

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

County : Huntingdon
AUN Number : 111312503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2019

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

Date 11/20/19



Board Secretary Signature

Date 11/20/19

Faith Swanson

Contact Person

fswanson@huntsd.org

Contact Person E-mail Address

(814)641-2120

Ext :

Contact Person Telephone Number

(814) 643-6244

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2019**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/20/2019

Date

Auditing Firm: Young, Oakes, Brown & Co. PC

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

Date

12/18/19

Board Secretary


Signature

Date

12/17/19

Faith Swanson

Contact Person

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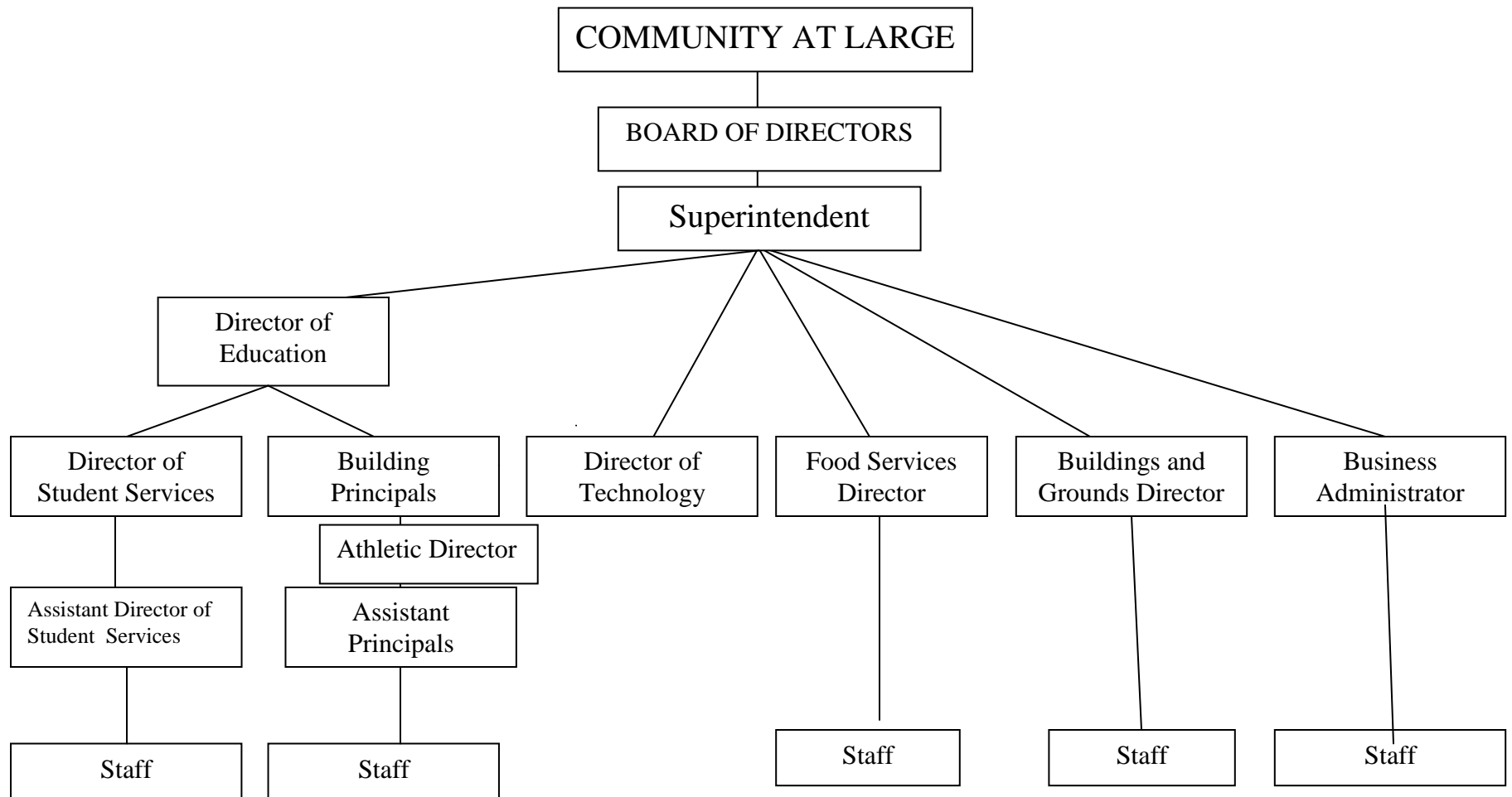
SECTION: ADMINISTRATIVE REGULATION

