

LEA Name:
Address
City

Montgomery Area SD
120 Penn Street
Montgomery, PA

Class Size: 3
17752-

County: Lycoming
AUN Number: 117415004

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.

Daphne L. Bowers		
Chief School Administrator	(Signature required)	Date
Grant S Evangelisti		
Board Secretary	(Signature required)	Date

Grant S Evangelisti	(570) 547-1608	Ext. 123
Contact Person	Contact Person Telephone Number	
gevangelisti@montasd.org	(570) 547-6271	
Contact Person E-mail Address	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

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Index
 Validation Failed
 Amount

69901 Data has been entered for 9910 Revenue Code - Other Financing Sources. Please
 provide a description of this entry
 REV Detail 9910

Justification: Capital Lease

80603 Bond Data Entry: All entry lines for General Obligation Bonds, Authority Building
 Obligations, and Other Long Term Debt must include amounts for Interest Paid
 during current fiscal year. Correct data or enter a justification.
 Govt Funds, Other LT Debt

Justification: The first interest payments on the extended term financing and capital lease are not due until
 after FYE 6/30/14

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: District had large tract of land sold which resulted in increase of transfer tax

90021 SESS Schedule amounts vary from prior year by 40% or more. Correct the data or
 enter a justification.

SESS Schedule 2350
 Prior Year SESS Schedule 2350

Justification: District had several greivances and special education lawsuit to defend

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

LEA Name: Montgomery Area SD
AUN Number: 117415004
County: Lycoming

Audit Certification Due:
12/31/2014

This certification is applicable to:

- ☐ Orig. Annual Financial Report submitted to Comptroller Operations:
☐ Annual Financial Report revisions submitted on:

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

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

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Board Secretary

Signature

Date

Daphne L. Bowers

Signature

Date

Grant S Evangelisti

AFR Contact Person: Grant S Evangelisti

Phone: 5705471608 Ext. 123

Email: gevangeli@montasd.org

FAX: 5705476271

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.

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Amounts Expressed in Whole Dollars

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
Assets						
0100	Cash and Cash Equivalents	5,996,404				
0110	Investments					
0120	Taxes Receivable (Net)	213,308				
0130	Due From Other Funds	81,957				
0141	Due from Other Governments					
0142	State Revenue Receivable	213,199				
0143	Federal Revenue Receivable	121,678				
0145	Other Intergovernmental Revenue Receivable	485,347				
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	150				
0190	Other Current Assets					
	TOTAL ASSETS	7,112,043				
0910	Deferred Outflows Of Resources					
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,112,043				

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

School: 117415004 Montgomery Area SD

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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
173,447		1,476		6,171,327	0100
					0110
				213,308	0120
				81,957	0130
					0141
				213,199	0142
				121,678	0143
				485,347	0145
					0146
					0147
					0150
					0160
					0170
					0180
				150	0190
173,447		1,476		7,286,966	
					0910
173,447		1,476		7,286,966	

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

School: 117415004 Montgomery Area SD

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BALANCE SHEET - Governmental Funds (NAG)

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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	10,502				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	197,892				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs. OPEB)	9,702				
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	321,746				
0462	Payroll Deductions and Withholdings	395,223				
0470	Advances from Other Funds					
0480	Unearned Revenues					
0490	Other Current Liabilities					
	TOTAL LIABILITIES	935,065				
0950	Deferred Inflows Of Resources	213,308				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance	400,000				
0830	Committed Fund Balance	2,800,000				
0840	Assigned Fund Balance	2,763,670				
0850	Unassigned Fund Balance	5,963,670				
	TOTAL FUND BALANCES	9,827,340				
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	7,112,043				

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Amounts Expressed in Whole Dollars						
		General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
REVENUES						
6000	Local Sources	5,472,391				
7000	State Sources	7,684,563				
8000	Federal Sources	455,038				
TOTAL REVENUES		13,611,992				
EXPENDITURES						
1000	Instruction	7,736,759				
2000	Support Services	4,012,416				
3000	Noninstructional Services	365,141				
4000	Fac Acq, Const, and Imp					
5110	Debt Service (Principal & Interest)	41,567				
5130	Refund of Prior Year Receipts	3,972				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		12,159,855				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,452,137				
OTHER FINANCING SOURCES (USES)						
9110	Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120	Refunding Bonds Issued					
9130	Bond Premiums					
9200	Proceeds From Extended Term Financing	2,278,000				
9300	Interfund Transfers - IN (from other funds)					
9400	Sale / Compensation for Fixed Assets					
9500	Capital Contributions					
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)	122,390				
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers - Out (to other funds)	3,266,295				
5300	Transfer to Component Unit or Primary Government					
TOTAL OTHER FINANCING SOURCES (USES)		(865,905)				

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

Governmental Funds

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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

0040 Fund Balance - Beginning of Fiscal Year
0050 Prior Period Adjustment

FUND BALANCE - END OF YEAR

586,232
5,377,438
5,963,670

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

Governmental Funds
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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
(88,871)		1,476		498,837	8888
248,001				5,625,439	8889
					0040
					0050
159,130		1,476		6,124,276	

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Amounts Expressed in Whole Dollars				
	Budgeted Amounts		Actual	Variance With
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
6000	Local Sources	5,002,012	5,002,012	470,379
7000	State Sources	7,673,521	7,673,521	11,042
8000	Federal Sources	478,000	478,000	(22,962)
TOTAL REVENUES		13,153,533	13,153,533	458,459
EXPENDITURES				
1100	Regular Programs	5,260,400	5,260,400	253,529
1200	Special Programs	1,508,339	1,508,339	53,020
1300	Vocational Programs	534,775	534,775	45,838
1400	Other Instructional Programs	303,463	303,463	(46,136)
1500	Nonpublic School Programs			
1600	Adult Education Programs			
1700	Community/Junior College Programs			
1800	Pre-Kindergarten	392,490	392,490	(43,543)
2100	Pupil Personnel Services	433,150	433,150	22,395
2200	Instructional Staff Services	489,304	489,304	(31,139)
2300	Administrative Services	800,140	800,140	(107,595)
2400	Pupil Health	85,704	85,704	(7,117)
2500	Business Services	247,522	247,522	9,148
2600	Operation and Maintenance of Plant Services	1,320,203	1,320,203	44,548
2700	Student Transportation Services	503,787	503,787	(35,413)
2800	Central & Other Support Services			(27,434)
2900	Other Support Services			
3100	Food Services			
3200	Student Activities	392,729	392,729	41,657
3300	Community Services	16,830	16,830	2,761
3400	Scholarships and Awards			
4000	Fac Acq, Const, and Imp			
5110	Debt Service (Principal & Interest)	991,600	991,600	950,033
5130	Refund of Prior Year Receipts		3,972	(3,972)
5140	Short Term Borrowing – Interests and Costs			
TOTAL EXPENDITURES		13,280,436	13,280,436	1,120,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(126,903)	(126,903)	1,579,039

