

LEA Name : Huntingdon Area SD  
Address : 2400 Cassady Ave Ste 2  
Huntingdon , PA 16652

County : Huntingdon  
AUN Number : 111312503  
LEA Type : SD


## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
6/30/2016

Pennsylvania Department of Education  
&  
Office of Comptroller Operations

PDE-2056: Intermediate Unit  
PDE-2057: School District, AVTS/CTC, Charter School,  
and Special Program Jointure

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

  
\_\_\_\_\_  
Chief School Administrator Signature

10/31/16  
\_\_\_\_\_  
Date

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

10/31/16  
\_\_\_\_\_  
Date

Faith M Swanson  
\_\_\_\_\_  
Contact Person

(814)641-2120      Ext .  
\_\_\_\_\_  
Contact Person Telephone Number

fswanson@huntsd.org  
\_\_\_\_\_  
Contact Person E-mail Address

(814)643-6244  
\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2016**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : **Huntingdon Area SD**  
AUN Number : **111312503**  
County : **Huntingdon**

<b>Audit Certification Due:</b> 12/31/2016
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**This certification is applicable to:**

- Orig. Annual Financial Report submitted to**  
**Comptroller Operations:** October 31, 2016  
Date
- Annual Financial Report revisions submitted on:** \_\_\_\_\_  
Date

**Auditing Firm:** Young, Oakes, Brown & Company

**Auditor Contact Name:** John Huber, CPA

**Auditor Phone:** 814-942-6191

**Auditor E-mail:** jhuber@yobco.com

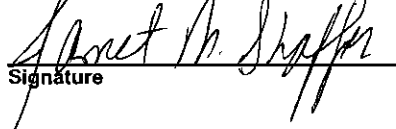
**CERTIFICATION:** By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with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

**Chief School Administrator**

  
Signature

11/9/16  
Date

**Board Secretary**

  
Signature

11/9/16  
Date

Faith M Swanson

\_\_\_\_\_  
Contact Person

fswanson@huntsd.org

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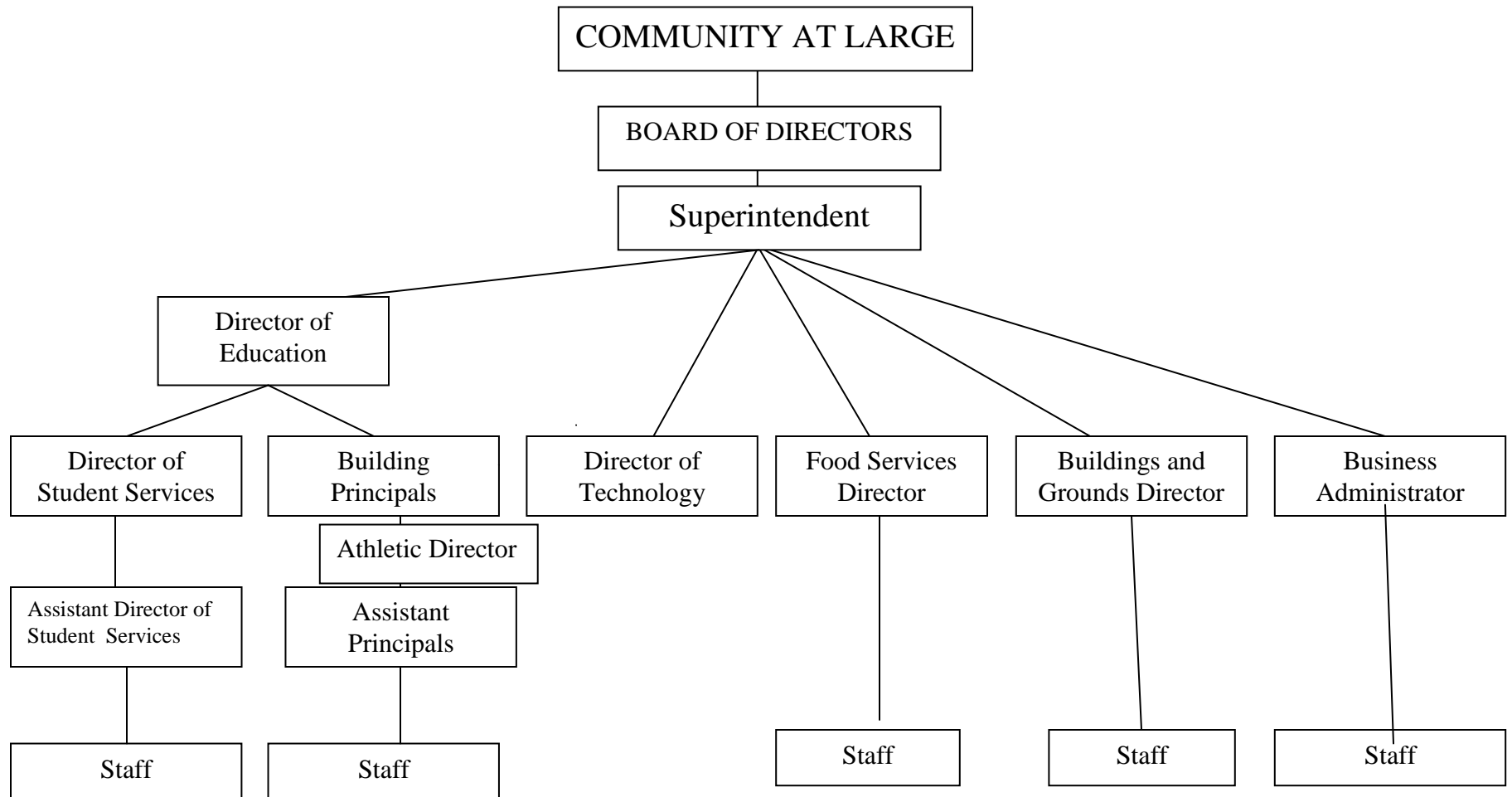
SECTION: ADMINISTRATIVE REGULATION

