

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

6/30/2020

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

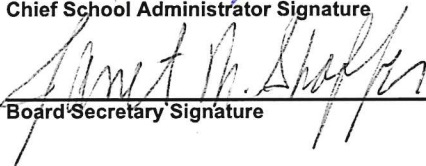
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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 12/25/20



Board Secretary Signature

Date 12/30/20

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 6/30/2020
(Pursuant to PA School Code Section 218(b))


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

Audit Certification Due: 12/31/2020

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator

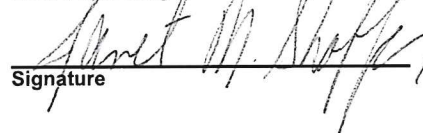


Signature

12/29/20

Date

Board Secretary



Signature

12/30/20

Date

Faith Swanson

Contact Person

fswanson@huntsd.org

Contact Person E-mail Address

(814)641-2120

Ext :

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(814)643-6244

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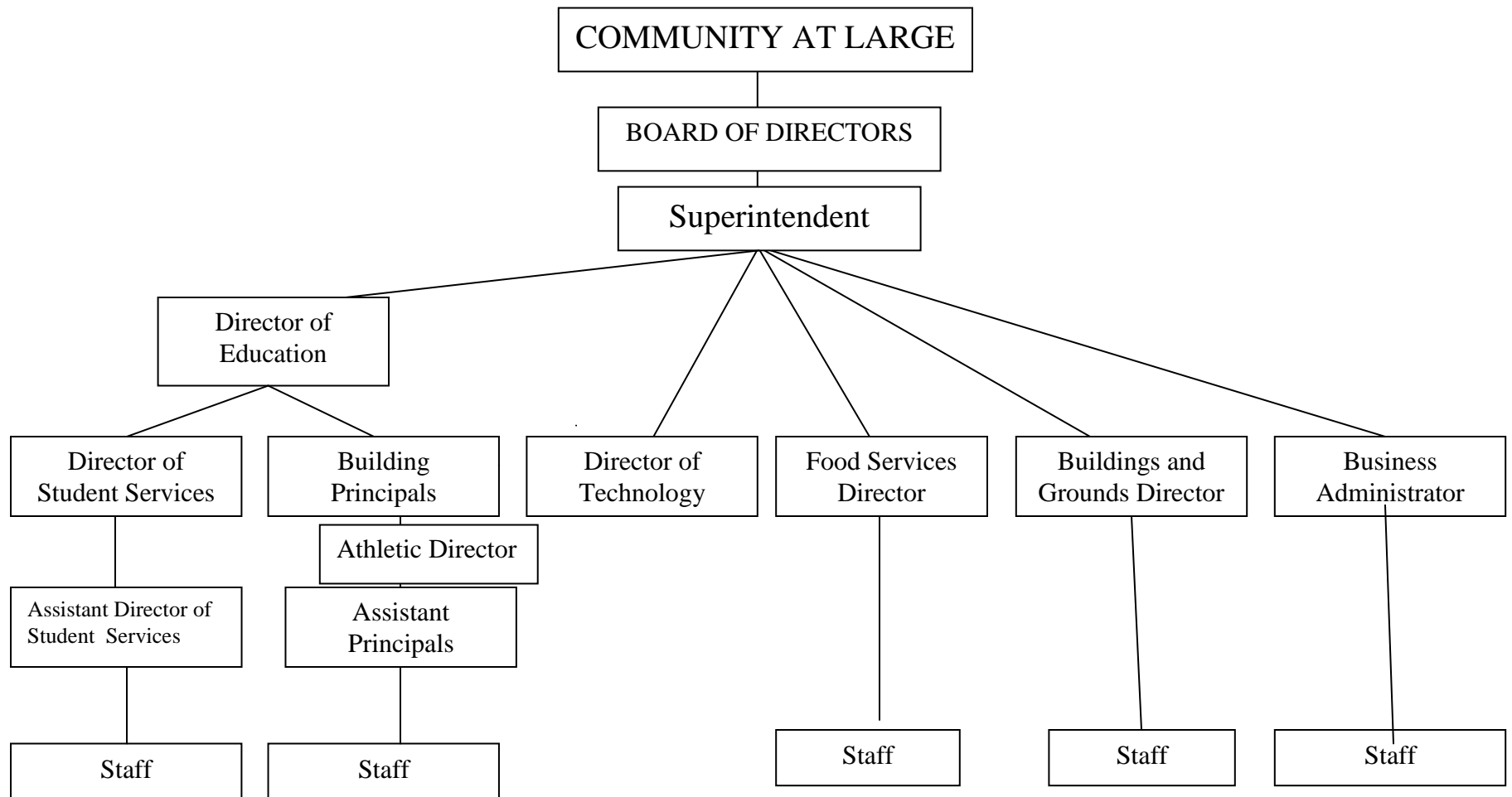
SECTION: ADMINISTRATIVE REGULATION