School: 117415004 Montgomery Area SD

BUDGET AND ACTUAL

County: Lycoming

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General Fund
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Amounts Expressed in Whole Dollars				
		Budgeted Amounts	Actual	Variance With
		Original	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)		Final		
9100	Sale of Bonds			
9200	Proceeds From Extended Term Financing		2,278,000	2,278,000
9300	Interfund Transfers - IN (from other funds)			
9400	Sale / Compensation for Fixed Assets			
9700	Transfers from Comp Unit / Primary Govt		122,390	122,390
9900	Other Financing Sources Not Listed (9000 Series)			
5120	Debt Service - Refunded Bond Issues			
5150	Bond Discounts			
5200	Interfund Transfers - Out (to other funds)		3,266,295	(3,266,295)
5300	Transfer to Component Unit or Primary Government	23,097		23,097
5900	Budgetary Reserve	(23,097)	(865,905)	(842,808)
TOTAL OTHER FINANCING SOURCES (USES)				
SPECIAL AND EXTRAORDINARY ITEMS				
8888	Special Items			
8889	Extraordinary Items			
NET CHANGE IN FUND BALANCES				
0040	Fund Balance - Beginning of Fiscal Year	(150,000)	(150,000)	736,231
0050	Prior Period Adjustment	4,358,551	5,377,438	1,018,887
FUND BALANCE - END OF YEAR		4,208,551	5,963,669	1,755,118

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
0100 Cash and Cash Equivalents	104,666			104,666	
0110 Investments					
0130 Due From Other Funds	10,502			10,502	
0141 Due from Other Governments	4,154			4,154	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)					
0170 Inventories	1,126			1,126	
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
Total Current Assets	120,448			120,448	
Noncurrent Assets:					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)	23,504			23,504	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets	23,504			23,504	
0910 Deferred Outflows Of Resources	143,952			143,952	
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	143,952			143,952	

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	78,847			78,847	
0411	Due to Other Governments					
0413	Due to Component Units					
0420	Accounts Payable	6,284			6,284	
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	1,126			1,126	
0490	Other Current Liabilities	3,818			3,818	
	Total Current Liabilities	90,075			90,075	
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	90,075			90,075	
0950	Deferred Inflows Of Resources					
NET POSITION						
0791	Invested in Capital Assets Net of Related Debt	23,504			23,504	
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	30,373			30,373	
	TOTAL NET POSITION	63,877			63,877	
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	143,952			143,952	

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

School: 117415004 Montgomery Area SD

County: Lycoming

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

Proprietary Funds

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Amounts Expressed in Whole Dollars					
		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	Internal Service (60)
OPERATING REVENUES					
6600 Food Service Revenue	204,918				204,918
6900 Charges for Services					
6999 Other Operating Revenues					
TOTAL OPERATING REVENUES	204,918				204,918
OPERATING EXPENSES					
100 Salaries	91,737				91,737
200 Employee Benefits	60,342				60,342
300 Purchased Professional and Technical Service					
400 Purchased Property Services	484				484
500 Other Purchased Service	254,260				254,260
600 Supplies	24,532				24,532
700 Depreciation	5,728				5,728
810 Dues and Fees	405				405
890 Other Operating Expenditures					
TOTAL OPERATING EXPENSES	437,488				437,488
OPERATING INCOME (LOSS)	(232,570)				(232,570)
NONOPERATING REVENUES (EXPENSES)					
6500 Earnings on Investments	30				30
6920 Contributions and Donations - Private Sources					
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures					
7000 State Sources	23,436				23,436
8000 Federal Sources	193,191				193,191
820 Claims and Judgements					
830 Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)	216,657				216,657
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(15,913)				(15,913)

School: 117415004 Montgomery Area SD

County: Lycoming

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

Proprietary Funds

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Amounts Expressed in Whole Dollars					
		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL
					Internal Service (60)
CONTRIBUTIONS AND TRANSFERS					
9500	Capital Contributions				
9998	Transfers from (to) Component Units or Primary Govt				
9999	Transfers In (Out)				
CHANGE IN NET POSITION		(15,913)			(15,913)
0041	Net Position - Beginning of Fiscal Year	69,790			69,790
0057	Accounting Changes / Residual Equity Transfers				
0061	Prior Period Adjustment				
NET POSITION - END OF YEAR		53,877			53,877

STATEMENT OF CASH FLOWS (CFF)
Proprietary Funds

Page PRO-12A

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows From Operating Activities					
9937 Cash Received From Users	192,009			192,009	
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	73,232			73,232	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	270,585			270,585	
9944 Cash Payments For Other Operating Expenses	405			405	
Net Cash Provided By (Used For) Operating Activities	(152,213)			(152,213)	
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	25,256			25,256	
8000 Federal Sources	212,712			212,712	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	237,968			237,968	
Cash Flows From Capital and Related Financing Activities					
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
6500 Earnings on Investments	30			30	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	30			30	

STATEMENT OF CASH FLOWS (CFF)

Proprietary Funds

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Net Inc (Dec) in Cash and Cash Flow

9935 Cash and Cash Equivalents Beginning of Year

Cash and Cash Equivalents at Year End

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
85,785				85,785	
18,881				18,881	
104,666				104,666	

9900 Other Financing Sources Not Listed (9000 Series)

(232,570)

(232,570)

Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):

9901 Depreciation and Net Amortization

5,728

5,728

9902 Provision for Uncollectible Accounts

5,728

5,728

9903 Other Adjustments

(10,502)

(10,502)

9904 (Inc) Dec in Accounts Receivable (0120-0150)

2,408

2,408

9905 Advances to Other Funds (0160)

2,408

2,408

9906 (Inc) Dec in Inventories (0170)

2,408

2,408

9907 (Inc) Dec in Prepaid Expenses (0180)

2,408

2,408

9908 (Inc) Dec in Other Current Assets (0190)

2,408

2,408

9909 (Inc) Dec in Accounts Payable (0400-0450)

2,408

2,408

Total Adjustments

Cash Provided By (Used For) Total

(152,213)

(152,213)

Amounts Expressed in Whole Dollars

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets					
0100 Cash and Cash Equivalents				38,867	
0110 Investments	66,095				
0130 Due From Other Funds					
0147 Due From Component Units					
0150 Other Receivables					
0160 Advances to Other Funds					
0170 Inventories					
0180 Prepaid Expenses / Expenditures					
0190 Other Current Assets					
0220 Building & Building Improvements (net)					
0230 Furniture & Equipment (net)					
TOTAL ASSETS	66,095			38,867	
0910 Deferred Outflows Of Resources					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	66,095			38,867	

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		38,867	0100
		66,095	0110
			0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		104,962	
			0910
		104,962	

Amounts Expressed in Whole Dollars		Private Purpose Trust	Investment Trust	Pension Trust	Activity	Other Agency
		(71)	(72)	(73)	(81)	(89)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION						
Liabilities						
0400	Due to Other Funds				3,110	
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				38,867	
TOTAL LIABILITIES					38,867	
0950	Deferred Inflows Of Resources					
Net Position						
0791	Invested in Capital Assets Net of Related Debt				18,281	
0798	Restricted for Legal Purposes (0792-0798)				44,704	
0799	Unrestricted				62,985	
TOTAL NET POSITION					62,985	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					38,867	

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

School: 117415004 Montgomery Area SD

County: Lycoming

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STATEMENT OF NET POSITION (NAF)