TITLE: ORGANIZATION CHART

ADOPTED:

REVISED: August 2015

# HUNTINGDON AREA SCHOOL DISTRICT



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
14110	NAP - Fund 51: Data has been entered for line 0146 - Due From Primary Government. Identify the Primary Government.  NAP 0146, Fund 51: \$16,154.00	General Fund of Huntingdon Area School District
30680	Revenue Detail: Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification.  6153, Current AFR Rev Detail: \$214,471.85 6153, Prior AFR Rev Detail: \$340,810.32	Real estate transfer tax - highly variable depending on real estate sales
50075	SOIN: Governmental Fund, General Obligation Bond reductions exceed the amount reported as GOB principal payment expenditures in Functions 5110 and 5120, Object 910. Correct or provide a justification.  SOIN, GOB Reduction: \$1,323,000.00 Expenditure Detail, Function 5110 and 5120, Object 910: \$1,321,627.59	The District received a credit on the bond payment for nonrefunding proceeds of the issue in the amount of \$1,372.41 on payment of GO Bond Series 2015 due 9/1/15.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.  SESS Schedule 2350: \$232.50 Prior Year SESS Schedule 2350: \$124.00	IEP Writing Solicitor Review- Negligible increase

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	6,365,932				
0110 Investments					
0120 Taxes Receivable	722,115				
0130 Due From Other Funds					
0141 Due From Other Governments	1,256,138				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	10,213				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$8,354,398</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$8,354,398</b>				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	3,869,844				10,235,776
0110 Investments					
0120 Taxes Receivable					722,115
0130 Due From Other Funds					
0141 Due From Other Governments					1,256,138
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					10,213
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$3,869,844</b>				<b>\$12,224,242</b>
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$3,869,844</b>				<b>\$12,224,242</b>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	16,145				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	385,672				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,388,140				
0462 Payroll Deductions and Withholding	1,088,925				
0480 Unearned Revenues					
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$2,878,882</b>				
0950 Deferred Inflows of Resources	410,948				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	3,637,629				
0850 Unassigned Fund Balance	1,426,939				
<b>Total Fund Balances</b>	<b>\$5,064,568</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$8,354,398</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					16,145
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	18,730				404,402
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					1,388,140
0462 Payroll Deductions and Withholding					1,088,925
0480 Unearned Revenues					
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$18,730</b>				<b>\$2,897,612</b>
0950 Deferred Inflows of Resources					410,948
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	3,851,114				3,851,114
0840 Assigned Fund Balance					3,637,629
0850 Unassigned Fund Balance					1,426,939
<b>Total Fund Balances</b>	<b>\$3,851,114</b>				<b>\$8,915,682</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$3,869,844</b>				<b>\$12,224,242</b>



Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850.</u> <u>(31)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	12,328,409				
7000 Revenue from State Sources	14,152,909				
8000 Revenue from Federal Sources	651,546				
<b>Total Revenues</b>	<b>\$27,132,864</b>				
<b>Expenditures</b>					
1000 Instruction	15,332,559				
2000 Support Services	8,543,468				
3000 Operation of Non-Instructional Services	587,648				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,156,386				
5130 Refund of Prior Year Revenues / Receipts	35,680				
5140 Short-Term Borrowing – Interest and Costs					
<b>Total Expenditures</b>	<b>\$26,655,741</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$477,123</b>				
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	664,543				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>(\$664,543)</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	3,814				12,332,223
7000 Revenue from State Sources					14,152,909
8000 Revenue from Federal Sources					651,546
<b>Total Revenues</b>	<b>\$3,814</b>				<b>\$27,136,678</b>
<b>Expenditures</b>					
1000 Instruction					15,332,559
2000 Support Services					8,543,468
3000 Operation of Non-Instructional Services					587,648
4000 Facilities Acquisition, Construction and Improvement Services	56,730				56,730
5110 Debt Service					2,156,386
5130 Refund of Prior Year Revenues / Receipts					35,680
5140 Short-Term Borrowing – Interest and Costs					
<b>Total Expenditures</b>	<b>\$56,730</b>				<b>\$26,712,471</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$52,916)</b>				<b>\$424,207</b>
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	664,543				664,543
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					664,543
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$664,543</b>				<b>\$0</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>(\$187,420)</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	5,251,988				
<b>Fund Balance - End Of Year</b>	<b>\$5,064,568</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>\$611,627</b>				<b>\$424,207</b>
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		3,239,487			8,491,475
<b>Fund Balance - End Of Year</b>		<b>\$3,851,114</b>			<b>\$8,915,682</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	223,228			223,228	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	69,765			69,765	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government	16,154			16,154	
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	51,993			51,993	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$361,140</b>			<b>\$361,140</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	23,402			23,402	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$23,402</b>			<b>\$23,402</b>	
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$384,542</b>			<b>\$384,542</b>	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	4			4	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	39,198			39,198	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	10,982			10,982	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$50,184</b>			<b>\$50,184</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	23,179			23,179	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	141,592			141,592	
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$164,771</b>			<b>\$164,771</b>	
<b>Total Liabilities</b>	<b>\$214,955</b>			<b>\$214,955</b>	
0950 Deferred Inflows of Resources					
<b>Net Position</b>					
0791 Invested in Capital Assets, Net of Related Debt	23,402			23,402	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	146,185			146,185	
<b>Total Net Position</b>	<b>\$169,587</b>			<b>\$169,587</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$384,542</b>			<b>\$384,542</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Operating Revenues</b>					
6600 Food Service Revenue	298,082			298,082	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$298,082</b>			<b>\$298,082</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	366,038			366,038	
200 Personnel Services – Employee Benefits	257,533			257,533	
300 Purchased Professional and Technical Services	595			595	
400 Purchased Property Services	6,941			6,941	
500 Other Purchased Services	2,115			2,115	
600 Supplies	413,027			413,027	
740 Depreciation	7,435			7,435	
810 Dues and Fees	376			376	
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$1,054,060</b>			<b>\$1,054,060</b>	
<b>Operating Income (Loss)</b>	<b>(\$755,978)</b>			<b>(\$755,978)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	30,262			30,262	
8000 Revenue from Federal Sources	583,541			583,541	
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$613,803</b>			<b>\$613,803</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$142,175)</b>			<b>(\$142,175)</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>(\$142,175)</b>			<b>(\$142,175)</b>	
0002 Net Position - Beginning of Fiscal Year	311,762			311,762	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$169,587</b>			<b>\$169,587</b>	



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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	297,888			297,888	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	631,456			631,456	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	418,788			418,788	
0018 Cash Payments For Other Operating Expenses	10,027			10,027	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$762,383)</b>			<b>(\$762,383)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	33,239			33,239	
0023 Receipts From Federal Sources -8000	631,620			631,620	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$664,859</b>			<b>\$664,859</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (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>					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>					

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>(97,524)</b>			<b>(97,524)</b>	
0004 Cash and Cash Equivalents Beginning of Year	320,752			320,752	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$223,228</b>			<b>\$223,228</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(755,978)			(755,978)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	7,435			7,435	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(8,388)			(8,388)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	1,703			1,703	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(2,611)			(2,611)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(11,864)			(11,864)	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(1,575)			(1,575)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(194)			(194)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	9,089			9,089	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>(\$6,405)</b>			<b>(\$6,405)</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$762,383)</b>			<b>(\$762,383)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
<b>Total</b>	

