680	
810 Dues and Fees					
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	2,027,600			2,027,600	
OPERATING INCOME (LOSS)	(899,132)			(899,132)	
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	509			509	
6921 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	70,385			70,385	
8000 Federal Sources	801,233			801,233	
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	872,127			872,127	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(27,005)			(27,005)	

Amounts Expressed in Whole Dollars		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
CONTRIBUTIONS AND TRANSFERS						
6922	Capital Contributions					
9998	Transfers From (To) Component Units					
9999	Transfers In (Out)					
CHANGE IN NET ASSETS		(27,005)			(27,005)	
0041	Net Assets - Beginning of Fiscal Year	508,288			508,288	
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		481,283			481,283	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	1,128,468			1,128,468	
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					
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	1,936,251			1,936,251	
9944 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(807,783)			(807,783)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	62,940			62,940	
8000 Federal Sources	635,102			635,102	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	698,042			698,042	
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(27,777)			(27,777)	
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(27,777)			(27,777)	
Cash Flows From Investing Activities					
6500 Earnings on Investments	509			509	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	509			509	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec) in Cash and Cash Flow	(137,009)			(137,009)	
9935 Cash and Cash Equivalents Beginning of Year	319,113			319,113	
Cash and Cash Equivalents at Year End	182,104			182,104	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(899,132)			(899,132)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	29,680			29,680	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	89,907			89,907	
9904 (Inc) Dec in Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	826			826	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(29,064)			(29,064)	
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)					
9913 Inc (Dec) in Deferred Revenue (0480)					
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	91,349			91,349	
Cash Provided By (Used For) Total	(807,783)			(807,783)	

Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
-------------------------	----------------------------------	--------------------------------------	-------	-----------------------------

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

Explanation of Transaction and Balance Sheet Effect	Amount
During the year ended June 30, 2011 the school district received \$83,223 of USDA Donated Commodities in the food service fund	83,223
Total	83,223

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	140,998			398,801	
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					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
TOTAL ASSETS		140,998			398,801	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		539,799
	0100	
	0110	
	0130	
	0147	
	0150	
	0160	
	0170	
	0180	
	0190	
	0220	
	0230	
		539,799

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
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				398,801	
TOTAL LIABILITIES				398,801	
Net Assets					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)	140,998				
0799 Unrestricted					
TOTAL NET ASSETS	140,998				
TOTAL LIABILITIES AND NET ASSETS	140,998			398,801	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
		0490
		398,801
		398,801
		0791
		140,998
		0798
		0799
		140,998
		539,799

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions		42,869			
9946	Other Additions					
Deductions						
9947	Scholarships Awarded		33,500			
9948	Other Deductions					
Change In Net Assets			9,369			
0041	Net Assets - Beginning of Fiscal Year		131,629			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			140,998			

**Total
Fiduciary
Funds**

42,869 9945
9946

33,500 9947
9948

9,369

131,629 0041
9949

140,998

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	38,540,952.00	
6113	Public Utility Realty Tax	60,666.00	
6140	Current Act 511 Taxes - Flat Rate Assessments	32,323.00	
6150	Current Act 511 Taxes - Proportional Assessments	4,174,247.00	
6400	Delinq on Taxes Levied/Assessed by the LEA	2,703,066.00	
6500	Earnings on Investments	39,504.00	
6700	Revenue From Student Activities	55,043.00	
6832	Federal IDEA Pass Through Revenue	781,009.00	
6833	Federal ARRA IDEA Pass Through Revenue	314,297.00	
6910	Rentals	322.00	
6941	Regular Day School Tuition	14,665.00	
6980	Revenue From Community Service Activities	53,099.00	
6991	Refunds of Prior Years' Expenditures	82,003.00	
6999	All Other Local Revenues Not Specified	2,765.00	
6000	Total Revenue from Local Sources		46,853,961.00
7000	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	8,985,928.00	
7140	Charter Schools	209,802.00	
7220	Vocational Education	18,531.00	
7271	Special Education - Funding for School Aged Pupils	3,204,621.00	
7310	Transportation (Regular and Additional)	1,949,396.00	
7320	Rental and Sinking Fund Payments	1,257,570.00	
7330	Health Services	100,876.00	
7340	State Property Tax Reduction Allocation	2,039,306.00	
7501	PA Accountability Grant	669,827.00	
7502	Dual Enrollment Grants	7,782.00	
7599	Additional grants not listed elsewhere	2,476.00	
7810	Revenue for Social Security Payments	1,451,767.00	
7820	Revenue for Retirement Payments	1,089,039.00	
7000	Total Revenue from State Sources		20,986,921.00

		AMOUNT	TOTAL
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	697,277.00	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	191,745.00	
8517	NCLB, Title IV - 21st Century Schools	10,141.00	
8703	ARRA - Title I, Part A & Part D	218,832.00	
8708	ARRA - State Fiscal Stabilization Fund	1,243,284.00	
8709	ARRA Education Jobs Fund	736,467.00	
8810	Schl Based ACCESS Med Reimb Prog	652,009.00	
8820	Medical Asst Reimb for Admin Claiming	4,229.00	
8000	Total Revenue from Federal Sources		3,753,984.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	46,853,961.00	
Revenue from State Sources	20,986,921.00	
Revenue from Federal Sources	3,753,984.00	
Other Financing Sources		71,594,866.00

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	1,592,148,116	40,806,756	38,483,292
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	32,323.00	
6140	Current Act 511 Taxes - Flat Rate Assessments		32,323.00
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	3,914,038.00	
6153	Real Estate Transfer Taxes	260,209.00	
6150	Current Act 511 Taxes - Proportional Assessments		4,174,247.00

Total Act 1 and Act 511 Taxes

4,206,570.00

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED</u> <u>IN CURRENT YEAR</u>	<u>CURRENT YEAR</u> <u>TAX ACCRUAL</u>	<u>PRIOR YEAR</u> <u>TAX ACCRUAL</u>	<u>TAXES COLLECTED</u> <u>IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	38,540,952.00	495,515.00	437,855.00	38,483,292.00
6113	Public Utility Realty Tax	60,666.00	0.00	0.00	60,666.00
6140	Current Act 511 Taxes - Flat Rate Assessments	32,323.00	192.00	424.00	32,555.00
6150	Current Act 511 Taxes - Proportional Assessments	4,174,247.00	925,659.00	961,206.00	4,209,794.00
6400	Delinq on Taxes Levied/Assessed by the LEA	2,703,066.00	31,103.00	16,176.00	2,688,139.00
6999 TOTAL TAXES		45,511,254.00	1,452,469.00	1,415,661.00	45,474,446.00

		TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
<u>REVENUE FROM DELINQUENT TAXES</u>					
6411	Delinquent Real Estate Taxes	2,251,785.00			2,251,785.00
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	451,281.00	31,103.00	16,176.00	436,354.00
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		2,703,066.00	31,103.00	16,176.00	2,688,139.00

	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	24,856,466.62
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	6,225,265.89
220 Social Security Contributions	1,904,734.25
230 PSERS Retirement Contributions	1,387,961.26
250 Unemployment Compensation	17,709.13
260 Workmen's Compensation	250,980.00
Total Personnel Services-Employee Benefits	9,786,650.53
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	638,749.49
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	43,882.32
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	10,924.06
560 Tuition	3,659,365.97
580 Travel	6,344.06
590 Miscellaneous Purchased Services	68,806.34
Total Other Purchased Services	3,745,440.43
600 <u>Supplies</u>	
610 General Supplies	653,390.81
640 Books & Periodicals	505,943.10
Total Supplies	1,159,333.91
700 <u>Property</u>	
750 Equipment - Original & Additional	313,136.69
760 Equipment - Replacement	19,757.65
Total Property	332,894.34
800 <u>Other Objects</u>	
Total Other Objects	419,071.88
Total 1000 Instruction	<u>40,982,489.52</u>

School: 103028302 Shaler Area SD

Page EXP-2

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	7,422,713.70	8,874,570.76	1,957,671.81	18,254,956.27	1,084,250.00	736,467.00
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	1,982,339.64	2,336,937.84	113,333.91	4,432,611.39	86,985.00	
220 Social Security Contributions	600,916.92	729,970.65	55,919.85	1,386,807.42	41,473.00	
230 PSERS Retirement Contributions	428,925.21	538,067.93	41,350.12	1,008,343.26	30,576.00	
250 Unemployment Compensation	13,520.38	4,188.75		17,709.13		
260 Workmen's Compensation	84,632.47	96,417.96	1,910.57	182,961.00		
Total Personnel Services-Employee Benefits	3,110,334.62	3,705,583.13	212,514.45	7,028,432.20	159,034.00	
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	62,373.00	7,500.00		69,873.00		
400 Purchased Property Services						
Total Purchased Property Services	11,308.16	27,972.76		39,280.92		
500 Other Purchased Services						
560 Tuition	19,479.65	826,416.37		845,896.02		
580 Travel	2,001.31	2,183.78		4,185.09		
590 Miscellaneous Purchased Services		2,096.57		2,096.57		
Total Other Purchased Services	21,480.96	830,696.72		852,177.68		
600 Supplies						
610 General Supplies	279,087.93	246,909.13		525,997.06		
640 Books & Periodicals	395,141.62	105,470.82		500,612.44		
Total Supplies	674,229.55	352,379.95		1,026,609.50		
700 Property						
750 Equipment - Original & Additional	189,998.14	123,138.55		313,136.69		
760 Equipment - Replacement	15,750.00	4,007.65		19,757.65		
Total Property	205,748.14	127,146.20		332,894.34		
Total 1100 Regular Programs - E/S	<u>11,508,188.13</u>	<u>13,925,849.52</u>	<u>2,170,186.26</u>	<u>27,604,223.91</u>	<u>1,243,284.00</u>	<u>736,467.00</u>

School: 103028302 Shaler Area SD

Page EXP-3

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

1200 Special and Gifted Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	2,943,405.30	2,295,780.67	422,566.58	5,661,752.55		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	816,225.57	563,357.63	167,616.65	1,547,199.85		
220 Social Security Contributions	225,222.17	173,814.10	42,180.21	441,216.48		
230 PSERS Retirement Contributions	168,030.08	127,653.48	31,634.77	327,318.33		
260 Workmen's Compensation	29,709.41	22,958.29	5,571.17	58,238.87		
Total Personnel Services-Employee Benefits	1,239,187.23	887,783.50	247,002.80	2,373,973.53		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services	40,186.84	264,787.72	253,949.43	558,923.99		
500 Other Purchased Services						
510 Student Transportation Services	1,088.81	9,835.25		10,924.06		
560 Tuition	280,856.26	862,301.55	120,821.14	1,263,978.95		
580 Travel	558.71	1,600.26		2,158.97		
590 Miscellaneous Purchased Services	8,403.18	8,403.18	49,903.41	66,709.77		
Total Other Purchased Services	290,906.96	882,140.24	170,724.55	1,343,771.75		
600 Supplies						
610 General Supplies	12,975.77	11,951.38	66,904.99	91,832.14		
640 Books & Periodicals	805.79	4,524.87		5,330.66		
Total Supplies	13,781.56	16,476.25	66,904.99	97,162.80		
800 Other Objects						
Total Other Objects	402,221.88		16,850.00	419,071.88		
Total 1200 Special and Gifted Education	<u>4,929,689.77</u>	<u>4,346,968.38</u>	<u>1,177,998.35</u>	<u>10,454,656.50</u>		