Fiduciary Funds

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Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		3,110	0400
			0411
			0412
			0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		38,867	0490
		41,977	
			0950
			0791
		18,281	0798
		44,704	0799
		62,985	
		104,962	

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

School: 117415004 Montgomery Area SD

County: Lycoming

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STATEMENT OF CHANGES IN NET POSITION (CNAF)

Fiduciary Funds

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Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions	15,558				
9946	Other Additions	13				
Deductions						
9947	Scholarships Awarded	17,350				
9948	Other Deductions					
Change in Net Position		(1,779)				
0041	Net Position - Beginning of Fiscal Year	64,764				
9949	Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year		62,985				

Total Fiduciary Funds		
15,558	9945	
13	9946	
17,350	9947	
(1,779)	9948	
64,764	0041	
	9949	
62,985		

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

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<u>6000</u>	<u>Revenue from Local Sources</u>	<u>AMOUNT</u>	<u>TOTAL</u>
6111	Current Real Estate Taxes	3,094,408.30	
6112	Interim Real Estate Taxes	8,853.72	
6113	Public Utility Really Tax	5,604.32	
6114	Payments in Lieu of Current Taxes / State & Local	45,695.84	
6140	Current Act 511 Taxes - Flat Rate Assessments	20,352.95	
6150	Current Act 511 Taxes - Proportional Assessments	1,623,692.13	
6400	Delinq on Taxes Levied/Assessed by the LEA	183,897.27	
6500	Earnings on Investments	39,968.15	
6700	Revenue From Student Activities	39,889.02	
6832	Federal IDEA Pass Through Revenue	91,735.00	
6920	Contributions and Donations From Private Sources	95,000.00	
6941	Regular Day School Tuition	14,895.79	
6944	Receipts from Other LEAS in PA - Education	181,363.21	
6980	Revenue From Community Service Activities	914.00	
6991	Refunds of Prior Years' Expenditures	70.03	
6999	All Other Local Revenues Not Specified	26,051.64	
6000	Total Revenue from Local Sources		5,472,391.37

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

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	AMOUNT	TOTAL
<u>7000</u> Revenue from State Sources		
7110 Basic Education Funding (Gross)	5,003,832.06	
7160 Tuition - Orphans & Children Placed in Priv. Homes	8,433.95	
7220 Vocational Education	55,751.56	
7271 Special Education Funding for School Aged Pupils	565,605.36	
7292 Pre-K Counts	393,000.00	
7310 Transportation (Regular and Additional)	267,849.16	
7320 Rental and Sinking Fund Payments	193,015.51	
7330 Health Services	16,183.83	
7340 State Property Tax Reduction Allocation	318,783.11	
7501 PA Accountability Grant	51,249.00	
7810 Revenue for Social Security Payments	243,096.09	
7820 Revenue for Retirement Payments	567,762.92	
7000 Total Revenue from State Sources		7,684,562.55
<u>8000</u> Revenue from Federal Sources		
8514 NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	318,298.79	
8515 NCLB, Title II - Prep/Tmg/Recruit. HQ Tchrs/Prin.	58,650.00	
8810 Schl Based ACCESS Med Reimb Prog	78,000.00	
8820 Medical Asst Reimb for Admin Claiming	89.05	
8000 Total Revenue from Federal Sources		455,037.84
<u>9000</u> Other Financing Sources		
9290 Other Extended Term Financing Proceeds	2,278,000.00	
9910 Other Financing Source not in 9000 Series	122,389.50	
9000 Total Other Financing Sources		2,400,389.50

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
Revenue from Local Sources	5,472,391.37	
Revenue from State Sources	7,684,562.55	
Revenue from Federal Sources	455,037.84	
Other Financing Sources	2,400,389.50	
		16,012,381.26

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TAX SCHEDULE - ACT 511 AND ACT 1

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	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	285,031,370	3,560,042	3,093,488
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	16,602.95	
6146	Mechanical Devise Taxes - Flat Rate	3,750.00	
6140	Current Act 511 Taxes - Flat Rate Assessments		20,352.95
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	1,508,638.80	
6153	Real Estate Transfer Taxes	115,053.33	
6150	Current Act 511 Taxes - Proportional Assessments		1,623,692.13

Total Act 1 and Act 511 Taxes

1,644,045.08

<u>REVENUE FROM LOCAL SOURCES</u>		TAX REVENUE REPORTED IN CURRENT YEAR		CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
6111	Current Real Estate Taxes	3,094,408.30		16,228.86	15,309.00	3,093,488.44
6112	Interim Real Estate Taxes	8,853.72		0.00	0.00	8,853.72
6113	Public Utility Realty Tax	5,604.32		0.00	0.00	5,604.32
6114	Payments in Lieu of Current Taxes / State & Local	45,695.84		0.00	0.00	45,695.84
6140	Current Act 511 Taxes - Flat Rate Assessments	20,352.95		0.00	0.00	20,352.95
6150	Current Act 511 Taxes - Proportional Assessments	1,623,692.13		269,325.05	282,900.00	1,637,267.08
6400	Delinq on Taxes Levied/Assessed by the LEA	183,897.27		20,815.00	30,620.00	193,702.27

6999 TOTAL TAXES

4,982,504.53

306,368.91

328,829.00

5,004,964.62

<u>REVENUE FROM DELINQUENT TAXES</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>
6411	Delinquent Real Estate Taxes	183,897.00	20,815.00	30,620.00	193,702.00
6412	Delinquent Interim Real Estate Taxes				
6431	Delinquent Act 1 Earned Income Taxes				
6432	Delinquent Act 1 Personal Income Taxes				
6451	Delinquent Act 511 Earned Income Taxes				
6461	Delinquent Earned Income Taxes				
TOTAL TAXES		183,897.00	20,815.00	30,620.00	193,702.00

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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1000 Instruction		<u>Total</u>
100 <u>Personnel Services-Salaries</u>		4,228,831.03
Total Personnel Services-Salaries		
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	868,447.52	
220 Social Security Contributions	313,934.28	
230 PSERS Retirement Contributions	706,467.34	
240 Tuition Reimbursements	23,929.50	
250 Unemployment Compensation	628.48	
260 Workmen's Compensation	31,728.78	
280 Other Post Employment Benefits (OPEB)	159,873.62	
Total Personnel Services-Employee Benefits	2,105,029.52	
300 <u>Purchased Professional & Technical Services</u>		359,676.65
Total Purchased Professional & Technical Services		
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance		
440 Rentals	11,052.82	
Total Purchased Property Services	94,704.17	
500 <u>Other Purchased Services</u>	105,756.99	
510 Student Transportation Services	71,478.02	
530 Communications	9,413.79	
550 Printing & Binding	3,071.55	
560 Tuition	516,623.24	
580 Travel	11,678.82	
590 Miscellaneous Purchased Services	5,158.36	
Total Other Purchased Services	617,423.78	
600 <u>Supplies</u>		
610 General Supplies	133,847.26	
630 Food	20,343.15	
640 Books & Periodicals	17,090.09	
Total Supplies	171,280.50	
700 <u>Property</u>		
750 Equipment - Original & Additional	140,315.75	
Total Property	140,315.75	
800 <u>Other Objects</u>		8,444.75
Total Other Objects		
Total 1000 Instruction	2,736,758.97	