TITLE: ORGANIZATION CHART

~~ADOPTED:~~

REVISED: August 2015

HUNTINGDON AREA SCHOOL DISTRICT





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Legal	1. 24 P.S. 218 2. 24 P.S. 613 Governmental Accounting Standards Board, Statement No. 34
Adopted	October 17, 2016

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the Governmental Accounting Standards Board (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41130	<p>Expenditure Detail - There is an entry in account 5150-990 which should only include bond discounts. Please verify that only bond discounts are being reported within this code.</p> <p>Expenditure 5150-990, Fund 10: \$224,710.10</p>	Underwriter's discount for two refinanced bonds
41140	<p>Expenditure Detail - There is an entry in account 5150-990 which should only include bond discounts. Please verify that only bond discounts are being reported within this code.</p> <p>Expenditure 5150-990, Fund 39: \$90,868.40</p>	Bond Discounts for Capital Project Account
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$2,180,856.95 2700-513, PY AFR Amount: \$1,975,929.46</p>	Additional runs added for placements.
50160	<p>SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.</p>	No interest paid on HCCTC bond.
50430	<p>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.</p> <p>SESS Schedule 2160: \$18,324.86 Prior Year SESS Schedule 2160: \$7,653.85</p>	District received grant monies to fund an additional social worker through contracted services
50450	<p>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.</p> <p>SESS Schedule 2350: \$36,324.50 Prior Year SESS Schedule 2350: \$21,502.00</p>	Multiple special education lawsuits occurring throughout the year which entailed the district paying legal fees on behalf of the families as per the settlement agreements.
50600	<p>HCB Schedule, Enterprise Fund Total cannot exceed REP report for Object 200, all Functions total reported for all Enterprise Funds.</p> <p>HCBS, Enterprise Fund Total: \$138,808.36 REP, Object 200, Enterprise Fund: \$114,409.00</p>	HCBS does not include negative adjustment to OPEB liability - 51-3100-219.

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Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	6,395,015				
0110 Investments					
0120 Taxes Receivable	712,786				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	435,540				
0143 Federal Revenue Receivable	315,056				
0145 Other Intergovernmental Revenue Receivable	12,783				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	20,187				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$7,891,367				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$7,891,367				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		1,082,485	6,400,696		
0110	Investments		1,230,568			
0120	Taxes Receivable					
0130	Due From Other Funds					
0141	Due From Other Governments					
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					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets			\$2,313,053	\$6,400,696		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$2,313,053	\$6,400,696		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u>
		<u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents	13,878,196	
0110 Investments	1,230,568	
0120 Taxes Receivable	712,786	
0130 Due From Other Funds		
0141 Due From Other Governments		
0142 State Revenue Receivable	435,540	
0143 Federal Revenue Receivable	315,056	
0145 Other Intergovernmental Revenue Receivable	12,783	
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables	20,187	
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		
Total Assets	\$16,605,116	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$16,605,116	