School: 103028302 Shaler Area SD

Page EXP-4

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1300 Vocational Education Programs					
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries	42,227.90		42,227.90		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider	9,566.76		9,566.76		
220 Social Security Contributions	3,212.24		3,212.24		
230 PSERS Retirement Contributions	2,381.63		2,381.63		
260 Workmen's Compensation	422.21		422.21		
Total Personnel Services-Employee Benefits	15,582.84		15,582.84		
400 <u>Purchased Property Services</u>					
Total Purchased Property Services	4,601.40		4,601.40		
500 <u>Other Purchased Services</u>					
560 Tuition	1,138,612.98		1,138,612.98		
Total Other Purchased Services	1,138,612.98		1,138,612.98		
Total 1300 Vocational Education Programs	<u>1,201,025.12</u>		<u>1,201,025.12</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1400 Other Instructional Programs - E/S						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	21,095.44	270,775.98	605,658.48	897,529.90		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		72,334.04	163,553.85	235,887.89		
220 Social Security Contributions	1,609.12	20,542.94	51,346.05	73,498.11		
230 PSERS Retirement Contributions	1,366.54	15,077.39	33,474.11	49,918.04		
260 Workmen's Compensation	210.97	2,707.97	6,438.98	9,357.92		
Total Personnel Services-Employee Benefits	3,186.63	110,662.34	254,812.99	368,661.96		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services			9,952.50	9,952.50		
500 Other Purchased Services						
560 Tuition		395,203.52	15,674.50	410,878.02		
Total Other Purchased Services		395,203.52	15,674.50	410,878.02		
600 Supplies						
610 General Supplies			35,561.61	35,561.61		
Total Supplies			35,561.61	35,561.61		
Total 1400 Other Instructional Programs - E/S	<u>24,282.07</u>	<u>776,641.84</u>	<u>921,660.08</u>	<u>1,722,583.99</u>		

School: 103028302 Shaler Area SD

Page EXP-6

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1420 Summer School						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	15,619.50			15,619.50		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	1,194.34			1,194.34		
230 PSERS Retirement Contributions	1,133.82			1,133.82		
260 Workmen's Compensation	156.20			156.20		
Total Personnel Services-Employee Benefits	2,484.36			2,484.36		
500 <u>Other Purchased Services</u>						
560 Tuition			15,674.50	15,674.50		
Total Other Purchased Services			15,674.50	15,674.50		
Total 1420 Summer School	<u>18,103.86</u>		<u>15,674.50</u>	<u>33,778.36</u>		

School: 103028302 Shaler Area SD

Page EXP-7

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1430 Homebound Instruction						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	5,475.94	18,106.40		23,582.34		
200 <u>Personnel Services-Employee Benefits</u>						
220 Social Security Contributions	414.78	1,380.88		1,795.66		
230 PSERS Retirement Contributions	232.72	840.50		1,073.22		
260 Workmen's Compensation	54.77	181.10		235.87		
Total Personnel Services-Employee Benefits	702.27	2,402.48		3,104.75		
Total 1430 Homebound Instruction	<u>6,178.21</u>	<u>20,508.88</u>		<u>26,687.09</u>		

School: 103028302 Shaler Area SD

Page EXP-8

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1440 Alternative Regular Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries		252,669.58		252,669.58		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider		72,334.04		72,334.04		
220 Social Security Contributions		19,162.06		19,162.06		
230 PSERS Retirement Contributions		14,236.89		14,236.89		
260 Workmen's Compensation		2,526.87		2,526.87		
Total Personnel Services-Employee Benefits		108,259.86		108,259.86		
500 Other Purchased Services						
560 Tuition		395,203.52		395,203.52		
Total Other Purchased Services		395,203.52		395,203.52		
Total 1440 Alternative Regular Education		<u>756,132.96</u>		<u>756,132.96</u>		

School: 103028302 Shaler Area SD

Page EXP-9

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1441 Adjudicated / Court Placed Programs						
500 <u>Other Purchased Services</u>						
560 Tuition		112,181.09		112,181.09		
Total Other Purchased Services		112,181.09		112,181.09		
Total 1441 Adjudicated / Court Placed Programs		<u>112,181.09</u>		<u>112,181.09</u>		

School: 103028302 Shaler Area SD

Page EXP-10

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:18 P

1442 PDE Approved Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		252,669.58		252,669.58		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider		72,334.04		72,334.04		
220 Social Security Contributions		19,162.06		19,162.06		
230 PSERS Retirement Contributions		14,236.89		14,236.89		
260 Workmen's Compensation		2,526.87		2,526.87		
Total Personnel Services-Employee Benefits		108,259.86		108,259.86		
500 <u>Other Purchased Services</u>						
560 Tuition		283,022.43		283,022.43		
Total Other Purchased Services		283,022.43		283,022.43		
Total 1442 PDE Approved Alternative Education Programs		<u>643,951.87</u>		<u>643,951.87</u>		

School: 103028302 Shaler Area SD

Page EXP-11

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1490 Additional Other Instruction Programs						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries			605,658.48	605,658.48		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider			163,553.85	163,553.85		
220 Social Security Contributions			51,346.05	51,346.05		
230 PSERS Retirement Contributions			33,474.11	33,474.11		
260 Workmen's Compensation			6,438.98	6,438.98		
Total Personnel Services-Employee Benefits			254,812.99	254,812.99		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services			9,952.50	9,952.50		
600 Supplies						
610 General Supplies			35,561.61	35,561.61		
Total Supplies			35,561.61	35,561.61		
Total 1490 Additional Other Instruction Programs			<u>905,985.58</u>	<u>905,985.58</u>		

	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	9,171,664.47
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,115,324.07
220 Social Security Contributions	693,427.78
230 PSERS Retirement Contributions	521,228.64
240 Tuition Reimbursements	17,175.00
250 Unemployment Compensation	17,881.47
260 Workmen's Compensation	91,650.32
290 Other Employee Benefits	24,000.00
Total Personnel Services-Employee Benefits	3,480,687.28
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,147,078.17
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	1,681,637.92
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	4,201,617.87
520 Insurance-General	195,310.05
530 Communications	104,876.55
540 Advertising	9,933.39
580 Travel	83,647.38
590 Miscellaneous Purchased Services	62,080.80
Total Other Purchased Services	4,657,466.04
600 <u>Supplies</u>	
610 General Supplies	905,677.27
620 Energy	637,850.62
640 Books & Periodicals	131,189.30
Total Supplies	1,674,717.19
700 <u>Property</u>	
750 Equipment - Original & Additional	31,636.70
760 Equipment - Replacement	31,402.27
Total Property	63,038.97
800 <u>Other Objects</u>	
Total Other Objects	50,896.39
Total 2000 Support Services	<u>21,927,186.43</u>