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	Elementary	Secondary	Federal	Total
1100 Regular Programs - E/S				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,552,044.90	1,306,739.57	252,864.52	3,111,648.99
200 Personnel Services-Employee Benefits				
210 GIP Ins - Contracted Provider	162,744.00	204,664.01	65,857.78	433,265.79
220 Social Security Contributions	116,228.64	96,909.92	18,788.88	231,927.44
230 PSERS Retirement Contributions	292,300.54	226,284.14	1,528.51	520,113.19
240 Tuition Reimbursements	16,243.00	7,686.50		23,929.50
250 Unemployment Compensation	341.71	286.77		628.48
260 Workmen's Compensation	11,371.73	10,813.15	1,871.25	24,056.13
280 Other Post Employment Benefits (OPEB)	78,316.24	68,023.38		146,339.62
Total Personnel Services-Employee Benefits	677,546.86	614,667.87	88,046.42	1,380,260.15
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	135.00	720.62	4,552.00	5,407.62
400 Purchased Property Services				
430 Repairs and Maintenance	2,151.31	5,564.66		7,715.97
440 Rentals	19,273.37	75,430.80		94,704.17
Total Purchased Property Services	21,424.68	80,995.46		102,420.14
500 Other Purchased Services				
510 Student Transportation Services	513.31	1,235.07		1,748.38
530 Communications	2,850.00	6,563.79		9,413.79
550 Printing & Binding	1,089.00	1,982.55		3,071.55
561 Tuition to Other School Districts Within The State	8,892.10			8,892.10
562 Tuition to Pennsylvania Charter Schools	29,294.65	91,387.70		120,682.35
580 Travel	5,043.40	5,609.42	1,016.00	11,668.82
Total Other Purchased Services	47,682.46	106,778.53	1,016.00	155,476.99
600 Supplies				
610 General Supplies	56,633.46	45,417.39	2,038.32	104,089.17
640 Books & Periodicals	5,864.04	10,869.28		16,733.32
Total Supplies	62,497.50	56,286.67	2,038.32	120,822.49
700 Property				
750 Equipment - Original & Additional	40,796.50	81,593.38		122,389.88
Total Property	40,796.50	81,593.38		122,389.88
800 Other Objects				
Total Other Objects	3,000.00	3,000.00	2,444.75	8,444.75
Total 1100 Regular Programs - E/S	2,405,126.90	2,250,782.10	350,862.01	5,006,871.01

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	Elementary	Secondary	Federal	Total
1200 Special and Gifted Education				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	235,965.20	354,299.53	48,314.12	638,578.85
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	122,510.54	107,490.12	17,214.51	247,215.17
220 Social Security Contributions	17,287.81	26,153.78	3,432.11	46,873.70
230 PSERS Retirement Contributions	39,465.14	59,559.76	7,624.37	106,649.27
260 Workmen's Compensation	1,768.39	2,285.37	308.57	4,362.33
280 Other Post Employment Benefits (OPEB)	6,767.00	6,767.00		13,534.00
Total Personnel Services-Employee Benefits	187,798.88	202,256.03	28,579.56	418,634.47
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	184,256.25	65,512.78	91,735.00	341,504.03
500 Other Purchased Services				
562 Tuition to Pennsylvania Charter Schools	4,432.02	41,506.85		41,506.85
594 IU Payment by Withholding for Institutionalized Children's Prog	4,432.02	726.34		5,158.36
Total Other Purchased Services	4,432.02	42,233.19		46,665.21
600 Supplies				
610 General Supplies	3,305.53	2,935.45	3,599.44	9,840.42
640 Books & Periodicals		96.25		96.25
Total Supplies	3,305.53	3,031.70	3,599.44	9,936.67
Total 1200 Special and Gifted Education	615,757.88	667,333.23	172,228.12	1,455,319.23

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	Secondary	Federal	Total
1300 Vocational Education Programs			
100 <u>Personnel Services-Salaries</u>	282,520.04	282,520.04	
Total Personnel Services-Salaries			
200 <u>Personnel Services-Employee Benefits</u>			
210 Gp Ins - Contracted Provider	85,174.79	85,174.79	
220 Social Security Contributions	20,941.43	20,941.43	
230 PSERS Retirement Contributions	47,830.61	47,830.61	
260 Workmen's Compensation	2,000.27	2,000.27	
Total Personnel Services-Employee Benefits	155,947.10	155,947.10	
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services			
400 <u>Purchased Property Services</u>	12,000.00	12,000.00	
430 Repairs and Maintenance	3,336.85	3,336.85	
Total Purchased Property Services	3,336.85	3,336.85	
500 <u>Other Purchased Services</u>			
510 Student Transportation Services	75.87	75.87	
Total Other Purchased Services	75.87	75.87	
600 <u>Supplies</u>			
610 General Supplies	16,870.49	16,870.49	
640 Books & Periodicals	260.52	260.52	
Total Supplies	17,131.01	17,131.01	
700 <u>Property</u>			
750 Equipment - Original & Additional	17,925.87	17,925.87	
Total Property	17,925.87	17,925.87	
Total 1300 Vocational Education Programs	488,936.74	488,936.74	

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	Elementary	Secondary	Federal	Total
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	1,000.00	2,256.25		3,256.25
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	76.51	172.64		249.15
230 PSERS Retirement Contributions	169.31	382.01		551.32
Total Personnel Services-Employee Benefits	245.82	554.65		800.47
500 <u>Other Purchased Services</u>				
560 Tuition	172,770.98	172,770.96		345,541.94
Total Other Purchased Services	172,770.98	172,770.96		345,541.94
Total 1400 Other Instructional Programs - E/S	174,016.80	175,581.86		349,598.66

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
1430 Homebound Instruction				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,000.00	787.50		1,787.50
200 Personnel Services-Employee Benefits				
220 Social Security Contributions	76.51	60.25		136.76
230 PSERS Retirement Contributions	169.31	133.33		302.64
Total Personnel Services-Employee Benefits	245.82	193.58		439.40
Total 1430 Homebound Instruction	1,245.82	981.08		2,226.90

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	Elementary	Secondary	Federal	Total
1440 Alternative Regular Education				
100 <u>Personnel Services-Salaries</u>		1,468.75		1,468.75
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions		112.39		112.39
230 PSEERS Retirement Contributions		248.68		248.68
Total Personnel Services-Employee Benefits		361.07		361.07
500 <u>Other Purchased Services</u>				
560 Tuition	172,770.98	172,770.96		345,541.94
Total Other Purchased Services	172,770.98	172,770.96		345,541.94
Total 1440 Alternative Regular Education	172,770.98	174,600.78		347,371.76

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1441 Adjudicated / Court Placed Programs

500 Other Purchased Services

561 Tuition to Other School Districts Within The State

568 Tuition for PRRI's (in-state) and Detention Centers

Total Other Purchased Services

Total 1441 Adjudicated / Court Placed Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	Elementary	Secondary	Federal	Total
	5,867.07	5,867.06		11,734.13
	166,903.91	166,903.90		333,807.81
	172,770.98	172,770.96		345,541.94
	172,770.98	172,770.96		345,541.94