TITLE: ORGANIZATION CHART

~~ADOPTED:~~

REVISED: August 2015

HUNTINGDON AREA SCHOOL DISTRICT



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13092	REG: A large amount has been reported as local revenue in Fund 32, account 6000 which should only include interest earnings of this fund. Correct or provide a brief explanation of the revenue reported. REG, Fund 32, Local Revenue Line 6000: \$93,139.00	\$78,452.34 received in interest on investments/bank accounts. \$14684.50 received from grant funds which offset a capital expenditure.
14035	NAP - Fund 51: Cash and Cash Equivalents cannot be negative.	This figure is correct. Cafeteria, Athletic and General fund are housed in one bank account. GF did not transfer funds due to receivables in July.
16230	REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REP Fund 51 – Net Position - Beginning of Fiscal Year: \$-1,197,057.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-77,367.00	Beginning Net Position adjusted by auditors to reflect Net Pension Liability as per GASB 68
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$7,653.85 Prior Year SESS Schedule 2160: \$0.00	Social Worker services began in 2018-19
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: \$21,502.00 Prior Year SESS Schedule 2350: \$432.00	More special education complaints in process during the 2018-19 school year.
50480	SESS - 2700 Student Transportation Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2700: \$623,880.46 Prior Year SESS Schedule 2700: \$432,585.30	Wheelchair equipped vans, more designated special education runs.

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	7,027,598				
0110	Investments					
0120	Taxes Receivable	668,392				
0130	Due From Other Funds					
0141	Due From Other Governments	985,427				
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	14,531				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$8,695,948				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$8,695,948				

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	2,677,055				9,704,653
0110	Investments					
0120	Taxes Receivable					668,392
0130	Due From Other Funds					
0141	Due From Other Governments					985,427
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					14,531
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$2,677,055				\$11,373,003
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$2,677,055				\$11,373,003

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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>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds	14,485				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	706,330				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,641,299				
0462	Payroll Deductions and Withholding	1,174,346				
0480	Unearned Revenues					
0490	Other Current Liabilities	185,424				
Total Liabilities		\$3,721,884				
0950	Deferred Inflows of Resources	405,855				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	1,303,579				
0840	Assigned Fund Balance	2,134,050				
0850	Unassigned Fund Balance	1,130,580				
Total Fund Balances		\$4,568,209				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$8,695,948				

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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>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					14,485
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	4,261				710,591
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					1,641,299
0462	Payroll Deductions and Withholding					1,174,346
0480	Unearned Revenues					
0490	Other Current Liabilities					185,424
Total Liabilities		\$4,261				\$3,726,145
0950	Deferred Inflows of Resources					405,855
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance	2,672,794				2,672,794
0830	Committed Fund Balance					1,303,579
0840	Assigned Fund Balance					2,134,050
0850	Unassigned Fund Balance					1,130,580
Total Fund Balances		\$2,672,794				\$7,241,003
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$2,677,055				\$11,373,003

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Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690. 1850) (31)
Revenues					
6000 Revenue from Local Sources	13,177,625				
7000 Revenue from State Sources	15,133,691				
8000 Revenue from Federal Sources	957,142				
Total Revenues	\$29,268,458				
Expenditures					
1000 Instruction	16,710,074				
2000 Support Services	9,468,818				
3000 Operation of Non-Instructional Services	620,941				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,269,497				
5130 Refund of Prior Year Revenues / Receipts	50,296				
Total Expenditures	\$29,119,626				
Excess (Deficiency) Of Revenues Over Expenditures	\$148,832				
Other Financing Sources (Uses)					
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	150,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$150,000)				