2100 Pupil Personnel	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	102,820.03	1,654,397.76		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	16,929.77	395,385.07		
220 Social Security Contributions	7,795.87	125,379.14		
230 PSERS Retirement Contributions	5,982.18	94,452.83		
260 Workmen's Compensation	1,028.20	16,543.87		
Total Personnel Services-Employee Benefits	31,736.02	631,760.91		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	120,454.43	194,035.23		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	11,234.06	11,963.46		
580 Travel		9,801.51		
590 Miscellaneous Purchased Services		100.00		
Total Other Purchased Services	11,234.06	21,864.97		
600 <u>Supplies</u>				
610 General Supplies	22,809.97	69,612.70		
Total Supplies	22,809.97	69,612.70		
800 <u>Other Objects</u>				
Total Other Objects		1,094.00		
Total 2100 Pupil Personnel	<u>289,054.51</u>	<u>2,572,765.57</u>		

School: 103028302 Shaler Area SD

Page EXP-14

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2110 Supervision Of Pupil Personnel Services						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	72,935.88	72,676.71		145,612.59		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	12,526.79	12,526.17		25,052.96		
220 Social Security Contributions	5,528.99	5,508.94		11,037.93		
230 PSERS Retirement Contributions	4,318.36	4,296.82		8,615.18		
260 Workmen's Compensation	729.47	726.60		1,456.07		
Total Personnel Services-Employee Benefits	23,103.61	23,058.53		46,162.14		
500 Other Purchased Services						
580 Travel	1,556.07	970.10		2,526.17		
Total Other Purchased Services	1,556.07	970.10		2,526.17		
600 Supplies						
610 General Supplies	7,554.10	8,439.58		15,993.68		
Total Supplies	7,554.10	8,439.58		15,993.68		
800 Other Objects						
Total Other Objects	145.00			145.00		
Total 2110 Supervision Of Pupil Personnel Services	<u>105,294.66</u>	<u>105,144.92</u>		<u>210,439.58</u>		

School: 103028302 Shaler Area SD

Page EXP-15

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2120 Guidance Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	368,309.91	548,244.28		916,554.19		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	102,217.06	143,283.64		245,500.70		
220 Social Security Contributions	27,885.75	41,539.23		69,424.98		
230 PSERS Retirement Contributions	20,819.57	31,069.69		51,889.26		
260 Workmen's Compensation	3,683.04	5,482.45		9,165.49		
Total Personnel Services-Employee Benefits	154,605.42	221,375.01		375,980.43		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services		73,580.80		73,580.80		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services		729.40		729.40		
580 Travel	199.99	53.79		253.78		
590 Miscellaneous Purchased Services		100.00		100.00		
Total Other Purchased Services	199.99	883.19		1,083.18		
600 <u>Supplies</u>						
610 General Supplies	17,869.52	8,760.37		26,629.89		
Total Supplies	17,869.52	8,760.37		26,629.89		
Total 2120 Guidance Services	<u>540,984.84</u>	<u>852,843.65</u>		<u>1,393,828.49</u>		

School: 103028302 Shaler Area SD

Page EXP-16

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	113,758.39	113,757.99	39,612.73	267,129.11		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	19,690.02	17,637.32	11,446.73	48,774.07		
220 Social Security Contributions	8,616.80	8,615.91	2,978.35	20,211.06		
230 PSERS Retirement Contributions	6,563.72	6,563.04	2,417.30	15,544.06		
260 Workmen's Compensation	1,137.74	1,137.49	396.16	2,671.39		
Total Personnel Services-Employee Benefits	36,008.28	33,953.76	17,238.54	87,200.58		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services			76,999.98	76,999.98		
500 <u>Other Purchased Services</u>						
580 Travel	2,284.76	1,622.88		3,907.64		
Total Other Purchased Services	2,284.76	1,622.88		3,907.64		
600 <u>Supplies</u>						
610 General Supplies	2,089.58	2,089.58		4,179.16		
Total Supplies	2,089.58	2,089.58		4,179.16		
800 <u>Other Objects</u>						
Total Other Objects	624.00	325.00		949.00		
Total 2140 Psychological Services	<u>154,765.01</u>	<u>151,749.21</u>	<u>133,851.25</u>	<u>440,365.47</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2160 Social Work Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	63,207.30	247,035.64		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	5,483.04	46,596.21		
220 Social Security Contributions	4,817.52	18,787.33		
230 PSERS Retirement Contributions	3,564.88	13,941.14		
260 Workmen's Compensation	632.04	2,470.36		
Total Personnel Services-Employee Benefits	14,497.48	81,795.04		
500 <u>Other Purchased Services</u>				
580 Travel		3,113.92		
Total Other Purchased Services		3,113.92		
Total 2160 Social Work Services	<u>77,704.78</u>	<u>331,944.60</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2170 Student Accounting Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		78,066.23		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		29,461.13		
220 Social Security Contributions		5,917.84		
230 PSERS Retirement Contributions		4,463.19		
260 Workmen's Compensation		780.56		
Total Personnel Services-Employee Benefits		40,622.72		
Total 2170 Student Accounting Services		<u>118,688.95</u>		

School: 103028302 Shaler Area SD

Page EXP-19

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2190 Other Pupil Personnel Services						
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services			43,454.45	43,454.45		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services			11,234.06	11,234.06		
Total Other Purchased Services			11,234.06	11,234.06		
600 <u>Supplies</u>						
610 General Supplies			22,809.97	22,809.97		
Total Supplies			22,809.97	22,809.97		
Total 2190 Other Pupil Personnel Services			<u>77,498.48</u>	<u>77,498.48</u>		