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Amounts Expressed in Whole Dollars

Private Purpose Trust  
(71)

Investment Trust  
(72)

Pension Trust  
(73)

Activity  
(81)

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents				48,095
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

**Total Assets** **\$48,095**

0910 Deferred Outflows of Resources

**Total Assets And Deferred Outflows Of Resources** **\$48,095**

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents				48,095
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>				<b>\$48,095</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$48,095</b>

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
<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 Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				48,095
<b>Total Liabilities</b>				<b>\$48,095</b>
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
<b>Total Net Position</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>				<b>\$48,095</b>

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Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

**Liabilities, Deferred Inflows Of Resources And Net Position**

**Liabilities**

0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				48,095
<b>Total Liabilities</b>				<b>\$48,095</b>

0950 Deferred Inflows of Resources

**Net Position**

0791 Invested in Capital Assets, Net of Related Debt  
 0009 Restricted Net Position (0792 – 0798)  
 0799 Unrestricted Net Position

**Total Net Position**

<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>				<b>\$48,095</b>
--------------------------------------------------------------------------	--	--	--	-----------------

	<u>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>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	7,268,304.88			7,268,304.88
6113 Public Utility Realty Taxes	12,528.50			12,528.50
6114 Payments in Lieu of Current Taxes - State / Local	57,932.81			57,932.81
6120 Current Per Capita Taxes, Section 679	37,291.00			37,291.00
6131 Current Act 1 Earned Income Taxes	1,026,691.71	26,080.62		1,000,611.09
6141 Current Act 511 Per Capita Taxes	41,932.28		165.45	42,097.73
6143 Current Act 511 Local Services Taxes	53,595.57	744.30	445.41	53,296.68
6151 Current Act 511 Earned Income Taxes	1,026,979.57	26,080.64	25,763.06	1,026,661.99
6153 Current Act 511 Real Estate Transfer Taxes	218,164.04	17,401.56	13,709.37	214,471.85
6411 Delinquent Real Estate Taxes	634,573.93	235,074.96	288,566.24	688,065.21
6420 Delinquent Per Capita Taxes, Section 679	6,143.75	848.00		5,295.75
6431 Delinquent Act 1 Earned Income Taxes	323,878.83	2,338.53		321,540.30
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	6,860.15	959.70		5,900.45
6451 Delinquent Act 511 Earned Income Taxes	323,302.30	2,363.58		320,938.72
6500 Earnings on Investments	20,116.43			
6700 Revenues from LEA Activities	70,902.00			
6832 Federal IDEA Revenue Received as Pass Through	372,994.96			
6910 Rentals	9,275.00			
6920 Contributions and Donations from Private Sources	24,572.33			
6941 Regular Day School Tuition	7,850.00			
6942 Summer School Tuition	2,400.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	31,213.45			
6962 Other Services Provided Other Pennsylvania LEAs	27,292.32			
6991 Refunds of a Prior Year Expenditure	705,552.87			
6992 Energy Efficiency Revenues and Incentives	7,662.97			
6999 Other Revenues Not Specified Above	10,397.66			
<b>TOTAL Revenue from Local Sources</b>	<b>\$12,328,409.31</b>	<b>\$311,891.89</b>	<b>\$328,649.53</b>	<b>\$11,054,936.96</b>



**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7110 Basic Education Funding	7,725,800.76		
7160 Tuition for Orphans Subsidy	30,741.04		
7271 Special Education funds for School-Aged Pupils	1,426,154.30		
7311 Pupil Transportation Subsidy	1,519,735.23		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	72,159.86		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	347,447.58		
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,777.26		
7340 State Property Tax Reduction Allocation	670,472.11		
7505 Ready to Learn Block Grant	334,138.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	806.91		
7810 State Share of Social Security and Medicare Taxes	463,812.12		
7820 State Share of Retirement Contributions	1,525,863.59		
<b>TOTAL Revenue from State Sources</b>	<b>\$14,152,908.76</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,169.18			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,505.22			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	94,703.74			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,167.65			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$651,545.79</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$27,132,863.86</b>	<b>\$311,891.89</b>	<b>\$328,649.53</b>	<b>\$11,054,936.96</b>

