

LEA Name: Shamokin Area SD  
Address 2000 West State Street  
City Coal Township, PA 17866-2807

Class Size: 3

County: Northumberland  
AUN Number: 116496503

## 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  
06/30/2014

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

James T. Zack  
Chief School Administrator

(Signature required)

1-24-15  
Date

Robert C. Getchey  
Board Secretary

(Signature required)

1-24-15  
Date

Karen Colangelo, Business Manager  
Contact Person

(570) 648-5752 Ext.  
Contact Person Telephone Number

kcolangelo@indians.k12.pa.us  
Contact Person E-mail Address

(570) 648-2592  
Contact Person Fax Number

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

1/29/2015 2:14:08 PM

Date of Revision: 01/29/15

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 Schedule (TUIT)
- ☒ Purchased Service Detail Schedule (PSDS)
- ☒ Supplemental Expenditure Schedules
- ☒ Transportation Schedule (TRAN), Encumbrance Schedule (ENCU), Adjustment Schedule (ADJU)
- ☐ Act 89
- ☐ IU Debt Schedule (DEBT)

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: Original AFR compiled from unaudited District records. Revised AFR compiled after year end reclassifications and adjustments.

School: 116496503 Shamokin Area SD

Page 1 of 1

County: Northumberland **REVISED SUBMISSION** Printed 2/6/2015 11:11:03 A

Contact Information: Karen Colangelo, Business Manager  
5706485752 Extension:  
kcolangelo@indians.k12.pa.us

Index	Validation Failed	Amount
12001	REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Trans In/Out. Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification.  Transfers Out (REG 5200) (REG 9300) + (REP 9999)  Justification: Transfer in of \$5,798 from Fiduciary fund included in General Fund transfers.	
41200	No Federal expenditures have been reported in function 1200. Please correct or provide an explanation.  Justification: Federal expenditures have been reported in function 1200 under object codes 240, 300, 510, 530, 610, 650 and 750.	
90017	Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.  6153, Current AFR Rev Detail 6153, Prior AFR Rev Detail  Justification: Current year tax revenue includes delinquent taxes collected during year.	

**Audit Certification**  
**Annual Financial Report:**  
For the Fiscal Year Ending 06/30/2014  
(Pursuant to PA School Code Section 218(b))

LEA Name: Shamokin Area SD  
AUN Number: 116496503  
County: Northumberland

**Audit Certification Due:**  
12/31/2014

This certification is applicable to:

Indicate if the school audit was completed prior to submission of this form

- ☒ Orig. Annual Financial Report submitted to Comptroller Operations: 11/02/14  
☐ Annual Financial Report revisions submitted on: 01/29/15

- ☐ Yes, audit has been completed  
☒ No, audit has not been completed

Auditing Firm:

Klacik & Associates, P.C.  
101 W. Independence Street  
Shamokin, PA 17872

Auditor Contact Name: Gregory Wislosk, Manager  
Auditor Phone: (570) 648 - 6386  
Auditor E-mail: klacik1@verizon.net

**CERTIFICATION:** By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

Signature

James T. Zack

Date

1-24-15

Board Secretary

Signature

Robert C. Getchey

Date

1-24-15

AFR Contact Person: Karen Colangelo, Business Manager  
Email: kcolangelo@indlans.k12.pa.us

Phone: 5706485752  
FAX: 5706482592

Mail completed form to:

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

NOTE: A new Audit Certification form is due with each AFR Revision.

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	8,108,632				
0110 Investments					
0120 Taxes Receivable (Net)	1,983,028				
0130 Due From Other Funds					
0141 Due from Other Governments	4,779,445				
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)					
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>TOTAL ASSETS</b>	<b>14,871,105</b>				
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>14,871,105</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
---------------------------------	-----------------------------------------	-------------------------	-------------------	--------------------------------

1,917,418

151,490

10,177,540

7,955

1,983,028

7,955

4,779,445

**Assets**

0100

0110

0120

0130

0141

0142

0143

0145

0146

0147

0150

0160

0170

0180

0190

1,925,373

151,490

16,947,968

0910

1,925,373

151,490

16,947,968

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 DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES****Liabilities**

0400	Due to Other Funds	7,955		
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Units			
0420	Accounts Payable	2,970,680		
0430	Contracts Payable			
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits	1,644,958		
0462	Payroll Deductions and Withholdings			
0470	Advances from Other Funds			
0480	Unearned Revenues			
0490	Other Current Liabilities			

**TOTAL LIABILITIES****4,623,593**

0950	Deferred Inflows Of Resources	1,839,851		
------	-------------------------------	-----------	--	--

**Fund Balances**

0810	Nonspendable Fund Balance			
0820	Restricted Fund Balance			
0830	Committed Fund Balance			
0840	Assigned Fund Balance	2,000,000		
0850	Unassigned Fund Balance	6,407,661		

**TOTAL FUND BALANCES****8,407,661****TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES****14,871,105**

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					<b>Liabilities</b>
				7,955	0400
					0411
					0412
					0413
27,373	23,935			3,021,988	0420
					0430
					0440
					0450
				1,644,958	0461
					0462
					0470
					0480
					0490
27,373	23,935			4,674,901	
				1,839,851	0950
					<b>Fund Balances</b>
					0810
1,898,000	127,555			2,025,555	0820
					0830
				2,000,000	0840
				6,407,661	0850
1,898,000	127,555			10,433,216	
1,925,373	151,490			16,947,968	



## Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	9,193,373				
7000 State Sources	16,927,439				
8000 Federal Sources	1,358,683				
<b>TOTAL REVENUES</b>	<b>27,479,495</b>				
<b>EXPENDITURES</b>					
1000 Instruction	17,155,613				
2000 Support Services	8,975,773				
3000 Noninstructional Services	454,554				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)					
5130 Refund of Prior Year Receipts	1,957				
5140 Short Term Borrowing – Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>26,587,897</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>891,598</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)	5,798				
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)	67,703				
5300 Transfer to Component Unit or Primary Government					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(61,905)</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
194,233	5,735			9,393,341	6000
				16,927,439	7000
				1,358,683	8000
194,233	5,735			27,679,463	
				17,155,613	1000
87,104				9,062,877	2000
				454,554	3000
	479,203			479,203	4000
427,840				427,840	5110
				1,957	5130
					5140
514,944	479,203			27,582,044	
(320,711)	(473,468)			97,419	
					9110
					9120
					9130
					9200
				5,798	9300
					9400
					9500
					9710
					9720
					9900
					5120
					5150
				67,703	5200
					5300
				(61,905)	

Amounts Expressed in Whole Dollars

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

**SPECIAL AND EXTRAORDINARY ITEMS**

8888 Special Items

8889 Extraordinary Items

**NET CHANGE IN FUND BALANCES** 829,693

0040 Fund Balance - Beginning of Fiscal Year

7,577,968

0050 Prior Period Adjustment

**FUND BALANCE - END OF YEAR** 8,407,661

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888
					8889
(320,711)	(473,468)			35,514	
2,218,711	601,023			10,397,702	0040
					0050
1,898,000	127,555			10,433,216	

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>					
6000	Local Sources	10,090,008	10,090,008	9,193,373	(896,635)
7000	State Sources	16,484,807	16,484,807	16,927,439	442,632
8000	Federal Sources	1,583,748	1,583,748	1,358,683	(225,065)
<b>TOTAL REVENUES</b>		<b>28,158,563</b>	<b>28,158,563</b>	<b>27,479,495</b>	<b>(679,068)</b>
<b>EXPENDITURES</b>					
1100	Regular Programs	11,159,913	11,159,913	10,216,528	943,385
1200	Special Programs	3,973,700	3,973,700	4,045,209	(71,509)
1300	Vocational Programs	1,213,954	1,213,954	1,397,761	(183,807)
1400	Other Instructional Programs	2,793,411	2,793,411	1,324,164	1,469,247
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
1800	Pre-Kindergarten	181,184	181,184	171,951	9,233
2100	Pupil Personnel Services	738,494	738,494	594,978	143,516
2200	Instructional Staff Services	624,302	624,302	656,330	(32,028)
2300	Administrative Services	1,309,354	1,309,354	1,493,028	(183,674)
2400	Pupil Health	309,189	309,189	295,961	13,228
2500	Business Services	692,247	692,247	695,308	(3,061)
2600	Operation and Maintenance of Plant Services	4,393,400	4,393,400	3,671,995	721,405
2700	Student Transportation Services	1,407,350	1,407,350	1,256,370	150,980
2800	Central & Other Support Services	354,988	354,988	311,803	43,185
2900	Other Support Services				
3100	Food Services				
3200	Student Activities	574,930	574,930	440,002	134,928
3300	Community Services	48,134	48,134	14,362	33,772
3400	Scholarships and Awards	1,600	1,600	190	1,410
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts			1,957	(1,957)
5140	Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>		<b>29,776,150</b>	<b>29,776,150</b>	<b>26,587,897</b>	<b>3,188,253</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(1,617,587)</b>	<b>(1,617,587)</b>	<b>891,598</b>	<b>2,509,185</b>