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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>
Revenues					
6000 Revenue from Local Sources	93,139				13,270,764
7000 Revenue from State Sources					15,133,691
8000 Revenue from Federal Sources					957,142
Total Revenues	\$93,139				\$29,361,597
Expenditures					
1000 Instruction					16,710,074
2000 Support Services					9,468,818
3000 Operation of Non-Instructional Services					620,941
4000 Facilities Acquisition, Construction and Improvement Services	298,161				298,161
5110 Debt Service					2,269,497
5130 Refund of Prior Year Revenues / Receipts					50,296
Total Expenditures	\$298,161				\$29,417,787
Excess (Deficiency) Of Revenues Over Expenditures	(\$205,022)				(\$56,190)
Other Financing Sources (Uses)					
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					150,000
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					(\$150,000)

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>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		(\$1,168)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	4,569,374				
Fund Balance - End Of Year		\$4,568,206				

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>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		(\$205,022)				(\$206,190)
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	2,877,817				7,447,191
Fund Balance - End Of Year		\$2,672,795				\$7,241,001

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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>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	(24,790)			(24,790)	
0110 Investments					
0130 Due From Other Funds	14,485			14,485	
0141 Due From Other Governments	73,379			73,379	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	60,392			60,392	
0170 Inventories	10,570			10,570	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$134,036			\$134,036	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	7,123			7,123	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$7,123			\$7,123	
0910 Deferred Outflows of Resources	23,736			23,736	
Total Assets And Deferred Outflows Of Resources	\$164,895			\$164,895	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	16,494			16,494	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	21,561			21,561	
0490 Other Current Liabilities					
Total Current Liabilities	\$38,055			\$38,055	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	322,476			322,476	
0570 Net Pension Liability	1,090,604			1,090,604	
0599 Other Noncurrent Liabilities	22,005			22,005	
Total Noncurrent Liabilities	\$1,435,085			\$1,435,085	
Total Liabilities	\$1,473,140			\$1,473,140	
0950 Deferred Inflows of Resources	18,906			18,906	
Net Position					
0791 Net Investment in Capital Assets	7,123			7,123	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,334,274)			(1,334,274)	
Total Net Position	(\$1,327,151)			(\$1,327,151)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$164,895			\$164,895	

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>
Operating Revenues					
6600 Food Service Revenue	321,008			321,008	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$321,008			\$321,008	
Operating Expenses					
100 Personnel Services – Salaries	350,975			350,975	
200 Personnel Services – Employee Benefits	382,926			382,926	
300 Purchased Professional and Technical Services	250			250	
400 Purchased Property Services	5,804			5,804	
500 Other Purchased Services	212,783			212,783	
600 Supplies	209,873			209,873	
740 Depreciation	7,757			7,757	
810 Dues and Fees	23			23	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,170,391			\$1,170,391	
Operating Income (Loss)	(\$849,383)			(\$849,383)	
Non Operating Revenues (Expenses)					
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	27,332			27,332	
8000 Revenue from Federal Sources	541,957			541,957	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$569,289			\$569,289	
Income (Loss) Before Contributions And Transfers	(\$280,094)			(\$280,094)	

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>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	150,000			150,000	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$130,094)			(\$130,094)	
0002 Net Position - Beginning of Fiscal Year	(1,197,057)			(1,197,057)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,327,151)			(\$1,327,151)	