	Elementary	Secondary	Federal	Total
1442 PDE Approved Alternative Education Programs				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	1,468.75			1,468.75
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		112.39		112.39
230 PSERS Retirement Contributions		248.68		248.68
Total Personnel Services-Employee Benefits		361.07		361.07
Total 1442 PDE Approved Alternative Education Programs		1,829.82		1,829.82

	<u>Federal</u>	<u>Total</u>
1800 Pre-Kindergarten		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	192,826.90	
200 <u>Personnel Services-Employee Benefits</u>		
210 G/p Ins - Contracted Provider	102,791.77	
220 Social Security Contributions	13,942.56	
230 PSERS Retirement Contributions	31,342.95	
260 Workmen's Compensation	1,310.05	
Total Personnel Services-Employee Benefits	149,387.33	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	765.00	
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	69,653.77	
580 Travel	10.00	
Total Other Purchased Services	69,663.77	
600 <u>Supplies</u>		
610 General Supplies	3,047.18	
630 Food	20,343.15	
Total Supplies	23,390.33	
Total 1800 Pre-Kindergarten	436,033.33	

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	<u>Federal</u>	<u>Total</u>
1801 Pre K Instruction		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		192,826.90
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		102,791.77
220 Social Security Contributions		13,942.56
230 PSERS Retirement Contributions		31,342.95
260 Workmen's Compensation		1,310.05
Total Personnel Services-Employee Benefits		149,387.33
600 Supplies		
610 General Supplies		3,047.18
Total Supplies		3,047.18
Total 1801 Pre K Instruction		345,261.41

	<u>Federal</u>	<u>Total</u>
1804 Pre-K Student Transportation		
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	69,653.77	69,653.77
Total Other Purchased Services	69,653.77	69,653.77
Total 1804 Pre-K Student Transportation	69,653.77	69,653.77

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

<u>Federal</u>	<u>Total</u>
	20,343.15
	20,343.15
	20,343.15

	Federal	Total
1806 Pre-K Professional Development		
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		765.00
500 Other Purchased Services		
580 Travel		10.00
Total Other Purchased Services		10.00
Total 1806 Pre-K Professional Development		775.00

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2000 Support Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		1,537,462.87
200 Personnel Services-Employee Benefits		
210 Grips - Contracted Provider	508,934.06	
220 Social Security Contributions	114,433.37	
230 PSERS Retirement Contributions	251,748.11	
240 Tuition Reimbursements	1,200.00	
250 Unemployment Compensation	1,552.75	
260 Workmen's Compensation	6,618.56	
280 Other Post Employment Benefits (OPEB)	6,907.37	
Total Personnel Services-Employee Benefits	891,394.22	
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services	207,774.63	
400 Purchased Property Services		
410 Cleaning Services	21,784.06	
420 Utility Services	329,074.68	
430 Repairs and Maintenance	140,428.58	
440 Rentals	2,607.01	
Total Purchased Property Services	493,894.33	
500 Other Purchased Services		
510 Student Transportation Services	491,483.32	
520 Insurance-General	61,175.00	
530 Communications	49,779.00	
540 Advertising	8,320.52	
550 Printing & Binding	4,135.60	
580 Travel	3,864.57	
590 Miscellaneous Purchased Services	11,883.30	
Total Other Purchased Services	630,641.31	
600 Supplies		
610 General Supplies	128,549.81	
620 Energy	2,969.20	
640 Books & Periodicals	9,762.56	
Total Supplies	141,281.57	
700 Property		
750 Equipment - Original & Additional	93,367.94	
760 Equipment - Replacement	3,357.50	
Total Property	96,725.44	
800 Other Objects		
Total Other Objects	13,241.43	
Total 2000 Support Services	4,012,415.80	

	Federal	Total
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	256,029.54	
200 <u>Personnel Services-Employee Benefits</u>		
210 Gp Ins - Contracted Provider	28,247.33	
220 Social Security Contributions	19,285.25	
230 PSERS Retirement Contributions	42,499.17	
260 Workmen's Compensation	2,650.77	
Total Personnel Services-Employee Benefits	92,682.52	
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	60,477.59	
500 <u>Other Purchased Services</u>		
580 Travel	201.14	
Total Other Purchased Services	201.14	
600 <u>Supplies</u>		
610 General Supplies	1,364.61	
Total Supplies	1,364.61	
Total 2100 Pupil Personnel	410,755.40	

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	Elementary	Secondary	Federal	Total
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School: 117415004 Montgomery Area SD				
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2120 Guidance Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	60,853.78	128,915.80		189,769.58
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	7,157.99	1,186.33		8,344.32
220 Social Security Contributions	4,503.44	9,862.11		14,365.55
230 PSERS Retirement Contributions	10,302.50	20,978.97		31,281.47
260 Workmen's Compensation	1,364.18	838.18		2,202.36
Total Personnel Services-Employee Benefits	23,328.11	32,865.59		56,193.70
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	3,494.80	6,518.79		10,013.59
600 Supplies				
610 General Supplies	287.88	478.93		766.81
Total Supplies	287.88	478.93		766.81
Total 2120 Guidance Services	87,964.57	168,779.11		256,743.68

2140 Psychological Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2140 Psychological Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
	25,232.00	25,232.00		50,464.00
	25,232.00	25,232.00		50,464.00

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	Elementary	Secondary	Federal	Total
2150 Speech Pathology And Audiology Services				
100 <u>Personnel Services-Salaries</u>	33,129.98	33,129.98		66,259.96
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	9,951.51	9,951.50		19,903.01
220 Social Security Contributions	2,459.85	2,459.85		4,919.70
230 PSERS Retirement Contributions	5,608.85	5,608.85		11,217.70
260 Workmen's Compensation	224.21	224.20		448.41
Total Personnel Services-Employee Benefits	18,244.42	18,244.40		36,488.82
500 <u>Other Purchased Services</u>				
580 Travel	100.57	100.57		201.14
Total Other Purchased Services	100.57	100.57		201.14
600 <u>Supplies</u>				
610 General Supplies	298.90	298.90		597.80
Total Supplies	298.90	298.90		597.80
Total 2150 Speech Pathology And Audiology Services	51,773.87	51,773.85		103,547.72

	Elementary	Secondary	Federal	Total
2200 Instructional Staff				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	98,241.61	98,236.96		196,478.57
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	44,975.56	44,863.80		89,839.36
220 Social Security Contributions	7,313.07	7,285.07		14,598.14
230 PSERS Retirement Contributions	17,831.22	17,831.22		35,662.44
250 Unemployment Compensation	250.82	250.82		501.64
260 Workmen's Compensation	509.32	509.32		1,018.64
Total Personnel Services-Employee Benefits	70,879.99	70,740.23		141,620.22
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	658.50	578.50		1,237.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance	16,609.20	16,609.19		33,218.39
Total Purchased Property Services	16,609.20	16,609.19		33,218.39
500 <u>Other Purchased Services</u>				
530 Communications	14,891.69	17,655.25		32,546.94
580 Travel	73.49	73.50		146.99
Total Other Purchased Services	14,965.18	17,728.75		32,693.93
600 <u>Supplies</u>				
610 General Supplies	14,405.54	14,359.09		28,764.63
640 Books & Periodicals	5,349.42	4,413.14		9,762.56
Total Supplies	19,754.96	18,772.23		38,527.19
700 <u>Property</u>				
750 Equipment - Original & Additional	38,224.15	38,224.14		76,448.29
Total Property	38,224.15	38,224.14		76,448.29
800 <u>Other Objects</u>				
Total Other Objects	109.50	109.50		219.00
Total 2200 Instructional Staff	259,443.09	250,999.50		520,442.59