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 - IN (from other funds)			5,798	5,798
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)			67,703	(67,703)
5300	Transfer to Component Unit or Primary Government				
5900	Budgetary Reserve	180,000	180,000		180,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(180,000)</b>	<b>(180,000)</b>	<b>(61,905)</b>	<b>118,095</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	4,596,492	4,596,492	7,577,968	2,981,476
0050	Prior Period Adjustment				
<b>FUND BALANCE - END OF YEAR</b>		<b>2,798,905</b>	<b>2,798,905</b>	<b>8,407,661</b>	<b>5,608,766</b>

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents	926,896			926,896	
0110 Investments					
0130 Due From Other Funds					
0141 Due from Other Governments	37,947			37,947	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	16,387			16,387	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>981,230</b>			<b>981,230</b>	
<b>Noncurrent Assets:</b>					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	183,795			183,795	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
<b>Total NonCurrent Assets</b>	<b>183,795</b>			<b>183,795</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>1,165,025</b>			<b>1,165,025</b>	

Amounts Expressed in Whole Dollars

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

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

## Current Liabilities:

0400	Due to Other Funds			
0411	Due to Other Governments			
0413	Due to Component Units			
0420	Accounts Payable	155,579		155,579
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	Unearned Revenues			
0490	Other Current Liabilities	(11,031)		(11,031)

## Total Current Liabilities

144,548 144,548

## 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 144,548 144,548

0950	Deferred Inflows Of Resources	1,871	1,871
------	-------------------------------	-------	-------

## NET POSITION

0791	Invested in Capital Assets Net of Related Debt	183,795	183,795
0798	Restricted for Legal Purposes (0792-0798)		
0799	Unrestricted	834,811	834,811

TOTAL NET POSITION 1,018,606 1,018,606

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION 1,165,025 1,165,025



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

Proprietary Funds

Page PRO-10A

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	353,787			353,787	
6900 Charges for Services					
6999 Other Operating Revenues					
<b>TOTAL OPERATING REVENUES</b>	<b>353,787</b>			<b>353,787</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	27,495			27,495	
200 Employee Benefits	40,244			40,244	
300 Purchased Professional and Technical Service					
400 Purchased Property Services					
500 Other Purchased Service	458,306			458,306	
600 Supplies	691,558			691,558	
700 Depreciation	42,967			42,967	
810 Dues and Fees					
890 Other Operating Expenditures	27,342			27,342	
<b>TOTAL OPERATING EXPENSES</b>	<b>1,287,912</b>			<b>1,287,912</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(934,125)</b>			<b>(934,125)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	1,074			1,074	
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	47,925			47,925	
8000 Federal Sources	963,120			963,120	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>1,012,119</b>			<b>1,012,119</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>77,994</b>			<b>77,994</b>	

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

Proprietary Funds

Page PRO-11A

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>CONTRIBUTIONS AND TRANSFERS</b>					
9500 Capital Contributions					
9998 Transfers from (to) Component Units or Primary Govt					
9999 Transfers In (Out)		67,703		67,703	
<b>CHANGE IN NET POSITION</b>	<b>145,697</b>			<b>145,697</b>	
0041 Net Position - Beginning of Fiscal Year	686,149			686,149	
0057 Accounting Changes / Residual Equity Transfers					
0061 Prior Period Adjustment	186,760			186,760	
<b>NET POSITION - END OF YEAR</b>	<b>1,018,606</b>			<b>1,018,606</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	391,539			391,539	
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	1,372,234			1,372,234	
9944 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(980,695)</b>			<b>(980,695)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources					
7000 State Sources	47,925			47,925	
8000 Federal Sources	963,120			963,120	
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	67,703			67,703	
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>1,078,748</b>			<b>1,078,748</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	1,074			1,074	
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>1,074</b>			<b>1,074</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Net Inc (Dec) In Cash and Cash Flow</b>	<b>99,127</b>			<b>99,127</b>	
9935 Cash and Cash Equivalents Beginning of Year	827,769			827,769	
<b>Cash and Cash Equivalents at Year End</b>	<b>926,896</b>			<b>926,896</b>	
<hr/>					
9900 Other Financing Sources Not Listed (9000 Series)	(934,125)			(934,125)	
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	42,967			42,967	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments					
9904 (Inc) Dec In Accounts Receivable (0120-0150)	39,745			39,745	
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(334)			(334)	
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	(126,955)			(126,955)	
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 Unearned Revenue (0480)	(1,993)			(1,993)	
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>	<b>(46,570)</b>			<b>(46,570)</b>	
<b>Cash Provided By (Used For) Total</b>	<b>(980,695)</b>			<b>(980,695)</b>	

Amounts Expressed in Whole Dollars

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	54,404			145,369	
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)					
<b>TOTAL ASSETS</b>		<b>54,404</b>			<b>145,369</b>	
0910	Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		<b>54,404</b>			<b>145,369</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		199,773	0100
			0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		199,773	
			0910
		199,773	

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Unearned Revenues					
0490 Other Current Liabilities				145,369	
<b>TOTAL LIABILITIES</b>				<b>145,369</b>	
0950 Deferred Inflows Of Resources					
<b>Net Position</b>					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted		54,404			
<b>TOTAL NET POSITION</b>		<b>54,404</b>			
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>		<b>54,404</b>		<b>145,369</b>	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	145,369	0490
	145,369	
		0950
		0791
		0798
	54,404	0799
	54,404	
	199,773	



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		3,082			
<b>Deductions</b>						
9947	Scholarships Awarded		6,350			
9948	Other Deductions					
<b>Change in Net Position</b>			(3,268)			
0041	Net Position - Beginning of Fiscal Year		57,672			
9949	Net Position Held in Trust for Pension Benefits					
<b>Net Position - End of Fiscal Year</b>			54,404			

Total Fiduciary Funds		
		9945
3,082		9946
6,350		9947
		9948
(3,268)		
57,672		0041
		9949
54,404		

		AMOUNT	TOTAL
<b>6000</b>	<b>Revenue from Local Sources</b>		
6111	Current Real Estate Taxes	2,341,265.26	
6113	Public Utility Realty Tax	6,162.59	
6114	Payments in Lieu of Current Taxes / State & Local	52,387.60	
6120	Current Per Capita Taxes, Sec. 679	38,837.60	
6140	Current Act 511 Taxes - Flat Rate Assessments	67,310.12	
6150	Current Act 511 Taxes - Proportional Assessments	2,056,374.80	
6400	Delinq on Taxes Levied/Assessed by the LEA	757,658.07	
6500	Earnings on Investments	4,188.36	
6700	Revenue From Student Activities	82,099.42	
6821	State Rev. Rcvd. from Other PA Public Schools	10,332.00	
6831	Federal Rev. Rcvd. from Other PA Public Schools	7,825.31	
6832	Federal IDEA Pass Through Revenue	432,364.79	
6910	Rentals	718,114.48	
6920	Contributions and Donations From Private Sources	7,464.36	
6942	Summer School Tuition	16,263.15	
6944	Receipts from Other LEAS in PA - Education	26,695.08	
6949	Other Tuition From Patrons	2,263,106.45	
6969	All Other Services Provided Other Govts	64,797.03	
6980	Revenue From Community Service Activities	3,098.00	
6991	Refunds of Prior Years' Expenditures	27,072.02	
6999	All Other Local Revenues Not Specified	209,956.80	
<b>6000</b>	<b>Total Revenue from Local Sources</b>		<b>9,193,373.29</b>

		AMOUNT	TOTAL
<b>7000</b>	<b>Revenue from State Sources</b>		
7110	Basic Education Funding (Gross)	11,864,558.47	
7160	Tuition - Orphans & Children Placed in Priv. Homes	86,179.57	
7271	Special Education Funding for School Aged Pupils	1,564,575.24	
7292	Pre-K Counts	158,642.94	
7310	Transportation (Regular and Additional)	819,349.57	
7330	Health Services	50,551.90	
7340	State Property Tax Reduction Allocation	353,447.70	
7501	PA Accountability Grant	203,878.00	
7599	Additional grants not listed elsewhere	869.59	
7810	Revenue for Social Security Payments	591,360.90	
7820	Revenue for Retirement Payments	1,234,025.54	
<b>7000</b>	<b>Total Revenue from State Sources</b>		<b>16,927,439.42</b>
<b>8000</b>	<b>Revenue from Federal Sources</b>		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	1,007,146.85	
8515	NCLB, Title II - Prep/Trng/Recruit. HQ Tchrs/Prin.	181,305.89	
8519	NCLB, Title VI - Flexibility And Accountability	60,050.64	
8810	Schl Based ACCESS Med Reimb Prog	80,869.38	
8820	Medical Asst Reimb for Admin Claiming	29,310.16	
<b>8000</b>	<b>Total Revenue from Federal Sources</b>		<b>1,358,682.92</b>
<b>9000</b>	<b>Other Financing Sources</b>		
9380	Activity Fund Transfers	5,798.08	
<b>9000</b>	<b>Total Other Financing Sources</b>		<b>5,798.08</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	9,193,373.29	
Revenue from State Sources	16,927,439.42	
Revenue from Federal Sources	1,358,682.92	
Other Financing Sources	5,798.08	
		<b>27,485,293.71</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	<u>113,468,158</u>	<u>3,074,987</u>	<u>2,341,265</u>
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	38,842.60	
6143	Emergency and Municipal Services Tax	28,467.52	
6140	Current Act 511 Taxes - Flat Rate Assessments		67,310.12
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	1,279,847.88	
6152	Occupation Taxes - Millage	484,902.00	
6153	Real Estate Transfer Taxes	93,387.90	
6155	Business Privilege Taxes - Millage	198,237.02	
6150	Current Act 511 Taxes - Proportional Assessments		2,056,374.80