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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>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	288,752			288,752	
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	739,127			739,127	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	308,391			308,391	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$758,766)			(\$758,766)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	23,591			23,591	
0023 Receipts From Federal Sources -8000	414,081			414,081	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	150,000			150,000	
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$587,672			\$587,672	
Cash Flows From Capital and Related Financing Activities					
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
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					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(171,094)			(171,094)	
0004 Cash and Cash Equivalents Beginning of Year	146,304			146,304	
Cash and Cash Equivalents at Year End	(\$24,790)			(\$24,790)	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(849,383)			(849,383)	
Adjustments					
0051 Depreciation and Net Amortization	7,757			7,757	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(33,386)			(33,386)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	47,979			47,979	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	60,314			60,314	
0064 Deferred Outflows (0910)	(23,736)			(23,736)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	12,049			12,049	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(41,460)			(41,460)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	22,593			22,593	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	13,138			13,138	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	1,130			1,130	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	5,333			5,333	
0067 Deferred Inflows (0950)	18,906			18,906	
Total Adjustments	\$90,617			\$90,617	
Cash Provided By (Used for) Total	(\$758,766)			(\$758,766)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				59,145
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				\$59,145
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$59,145

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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>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				59,145
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					\$59,145
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$59,145

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
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				59,145
Total Liabilities				\$59,145
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$59,145

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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>
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				59,145
Total Liabilities					\$59,145
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$59,145

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General Fund (10)

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	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	8,373,623.67			8,373,623.67
6113 Public Utility Realty Taxes	11,653.91			11,653.91
6114 Payments in Lieu of Current Taxes - State / Local	96,551.03			96,551.03
6120 Current Per Capita Taxes, Section 679	37,028.63			37,028.63
6131 Current Act 1 Earned Income Taxes	1,034,160.64		43,196.74	1,077,357.38
6141 Current Act 511 Per Capita Taxes	41,075.02			41,075.02
6143 Current Act 511 Local Services Taxes	38,770.35	7,620.26		31,150.09
6151 Current Act 511 Earned Income Taxes	1,040,668.68		43,196.74	1,083,865.42
6153 Current Act 511 Real Estate Transfer Taxes	203,983.24	29,001.92	13,578.44	188,559.76
6411 Delinquent Real Estate Taxes	726,161.59	223,415.29	230,426.39	733,172.69
6420 Delinquent Per Capita Taxes, Section 679	4,404.32		105.00	4,509.32
6431 Delinquent Act 1 Earned Income Taxes	374,989.20	1,249.52		373,739.68
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,751.43			4,751.43
6451 Delinquent Act 511 Earned Income Taxes	371,403.88	1,249.52	105.00	370,259.36
6500 Earnings on Investments	149,273.85			
6700 Revenues from LEA Activities	54,394.06			
6832 Federal IDEA Revenue Received as Pass Through	397,956.30			
6910 Rentals	13,550.00			
6920 Contributions and Donations from Private Sources	3,982.00			
6941 Regular Day School Tuition	9,910.00			
6942 Summer School Tuition	400.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	9,287.79			
6961 Transportation Services Provided Other Pennsylvania LEAs	3,254.76			
6991 Refunds of a Prior Year Expenditure	140,436.97			
6999 Other Revenues Not Specified Above	35,953.71			
TOTAL Revenue from Local Sources	\$13,177,625.03	\$262,536.51	\$330,608.31	\$12,427,297.39

	Revenue Reported In Current Year			
Revenue from State Sources				
7110 Basic Education Funding	8,039,757.20			
7160 Tuition for Orphans Subsidy	38,805.63			
7271 Special Education funds for School-Aged Pupils	1,468,050.90			
7299 Program Revenues Not Listed Previously in the 7200 Series	181.65			
7311 Pupil Transportation Subsidy	1,372,443.97			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,150.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	396,826.01			
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,814.60			
7340 State Property Tax Reduction Allocation	671,286.33			
7361 School Safety and Security Grants	25,000.00			
7369 Other Safe School Grants	24,691.90			
7505 Ready to Learn Block Grant	334,138.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,058.29			
7810 State Share of Social Security and Medicare Taxes	562,632.52			
7820 State Share of Retirement Contributions	2,091,854.19			
TOTAL Revenue from State Sources	\$15,133,691.19			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	586,145.67			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,184.00			
8517 NCLB, Title IV - 21St Century Schools	45,558.00			
8519 NCLB, Title VI - Flexibility and Accountability	8,941.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	207,080.99			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	19,232.19			
TOTAL Revenue from Federal Sources	\$957,141.85			
TOTAL FROM ALL SOURCES	\$29,268,458.07	\$262,536.51	\$330,608.31	\$12,427,297.39