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	559,912.68	386,234.23		946,146.91		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	113,349.23	51,290.58		164,639.81		
220 Social Security Contributions	42,033.12	29,203.84		71,236.96		
230 PSERS Retirement Contributions	31,127.46	21,468.11		52,595.57		
260 Workmen's Compensation	5,573.74	3,891.16		9,464.90		
Total Personnel Services-Employee Benefits	192,083.55	105,853.69		297,937.24		
300 <u>Purchased Professional & Technical Services</u>						
Total Purchased Professional & Technical Services	21,005.95	19,361.25		40,367.20		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	5,094.71	7,488.32		12,583.03		
500 <u>Other Purchased Services</u>						
580 Travel	19,619.43	14,867.14	5,673.44	40,160.01		
590 Miscellaneous Purchased Services	1,903.38	484.71		2,388.09		
Total Other Purchased Services	21,522.81	15,351.85	5,673.44	42,548.10		
600 <u>Supplies</u>						
610 General Supplies	23,798.78	17,117.30		40,916.08		
640 Books & Periodicals	74,838.64	56,350.66		131,189.30		
Total Supplies	98,637.42	73,467.96		172,105.38		
700 <u>Property</u>						
750 Equipment - Original & Additional	7,746.30	4,580.66		12,326.96		
760 Equipment - Replacement		79.96		79.96		
Total Property	7,746.30	4,660.62		12,406.92		
Total 2200 Instructional Staff	<u>906,003.42</u>	<u>612,417.92</u>	<u>5,673.44</u>	<u>1,524,094.78</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		2,037,025.98		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		409,511.46		
220 Social Security Contributions		153,130.10		
230 PSERS Retirement Contributions		116,380.48		
240 Tuition Reimbursements		11,910.00		
260 Workmen's Compensation		20,087.69		
290 Other Employee Benefits		24,000.00		
Total Personnel Services-Employee Benefits		735,019.73		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		570,030.40		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		50,014.57		
500 <u>Other Purchased Services</u>				
520 Insurance-General		43,230.01		
530 Communications		53,136.74		
580 Travel		14,798.14		
Total Other Purchased Services		111,164.89		
600 <u>Supplies</u>				
610 General Supplies		26,216.30		
Total Supplies		26,216.30		
700 <u>Property</u>				
760 Equipment - Replacement		685.17		
Total Property		685.17		
800 <u>Other Objects</u>				
Total Other Objects		43,371.59		
Total 2300 Administration		<u>3,573,528.63</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2310 Board Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		2,863.08		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		217.05		
230 PSERS Retirement Contributions		164.18		
260 Workmen's Compensation		28.67		
Total Personnel Services-Employee Benefits		409.90		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		17,225.82		
500 <u>Other Purchased Services</u>				
520 Insurance-General		33,159.00		
580 Travel		411.50		
Total Other Purchased Services		33,570.50		
600 <u>Supplies</u>				
610 General Supplies		2,928.66		
Total Supplies		2,928.66		
800 <u>Other Objects</u>				
Total Other Objects		28,520.09		
Total 2310 Board Services		85,518.05		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		49,452.00		
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		3,783.00		
Total Personnel Services-Employee Benefits		3,783.00		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		371,271.24		
500 <u>Other Purchased Services</u>				
520 Insurance-General		10,071.01		
Total Other Purchased Services		10,071.01		
600 <u>Supplies</u>				
610 General Supplies		7,155.37		
Total Supplies		7,155.37		
Total 2330 Tax Assessment And Collection Services		<u>441,732.62</u>		

2340 Staff Relations And Negotiations Services

Federal

Total

BEF Elementary

BEF Secondary

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

18,703.56

Total 2340 Staff Relations And Negotiations Services

18,703.56

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-25

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	162,829.78		
	<u>162,829.78</u>		

School: 103028302 Shaler Area SD

Page EXP-26

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				262,055.25		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				35,537.41		
220 Social Security Contributions				16,930.90		
230 PSERS Retirement Contributions				15,526.30		
260 Workmen's Compensation				2,620.54		
290 Other Employee Benefits				24,000.00		
Total Personnel Services-Employee Benefits				94,615.15		
500 Other Purchased Services						
530 Communications	26,568.37	26,568.37		53,136.74		
580 Travel				7,242.28		
Total Other Purchased Services				60,379.02		
600 Supplies						
610 General Supplies				6,551.36		
Total Supplies				6,551.36		
800 Other Objects						
Total Other Objects				7,623.10		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>431,223.88</u>		

2370 Community Relations Services

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
----------------	--------------	-----------------------	----------------------

600 Supplies

610 General Supplies

3,876.05

Total Supplies

3,876.05

Total 2370 Community Relations Services

3,876.05

School: 103028302 Shaler Area SD

Page EXP-28

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2380 Office Of The Principal Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	975,584.59	747,071.06		1,722,655.65		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	231,794.20	142,179.85		373,974.05		
220 Social Security Contributions	74,325.12	57,874.03		132,199.15		
230 PSERS Retirement Contributions	56,850.63	43,839.37		100,690.00		
240 Tuition Reimbursements		11,910.00		11,910.00		
260 Workmen's Compensation	9,815.65	7,622.83		17,438.48		
Total Personnel Services-Employee Benefits	372,785.60	263,426.08		636,211.68		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	26,462.78	23,551.79		50,014.57		
500 <u>Other Purchased Services</u>						
580 Travel	2,824.60	4,319.76		7,144.36		
Total Other Purchased Services	2,824.60	4,319.76		7,144.36		
600 <u>Supplies</u>						
610 General Supplies	1,734.98	3,969.88		5,704.86		
Total Supplies	1,734.98	3,969.88		5,704.86		
700 <u>Property</u>						
760 Equipment - Replacement		685.17		685.17		
Total Property		685.17		685.17		
800 <u>Other Objects</u>						
Total Other Objects	3,852.20	3,376.20		7,228.40		
Total 2380 Office Of The Principal Services	<u>1,383,244.75</u>	<u>1,046,399.94</u>		<u>2,429,644.69</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2400 Pupil Health				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		572,280.99		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		144,318.50		
220 Social Security Contributions		43,324.46		
230 PSERS Retirement Contributions		30,872.63		
260 Workmen's Compensation		5,723.13		
Total Personnel Services-Employee Benefits		224,238.72		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	83,378.86	104,828.98		
400 Purchased Property Services				
Total Purchased Property Services		539.00		
600 Supplies				
610 General Supplies		17,789.43		
Total Supplies		17,789.43		
Total 2400 Pupil Health	<u>83,378.86</u>	<u>919,677.12</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2500 Business				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		399,616.95		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		120,941.32		
220 Social Security Contributions		30,057.46		
230 PSERS Retirement Contributions		23,331.50		
260 Workmen's Compensation		3,996.10		
Total Personnel Services-Employee Benefits		178,326.38		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		26,254.59		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		108,010.32		
500 <u>Other Purchased Services</u>				
540 Advertising		5,404.99		
580 Travel		3,081.29		
Total Other Purchased Services		8,486.28		
600 <u>Supplies</u>				
610 General Supplies		10,324.22		
Total Supplies		10,324.22		
800 <u>Other Objects</u>				
Total Other Objects		1,464.00		
Total 2500 Business		<u>732,482.74</u>		