Total Act 1 and Act 511 Taxes

2,123,684.92

<u>REVENUE FROM LOCAL SOURCES</u>		<u>TAX REVENUE REPORTED IN CURRENT YEAR</u>	<u>CURRENT YEAR TAX ACCRUAL</u>	<u>PRIOR YEAR TAX ACCRUAL</u>	<u>TAXES COLLECTED IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	2,341,265.26	0.00	0.00	2,341,265.26
6113	Public Utility Realty Tax	6,162.59	0.00	0.00	6,162.59
6114	Payments in Lieu of Current Taxes / State & Local	52,387.60	0.00	0.00	52,387.60
6120	Current Per Capita Taxes, Sec. 679	38,837.60	0.00	0.00	38,837.60
6140	Current Act 511 Taxes - Flat Rate Assessments	67,310.12	0.00	0.00	67,310.12
6150	Current Act 511 Taxes - Proportional Assessments	2,056,374.80	0.00	0.00	2,056,374.80
6400	Delinq on Taxes Levied/Assessed by the LEA	757,658.07	0.00	0.00	757,658.07

**6999 TOTAL TAXES**

5,319,996.04

0.00

0.00

5,319,996.04

<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				
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>					



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

## BY SUBFUNCTIONS

Page EXP-17

	Amount	Total
<b>1000 <u>Instruction</u></b>		
1100 Regular Programs - E/S	10,216,528.29	
1200 Special and Gifted Education	4,045,209.10	
1300 Vocational Education Programs	1,397,760.75	
1400 Other Instructional Programs - E/S	1,324,163.93	
1800 Pre-Kindergarten	171,951.25	
		17,155,613.32
<b>2000 <u>Support Services</u></b>		
2100 Pupil Personnel	594,977.74	
2200 Instructional Staff	656,330.04	
2300 Administration	1,493,028.18	
2400 Pupil Health	295,961.10	
2500 Business	695,307.76	
2600 Operation & Maintenance of Plant Services	3,671,994.79	
2700 Student Transportation Services	1,256,370.29	
2800 Central	311,803.47	
		8,975,773.37
<b>3000 <u>Operation of Noninstructional Services</u></b>		
3200 Student Activities	440,002.24	
3300 Community Services	14,361.74	
3400 Scholarships and Awards	190.00	
		454,553.98
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
5100 Debt Service, Other Expenditures and Fin Uses	1,957.06	
5200 Interfund Transfers Out	67,703.36	
		69,660.42
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<b>26,655,601.09</b>

School: 116496503 Shamokin Area SD

Page EXP-1

County: Northumberland **REVISED SUBMISSION** Printed 2/6/2015 11:11:16 A

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	7,791,068.98
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	2,769,684.69
220 Social Security Contributions	619,902.47
230 PSERS Retirement Contributions	1,383,881.70
240 Tuition Reimbursements	73,509.78
250 Unemployment Compensation	15,471.59
260 Workmen's Compensation	69,297.33
270 Grp Ins - Self Insurance	364,861.59
Total Personnel Services-Employee Benefits	5,296,609.15
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	1,051,538.90
400 <u>Purchased Property Services</u>	
410 Cleaning Services	682.00
430 Repairs and Maintenance	3,151.70
440 Rentals	105,247.74
490 Other Purchased Property Services	500.50
Total Purchased Property Services	109,581.94
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	989.60
530 Communications	2,821.85
550 Printing & Binding	1,548.27
560 Tuition	2,129,792.26
580 Travel	792.52
590 Miscellaneous Purchased Services	2,789.05
Total Other Purchased Services	2,138,733.55
600 <u>Supplies</u>	
610 General Supplies	154,481.30
630 Food	5,216.37
640 Books & Periodicals	102,865.22
650 Supplies - Technology Related	48,338.79
Total Supplies	310,901.68
700 <u>Property</u>	
750 Equipment - Original & Additional	456,179.12
Total Property	456,179.12
800 <u>Other Objects</u>	
Total Other Objects	1,000.00
Total 1000 Instruction	<u>17,155,613.32</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1100 Regular Programs - E/S</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>2,325,492.82</b>	<b>2,174,862.80</b>	<b>564,767.10</b>	<b>5,065,122.72</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	828,184.94	733,767.69	182,027.54	1,743,980.17
220 Social Security Contributions	187,688.07	174,502.87	44,767.59	406,958.53
230 PSERS Retirement Contributions	423,176.63	387,222.02	98,692.18	909,090.83
240 Tuition Reimbursements	26,981.00	18,570.08	2,157.00	47,708.08
250 Unemployment Compensation	6,614.54	6,614.54		13,229.08
260 Workmen's Compensation	21,170.75	19,653.24	5,003.68	45,827.67
270 Grp Ins - Self Insurance	137,608.90	159,252.69		296,861.59
<b>Total Personnel Services-Employee Benefits</b>	<b>1,631,424.83</b>	<b>1,499,583.13</b>	<b>332,647.99</b>	<b>3,463,655.95</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,465.00</b>	<b>1,465.00</b>	<b>95,431.66</b>	<b>98,361.66</b>
<b>400 <u>Purchased Property Services</u></b>				
410 Cleaning Services		682.00		682.00
430 Repairs and Maintenance	163.35	1,925.00		2,088.35
440 Rentals	44,684.58	43,331.81	61.30	88,077.69
<b>Total Purchased Property Services</b>	<b>44,847.93</b>	<b>45,938.81</b>	<b>61.30</b>	<b>90,848.04</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services	667.32			667.32
530 Communications	1,062.03	777.23	400.10	2,239.36
550 Printing & Binding	1,113.30	434.97		1,548.27
562 Tuition to Pennsylvania Charter Schools	436,945.10	438,505.11		875,450.21
568 Tuition for PRRI's (in-state) and Detention Centers	2,728.13	2,728.13		5,456.26
580 Travel	57.68		143.75	201.43
<b>Total Other Purchased Services</b>	<b>442,573.56</b>	<b>442,445.44</b>	<b>543.85</b>	<b>885,562.85</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	49,335.23	60,121.94	7,129.01	116,586.18
640 Books & Periodicals	53,422.56	26,193.92	11,838.46	91,454.94
650 Supplies - Technology Related	4,993.73	12,207.55	24,481.01	41,682.29
<b>Total Supplies</b>	<b>107,751.52</b>	<b>98,523.41</b>	<b>43,448.48</b>	<b>249,723.41</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional			363,128.66	363,128.66
<b>Total Property</b>			<b>363,128.66</b>	<b>363,128.66</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>		<b>125.00</b>		<b>125.00</b>
<b>Total 1100 Regular Programs - E/S</b>	<b><u>4,553,555.66</u></b>	<b><u>4,262,943.59</u></b>	<b><u>1,400,029.04</u></b>	<b><u>10,216,528.29</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1200 Special and Gifted Education</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>828,878.11</b>	<b>839,644.54</b>		<b>1,668,522.65</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	337,200.84	290,819.62		628,020.46
220 Social Security Contributions	66,065.37	64,885.85		130,951.22
230 PSERS Retirement Contributions	147,931.62	144,145.63		292,077.25
240 Tuition Reimbursements		16,917.00	8,884.70	25,801.70
250 Unemployment Compensation	2,184.79			2,184.79
260 Workmen's Compensation	7,396.24	7,080.12		14,476.36
270 Grp Ins - Self Insurance	6,000.00	56,000.00		62,000.00
<b>Total Personnel Services-Employee Benefits</b>	<b>566,778.86</b>	<b>579,848.22</b>	<b>8,884.70</b>	<b>1,155,511.78</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>447,104.97</b>	<b>11,323.02</b>	<b>468,447.23</b>	<b>926,875.22</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance		163.35		163.35
440 Rentals		7,611.97		7,611.97
490 Other Purchased Property Services		500.50		500.50
<b>Total Purchased Property Services</b>		<b>8,275.82</b>		<b>8,275.82</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services			322.28	322.28
530 Communications		18.46	165.40	183.86
561 Tuition to Other School Districts Within The State	7,943.40	1,109.92		9,053.32
568 Tuition for PRRIs (in-state) and Detention Centers	10,682.64	138,570.83		149,253.47
580 Travel	111.11	110.60		221.71
594 IU Payment by Withholding for Institutionalized Children's Prog	2,789.05			2,789.05
<b>Total Other Purchased Services</b>	<b>21,526.20</b>	<b>139,809.81</b>	<b>487.68</b>	<b>161,823.69</b>
<b>600 Supplies</b>				
610 General Supplies	1,427.41	8,573.81	7,251.87	17,253.09
640 Books & Periodicals		3,974.51	3,075.72	7,050.23
650 Supplies - Technology Related		6,376.50		6,376.50
<b>Total Supplies</b>	<b>1,427.41</b>	<b>18,924.82</b>	<b>10,327.59</b>	<b>30,679.82</b>
<b>700 Property</b>				
750 Equipment - Original & Additional	499.00	11,285.00	80,861.12	92,645.12
<b>Total Property</b>	<b>499.00</b>	<b>11,285.00</b>	<b>80,861.12</b>	<b>92,645.12</b>
<b>800 Other Objects</b>				
<b>Total Other Objects</b>	<b>350.00</b>	<b>525.00</b>		<b>875.00</b>
<b>Total 1200 Special and Gifted Education</b>	<b><u>1,866,564.55</u></b>	<b><u>1,609,636.23</u></b>	<b><u>569,008.32</u></b>	<b><u>4,045,209.10</u></b>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1300 Vocational Education Programs</b>			
<b>100 <u>Personnel Services-Salaries</u></b>			
<b>Total Personnel Services-Salaries</b>	<b>283,317.60</b>		<b>283,317.60</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>			
210 Grp Ins - Contracted Provider	103,434.68		103,434.68
220 Social Security Contributions	22,761.84		22,761.84
230 PSERS Retirement Contributions	50,898.71		50,898.71
260 Workmen's Compensation	2,557.92		2,557.92
<b>Total Personnel Services-Employee Benefits</b>	<b>179,653.15</b>		<b>179,653.15</b>
<b>400 <u>Purchased Property Services</u></b>			
430 Repairs and Maintenance	900.00		900.00
<b>Total Purchased Property Services</b>	<b>900.00</b>		<b>900.00</b>
<b>500 <u>Other Purchased Services</u></b>			
530 Communications	210.42		210.42
564 Tuition to Career and Technology Centers	911,049.81		911,049.81
<b>Total Other Purchased Services</b>	<b>911,260.23</b>		<b>911,260.23</b>
<b>600 <u>Supplies</u></b>			
610 General Supplies	19,186.93		19,186.93
640 Books & Periodicals	3,037.50		3,037.50
<b>Total Supplies</b>	<b>22,224.43</b>		<b>22,224.43</b>
<b>700 <u>Property</u></b>			
750 Equipment - Original & Additional	405.34		405.34
<b>Total Property</b>	<b>405.34</b>		<b>405.34</b>
<b>Total 1300 Vocational Education Programs</b>	<b><u>1,397,760.75</u></b>		<b><u>1,397,760.75</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs - E/S</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>23,582.73</b>	<b>663,166.46</b>		<b>686,749.18</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider		263,034.58		263,034.58
220 Social Security Contributions	1,804.26	50,556.02		52,360.28
230 PSERS Retirement Contributions	3,984.18	112,471.48		116,455.66
250 Unemployment Compensation		57.72		57.72
260 Workmen's Compensation	198.52	5,467.39		5,665.91
<b>Total Personnel Services-Employee Benefits</b>	<b>5,986.96</b>	<b>431,587.19</b>		<b>437,574.15</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>5,060.00</b>	<b>2,744.02</b>		<b>7,804.02</b>
<b>400 Purchased Property Services</b>				
440 Rentals		9,558.08		9,558.08
<b>Total Purchased Property Services</b>		<b>9,558.08</b>		<b>9,558.08</b>
<b>500 Other Purchased Services</b>				
530 Communications		188.21		188.21
560 Tuition	48,261.76	131,267.43		179,529.19
580 Travel		34.03		34.03
<b>Total Other Purchased Services</b>	<b>48,261.76</b>	<b>131,489.67</b>		<b>179,751.43</b>
<b>600 Supplies</b>				
610 General Supplies		1,404.52		1,404.52
640 Books & Periodicals		1,322.55		1,322.55
<b>Total Supplies</b>		<b>2,727.07</b>		<b>2,727.07</b>
<b>Total 1400 Other Instructional Programs - E/S</b>	<b><u>82,891.45</u></b>	<b><u>1,241,272.48</u></b>		<b><u>1,324,163.93</u></b>