Revenue from Local Sources	13,177,625.03
Revenue from State Sources	15,133,691.19
Revenue from Federal Sources	957,141.85
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$29,268,458.07

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	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690.</u> <u>1850)(31)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	10,444,841.09				
1200 Special Programs - Elementary / Secondary	5,070,103.42				
1300 Vocational Education	904,439.31				
1400 Other Instructional Programs - Elementary / Secondary	290,689.84				
Total Instruction	\$16,710,073.66				
2000 <u>Support Services</u>					
2100 Support Services - Students	967,752.29				
2200 Support Services - Instructional Staff	1,654,793.66				
2300 Support Services - Administration	1,645,728.49				
2400 Support Services - Pupil Health	382,066.24				
2500 Support Services - Business	416,824.79				
2600 Operation and Maintenance of Plant Services	2,349,222.26				
2700 Student Transportation Services	2,034,017.07				
2800 Support Services - Central	18,413.18				
Total Support Services	\$9,468,817.98				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	620,941.04				
Total Operation of Non-Instructional Services	\$620,941.04				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	2,319,792.73				
5200 Interfund Transfers - Out	150,000.00				
Total Other Expenditures and Financing Uses	\$2,469,792.73				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,269,625.41				

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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>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					10,444,841.09
1200 Special Programs - Elementary / Secondary					5,070,103.42
1300 Vocational Education					904,439.31
1400 Other Instructional Programs - Elementary / Secondary					290,689.84
Total Instruction					\$16,710,073.66
2000 <u>Support Services</u>					
2100 Support Services - Students					967,752.29
2200 Support Services - Instructional Staff					1,654,793.66
2300 Support Services - Administration					1,645,728.49
2400 Support Services - Pupil Health					382,066.24
2500 Support Services - Business					416,824.79
2600 Operation and Maintenance of Plant Services					2,349,222.26
2700 Student Transportation Services					2,034,017.07
2800 Support Services - Central					18,413.18
Total Support Services					\$9,468,817.98
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					620,941.04
Total Operation of Non-Instructional Services					\$620,941.04
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services	298,161.00				298,161.00
Total Facilities Acquisition, Construction and Improvement	\$298,161.00				\$298,161.00
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					2,319,792.73
5200 Interfund Transfers - Out					150,000.00
Total Other Expenditures and Financing Uses					\$2,469,792.73
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$298,161.00				\$29,567,786.41

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	10,460,429.71
	Total Federally Funded salaries subject to PSERS withholding	516,139.88

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	586,146.00
	Expenditures Funded with Carry over Title I Funds	7,102.00
Total Title I Expenditure Data		\$593,248.00

Benefits for Staff Relative to Collective
Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	2,088,515.30	158,842.42	2,247,357.72
	212 Dental Insurance	49,807.96	6,753.00	56,560.96
	215 Eye Care Insurance		1,405.10	1,405.10
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,138,323.26	\$167,000.52	\$2,305,323.78
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	135,571.11	3,016.14	138,587.25
	212 Dental Insurance	3,535.50	279.00	3,814.50
	215 Eye Care Insurance		33.66	33.66
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$139,106.61	\$3,328.80	\$142,435.41
60 Internal Service Fund	No Self Insurance data to report			
	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			
	FUND TOTAL			
Total of All Funds		\$2,277,429.87	\$170,329.32	\$2,447,759.19