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments	35,732				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	754,432				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,737,790				
0462 Payroll Deductions and Withholding	1,338,250				
0480 Unearned Revenues					
0490 Other Current Liabilities	57,033				
Total Liabilities	\$3,923,237				
0950 Deferred Inflows of Resources	422,724				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	2,672,629				
0850 Unassigned Fund Balance	872,777				
Total Fund Balances	\$3,545,406				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$7,891,367				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable			2,727,021		
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					
0490	Other Current Liabilities					
Total Liabilities				\$2,727,021		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		2,313,053	3,673,675		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$2,313,053	\$3,673,675		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$2,313,053	\$6,400,696		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		
0411 Due to Other Governments	35,732	
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	3,481,453	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	1,737,790	
0462 Payroll Deductions and Withholding	1,338,250	
0480 Unearned Revenues		
0490 Other Current Liabilities	57,033	
Total Liabilities	\$6,650,258	
0950 Deferred Inflows of Resources	422,724	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	5,986,728	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,672,629	
0850 Unassigned Fund Balance	872,777	
Total Fund Balances	\$9,532,134	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$16,605,116	

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues					
6000 Revenue from Local Sources	13,398,807				
7000 Revenue from State Sources	15,574,371				
8000 Revenue from Federal Sources	797,293				
Total Revenues	\$29,770,471				
Expenditures					
1000 Instruction	17,489,520				
2000 Support Services	10,483,960				
3000 Operation of Non-Instructional Services	577,457				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,269,701				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$30,820,638				
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,050,167)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	16,170,000				
9130 Bond Premiums	897,495				
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	16,565,421				
5150 Bond Discounts	224,710				
5200 Interfund Transfers – Out	250,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$27,364				

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Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<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>
Revenues					
6000 Revenue from Local Sources		33,678	4,619		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$33,678	\$4,619		
Expenditures					
1000 Instruction					
2000 Support Services			149,791		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		393,420	6,303,266		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$393,420	\$6,453,057		
Excess (Deficiency) Of Revenues Over Expenditures		(\$359,742)	(\$6,448,438)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			9,545,000		
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums			667,982		
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			90,868		
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$10,122,114		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	13,437,104
7000 Revenue from State Sources	15,574,371
8000 Revenue from Federal Sources	797,293
Total Revenues	\$29,808,768
Expenditures	
1000 Instruction	17,489,520
2000 Support Services	10,633,751
3000 Operation of Non-Instructional Services	577,457
4000 Facilities Acquisition, Construction and Improvement Services	6,696,686
5110 Debt Service	2,269,701
5130 Refund of Prior Year Revenues / Receipts	
Total Expenditures	\$37,667,115
Excess (Deficiency) Of Revenues Over Expenditures	(\$7,858,347)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	9,545,000
9120 Proceeds from Refunding of Bonds	16,170,000
9130 Bond Premiums	1,565,477
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	16,565,421
5150 Bond Discounts	315,578
5200 Interfund Transfers – Out	250,000
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$10,149,478

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</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		(\$1,022,803)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	4,568,206				
Fund Balance - End Of Year		\$3,545,403				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
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			(\$359,742)	\$3,673,676		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		2,672,794			
Fund Balance - End Of Year			\$2,313,052	\$3,673,676		

Amounts Expressed in Whole Dollars		<u>Total Governmental 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		\$2,291,131
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	7,241,000
Fund Balance - End Of Year		\$9,532,131

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	88,035			88,035	
0110 Investments					
0130 Due From Other Funds	35,732			35,732	
0141 Due From Other Governments	81,921			81,921	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	63,859			63,859	
0170 Inventories	7,174			7,174	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$276,721			\$276,721	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	2,560			2,560	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$2,560			\$2,560	
0910 Deferred Outflows of Resources	51,447			51,447	
Total Assets And Deferred Outflows Of Resources	\$330,728			\$330,728	