## 1420 Summer School

100 Personnel Services-Salaries

## Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

## Total Personnel Services-Employee Benefits

## Total 1420 Summer School

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3,681.50	3,681.50		7,363.00
281.63	281.63		563.26
623.29	623.29		1,246.58
7.37	7.36		14.73
912.29	912.28		1,824.57
<u>4,593.79</u>	<u>4,593.78</u>		<u>9,187.57</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1430 Homebound Instruction</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>8,901.23</b>	<b>8,901.23</b>		<b>17,802.46</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
220 Social Security Contributions	680.97	680.96		1,361.93
230 PSERS Retirement Contributions	1,506.97	1,506.96		3,013.93
260 Workmen's Compensation	84.39	84.39		168.78
<b>Total Personnel Services-Employee Benefits</b>	<b>2,272.33</b>	<b>2,272.31</b>		<b>4,544.64</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>		<b>859.02</b>		<b>859.02</b>
<b>Total 1430 Homebound Instruction</b>	<b><u>11,173.56</u></b>	<b><u>12,032.56</u></b>		<b><u>23,206.12</u></b>



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1440 Alternative Regular Education</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>		<b>650,583.72</b>		<b>650,583.72</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		263,034.58		263,034.58
220 Social Security Contributions		49,593.43		49,593.43
230 PSERS Retirement Contributions		110,341.23		110,341.23
250 Unemployment Compensation		57.72		57.72
260 Workmen's Compensation		5,375.64		5,375.64
<b>Total Personnel Services-Employee Benefits</b>		<b>428,402.60</b>		<b>428,402.60</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>5,060.00</b>	<b>1,885.00</b>		<b>6,945.00</b>
<b>400 <u>Purchased Property Services</u></b>				
440 Rentals		9,558.08		9,558.08
<b>Total Purchased Property Services</b>		<b>9,558.08</b>		<b>9,558.08</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications		188.21		188.21
560 Tuition	48,261.76	131,267.43		179,529.19
580 Travel		34.03		34.03
<b>Total Other Purchased Services</b>	<b>48,261.76</b>	<b>131,489.67</b>		<b>179,751.43</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies		1,404.52		1,404.52
640 Books & Periodicals		1,322.55		1,322.55
<b>Total Supplies</b>		<b>2,727.07</b>		<b>2,727.07</b>
<b>Total 1440 Alternative Regular Education</b>	<b><u>53,321.76</u></b>	<b><u>1,224,646.14</u></b>		<b><u>1,277,967.90</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1441 Adjudicated / Court Placed Programs</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
Total Personnel Services-Salaries		587,587.05		587,587.05
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider		244,322.31		244,322.31
220 Social Security Contributions		44,549.62		44,549.62
230 PSERS Retirement Contributions		99,100.14		99,100.14
250 Unemployment Compensation		57.72		57.72
260 Workmen's Compensation		4,812.07		4,812.07
Total Personnel Services-Employee Benefits		392,841.86		392,841.86
<b>400 <u>Purchased Property Services</u></b>				
440 Rentals		9,558.08		9,558.08
Total Purchased Property Services		9,558.08		9,558.08
<b>500 <u>Other Purchased Services</u></b>				
530 Communications		188.21		188.21
561 Tuition to Other School Districts Within The State	702.11	6,748.42		7,450.53
568 Tuition for PRRIs (in-state) and Detention Centers		21,161.96		21,161.96
Total Other Purchased Services	702.11	28,098.59		28,800.70
<b>600 <u>Supplies</u></b>				
610 General Supplies		1,404.52		1,404.52
640 Books & Periodicals		1,322.55		1,322.55
Total Supplies		2,727.07		2,727.07
<b>Total 1441 Adjudicated / Court Placed Programs</b>	<b><u>702.11</u></b>	<b><u>1,020,812.65</u></b>		<b><u>1,021,514.76</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1442 PDE Approved Alternative Education Programs</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>		<b>62,996.67</b>		<b>62,996.67</b>
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider		18,712.27		18,712.27
220 Social Security Contributions		5,043.81		5,043.81
230 PSERS Retirement Contributions		11,241.09		11,241.09
260 Workmen's Compensation		563.57		563.57
<b>Total Personnel Services-Employee Benefits</b>		<b>35,560.74</b>		<b>35,560.74</b>
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>5,060.00</b>	<b>1,885.00</b>		<b>6,945.00</b>
<b>500 Other Purchased Services</b>				
561 Tuition to Other School Districts Within The State	7,947.15	20,194.88		28,142.03
568 Tuition for PRRIs (in-state) and Detention Centers	39,612.50	83,162.17		122,774.67
580 Travel		34.03		34.03
<b>Total Other Purchased Services</b>	<b>47,559.65</b>	<b>103,391.08</b>		<b>150,950.73</b>
<b>Total 1442 PDE Approved Alternative Education Programs</b>	<b><u>52,619.65</u></b>	<b><u>203,833.49</u></b>		<b><u>256,453.14</u></b>

**1450 Instruct. Prog. Outside the Established School Day****100 Personnel Services-Salaries****Total Personnel Services-Salaries****200 Personnel Services-Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

**Total Personnel Services-Employee Benefits****Total 1450 Instruct. Prog. Outside the Established School Day**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
11,000.00			11,000.00
841.66			841.66
1,853.92			1,853.92
106.76			106.76
2,802.34			2,802.34
<u>13,802.34</u>			<u>13,802.34</u>

**1800 Pre-Kindergarten****100 Personnel Services-Salaries****Total Personnel Services-Salaries****87,356.83****200 Personnel Services-Employee Benefits**