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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	99,588.04	369,241.83	468,829.87	95,614.82	344,741.87	440,356.69
2140 Psychological Services	39,279.12	145,634.87	184,913.99	44,150.17	159,184.67	203,334.84
2150 Speech Pathology and Audiology Services						
2160 Social Work Services				7,653.85	27,596.15	35,250.00
2260 Instruction and Curriculum Development Services	79,258.94	293,867.74	373,126.68	62,173.24	224,167.35	286,340.59
2350 Legal and Accounting Services	432.00	39,603.00	40,035.00	21,502.00	42,653.00	64,155.00
2420 Medical Services						
2440 Nursing Services	76,970.65	285,383.47	362,354.12	81,387.81	293,446.01	374,833.82
2700 Student Transportation Services	432,585.30	1,603,893.20	2,036,478.50	623,880.46	1,410,136.61	2,034,017.07
Total	\$728,114.05	\$2,737,624.11	\$3,465,738.16	\$936,362.35	\$2,501,925.66	\$3,438,288.01

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(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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		29,006,501.00			5,555,300.00	1,299,022.00	41,585,000.00	77,445,823.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments		1,467,000.00			42,314.00	20,337.00	1,549,000.00	3,078,651.00
4. Debt at End of Fiscal Year		27,539,501.00			5,512,986.00	1,278,685.00	40,036,000.00	74,367,172.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		27,539,501.00			5,512,986.00	1,278,685.00	40,036,000.00	74,367,172.00
7. Current Portion P&I - Due within 1 year		2,271,337.54						2,271,337.54
8. Interest Paid during current fiscal year		802,497.16						802,497.16

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	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								
2. Additional Debt Incurred During Year							1,090,604.00	1,090,604.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							1,090,604.00	1,090,604.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,090,604.00	1,090,604.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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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	1,467,000.00		802,497.16	2,269,497.16	
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					
Total Debt Payments - Governmental Funds			\$1,467,000.00		\$802,497.16	\$2,269,497.16	

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				
Total Debt Payments - Proprietary Funds						

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Debt Details
Governmental Funds/ Activities

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		
General Obligation Bonds/Notes – CIB	12/2017	27,501.00			27,501.00	467.52	467.52
General Obligation Bonds/Notes – CIB	10/2016	9,805,000.00		50,000.00	9,755,000.00	327,640.00	279,140.00
General Obligation Bonds/Notes – CIB	06/2015	9,775,000.00		40,000.00	9,735,000.00	370,115.00	330,915.00
General Obligation Bonds/Notes – CIB	07/2014	8,309,000.00		1,372,000.00	6,937,000.00	1,530,058.76	153,918.38
General Obligation Bonds/Notes – CIB	01/2012	1,090,000.00		5,000.00	1,085,000.00	43,056.26	38,056.26
Compensated Absences		1,299,022.00		20,337.00	1,278,685.00		
Other Post-Employment Benefits (OPEB)		5,555,300.00		42,314.00	5,512,986.00		
Net Pension Liability		41,585,000.00		1,549,000.00	40,036,000.00		
Totals for Debt Entered:		\$77,445,823.00		\$3,078,651.00	\$74,367,172.00	\$2,271,337.54	\$802,497.16

Bond Details
Proprietary 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		
Net Pension Liability			1,090,604.00		1,090,604.00		
Totals for Debt Entered:			\$1,090,604.00		\$1,090,604.00		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,747,274.21
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,747,274.21

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	2,631.79		2,631.79
4 Residential Treatment Facilities			
5 Other Local Education Agencies	22,005.84	36,801.34	58,807.18
6 Brick and Mortar Charter Schools	619,225.00	809,146.27	1,428,371.27
7 Cyber Charter Schools	356,593.20	166,766.76	523,359.96
8 Career and Technology Centers	575,237.04		575,237.04
9 Approved Private Schools		147,791.11	147,791.11
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	8,650.86	2,425.00	11,075.86
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,584,343.73	\$1,162,930.48	\$2,747,274.21