School: 103028302 Shaler Area SD

Page EXP-31

County: Allegheny REVISED SUBMISSION Printed 03/17/12 2:04:19 P

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2600 Operation & Maintenance of Plant Services						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				2,902,613.36		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				728,239.06		
220 Social Security Contributions				220,390.20		
230 PSERS Retirement Contributions				167,033.63		
250 Unemployment Compensation				17,881.47		
260 Workmen's Compensation				29,238.79		
Total Personnel Services-Employee Benefits				1,162,783.15		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services				126,132.97		
400 Purchased Property Services						
Total Purchased Property Services				1,500,601.00		
500 Other Purchased Services						
521 Fire Insurance				119,107.04		
522 Automotive Liability Insurance				16,661.00		
529 Other Insurance				16,312.00		
530 Communications				51,739.81		
580 Travel				6,591.53		
Total Other Purchased Services				210,411.38		
600 Supplies						
610 General Supplies	249,205.96	289,108.37		538,314.33		
620 Energy				566,953.55		
Total Supplies				1,105,267.88		
700 Property						
750 Equipment - Original & Additional				19,309.74		
760 Equipment - Replacement				30,637.14		
Total Property				49,946.88		
800 Other Objects						
Total Other Objects				2,196.50		
Total 2600 Operation & Maintenance of Plant Services				<u>7,059,953.12</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2700 Student Transportation Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		20,025.84		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		8,731.03		
220 Social Security Contributions		1,517.42		
230 PSERS Retirement Contributions		1,144.21		
260 Workmen's Compensation		200.23		
Total Personnel Services-Employee Benefits		11,592.89		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		48,426.90		
500 Other Purchased Services				
513 St Tr Svc-Contr Carrier		4,153,571.28		
516 St Tr Svc from the IU		36,083.13		
Total Other Purchased Services		4,189,654.41		
600 Supplies				
610 General Supplies		4,895.00		
620 Energy		70,897.07		
Total Supplies		75,792.07		
800 Other Objects				
Total Other Objects		75.00		
Total 2700 Student Transportation Services		<u>4,345,567.11</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2800 Central				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	6,588.10	639,556.68		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		143,557.82		
220 Social Security Contributions	498.60	48,392.04		
230 PSERS Retirement Contributions	390.79	35,417.79		
240 Tuition Reimbursements		5,265.00		
260 Workmen's Compensation	64.84	6,395.61		
Total Personnel Services-Employee Benefits	954.23	239,028.26		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		37,001.90		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		9,890.00		
500 <u>Other Purchased Services</u>				
540 Advertising		4,528.40		
580 Travel		9,214.90		
Total Other Purchased Services		13,743.30		
600 <u>Supplies</u>				
610 General Supplies		197,609.21		
Total Supplies		197,609.21		
800 <u>Other Objects</u>				
Total Other Objects		2,695.30		
Total 2800 Central	<u>7,542.33</u>	<u>1,139,524.65</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2900 Other Support Services				
500 <u>Other Purchased Services</u>				
590 Miscellaneous Purchased Services		59,592.71		
Total Other Purchased Services		59,592.71		
Total 2900 Other Support Services		<u>59,592.71</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		1,002,848.72		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		49,883.37		
220 Social Security Contributions		74,909.15		
230 PSERS Retirement Contributions		44,670.42		
260 Workmen's Compensation		10,028.62		
Total Personnel Services-Employee Benefits		179,491.56		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		52,821.75		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		22,696.31		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		99,425.32		
520 Insurance-General		18,963.00		
580 Travel		22,262.66		
590 Miscellaneous Purchased Services		79,890.30		
Total Other Purchased Services		220,541.28		
600 <u>Supplies</u>				
610 General Supplies	5,161.14	125,903.65		
Total Supplies	5,161.14	125,903.65		
700 <u>Property</u>				
750 Equipment - Original & Additional		2,710.00		
760 Equipment - Replacement		12,179.11		
Total Property		14,889.11		
800 <u>Other Objects</u>				
Total Other Objects		14,425.00		
Total 3000 Operation of Noninstructional Services	<u>5,161.14</u>	<u>1,633,617.38</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		915,201.04		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		49,883.37		
220 Social Security Contributions		69,628.58		
230 PSERS Retirement Contributions		43,055.03		
260 Workmen's Compensation		9,152.10		
Total Personnel Services-Employee Benefits		171,719.08		
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		52,821.75		
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		20,605.36		
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		99,425.32		
520 Insurance-General		18,963.00		
580 Travel		22,262.66		
590 Miscellaneous Purchased Services		79,890.30		
Total Other Purchased Services		220,541.28		
600 <u>Supplies</u>				
610 General Supplies		119,620.81		
Total Supplies		119,620.81		
700 <u>Property</u>				
750 Equipment - Original & Additional		2,710.00		
760 Equipment - Replacement		12,179.11		
Total Property		14,889.11		
800 <u>Other Objects</u>				
Total Other Objects		14,425.00		
Total 3200 Student Activities		<u>1,529,823.43</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		87,647.68		
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		5,280.57		
230 PSERS Retirement Contributions		1,615.39		
260 Workmen's Compensation		876.52		
Total Personnel Services-Employee Benefits		7,772.48		
400 Purchased Property Services				
Total Purchased Property Services		2,090.95		
600 Supplies				
610 General Supplies	5,161.14	6,282.84		
Total Supplies	5,161.14	6,282.84		
Total 3300 Community Services	<u>5,161.14</u>	<u>103,793.95</u>		

4000 Facilities Acquisition, Const. and Improve. Svcs.

400 Purchased Property Services

Total Purchased Property Services

Total 4000 Facilities Acquisition, Const. and Improve. Svcs.