210 Grp Ins - Contracted Provider

31,214.80

220 Social Security Contributions

6,870.60

230 PSERS Retirement Contributions

15,359.25

260 Workmen's Compensation

769.47

270 Grp Ins - Self Insurance

6,000.00

**Total Personnel Services-Employee Benefits****60,214.12****300 Purchased Professional & Technical Services****Total Purchased Professional & Technical Services****18,498.00****500 Other Purchased Services**

580 Travel

335.35

**Total Other Purchased Services****335.35****600 Supplies**

610 General Supplies

50.58

630 Food

5,216.37

650 Supplies - Technology Related

280.00

**Total Supplies****5,546.95****Total 1800 Pre-Kindergarten****171,951.25**

	<u>Federal</u>	<u>Total</u>
1801 Pre K Instruction		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		87,356.83
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		31,214.80
220 Social Security Contributions		6,870.60
230 PSERS Retirement Contributions		15,359.25
260 Workmen's Compensation		769.47
270 Grp Ins - Self Insurance		6,000.00
Total Personnel Services-Employee Benefits		60,214.12
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		18,000.00
500 <u>Other Purchased Services</u>		
580 Travel		272.00
Total Other Purchased Services		272.00
600 <u>Supplies</u>		
610 General Supplies		50.58
650 Supplies - Technology Related		280.00
Total Supplies		330.58
Total 1801 Pre K Instruction		<u>166,173.53</u>

1805 Pre-K Food Services

600 Supplies

630 Food

Total Supplies

Total 1805 Pre-K Food Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-14

<u>Federal</u>	<u>Total</u>
	5,196.37
	<b>5,196.37</b>
	<b><u>5,196.37</u></b>

	<u>Federal</u>	<u>Total</u>
1806 Pre-K Professional Development		
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		498.00
500 <u>Other Purchased Services</u>		
580 Travel		63.35
Total Other Purchased Services		63.35
600 <u>Supplies</u>		
630 Food		20.00
Total Supplies		20.00
Total 1806 Pre-K Professional Development		<u>581.35</u>



2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	3,026,114.49
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	948,843.91
220 Social Security Contributions	230,520.54
230 PSERS Retirement Contributions	480,996.75
240 Tuition Reimbursements	10,558.00
250 Unemployment Compensation	2,857.85
260 Workmen's Compensation	23,109.18
270 Grp Ins - Self Insurance	67,660.19
290 Other Employee Benefits	29,777.46
Total Personnel Services-Employee Benefits	1,794,323.88
300 <u>Purchased Professional &amp; Technical Services</u>	
Total Purchased Professional & Technical Services	315,907.15
400 <u>Purchased Property Services</u>	
410 Cleaning Services	15,937.00
420 Utility Services	422,864.53
430 Repairs and Maintenance	87,190.77
440 Rentals	1,255,961.31
450 Construction Services	28,712.00
490 Other Purchased Property Services	7,125.25
Total Purchased Property Services	1,817,790.86
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	1,253,008.29
520 Insurance-General	118,997.45
530 Communications	30,990.71
540 Advertising	7,716.86
550 Printing & Binding	1,687.50
580 Travel	4,937.99
Total Other Purchased Services	1,417,338.80
600 <u>Supplies</u>	
610 General Supplies	296,208.95
620 Energy	154,118.10
630 Food	452.20
640 Books & Periodicals	3,192.90
650 Supplies - Technology Related	7,342.50
Total Supplies	461,314.65
700 <u>Property</u>	
750 Equipment - Original & Additional	11,120.57
760 Equipment - Replacement	9,079.45
Total Property	20,200.02

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

School: 116496503 Shamokin Area SD

County: Northumberland **REVISED SUBMISSION** Printed 2/6/2015 11:11:17 A

2000 Support Services

800 Other Objects

Total Other Objects

Total 2000 Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-17

Total

122,783.52

8,975,773.37

	<u>Federal</u>	<u>Total</u>
<b>2100 Pupil Personnel</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>	<b>17,633.75</b>	<b>315,371.75</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	7,174.12	125,165.30
220 Social Security Contributions	1,335.40	24,635.40
230 PSERS Retirement Contributions	2,985.49	54,669.37
240 Tuition Reimbursements		1,326.00
260 Workmen's Compensation	149.29	2,653.75
270 Grp Ins - Self Insurance		16,000.00
<b>Total Personnel Services-Employee Benefits</b>	<b>11,644.30</b>	<b>224,449.82</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>43,357.67</b>
<b>500 Other Purchased Services</b>		
530 Communications		63.31
540 Advertising		1,216.96
580 Travel		133.77
<b>Total Other Purchased Services</b>		<b>1,414.04</b>
<b>600 Supplies</b>		
610 General Supplies	1,328.00	10,015.36
640 Books & Periodicals	228.10	228.10
650 Supplies - Technology Related		500.00
<b>Total Supplies</b>	<b>1,556.10</b>	<b>10,743.46</b>
<b>700 Property</b>		
750 Equipment - Original & Additional		(919.00)
<b>Total Property</b>		<b>(919.00)</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>560.00</b>
<b>Total 2100 Pupil Personnel</b>	<b><u>30,834.15</u></b>	<b><u>594,977.74</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	2,500.00	145,188.11	17,633.75	165,321.86
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	9,317.22	61,886.83	7,174.12	78,378.17
220 Social Security Contributions	189.40	11,441.16	1,335.40	12,965.96
230 PSERS Retirement Contributions	423.25	25,568.49	2,985.49	28,977.23
240 Tuition Reimbursements		1,326.00		1,326.00
260 Workmen's Compensation	5.00	1,233.99	149.29	1,388.28
270 Grp Ins - Self Insurance		16,000.00		16,000.00
<b>Total Personnel Services-Employee Benefits</b>	9,934.87	117,456.47	11,644.30	139,035.64
<b>500 Other Purchased Services</b>				
580 Travel	81.03			81.03
<b>Total Other Purchased Services</b>	81.03			81.03
<b>600 Supplies</b>				
610 General Supplies	54.85	916.87	1,328.00	2,299.72
640 Books & Periodicals			228.10	228.10
650 Supplies - Technology Related		500.00		500.00
<b>Total Supplies</b>	54.85	1,416.87	1,556.10	3,027.82
<b>700 Property</b>				
750 Equipment - Original & Additional		(919.00)		(919.00)
<b>Total Property</b>		(919.00)		(919.00)
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		171.00		171.00
<b>Total 2120 Guidance Services</b>	<b>12,570.75</b>	<b>263,313.45</b>	<b>30,834.15</b>	<b>306,718.35</b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2140 Psychological Services</b>				
<b>100 Personnel Services-Salaries</b>				
Total Personnel Services-Salaries	38,864.38	42,368.00		81,232.38
<b>200 Personnel Services-Employee Benefits</b>				
210 Grp Ins - Contracted Provider	15,531.92	15,571.89		31,103.81
220 Social Security Contributions	3,035.90	3,209.71		6,245.61
230 PSERS Retirement Contributions	6,788.83	7,172.92		13,961.75
260 Workmen's Compensation	337.13	331.60		668.73
Total Personnel Services-Employee Benefits	25,693.78	26,286.12		51,979.90
<b>500 Other Purchased Services</b>				
530 Communications	38.05	25.26		63.31
580 Travel	11.30	41.44		52.74
Total Other Purchased Services	49.35	66.70		116.05
<b>600 Supplies</b>				
610 General Supplies	3,570.09	3,732.85		7,302.94
Total Supplies	3,570.09	3,732.85		7,302.94
<b>800 Other Objects</b>				
Total Other Objects		389.00		389.00
<b>Total 2140 Psychological Services</b>	<b>68,177.60</b>	<b>72,842.67</b>		<b>141,020.27</b>

	<u>Federal</u>	<u>Total</u>
<b>2160 Social Work Services</b>		
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>68,817.51</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		15,683.32
220 Social Security Contributions		5,423.83
230 PSERS Retirement Contributions		11,730.39
260 Workmen's Compensation		596.74
<b>Total Personnel Services-Employee Benefits</b>		<b>33,434.28</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>43,357.67</b>
<b>500 Other Purchased Services</b>		
540 Advertising		1,216.96
<b>Total Other Purchased Services</b>		<b>1,216.96</b>
<b>600 Supplies</b>		
610 General Supplies		412.70
<b>Total Supplies</b>		<b>412.70</b>
<b>Total 2160 Social Work Services</b>		<b><u>147,239.12</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2200 Instructional Staff</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>56,585.48</b>	<b>230,885.58</b>	<b>65,341.87</b>	<b>352,812.93</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	15,978.92	52,786.40	14,358.42	83,123.74
220 Social Security Contributions	4,316.65	17,664.15	4,976.58	26,957.38
230 PSERS Retirement Contributions	9,345.71	36,169.85	8,908.85	54,424.41
240 Tuition Reimbursements			2,680.00	2,680.00
260 Workmen's Compensation	425.94	1,752.47	512.91	2,691.32
270 Grp Ins - Self Insurance	6,000.00	23,913.43		29,913.43
290 Other Employee Benefits		5,852.78		5,852.78
<b>Total Personnel Services-Employee Benefits</b>	<b>36,067.22</b>	<b>138,139.08</b>	<b>31,436.76</b>	<b>205,643.06</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>27,041.87</b>	<b>15,533.82</b>	<b>31,617.71</b>	<b>74,193.40</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications		391.10		391.10
580 Travel	210.44	1,405.21	1,310.90	2,926.55
<b>Total Other Purchased Services</b>	<b>210.44</b>	<b>1,796.31</b>	<b>1,310.90</b>	<b>3,317.65</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	2,028.76	4,935.94	375.00	7,339.70
630 Food	77.84	86.86		164.70
640 Books & Periodicals	727.26	1,634.85	103.49	2,465.60
<b>Total Supplies</b>	<b>2,833.86</b>	<b>6,657.65</b>	<b>478.49</b>	<b>9,970.00</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional		9,800.00		9,800.00
<b>Total Property</b>		<b>9,800.00</b>		<b>9,800.00</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>214.00</b>	<b>379.00</b>		<b>593.00</b>
<b>Total 2200 Instructional Staff</b>	<b>122,952.87</b>	<b>403,191.44</b>	<b>130,185.73</b>	<b>656,330.04</b>