	Federal	Total
2300 Administration		
100 Personnel Services-Salaries		490,895.66
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	137,695.00	
220 Social Security Contributions	36,514.15	
230 PSERS Retirement Contributions	80,971.51	
240 Tuition Reimbursements	1,200.00	
250 Unemployment Compensation	1,051.11	
260 Workmen's Compensation	1,033.97	
Total Personnel Services-Employee Benefits	258,465.74	
300 Purchased Professional & Technical Services		132,594.15
Total Purchased Professional & Technical Services		
400 Purchased Property Services		
430 Repairs and Maintenance	79.17	
Total Purchased Property Services	79.17	
500 Other Purchased Services		
520 Insurance-General	734.00	
530 Communications	2,612.19	
540 Advertising	1,029.94	
550 Printing & Binding	3,919.37	
580 Travel	2,145.18	
Total Other Purchased Services	10,440.68	
600 Supplies		5,332.21
610 General Supplies	5,332.21	
Total Supplies	5,332.21	
800 Other Objects		9,927.13
Total Other Objects		
Total 2300 Administration		907,734.74

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
2310 Board Services		
300 <u>Purchased Professional & Technical Services</u>		31,010.88
Total Purchased Professional & Technical Services		
500 <u>Other Purchased Services</u>		
540 Advertising		1,029.94
580 Travel		1,815.20
Total Other Purchased Services		2,845.14
800 <u>Other Objects</u>		
Total Other Objects		3,652.13
Total 2310 Board Services		37,508.15

	<u>Federal</u>	<u>Total</u>
2320 Board Treasurer Services		
500 <u>Other Purchased Services</u>		
520 Insurance-General		184.00
Total Other Purchased Services		184.00
Total 2320 Board Treasurer Services		184.00

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries	5,656.25	
200 Personnel Services-Employee Benefits		
220 Social Security Contributions	418.03	
230 PSERS Retirement Contributions	29.20	
Total Personnel Services-Employee Benefits	447.23	
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services	44,710.51	
500 Other Purchased Services		
550 Printing & Binding	3,919.37	
Total Other Purchased Services	3,919.37	
Total 2330 Tax Assessment And Collection Services	<u>54,733.36</u>	

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

Federal

Total

55,465.00

55,465.00

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				157,451.41
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				36,117.50
210 Gp Ins - Contracted Provider				11,602.49
220 Social Security Contributions				26,302.01
230 PSERS Retirement Contributions				1,033.97
260 Workmen's Compensation				75,058.97
Total Personnel Services-Employee Benefits				
300 <u>Purchased Professional & Technical Services</u>				1,407.76
Total Purchased Professional & Technical Services				
400 <u>Purchased Property Services</u>				79.17
430 Repairs and Maintenance				79.17
Total Purchased Property Services				
500 <u>Other Purchased Services</u>				550.00
520 Insurance-General				284.95
580 Travel				834.95
Total Other Purchased Services				
600 <u>Supplies</u>				1,696.47
610 General Supplies				1,696.47
Total Supplies				
800 <u>Other Objects</u>				2,648.00
Total Other Objects				
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>239,173.73</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Elementary	Secondary	Federal	Total
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>	121,295.90	206,492.10		327,788.00
Total Personnel Services-Salaries				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	39,805.93	61,771.57		101,577.50
220 Social Security Contributions	9,074.31	15,419.32		24,493.63
230 PSERS Retirement Contributions	20,062.02	34,578.28		54,640.30
240 Tuition Reimbursements		1,200.00		1,200.00
250 Unemployment Compensation		1,051.11		1,051.11
Total Personnel Services-Employee Benefits	68,942.26	114,020.28		182,962.54
500 <u>Other Purchased Services</u>				
530 Communications	709.10	1,903.09		2,612.19
580 Travel		45.03		45.03
Total Other Purchased Services	709.10	1,948.12		2,657.22
600 <u>Supplies</u>				
610 General Supplies	(873.63)	4,509.37		3,635.74
Total Supplies	(873.63)	4,509.37		3,635.74
800 <u>Other Objects</u>				
Total Other Objects	425.00	3,202.00		3,627.00
Total 2380 Office Of The Principal Services	190,498.63	330,171.87		520,670.50

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2400 Pupil Health	
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	
200 Personnel Services-Employee Benefits	
210 Gfp Ins - Contracted Provider	
220 Social Security Contributions	
230 PSERS Retirement Contributions	
260 Workmen's Compensation	
Total Personnel Services-Employee Benefits	
300 Purchased Professional & Technical Services	
Total Purchased Professional & Technical Services	
600 Supplies	
610 General Supplies	
Total Supplies	
Total 2400 Pupil Health	

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>
	55,445.55
	20,053.45
	4,092.41
	9,370.41
	334.73
	33,851.00
	2,137.00
	1,387.29
	1,387.29
	92,820.84

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	Federal	Total
2500 Business		
100 Personnel Services-Salaries		144,493.38
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		25,209.76
220 Social Security Contributions		10,783.46
230 PSERS Retirement Contributions		23,973.79
260 Workmen's Compensation		979.83
280 Other Post Employment Benefits (OPEB)		6,907.37
Total Personnel Services-Employee Benefits		67,854.21
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		
500 Other Purchased Services		9,612.14
530 Communications		3,263.18
540 Advertising		7,290.58
550 Printing & Binding		216.23
580 Travel		1,371.26
Total Other Purchased Services		12,141.25
600 Supplies		
610 General Supplies		2,172.13
Total Supplies		2,172.13
800 Other Objects		2,101.00
Total Other Objects		2,101.00
Total 2500 Business		238,374.11

	Elementary	Secondary	Federal	Total
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries				351,159.84
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits				207,889.16
210 Grp Ins - Contracted Provider				26,113.97
220 Social Security Contributions				55,259.51
230 PSERS Retirement Contributions				600.62
260 Workmen's Compensation				289,863.26
Total Personnel Services-Employee Benefits				
400 Purchased Property Services				21,784.06
410 Cleaning Services				329,074.68
420 Utility Services				107,131.02
430 Repairs and Maintenance				2,607.01
440 Rentals				460,696.77
Total Purchased Property Services				
500 Other Purchased Services				35,192.00
521 Fire Insurance				4,042.00
522 Automotive Liability Insurance				21,207.00
523 General Property and Liability Insurance				11,356.69
530 Communications				11,883.30
591 Services Purchased Locally				83,680.99
Total Other Purchased Services				
600 Supplies				89,528.94
610 General Supplies	44,764.47	44,764.47		89,528.94
Total Supplies				
700 Property				(3,364.35)
750 Equipment - Original & Additional				3,200.00
760 Equipment - Replacement				(164.35)
Total Property				
800 Other Objects				989.30
Total Other Objects				
Total 2600 Operation & Maintenance of Plant Services				1,275,654.75