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-38

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	79,000.00		
	<u>79,000.00</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance		79,000.00		
Total Purchased Property Services		79,000.00		
Total 4600 Existing Building Improvement Services		<u>79,000.00</u>		

5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	135,811.86
880 Refund of Prior Year's Receipts	64,605.87
Total Other Objects	200,417.73
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	162,567.79
930 Fund Transfers	6,904,353.49
Total Other Financing Uses	7,066,921.28
Total 5000 Other Expenditures and Financing Uses	<u>7,267,339.01</u>

5100 Debt Service, Other Expenditures and Fin Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	135,811.86
880 Refund of Prior Year's Receipts	64,605.87
Total Other Objects	200,417.73
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	162,567.79
Total Other Financing Uses	162,567.79
Total 5100 Debt Service, Other Expenditures and Fin Uses	<u>362,985.52</u>

5110 Debt Service	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	135,811.86
Total Other Objects	135,811.86
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	162,567.79
Total Other Financing Uses	162,567.79
Total 5110 Debt Service	<u>298,379.65</u>

	<u>Total</u>
5130 Refund of Prior Years' Revenues/Receipts	
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	64,605.87
Total Other Objects	64,605.87
Total 5130 Refund of Prior Years' Revenues/Receipts	<u>64,605.87</u>

	<u>Total</u>
5200 Interfund Transfers Out	
900 <u>Other Financing Uses</u>	
930 Fund Transfers	6,904,353.49
Total Other Financing Uses	6,904,353.49
Total 5200 Interfund Transfers Out	<u>6,904,353.49</u>

5230 Capital Projects Fund Transfers	<u>Total</u>
900 <u>Other Financing Uses</u>	
939 Other Fund Transfers	500,000.00
Total Other Financing Uses	500,000.00
Total 5230 Capital Projects Fund Transfers	<u>500,000.00</u>

5240 Debt Service Fund Transfers (to sinking fund)	<u>Total</u>
900 <u>Other Financing Uses</u>	
930 Fund Transfers	6,404,353.49
Total Other Financing Uses	6,404,353.49
Total 5240 Debt Service Fund Transfers (to sinking fund)	<u>6,404,353.49</u>

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

BY SUBFUNCTIONS

Page EXP-1

	Amount	Total
1000 <u>Instruction</u>		
1100 Regular Programs - E/S	27,604,223.91	
1200 Special and Gifted Education	10,454,656.50	
1300 Vocational Education Programs	1,201,025.12	
1400 Other Instructional Programs - E/S	1,722,583.99	
		40,982,489.52
2000 <u>Support Services</u>		
2100 Pupil Personnel	2,572,765.57	
2200 Instructional Staff	1,524,094.78	
2300 Administration	3,573,528.63	
2400 Pupil Health	919,677.12	
2500 Business	732,482.74	
2600 Operation & Maintenance of Plant Services	7,059,953.12	
2700 Student Transportation Services	4,345,567.11	
2800 Central	1,139,524.65	
2900 Other Support Services	59,592.71	
		21,927,186.43
3000 <u>Operation of Noninstructional Services</u>		
3200 Student Activities	1,529,823.43	
3300 Community Services	103,793.95	
		1,633,617.38
4000 <u>Facilities Acquisition, Const. and Improve. Svcs.</u>		
4600 Existing Building Improvement Services	79,000.00	
		79,000.00
5000 <u>Other Expenditures and Financing Uses</u>		
5100 Debt Service, Other Expenditures and Fin Uses	362,985.52	
5200 Interfund Transfers Out	6,904,353.49	
		7,267,339.01
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		71,889,632.34

(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		89,518,699		3,015,519	841,727	1,450,928	94,826,873
2 Additional Debt Incurred During Year		2,047,585			278,318	25,862	2,351,765
3 Retirements and Repayments		4,555,000		162,567			4,717,567
4 Debt at End of Fiscal Year		87,011,284		2,852,952	1,120,045	1,476,790	92,461,071
5 Current Portion P&I - Due within 1 year		6,087,508		265,700		147,679	6,500,887
6 Interest Paid during current fiscal year		1,941,961		135,813			2,077,774

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY TYPE FUNDS	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year							
2 Additional Debt Incurred During Year							
3 Retirements and Repayments							
4 Debt at End of Fiscal Year							
5 Current Portion P&I - Due within 1 year							
6 Interest Paid during current fiscal year							

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

(Include Payments From All Funds)

			TOTAL DEBT SERVICE PAYMENTS			
Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10	General	162,568		135,812	298,380
5110	20	Special Revenue				
5110	30	Capital Projects				
5110	40	Debt Services	4,555,000		1,941,961	6,496,961
5120	10	General				
5120	20	Special Revenue				
5120	30	Capital Projects				
5120	40	Debt Services				
Total Debt Payments - Governmental Funds			4,717,568		2,077,773	6,795,341
5110	50	Enterprise				
5110	60	Internal Service				
5120	50	Enterprise				
5120	60	Internal Service				

Total Debt Payments - Proprietary Funds

	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	296,136.78	
562 Tuition to Charter Schools	842,816.02	
563 Tuition Paid to Nonpublic Schools	136,495.64	
564 Tuition Paid to Area Vocational Technical Schools	1,266,276.98	
566 Tuition to Inst of Higher Ed and Tech Inst	10,836.11	
567 Tuition to Approved Private Schools	616,351.78	
568 Tuition to PRRIs and Detention Centers	411,083.18	
569 Tuition - Other	79,369.48	
0560 Total Tuition Paid During Fiscal Year	3,659,365.97	

	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
0562 Sub Amounts		
562 Tuition to Charter Schools - Nonspecial Education	563,707.92	
562 Tuition to Charter Schools - Special Education	279,108.10	
Total Object 562 Paid During Fiscal Year	842,816.02	

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329	62,373.00	7,500.00	69,873.00
Total 320	62,373.00	7,500.00	69,873.00
1200-322	12,773.00	264,786.00	277,559.00
1200-323			
1200-324			
1200-329			
Total 320	12,773.00	264,786.00	277,559.00
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329	21,005.00	19,361.00	40,366.00
Total 320	21,005.00	19,361.00	40,366.00
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Capital Reserve Fund (Formerly Fund #21)