	<u>Federal</u>	<u>Total</u>
<b>2300 Administration</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		900,000.06
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		201,939.52
220 Social Security Contributions		67,589.32
230 PSERS Retirement Contributions		137,535.35
240 Tuition Reimbursements		6,552.00
250 Unemployment Compensation		839.68
260 Workmen's Compensation		6,720.83
290 Other Employee Benefits		18,503.94
Total Personnel Services-Employee Benefits		439,680.64
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		113,203.66
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		1,080.14
440 Rentals		17,734.95
Total Purchased Property Services		18,815.09
500 <u>Other Purchased Services</u>		
520 Insurance-General		2,867.00
530 Communications		1,671.37
540 Advertising		90.94
550 Printing & Binding		1,687.50
580 Travel		1,282.66
Total Other Purchased Services		7,599.47
600 <u>Supplies</u>		
610 General Supplies		7,620.26
630 Food		287.50
640 Books & Periodicals		168.00
Total Supplies		8,075.76
700 <u>Property</u>		
760 Equipment - Replacement		619.89
Total Property		619.89
800 <u>Other Objects</u>		
Total Other Objects		5,033.61
<b>Total 2300 Administration</b>		<b>1,493,028.18</b>



**2310 Board Services**

	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services-Salaries</b>		
<b>Total Personnel Services-Salaries</b>		<b>5,400.20</b>
<b>200 Personnel Services-Employee Benefits</b>		
220 Social Security Contributions		413.40
260 Workmen's Compensation		39.72
<b>Total Personnel Services-Employee Benefits</b>		<b>453.12</b>
<b>500 Other Purchased Services</b>		
520 Insurance-General		200.00
540 Advertising		90.94
<b>Total Other Purchased Services</b>		<b>290.94</b>
<b>600 Supplies</b>		
610 General Supplies		1,249.00
630 Food		287.50
<b>Total Supplies</b>		<b>1,536.50</b>
<b>Total 2310 Board Services</b>		<b><u>7,680.76</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment And Collection Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>33,472.13</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions		2,560.33
250 Unemployment Compensation		839.68
260 Workmen's Compensation		249.37
<b>Total Personnel Services-Employee Benefits</b>		<b>3,649.38</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>53,287.97</b>
<b>500 <u>Other Purchased Services</u></b>		
520 Insurance-General		2,467.00
530 Communications		854.19
<b>Total Other Purchased Services</b>		<b>3,321.19</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		466.11
<b>Total Supplies</b>		<b>466.11</b>
<b>Total 2330 Tax Assessment And Collection Services</b>		<b><u>94,196.78</u></b>

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

<u>Federal</u>	<u>Total</u>
	58,555.69
	<u>58,555.69</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>				
Total Personnel Services-Salaries				168,620.20
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				16,114.72
220 Social Security Contributions				11,745.82
230 PSERS Retirement Contributions				26,672.88
260 Workmen's Compensation				1,262.37
290 Other Employee Benefits				5,021.95
Total Personnel Services-Employee Benefits				60,817.74
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance				345.14
440 Rentals				894.29
Total Purchased Property Services				1,239.43
500 <u>Other Purchased Services</u>				
530 Communications	266.54	266.54		533.08
Total Other Purchased Services				533.08
600 <u>Supplies</u>				
610 General Supplies				899.60
640 Books & Periodicals				168.00
Total Supplies				1,067.60
700 <u>Property</u>				
760 Equipment - Replacement				619.89
Total Property				619.89
800 <u>Other Objects</u>				
Total Other Objects				1,377.61
<b>Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.</b>				<b><u>234,275.55</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office Of The Principal Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>	<b>280,709.16</b>	<b>411,798.37</b>		<b>692,507.53</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider	90,053.61	95,771.19		185,824.80
220 Social Security Contributions	21,435.04	31,434.73		52,869.77
230 PSERS Retirement Contributions	45,794.74	65,067.73		110,862.47
240 Tuition Reimbursements		6,552.00		6,552.00
260 Workmen's Compensation	2,099.81	3,069.56		5,169.37
290 Other Employee Benefits	4,620.68	8,861.31		13,481.99
<b>Total Personnel Services-Employee Benefits</b>	<b>164,003.88</b>	<b>210,756.52</b>		<b>374,760.40</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>	<b>1,200.00</b>	<b>160.00</b>		<b>1,360.00</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance	486.00	249.00		735.00
440 Rentals	14,073.66	2,767.00		16,840.66
<b>Total Purchased Property Services</b>	<b>14,559.66</b>	<b>3,016.00</b>		<b>17,575.66</b>
<b>500 <u>Other Purchased Services</u></b>				
520 Insurance-General		200.00		200.00
530 Communications	127.79	156.31		284.10
550 Printing & Binding		1,687.50		1,687.50
580 Travel	138.72	1,143.94		1,282.66
<b>Total Other Purchased Services</b>	<b>266.51</b>	<b>3,187.75</b>		<b>3,454.26</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	4,864.91	140.64		5,005.55
<b>Total Supplies</b>	<b>4,864.91</b>	<b>140.64</b>		<b>5,005.55</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>	<b>1,759.00</b>	<b>1,897.00</b>		<b>3,656.00</b>
<b>Total 2380 Office Of The Principal Services</b>	<b><u>467,363.12</u></b>	<b><u>630,956.28</u></b>		<b><u>1,098,319.40</u></b>

	<u>Federal</u>	<u>Total</u>
<b>2400 Pupil Health</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>		<b>174,769.25</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider		62,243.84
220 Social Security Contributions		13,880.49
230 PSERS Retirement Contributions		30,842.68
260 Workmen's Compensation		1,563.41
<b>Total Personnel Services-Employee Benefits</b>		<b>108,530.42</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>6,096.67</b>
<b>500 <u>Other Purchased Services</u></b>		
530 Communications		294.27
580 Travel		125.42
<b>Total Other Purchased Services</b>		<b>419.69</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies		5,550.07
<b>Total Supplies</b>		<b>5,550.07</b>
<b>700 <u>Property</u></b>		
760 Equipment - Replacement		595.00
<b>Total Property</b>		<b>595.00</b>
<b>Total 2400 Pupil Health</b>		<b><u>295,961.10</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>1,456.08</b>	<b>375,018.02</b>
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider	2,617.22	135,696.38
220 Social Security Contributions	109.64	28,432.68
230 PSERS Retirement Contributions	246.52	60,259.85
250 Unemployment Compensation		1,231.20
260 Workmen's Compensation	14.11	2,758.77
290 Other Employee Benefits		2,730.00
<b>Total Personnel Services-Employee Benefits</b>	<b>2,987.49</b>	<b>231,108.88</b>
<b>300 Purchased Professional &amp; Technical Services</b>		
<b>Total Purchased Professional &amp; Technical Services</b>		<b>44,070.00</b>
<b>400 Purchased Property Services</b>		
430 Repairs and Maintenance		360.00
440 Rentals		6,713.07
<b>Total Purchased Property Services</b>		<b>7,073.07</b>
<b>500 Other Purchased Services</b>		
530 Communications		13,922.88
540 Advertising		2,895.43
<b>Total Other Purchased Services</b>		<b>16,818.31</b>
<b>600 Supplies</b>		
610 General Supplies		20,274.23
640 Books & Periodicals		149.00
<b>Total Supplies</b>		<b>20,423.23</b>
<b>800 Other Objects</b>		
<b>Total Other Objects</b>		<b>796.25</b>
<b>Total 2500 Business</b>	<b><u>4,443.57</u></b>	<b><u>695,307.76</u></b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation &amp; Maintenance of Plant Services</b>				
<b>100 <u>Personnel Services-Salaries</u></b>				
<b>Total Personnel Services-Salaries</b>				<b>821,269.97</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>				
210 Grp Ins - Contracted Provider				321,814.37
220 Social Security Contributions				62,398.96
230 PSERS Retirement Contributions				131,313.15
250 Unemployment Compensation				786.97
260 Workmen's Compensation				6,073.93
290 Other Employee Benefits				2,690.74
<b>Total Personnel Services-Employee Benefits</b>				<b>525,078.12</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>				
<b>Total Purchased Professional &amp; Technical Services</b>				<b>26,552.45</b>
<b>400 <u>Purchased Property Services</u></b>				
410 Cleaning Services				15,937.00
420 Utility Services				422,864.53
430 Repairs and Maintenance				78,496.77
440 Rentals				1,202,452.15
450 Construction Services				28,712.00
490 Other Purchased Property Services				7,125.25
<b>Total Purchased Property Services</b>				<b>1,755,587.70</b>
<b>500 <u>Other Purchased Services</u></b>				
522 Automotive Liability Insurance				12,604.00
523 General Property and Liability Insurance				103,492.00
529 Other Insurance				34.45
530 Communications				14,256.68
540 Advertising				3,513.53
580 Travel				3.39
<b>Total Other Purchased Services</b>				<b>133,904.05</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	115,878.05	98,615.76		214,493.81
620 Energy				154,118.10
640 Books & Periodicals				75.20
<b>Total Supplies</b>				<b>368,687.11</b>
<b>700 <u>Property</u></b>				
750 Equipment - Original & Additional				279.00
760 Equipment - Replacement				7,751.31
<b>Total Property</b>				<b>8,030.31</b>
<b>800 <u>Other Objects</u></b>				
<b>Total Other Objects</b>				<b>32,885.08</b>
<b>Total 2600 Operation &amp; Maintenance of Plant Services</b>				<b>3,671,994.79</b>