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
100 Personnel Services-Salaries		18,368.77
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		1,342.18
220 Social Security Contributions		2,877.97
230 PSERS Retirement Contributions		4,220.15
Total Personnel Services-Employee Benefits		
300 Purchased Professional & Technical Services		1,716.75
Total Purchased Professional & Technical Services		
600 Other Purchased Services		483,162.98
513 St Tr Svc-Contr Carrier		2,660.00
515 St Trans - Public Carriers		5,660.34
516 St Tr Svc from the IU		491,483.32
Total Other Purchased Services		
600 Supplies		2,969.20
620 Energy		2,969.20
Total Supplies		
700 Property		20,284.00
750 Equipment - Original & Additional		157.50
760 Equipment - Replacement		20,441.50
Total Property		
Total 2700 Student Transportation Services		<u>539,199.69</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2800	Central		
100	<u>Personnel Services-Salaries</u>		
	Total Personnel Services-Salaries	24,591.56	24,591.56
200	<u>Personnel Services-Employee Benefits</u>		
	220 Social Security Contributions	950.66	1,703.81
	230 PSERS Retirement Contributions		1,133.31
	Total Personnel Services-Employee Benefits	950.66	2,837.12
800	<u>Other Objects</u>		
	Total Other Objects		5.00
	Total 2800 Central	25,542.22	27,433.68

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3000 Operation of Noninstructional Services		
100 Personnel Services-Salaries		189,467.15
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		14,437.78
220 Social Security Contributions		17,259.47
230 PSERS Retirement Contributions		31,697.25
Total Personnel Services-Employee Benefits		
300 Purchased Professional & Technical Services		51,953.30
Total Purchased Professional & Technical Services		
400 Purchased Property Services		7,130.96
430 Repairs and Maintenance		7,130.96
Total Purchased Property Services		
500 Other Purchased Services		28,036.59
510 Student Transportation Services		14,725.00
520 Insurance-General		10,648.42
580 Travel		53,410.01
Total Other Purchased Services		
600 Supplies	444.60	25,570.21
610 General Supplies		25,570.21
Total Supplies	444.60	
700 Property		360.55
750 Equipment - Original & Additional		2,931.33
760 Equipment - Replacement		3,291.88
Total Property		
800 Other Objects		2,620.00
Total Other Objects		
Total 3000 Operation of Noninstructional Services	444.60	365,140.76

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 Personnel Services-Salaries		177,446.08
Total Personnel Services-Salaries		
200 Personnel Services-Employee Benefits		13,518.18
220 Social Security Contributions		17,259.47
230 PSERS Retirement Contributions		30,777.65
Total Personnel Services-Employee Benefits		
300 Purchased Professional & Technical Services		51,953.30
Total Purchased Professional & Technical Services		
400 Purchased Property Services		
430 Repairs and Maintenance		7,130.96
Total Purchased Property Services		7,130.96
500 Other Purchased Services		28,036.59
510 Student Transportation Services		14,725.00
520 Insurance-General		10,648.42
580 Travel		53,410.01
Total Other Purchased Services		
600 Supplies		24,442.16
610 General Supplies		24,442.16
Total Supplies		
700 Property		360.55
750 Equipment - Original & Additional		2,931.33
760 Equipment - Replacement		3,291.88
Total Property		
800 Other Objects		2,620.00
Total Other Objects		
Total 3200 Student Activities		<u>351,072.04</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
3300 Community Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		12,021.07
200 Personnel Services-Employee Benefits		
220 Social Security Contributions		919.60
Total Personnel Services-Employee Benefits		919.60
600 Supplies		
610 General Supplies	444.60	1,128.05
Total Supplies	444.60	1,128.05
Total 3300 Community Services	444.60	14,068.72

5000 Other Expenditures and Financing Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Total

3,971.92
3,971.92

41,566.73

3,266,295.02

3,307,861.75

3,311,833.67

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>
	3,971.92
	3,971.92
	41,566.73
	41,566.73
	<u>45,538.65</u>

5110 Debt Service

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>
	41,566.73
	41,566.73
	<u>41,566.73</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	Federal	Total
5130 Refund of Prior Years' Revenues/Receipts		
800 Other Objects		3,971.92
880 Refund of Prior Year's Receipts		3,971.92
Total Other Objects		3,971.92
Total 5130 Refund of Prior Years' Revenues/Receipts		3,971.92

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>
	3,266,295.02
	3,266,295.02
	<u>3,266,295.02</u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	<u>Federal</u>	<u>Total</u>
5240 Debt Service Fund Transfers (to sinking fund)		
900 <u>Other Financing Uses</u>		
930 Fund Transfers	3,266,295.02	
Total Other Financing Uses	3,266,295.02	
Total 5240 Debt Service Fund Transfers (to sinking fund)		<u>3,266,295.02</u>

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

BY SUBFUNCTIONS

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	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	5,006,871.01	
1200 Special and Gifted Education	1,455,319.23	
1300 Vocational Education Programs	488,936.74	
1400 Other Instructional Programs - E/S	349,598.66	
1800 Pre-Kindergarten	436,033.33	
		7,736,758.97
2000 Support Services		
2100 Pupil Personnel	410,755.40	
2200 Instructional Staff	520,442.59	
2300 Administration	907,734.74	
2400 Pupil Health	92,820.84	
2500 Business	238,374.11	
2600 Operation & Maintenance of Plant Services	1,275,654.75	
2700 Student Transportation Services	539,199.69	
2800 Central	27,433.68	
		4,012,415.80
3000 Operation of Noninstructional Services		
3200 Student Activities	351,072.04	
3300 Community Services	14,068.72	
		365,140.76
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	45,538.65	
5200 Interfund Transfers Out	3,266,295.02	
		3,311,833.67
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		15,426,149.20

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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 Long Term Debt/Liabilities			0	122,390	41,567	80,823	40,031	0
Extended Term Financing Agreements			0	2,278,000	0	2,278,000	530,000	0
Other Post-Employment Benefits (OPEB)			204,340	738	0	205,078	0	0
Compensated Absences			39,818	5,745	5,026	40,537	9,702	0
General Obligation Bonds - (CIB)		03/ 2010	2,550,000	0	65,000	2,485,000	70,000	77,106
General Obligation Bonds - (CIB)		09/ 2010	7,325,000	0	5,000	7,320,000	95,000	247,944
General Obligation Bonds - (CIB)		02/ 2009	2,775,000	0	2,775,000	0	0	64,847
Totals for Debt Entered:			12,894,158	2,406,873	2,891,593	12,409,438	744,733	389,897

(PRINCIPAL AMOUNTS ONLY)

STATEMENT OF INDEBTEDNESS (SOIN)

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		12,650,000			204,340	39,818	12,894,158
2 Additional Debt Incurred During Year				2,400,390	738	5,745	2,406,873
3 Retirements and Repayments		2,845,000		41,567		5,026	2,891,593
4 Debt at End of Fiscal Year		9,805,000		2,358,823	205,078	40,537	12,409,438
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		9,805,000		2,358,823	205,078	40,537	12,409,438
7 Current Portion P&I - Due within 1 year		165,000		570,031		9,702	744,733
8 Interest Paid during current fiscal year		389,897					389,897