6/30/10 Ending Fund Balance Reported as Major Fund #21

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #21

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #21 Amount Reclassified

Capital Reserve Fund (Formerly Fund #22)

6/30/10 Ending Fund Balance Reported as Major Fund #22

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #22

Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #22 Amount Reclassified

Athletic Fund #29

6/30/10 Ending Fund Balance Reported as Major Fund #29

6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance

Amount reclassified to the General Fund for FYE 6/30/2011

Amount retained in Fund 29 for FYE 6/30/11

Total Fund #29 Reclassified and/or Retained

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

Federal Revenue: 8110-8690, 8810-8830	1,555,401.00
Federal Pass Thru Revenue: 6831, 6832, 6839	781,009.00
Total Non-ARRA Federal Revenue	2,336,410.00

ARRA Revenue

Federal ARRA BEF Revenue: 8708	1,243,284.00
Federal ARRA Edujobs Revenue: 8709	736,467.00
Federal ARRA Revenue: 8701-8707, 8721-8799	218,832.00
Federal ARRA Pass Thru Revenue: 6833-6835	314,297.00
Total ARRA Federal Revenue	2,512,880.00

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

Function 1000	4,269,844.69
Function 2000	385,649.14
Function 3000	5,161.14
Function 4000	0.00
Function 5000	0.00
Total Federal Expenditures reported in General Fund	4,660,654.97

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	179,940.31	284,214.54	464,154.85
200 <u>Personnel Services-Employee Benefits</u>			
210 Grp Ins - Contracted Provider	36,324.28	49,290.51	85,614.79
220 Social Security Contributions	13,579.50	21,549.88	35,129.38
230 PSERS Retirement Contributions	10,081.39	15,984.94	26,066.33
260 Workmen's Compensation	1,799.44	2,842.18	4,641.62
Total Personnel Services-Employee Benefits	61,784.61	89,667.51	151,452.12
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	1,088.81	9,835.25	10,924.06
580 Travel	281.61	878.00	1,159.61
Total Other Purchased Services	1,370.42	10,713.25	12,083.67
600 <u>Supplies</u>			
610 General Supplies	685.28	380.48	1,065.76
640 Books & Periodicals		479.99	479.99
Total Supplies	685.28	860.47	1,545.75
Total 1243 Gifted Support	<u>243,780.62</u>	<u>385,455.77</u>	<u>629,236.39</u>

	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1280 Special Programs - Early Intervention Support					
300 <u>Purchased Professional & Technical Services</u>					
Total Purchased Professional & Technical Services	6,169.00		6,169.00		
Total 1280 Special Programs - Early Intervention Support	<u>6,169.00</u>		<u>6,169.00</u>		

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	401,035.77	240,113.63		641,149.40		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	106,272.24	44,213.59		150,485.83		
220 Social Security Contributions	30,271.42	18,188.73		48,460.15		
230 PSERS Retirement Contributions	22,425.91	13,494.67		35,920.58		
260 Workmen's Compensation	4,010.18	2,401.33		6,411.51		
Total Personnel Services-Employee Benefits	162,979.75	78,298.32		241,278.07		
400 <u>Purchased Property Services</u>						
Total Purchased Property Services	1,296.71	4,272.32		5,569.03		
500 <u>Other Purchased Services</u>						
590 Miscellaneous Purchased Services	1,903.38	484.71		2,388.09		
Total Other Purchased Services	1,903.38	484.71		2,388.09		
600 <u>Supplies</u>						
610 General Supplies	19,325.65	11,531.63		30,857.28		
640 Books & Periodicals	74,838.64	56,350.66		131,189.30		
Total Supplies	94,164.29	67,882.29		162,046.58		
Total 2250 School Library Services	<u>661,379.90</u>	<u>391,051.27</u>		<u>1,052,431.17</u>		

	<u>Total</u>
2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	
513 St Tr Svc-Contr Carrier	1,623,700.73
Total Other Purchased Services	1,623,700.73
Total 2750 Nonpublic Transportation	<u>1,623,700.73</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	All Termination/Leave Payout Salaries	
				Function-Object	Amount
2300			General Audit expenditures only	1000-115	
2310			Business Manager expenditures coded to 2310**	2000-115	
2500				3000-115	
2830					
2840					
Total				Total	

** 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	
1000-323	
1200-594	
1200-597	
2300-820	
2900-595	
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2012 - 2013

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	348,457.00	1,045,371.00	1,393,828.00
2140 Psychological Services	108,872.00	326,616.00	435,488.00
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	82,986.00	248,958.60	331,944.60
2260 Instruction and Curriculum Development Services	69,592.00	208,776.00	278,368.00
2350 Legal and Accounting Services	40,707.00	122,122.00	162,829.00
2420 Medical Services	5,363.00	16,087.12	21,450.12
2440 Nursing Services	224,557.00	673,670.00	898,227.00
2700 Student Transportation Services	1,086,392.00	3,259,175.00	4,345,567.00
TOTAL	1,966,926.00	5,900,775.72	7,867,701.72

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS			

LEA acknowledges there is no Self Insurance data to report.

<u>General Fund Expenditures: Functions</u>	<u>1000</u>	<u>2000</u>	<u>3100</u>	<u>3200</u>	<u>3300</u>	<u>4000</u>	<u>Object Total</u>
100 Personnel Services-Salaries	1,951,761.00						1,951,761.00
200 Personnel Services-Employee Benefits	213,323.00						213,323.00
300 Purchased Professional & Technical Service	253,810.00						253,810.00
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies	93,986.00						93,986.00
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	<u>2,512,880.00</u>						<u>2,512,880.00</u>

<u>General Fund Expenditures: Sub Functions</u>	<u>1500</u>	<u>1600</u>	<u>1700</u>	<u>2280</u>	<u>2450</u>	<u>2750</u>	<u>Object Total</u>
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>	<u>Fund 51</u>	<u>Funds 52-58</u>	<u>Account Total</u>
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>			