	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		3,266.00
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		1,147,400.00
516 St Tr Svc from the IU		105,608.29
Total Other Purchased Services		1,253,008.29
800 <u>Other Objects</u>		
Total Other Objects		96.00
Total 2700 Student Transportation Services		<u>1,256,370.29</u>

	<u>Federal</u>	<u>Total</u>
<b>2800 Central</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	18,478.80	86,872.51
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	3,247.44	18,860.76
220 Social Security Contributions	1,417.00	6,626.31
230 PSERS Retirement Contributions	3,063.58	11,951.94
260 Workmen's Compensation	136.33	647.17
270 Grp Ins - Self Insurance		21,746.76
Total Personnel Services-Employee Benefits	7,864.35	59,832.94
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services	975.25	5,167.30
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		7,253.86
440 Rentals		29,061.14
Total Purchased Property Services		36,315.00
500 <u>Other Purchased Services</u>		
530 Communications		391.10
580 Travel		466.20
Total Other Purchased Services		857.30
600 <u>Supplies</u>		
610 General Supplies		30,915.52
640 Books & Periodicals		107.00
650 Supplies - Technology Related		6,842.50
Total Supplies		37,865.02
700 <u>Property</u>		
750 Equipment - Original & Additional		1,960.57
760 Equipment - Replacement		113.25
Total Property		2,073.82
800 <u>Other Objects</u>		
Total Other Objects		82,819.58
<b>Total 2800 Central</b>	<b>27,318.40</b>	<b>311,803.47</b>

	<u>Federal</u>	<u>Total</u>
<b>3000 Operation of Noninstructional Services</b>		
<b>100 Personnel Services-Salaries</b>		
Total Personnel Services-Salaries	405.00	206,817.87
<b>200 Personnel Services-Employee Benefits</b>		
210 Grp Ins - Contracted Provider		16,225.39
220 Social Security Contributions	30.99	15,828.68
230 PSERS Retirement Contributions	68.57	22,755.13
250 Unemployment Compensation		2,293.90
260 Workmen's Compensation	3.93	1,748.35
Total Personnel Services-Employee Benefits	103.49	58,851.45
<b>300 Purchased Professional &amp; Technical Services</b>		
Total Purchased Professional & Technical Services		67,019.30
<b>400 Purchased Property Services</b>		
410 Cleaning Services		1,253.00
430 Repairs and Maintenance		575.30
440 Rentals		3,650.00
Total Purchased Property Services		5,478.30
<b>500 Other Purchased Services</b>		
510 Student Transportation Services		34,047.54
520 Insurance-General		14,685.00
530 Communications		195.72
580 Travel		999.31
Total Other Purchased Services		49,927.57
<b>600 Supplies</b>		
610 General Supplies	7,248.79	48,634.02
630 Food	34.15	75.40
640 Books & Periodicals	211.67	211.67
Total Supplies	7,494.61	48,921.09
<b>800 Other Objects</b>		
Total Other Objects		17,538.40
<b>Total 3000 Operation of Noninstructional Services</b>	<b>8,003.10</b>	<b>454,553.98</b>

	<u>Federal</u>	<u>Total</u>
<b>3200 Student Activities</b>		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		202,109.99
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		16,225.39
220 Social Security Contributions		15,468.52
230 PSERS Retirement Contributions		22,194.84
250 Unemployment Compensation		2,293.90
260 Workmen's Compensation		1,704.55
Total Personnel Services-Employee Benefits		57,887.20
300 <u>Purchased Professional &amp; Technical Services</u>		
Total Purchased Professional & Technical Services		67,019.30
400 <u>Purchased Property Services</u>		
410 Cleaning Services		1,253.00
430 Repairs and Maintenance		575.30
440 Rentals		3,650.00
Total Purchased Property Services		5,478.30
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		34,047.54
520 Insurance-General		14,685.00
530 Communications		195.72
580 Travel		999.31
Total Other Purchased Services		49,927.57
600 <u>Supplies</u>		
610 General Supplies		41,195.23
630 Food		41.25
Total Supplies		41,236.48
800 <u>Other Objects</u>		
Total Other Objects		16,343.40
<b>Total 3200 Student Activities</b>		<b><u>440,002.24</u></b>

	<u>Federal</u>	<u>Total</u>
<b>3300 Community Services</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>	<b>405.00</b>	<b>4,707.88</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
220 Social Security Contributions	30.99	360.16
230 PSERS Retirement Contributions	68.57	560.29
260 Workmen's Compensation	3.93	43.80
<b>Total Personnel Services-Employee Benefits</b>	<b>103.49</b>	<b>964.25</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies	7,248.79	7,248.79
630 Food	34.15	34.15
640 Books & Periodicals	211.67	211.67
<b>Total Supplies</b>	<b>7,494.61</b>	<b>7,494.61</b>
<b>800 <u>Other Objects</u></b>		
<b>Total Other Objects</b>		<b>1,195.00</b>
<b>Total 3300 Community Services</b>	<b><u>8,003.10</u></b>	<b><u>14,361.74</u></b>

3400 Scholarships and Awards

600 Supplies

610 General Supplies

Total Supplies

Total 3400 Scholarships and Awards

Federal

Total

190.00

190.00

190.00

<b>5000 Other Expenditures and Financing Uses</b>	<b><u>Total</u></b>
<b>800 <u>Other Objects</u></b>	
880 Refund of Prior Year's Receipts	1,957.06
<b>Total Other Objects</b>	<b>1,957.06</b>
<b>900 <u>Other Financing Uses</u></b>	
930 Fund Transfers	67,703.36
<b>Total Other Financing Uses</b>	<b>67,703.36</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b><u>69,660.42</u></b>

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

Total 5100 Debt Service, Other Expenditures and Fin Uses

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-39

<u>Federal</u>	<u>Total</u>
	1,957.06
	<b>1,957.06</b>
	<b><u>1,957.06</u></b>



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

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-40

<u>Federal</u>	<u>Total</u>
	1,957.06
	1,957.06
	<u>1,957.06</u>

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

Federal

Total

67,703.36

67,703.36

67,703.36

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

Page EXP-42

<u>Federal</u>	<u>Total</u>
	67,703.36
	67,703.36
	<u>67,703.36</u>

## (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		3,842,000			(37,361)	530,566	4,335,205
2 Additional Debt Incurred During Year					519,064	22,000	541,064
3 Retirements and Repayments		226,000			413,425	193,420	832,845
4 Debt at End of Fiscal Year		3,616,000			68,278	359,146	4,043,424
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		3,616,000			68,278	359,146	4,043,424
7 Current Portion P&I - Due within 1 year		226,000				25,000	251,000
8 Interest Paid during current fiscal year		209,014					209,014

## (PRINCIPAL AMOUNTS ONLY)

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

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

**TOTAL DEBT SERVICE PAYMENTS**

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
5110	10 General					
5110	20 Special Revenue					
5110	30 Capital Projects	218,829		209,011	427,840	
5110	40 Debt Services					
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services					
<b>Total Debt Payments - Governmental Funds</b>		<b>218,829</b>		<b>209,011</b>	<b>427,840</b>	
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
<b>Total Debt Payments - Proprietary Funds</b>						

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

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		-37,361	519,064	413,425	68,278	0	0
Compensated Absences		530,566	22,000	193,420	359,146	25,000	0
General Obligation Bonds - (CIB)	11/ 2011	3,842,000	0	226,000	3,616,000	226,000	209,014
Totals for Debt Entered:		4,335,205	541,064	832,845	4,043,424	251,000	209,014