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	350,975.45
Total Personnel Services – Salaries	\$350,975.45
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	157,495.71
220 Social Security Contributions	24,514.60
230 PSERS Retirement Contributions	116,018.85
250 Unemployment Compensation	2,106.46
260 Workers' Compensation	4,165.18
291 Other Retirement Plans	2,100.00
292 Health Savings Accounts	76,525.50
Total Personnel Services – Employee Benefits	\$382,926.30
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	250.00
Total Purchased Professional and Technical Services	\$250.00
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	5,804.05
Total Purchased Property Services	\$5,804.05
500 <u>Other Purchased Services</u>	
570 Food Service Management	212,783.39
Total Other Purchased Services	\$212,783.39
600 <u>Supplies</u>	
610 General Supplies	20,134.76
630 Food	189,738.23
Total Supplies	\$209,872.99
700 <u>Property</u>	
740 Depreciation	7,757.02
Total Property	\$7,757.02
800 <u>Other Objects</u>	
810 Dues and Fees	22.50
Total Other Objects	\$22.50
Total 3000 Operation of Non-Instructional Services	\$1,170,391.70

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				350,975.45
Total Personnel Services – Salaries				\$350,975.45
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				157,495.71
220 Social Security Contributions				24,514.60
230 PSERS Retirement Contributions				116,018.85
250 Unemployment Compensation				2,106.46
260 Workers' Compensation				4,165.18
291 Other Retirement Plans				2,100.00
292 Health Savings Accounts				76,525.50
Total Personnel Services – Employee Benefits				\$382,926.30
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				250.00
Total Purchased Professional and Technical Services				\$250.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,804.05
Total Purchased Property Services				\$5,804.05
500 <u>Other Purchased Services</u>				
570 Food Service Management				212,783.39
Total Other Purchased Services				\$212,783.39
600 <u>Supplies</u>				
610 General Supplies				20,134.76
630 Food				189,738.23
Total Supplies				\$209,872.99
700 <u>Property</u>				
740 Depreciation				7,757.02
Total Property				\$7,757.02
800 <u>Other Objects</u>				
810 Dues and Fees				22.50
Total Other Objects				\$22.50
Total 3100 Food Services				\$1,170,391.70

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,170,391.70				1,170,391.70
Total Operation of Non-Instructional Services	\$1,170,391.70				\$1,170,391.70
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,170,391.70				\$1,170,391.70

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Huntingdon Area MS	5333	1,703,800.80	491,636.46	2,017,100.71	582,040.02	23,989.95	564.65	4,819,132.59	
	Huntingdon Area SHS	2305	2,581,726.68	813,459.35	3,056,462.19	963,040.65	49,979.05	1,176.35	7,465,844.27	
	Southside El Sch	7525	1,656,851.10	425,023.16	1,961,517.76	503,177.67	272,183.67	36,140.93	4,854,894.29	
	Standing Stone El Sch	7620	2,140,358.15	588,948.83	2,533,933.51	697,246.47	427,603.22	51,743.35	6,439,833.53	
Total			8,082,736.73	2,319,067.80	9,569,014.17	2,745,504.81	773,755.89	89,625.28	23,579,704.68	

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	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1441 Adjudicated / Court-Placed Programs	3,459	0
Total Instruction	\$3,459	\$0
TOTAL EXPENDITURES	\$3,459	\$0

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	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	\$2,405	\$0
220 Social Security Contributions	\$178	\$0
230 PSERS Retirement Contributions	\$804	\$0
260 Workers' Compensation	\$19	\$0
610 General Supplies	\$53	\$0
Total Other Instructional Programs - Elementary / Secondary	\$3,459	\$0
Total Instruction	\$3,459	\$0
TOTAL EXPENDITURES	\$3,459	\$0

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$491	\$0
Total	\$491	\$0
TOTAL REVENUES	\$491	\$0

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	89	0
7820 State Share of Retirement Contributions	402	0
Total Revenue from State Sources	\$491	\$0
TOTAL	\$491	\$0
TOTAL REVENUES	\$491	\$0