Revenue from Local Sources	12,328,409.31
Revenue from State Sources	14,152,908.76
Revenue from Federal Sources	651,545.79
Other Financing Sources	
<b>TOTAL FROM ALL SOURCES</b>	<b>\$27,132,863.86</b>

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	9,812,819.92				
1200 Special Programs - Elementary / Secondary	4,354,866.39				
1300 Vocational Education	933,062.77				
1400 Other Instructional Programs - Elementary / Secondary	231,810.06				
<b>Total Instruction</b>	<b>\$15,332,559.14</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	860,615.75				
2200 Support Services - Instructional Staff	1,104,841.56				
2300 Support Services - Administration	1,502,192.04				
2400 Support Services - Pupil Health	334,573.29				
2500 Support Services - Business	384,141.76				
2600 Operation and Maintenance of Plant Services	2,298,435.68				
2700 Student Transportation Services	2,057,114.11				
2800 Support Services - Central	1,553.56				
<b>Total Support Services</b>	<b>\$8,543,467.75</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	587,488.66				
3300 Community Services	159.13				
<b>Total Operation of Non-Instructional Services</b>	<b>\$587,647.79</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
<b>Total Facilities Acquisition, Construction and Improvement Services</b>					
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	2,192,065.93				
5200 Interfund Transfers - Out	664,542.51				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,856,608.44</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$27,320,283.12</b>				

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	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					9,812,819.92
1200 Special Programs - Elementary / Secondary					4,354,866.39
1300 Vocational Education					933,062.77
1400 Other Instructional Programs - Elementary / Secondary					231,810.06
<b>Total Instruction</b>					<b>\$15,332,559.14</b>
<b>2000 Support Services</b>					
2100 Support Services - Students					860,615.75
2200 Support Services - Instructional Staff					1,104,841.56
2300 Support Services - Administration					1,502,192.04
2400 Support Services - Pupil Health					334,573.29
2500 Support Services - Business					384,141.76
2600 Operation and Maintenance of Plant Services					2,298,435.68
2700 Student Transportation Services					2,057,114.11
2800 Support Services - Central					1,553.56
<b>Total Support Services</b>					<b>\$8,543,467.75</b>
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					587,488.66
3300 Community Services					159.13
<b>Total Operation of Non-Instructional Services</b>					<b>\$587,647.79</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services	53,129.55				53,129.55
4600 Existing Building Improvement Services	3,600.00				3,600.00
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$56,729.55</b>				<b>\$56,729.55</b>
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses					2,192,065.93
5200 Interfund Transfers - Out					664,542.51
<b>Total Other Expenditures and Financing Uses</b>					<b>\$2,856,608.44</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$56,729.55</b>				<b>\$27,377,012.67</b>

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**PSERS Salary Data (Salary Data should relate to the General Fund only)**

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	10,737,853.88
Total Federally Funded salaries subject to PSERS withholding	451,655.95
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	428,851.00
Expenditures Funded with Carry over Title I Funds	
	<hr/>
<b>Total Title I Expenditure Data</b>	<b>\$428,851.00</b>
	<hr/>

**Title I ARRA Amount**

<b>Amount Description</b>	<b>Amount</b>
Portion of Total Title I Expenditures funded with ARRA Title I	
	<hr/>

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

	<b>OBJECT</b>	<b>COVERED</b>	<b>NOT COVERED</b>	<b>TOTAL</b>
<b>10 General Fund</b>	<b>No Self Insurance data to report</b>			
	211 Medical Insurance	2,101,722.29	193,221.94	2,294,944.23
	212 Dental Insurance	25,634.53	6,499.50	32,134.03
	215 Eye Care Insurance		1,239.05	1,239.05
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$2,127,356.82</b>	<b>\$200,960.49</b>	<b>\$2,328,317.31</b>
<b>50 Enterprise Fund</b>	<b>No Self Insurance data to report</b>			
	211 Medical Insurance	137,275.55	5,715.72	142,991.27
	212 Dental Insurance	2,666.73	558.00	3,224.73
	215 Eye Care Insurance		69.72	69.72
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$139,942.28</b>	<b>\$6,343.44</b>	<b>\$146,285.72</b>
<b>60 Internal Service Fund</b>	<b>No Self Insurance data to report</b>			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$2,267,299.10</b>	<b>\$207,303.93</b>	<b>\$2,474,603.03</b>