(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	41,567			41,567	
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services	600,000		388,295	988,295	
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects	2,245,000		1,602	2,246,602	
5120	40 Debt Services	2,886,567		389,897	3,276,464	
Total Debt Payments - Governmental Funds						

5110	50 Enterprise	
5110	60 Internal Service	
5120	50 Enterprise	
5120	60 Internal Service	
Total Debt Payments - Proprietary Funds		

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Tuition Paid to Other LEAs During Fiscal Year		Amount	
Tuition Reported in General Fund Expenditures 1000-560		516,623.24	
Purchased Services in General Fund Expenditures 1000-594 and 1000-597		5,158.36	
Total		521,781.60	
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	11,734.13	
4	Residential Treatment Facilities		
5	Other Local Education Agencies		
6	Brick and Mortar Charter Schools		
7	Cyber Charter Schools		
8	Career and Technology Centers	120,682.35	41,506.85
9	Approved Private Schools		
10	PA Chartered Schools for the Deaf and Blind		
11	Private Residential Rehabilitative Institutions	333,807.81	
12	Juvenile detention centers		
13	Special Program Jointures		5,158.36
14	Other Tuition Not Included Elsewhere in This Section		
Total Amounts Paid to Institutions		466,224.29	55,557.31

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329			
Total 320			
1200-322	180,760.25	59,728.78	240,489.03
1200-323			
1200-324			
1200-329			
Total 320	180,760.25	59,728.78	240,489.03
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324			
2200-329			
Total 320			
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

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SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -1

	Federal	Total
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	252,864.52	252,864.52
200 <u>Personnel Services-Employee Benefits</u>		
210 Gp Ins - Contracted Provider	65,857.78	65,857.78
220 Social Security Contributions	18,788.88	18,788.88
230 PSERS Retirement Contributions	1,528.51	1,528.51
260 Workmen's Compensation	1,871.25	1,871.25
Total Personnel Services-Employee Benefits	88,046.42	88,046.42
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services	4,552.00	4,552.00
500 <u>Other Purchased Services</u>		
580 Travel	1,016.00	1,016.00
Total Other Purchased Services	1,016.00	1,016.00
600 <u>Supplies</u>		
610 General Supplies	2,038.32	2,038.32
Total Supplies	2,038.32	2,038.32
800 <u>Other Objects</u>		
Total Other Objects	2,444.75	2,444.75
Total 1190 Federally Funded Regular Programs	350,962.01	350,962.01

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1243 Gifted Support
 100 ~~Personnel Services-Salaries~~
 Total Personnel Services-Salaries
 200 ~~Personnel Services-Employee Benefits~~
 220 Social Security Contributions
 230 PSERS Retirement Contributions
 Total Personnel Services-Employee Benefits
 600 ~~Supplies~~
 610 General Supplies
 Total Supplies
 Total 1243 Gifted Support

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES			
Page SCHED -2			
	Elementary	Secondary	Total
	14,802.58	14,802.52	29,605.10
	1,095.13	1,095.13	2,190.26
	2,506.14	2,506.14	5,012.28
	3,601.27	3,601.27	7,202.54
	1,970.32	1,569.23	3,539.55
	1,970.32	1,569.23	3,539.55
	20,374.17	19,973.02	40,347.19

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SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED-3

	Elementary	Secondary	Federal	Total
2250 School Library Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries	36,975.05	36,970.40		73,945.45
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider	20,383.46	20,315.07		40,698.53
220 Social Security Contributions	2,709.56	2,709.18		5,418.74
230 PSERS Retirement Contributions	6,256.76	6,256.17		12,512.93
250 Unemployment Compensation	250.82	250.82		501.64
Total Personnel Services-Employee Benefits	29,600.60	29,531.24		59,131.84
500 Other Purchased Services				
530 Communications	14,891.69	17,655.25		32,546.94
Total Other Purchased Services	14,891.69	17,655.25		32,546.94
600 Supplies				
610 General Supplies	280.87	180.55		461.42
640 Books & Periodicals	5,349.42	4,413.14		9,762.56
Total Supplies	5,630.29	4,593.69		10,223.98
Total 2250 School Library Services	87,097.63	88,750.58		175,848.21

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -4

	Total
2750 Nonpublic Transportation	
500 <u>Other Purchased Services</u>	6,920.43
513 St Tr Svc-Contr Carrier	6,920.43
Total Other Purchased Services	<u>6,920.43</u>
Total 2750 Nonpublic Transportation	

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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

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

TOTAL ENCUMBRANCES:

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

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

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

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	25,526.44		General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	238,374.11		Allowable expenses per instructions less federal
2830			
2840			
Total	263,900.55		

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

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

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	332,224.03
1000-323	
1200-594	5,158.36
1200-597	
2300-820	
2500-432	
2500-810	2,101.00
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	253,832.06
3100-630	

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

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

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	51,348.74	205,394.94	256,743.68
2140 Psychological Services	40,371.20	10,092.80	50,464.00
2150 Speech Pathology And Audiology Services	20,709.54	82,838.18	103,547.72
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	14,288.38	57,153.51	71,441.89
2350 Legal and Accounting Services	6,277.30	49,187.70	55,465.00
2420 Medical Services	701.86	2,819.43	3,521.29
2440 Nursing Services	17,859.31	71,437.24	89,296.55
2700 Student Transportation Services	107,839.94	431,359.75	539,199.69
TOTAL	259,396.27	910,283.55	1,169,679.82

Benefits for Staff Relative to
 Collective Bargaining Agreements

FUND	OBJECT	Benefits for Staff Relative to Collective Bargaining Agreements		
		COVERED	NOT COVERED	TOTAL
10 General Fund	211 Medical Insurance	1,154,442.20	156,978.01	1,311,420.21
	212 Dental Insurance	44,347.99	5,620.20	49,968.19
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	1,198,790.19	162,598.21	1,361,388.40
50 Enterprise Fund	211 Medical Insurance		37,182.26	37,182.26
	212 Dental Insurance		1,320.72	1,320.72
	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			
60 Internal Service Fund	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL		38,502.98	38,502.98
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
TOTAL FOR ALL FUNDS		1,198,790.19	201,101.19	1,399,891.38

LEA acknowledges there is no Self Insurance data to report.

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LEA acknowledges there were no ARRA funded expenditures

General Fund Expenditures: Functions

	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

General Fund Expenditures: Sub Functions

	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

Enterprise Fund Expenses

	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	5,464,705.97
Total Federally Funded salaries subject to PSERS withholding	325,770.20

Title I Expenditure Data (School Districts and Charter Schools)

Amount Description	Amount
Expenditures Funded with Current Title I Funds	222,503.08
Expenditures Funded with Carry over Title I Funds	68,415.93
Total Title I Expenditures	290,919.01

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	455,037.84
Federal Pass Thru Revenue: 6831, 6832, 6839	91,735.00

Total Non-ARRA Federal Revenue

546,772.84

ARRA Revenue

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

Total ARRA Federal Revenue

0.00

Total Federal Revenue

546,772.84

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

Function 1000	523,190.13
Function 2000	25,542.22
Function 3000	444.60
Function 4000	0.00
Function 5000	0.00

Total Federal Expenditures reported in General Fund

549,176.95