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

School: 116496503 Shamokin Area SD

County: Northumberland **REVISED SUBMISSION** Printed 2/6/2015 11:11:25 A

Bond and Other Debt Listing

Page Bonds-2

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

Tuition Reported in General Fund Expenditures 1000-560

2,129,792.26

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

2,789.05

**Total**

2,132,581.31

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

1 1306 Institutions

2 Institutionalized Children's Programs

3 Juveniles incarcerated in adult facilities

4 Residential Treatment Facilities

5 Other Local Education Agencies

19,842.77

24,803.11

6 Brick and Mortar Charter Schools

7 Cyber Charter Schools

875,450.23

8 Career and Technology Centers

911,049.81

9 Approved Private Schools

10 PA Chartered Schools for the Deaf and Blind

11 Private Residential Rehabilitative Institutions

12 Juvenile detention centers

174,598.52

124,047.82

13 Special Program Jointures

14 Other Tuition Not Included Elsewhere In This Section

2,789.05

**Total Amounts Paid to Institutions**

1,980,941.33

151,639.98



**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
<b>Total 320</b>			
1200-322	141,718.99	11,123.02	152,842.01
1200-323			
1200-324			
1200-329			
<b>Total 320</b>	<b>141,718.99</b>	<b>11,123.02</b>	<b>152,842.01</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322			
2200-323			
2200-324	259.00	2,003.99	2,262.99
2200-329			
<b>Total 320</b>	<b>259.00</b>	<b>2,003.99</b>	<b>2,262.99</b>
2400-322			
2400-323			
2400-324			
2400-329			
<b>Total 320</b>			
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

	<u>Federal</u>	<u>Total</u>
<b>1190 Federally Funded Regular Programs</b>		
<b>100 <u>Personnel Services-Salaries</u></b>		
<b>Total Personnel Services-Salaries</b>	<b>432,496.04</b>	<b>432,496.04</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>		
210 Grp Ins - Contracted Provider	124,464.61	124,464.61
220 Social Security Contributions	32,766.65	32,766.65
230 PSERS Retirement Contributions	72,837.71	72,837.71
240 Tuition Reimbursements	2,157.00	2,157.00
260 Workmen's Compensation	3,666.73	3,666.73
<b>Total Personnel Services-Employee Benefits</b>	<b>235,892.70</b>	<b>235,892.70</b>
<b>300 <u>Purchased Professional &amp; Technical Services</u></b>		
<b>Total Purchased Professional &amp; Technical Services</b>	<b>95,231.66</b>	<b>95,231.66</b>
<b>400 <u>Purchased Property Services</u></b>		
<b>Total Purchased Property Services</b>	<b>61.30</b>	<b>61.30</b>
<b>500 <u>Other Purchased Services</u></b>		
530 Communications	400.10	400.10
<b>Total Other Purchased Services</b>	<b>400.10</b>	<b>400.10</b>
<b>600 <u>Supplies</u></b>		
610 General Supplies	6,170.51	6,170.51
640 Books & Periodicals	11,726.60	11,726.60
650 Supplies - Technology Related	13,926.60	13,926.60
<b>Total Supplies</b>	<b>31,823.71</b>	<b>31,823.71</b>
<b>700 <u>Property</u></b>		
750 Equipment - Original & Additional	363,128.66	363,128.66
<b>Total Property</b>	<b>363,128.66</b>	<b>363,128.66</b>
<b>Total 1190 Federally Funded Regular Programs</b>	<b><u>1,159,034.17</u></b>	<b><u>1,159,034.17</u></b>

**1243 Gifted Support**

**500 Other Purchased Services**

580 Travel

**Total Other Purchased Services**

**600 Supplies**

610 General Supplies

**Total Supplies**

**Total 1243 Gifted Support**

<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
	110.60	110.60
	110.60	110.60
70.84		70.84
70.84		70.84
<u>70.84</u>	<u>110.60</u>	<u>181.44</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2250 School Library Services</b>				
<b>100 Personnel Services-Salaries</b>				
<b>Total Personnel Services-Salaries</b>	<b>9,186.71</b>	<b>8,290.43</b>		<b>17,477.14</b>
<b>200 Personnel Services-Employee Benefits</b>				
220 Social Security Contributions	702.79	634.24		1,337.03
230 PSERS Retirement Contributions	1,555.21	692.91		2,248.12
260 Workmen's Compensation	76.09	70.60		146.69
270 Grp Ins - Self Insurance	6,000.00	16,000.00		22,000.00
<b>Total Personnel Services-Employee Benefits</b>	<b>8,334.09</b>	<b>17,397.75</b>		<b>25,731.84</b>
<b>600 Supplies</b>				
610 General Supplies	495.00	495.00		990.00
640 Books & Periodicals	727.26	(4.25)		723.01
<b>Total Supplies</b>	<b>1,222.26</b>	<b>490.75</b>		<b>1,713.01</b>
<b>Total 2250 School Library Services</b>	<b><u>18,743.06</u></b>	<b><u>26,178.93</u></b>		<b><u>44,921.99</u></b>

2280 NonPublic Support Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2280 NonPublic Support Services

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -4

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		29,053.89	29,053.89
		<u>29,053.89</u>	<u>29,053.89</u>

	<u>Total</u>
<b>2450 Nonpublic Health Services</b>	
<b>100 <u>Personnel Services-Salaries</u></b>	
<b>Total Personnel Services-Salaries</b>	<b>20,001.08</b>
<b>200 <u>Personnel Services-Employee Benefits</u></b>	
210 Grp Ins - Contracted Provider	6,172.72
220 Social Security Contributions	1,513.96
230 PSERS Retirement Contributions	3,386.20
260 Workmen's Compensation	170.29
<b>Total Personnel Services-Employee Benefits</b>	<b>11,243.17</b>
<b>600 <u>Supplies</u></b>	
610 General Supplies	313.52
<b>Total Supplies</b>	<b>313.52</b>
<b>Total 2450 Nonpublic Health Services</b>	<b><u>31,557.77</u></b>

2750 Nonpublic Transportation

Total

500 Other Purchased Services

513 St Tr Svc-Contr Carrier

92,939.40

Total Other Purchased Services

**92,939.40**

Total 2750 Nonpublic Transportation

**92,939.40**

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:

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

School: 116496503 Shamokin Area SD

County: Northumberland **REVISED SUBMISSION** Printed 2/6/2015 11:11:29 A

Adjustments Schedule (ADJU)

Fund 30 Only

Page SCHED-29

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	674,884.53		Business Office Costs
2830			
2840			
<b>Total</b>	674,884.53		

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

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	14,000.00
2000-115	
3000-115	
<b>Total</b>	14,000.00

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	739,443.24
1000-323	
1200-594	2,789.05
1200-597	
2300-820	
2500-432	360.00
2500-810	796.25
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	568,318.52

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	50,679.14	255,539.21	306,218.35
2140 Psychological Services	23,338.85	117,681.42	141,020.27
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	24,368.07	122,871.05	147,239.12
2260 Instruction and Curriculum Development Services	68,884.34	347,335.26	416,219.60
2350 Legal and Accounting Services	9,690.97	48,864.72	58,555.69
2420 Medical Services	1,013.69	5,111.34	6,125.03
2440 Nursing Services	42,508.59	214,340.87	256,849.46
2700 Student Transportation Services	17,478.17	88,130.12	105,608.29
TOTAL	237,961.82	1,199,873.99	1,437,835.81

### Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance	3,540,797.75		3,540,797.75
	212 Dental Insurance	138,366.59		138,366.59
	215 Eye Care Insurance	31,193.46		31,193.46
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	74,271.05		74,271.05
	272 Self-Insurance Dental Health Benefits	191.64		191.64
	275 Self-Insurance Eye Care Health Benefits	398.90		398.90
	276 Self-Insurance Prescription Health Benefits			
	<b>FUND TOTAL</b>	<b>3,785,219.39</b>		<b>3,785,219.39</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance	14,884.57		14,884.57
	212 Dental Insurance	480.48		480.48
	215 Eye Care Insurance	147.84		147.84
	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>15,512.89</b>		<b>15,512.89</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>3,800,732.28</b>		<b>3,800,732.28</b>

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

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							

**Total GF Expenditures: Functions**

<u>General Fund Expenditures: Sub Functions</u>	1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							

**Total GF Expenditures: Sub Functions**

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			

**Total Enterprise Fund Expenses**

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	11,029,072.63
Total Federally Funded salaries subject to PSERS withholding	710,457.68

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

Amount Description	Amount
Expenditures Funded with Current Title I Funds	725,757.75
Expenditures Funded with Carry over Title I Funds	256,388.13
<b>Total Title I Expenditures</b>	<b>982,145.88</b>

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

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

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

Federal Revenue: 8110-8690, 8810-8830	1,358,682.92
Federal Pass Thru Revenue: 6831, 6832, 6839	440,190.10

<b>Total Non-ARRA Federal Revenue</b>	<b>1,798,873.02</b>
---------------------------------------	---------------------

**ARRA Revenue**

Federal ARRA BEF Revenue: 8708	0.00
Federal ARRA Edujobs Revenue: 8709	0.00
Federal ARRA Revenue: 8701-8707, 8721-8799	0.00
Federal ARRA Pass Thru Revenue: 6833-6836	0.00

<b>Total ARRA Federal Revenue</b>	<b>0.00</b>
-----------------------------------	-------------

<b>Total Federal Revenue</b>	<b>1,798,873.02</b>
------------------------------	---------------------

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

Function 1000	1,969,037.36
Function 2000	192,781.85
Function 3000	8,003.10
Function 4000	0.00
Function 5000	0.00

<b>Total Federal Expenditures reported in General Fund</b>	<b>2,169,822.31</b>
------------------------------------------------------------	---------------------