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	76,594.01	347,801.52	424,395.53	77,583.47	322,032.98	399,616.45
2140 Psychological Services	27,390.81	124,377.40	151,768.21	34,828.72	144,566.84	179,395.56
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	43,979.86	199,705.72	243,685.58	58,247.18	241,772.02	300,019.20
2350 Legal and Accounting Services	124.00	17,709.50	17,833.50	232.50	51,550.25	51,782.75
2420 Medical Services						
2440 Nursing Services	54,434.38	247,178.08	301,612.46	60,925.06	252,887.36	313,812.42
2700 Student Transportation Services	363,371.95	1,650,015.72	2,013,387.67	399,378.09	1,657,736.02	2,057,114.11
<b>Total</b>	<b>\$565,895.01</b>	<b>\$2,586,787.94</b>	<b>\$3,152,682.95</b>	<b>\$631,195.02</b>	<b>\$2,670,545.47</b>	<b>\$3,301,740.49</b>



(PRINCIPAL AMOUNTS ONLY)

**ALL GOVERNMENTAL FUND TYPES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		32,765,000.00			532,165.00	1,070,886.00	33,248,000.00	67,616,051.00
2. Additional Debt Incurred During Year						226,313.00	2,530,000.00	2,756,313.00
3. Retirements and Repayments		1,323,000.00			2,468.00			1,325,468.00
4. Debt at End of Fiscal Year		31,442,000.00			529,697.00	1,297,199.00	35,778,000.00	69,046,896.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		31,442,000.00			529,697.00	1,297,199.00	35,778,000.00	69,046,896.00
7. Current Portion P&I - Due within 1 year		2,323,113.12						2,323,113.12
8. Interest Paid during current fiscal year		834,768.86						834,768.86

(PRINCIPAL AMOUNTS ONLY)

**ALL PROPRIETARY FUND TYPES**

- 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**

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,321,627.59		834,758.31	2,156,385.90	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

<b>Total Debt Payments - Governmental Funds</b>			<b>\$1,321,627.59</b>		<b>\$834,758.31</b>	<b>\$2,156,385.90</b>	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

<b>Total Debt Payments - Proprietary Funds</b>						
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**Bond Details**  
**Governmental Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	03/2011	645,000.00		10,000.00	635,000.00	36,025.00	26,400.00
General Obligation Bonds/Notes – CIB	01/2012	9,990,000.00		5,000.00	9,985,000.00	396,068.76	391,212.50
General Obligation Bonds/Notes – CIB	05/2013	3,445,000.00		1,125,000.00	2,320,000.00	1,179,950.00	57,650.00
General Obligation Bonds/Notes – CIB	07/2014	8,685,000.00		38,000.00	8,647,000.00	338,804.36	136,874.71
General Obligation Bonds/Notes – CIB	06/2015	10,000,000.00		145,000.00	9,855,000.00	372,265.00	222,631.65
Compensated Absences		1,070,886.00	226,313.00		1,297,199.00		
Other Post-Employment Benefits (OPEB)		532,165.00		2,468.00	529,697.00		
Net Pension Liability		33,248,000.00	2,530,000.00		35,778,000.00		
<b>Totals for Debt Entered:</b>		<b>\$67,616,051.00</b>	<b>\$2,756,313.00</b>	<b>\$1,325,468.00</b>	<b>\$69,046,896.00</b>	<b>\$2,323,113.12</b>	<b>\$834,768.86</b>

**General Fund (10)**

**Section 1: Tuition/Purchased Services as Reported within Expenditure Detail**

	<b>Amount</b>
Tuition Reported in General Fund Expenditures 1000-560	2,350,766.10
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

<b>Section 1 Total</b>	<b>\$2,350,766.10</b>
------------------------	-----------------------

**Section 2: Tuition Paid to Institution Types During Fiscal Year**

	<b>Tuition Paid For Nonspecial Education</b>	<b>Tuition Paid For Special Education</b>	<b>Total</b>
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	4,359.66	61,754.24	66,113.90
6 Brick and Mortar Charter Schools	576,960.25	495,414.38	1,072,374.63
7 Cyber Charter Schools	282,900.17	84,696.78	367,596.95
8 Career and Technology Centers	656,016.96		656,016.96
9 Approved Private Schools		164,164.03	164,164.03
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	5,040.00	13,264.13	18,304.13
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	1,515.50	4,680.00	6,195.50

<b>Section 2 Total</b>	<b>\$1,526,792.54</b>	<b>\$823,973.56</b>	<b>\$2,350,766.10</b>
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