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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	51,431			51,431	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	9,731			9,731	
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	22,896			22,896	
0490 Other Current Liabilities					
Total Current Liabilities	\$84,058			\$84,058	
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)	165,626			165,626	
0570 Net Pension Liability	1,038,023			1,038,023	
0599 Other Noncurrent Liabilities	22,250			22,250	
Total Noncurrent Liabilities	\$1,225,899			\$1,225,899	
Total Liabilities	\$1,309,957			\$1,309,957	
0950 Deferred Inflows of Resources	65,605			65,605	
Net Position					
0791 Net Investment in Capital Assets	2,560			2,560	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,047,394)			(1,047,394)	
Total Net Position	(\$1,044,834)			(\$1,044,834)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$330,728			\$330,728	

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	242,798			242,798	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$242,798			\$242,798	
Operating Expenses					
100 Personnel Services – Salaries	310,282			310,282	
200 Personnel Services – Employee Benefits	114,409			114,409	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	306,201			306,201	
600 Supplies	70,108			70,108	
740 Depreciation	4,563			4,563	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$805,563			\$805,563	
Operating Income (Loss)	(\$562,765)			(\$562,765)	
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	25,578			25,578	
8000 Revenue from Federal Sources	569,504			569,504	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$595,082			\$595,082	
Income (Loss) Before Contributions And Transfers	\$32,317			\$32,317	

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	250,000			250,000	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$282,317			\$282,317	
0002 Net Position - Beginning of Fiscal Year	(1,327,151)			(1,327,151)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,044,834)			(\$1,044,834)	

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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	219,419			219,419	
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	563,458			563,458	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	332,401			332,401	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$676,440)			(\$676,440)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	26,380			26,380	
0023 Receipts From Federal Sources -8000	487,988			487,988	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	250,000			250,000	
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	\$764,368			\$764,368	
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

LEA : 111312503 Huntingdon Area SD

Printed 12/30/2020 1:08:31 PM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	87,928			87,928	
0004 Cash and Cash Equivalents Beginning of Year	107			107	
Cash and Cash Equivalents at Year End	\$88,035			\$88,035	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(562,765)			(562,765)	
Adjustments					
0051 Depreciation and Net Amortization	4,563			4,563	
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)	(3,467)			(3,467)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	3,396			3,396	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	50,925			50,925	
0064 Deferred Outflows (0910)	(27,711)			(27,711)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(31,660)			(31,660)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(52,581)			(52,581)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(156,850)			(156,850)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	1,335			1,335	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	51,676			51,676	
0067 Deferred Inflows (0950)	46,699			46,699	
Total Adjustments	(\$113,675)			(\$113,675)	
Cash Provided By (Used for) Total	(\$676,440)			(\$676,440)	

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	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				63,863
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
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				\$63,863
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$63,863

LEA : 111312503 Huntingdon Area SD

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			63,863
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
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				\$63,863
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$63,863

LEA : 111312503 Huntingdon Area SD

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				63,863
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position					

LEA : 111312503 Huntingdon Area SD

Printed 12/30/2020 1:08:43 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			63,863
Total Net Position				\$63,863
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$63,863

LEA : 111312503 Huntingdon Area SD

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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>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions				79,250		
0095 Net Investment Earnings				75		
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				74,607		
Change In Net Position				\$4,718		
0006 Net Position – Beginning of Fiscal Year				59,145		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$63,863		

LEA : 111312503 Huntingdon Area SD

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	79,250
0095	Net Investment Earnings	75
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	74,607
Change In Net Position		\$4,718
0006	Net Position – Beginning of Fiscal Year	59,145
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$63,863

	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	8,778,123.93			8,778,123.93
6113 Public Utility Realty Taxes	10,973.19			10,973.19
6114 Payments in Lieu of Current Taxes - State / Local	74,505.29			74,505.29
6120 Current Per Capita Taxes, Section 679	36,465.26			36,465.26
6131 Current Act 1 Earned Income Taxes	1,260,425.39			1,260,425.39
6141 Current Act 511 Per Capita Taxes	50,287.66			50,287.66
6143 Current Act 511 Local Services Taxes	34,632.02			34,632.02
6151 Current Act 511 Earned Income Taxes	1,260,579.89			1,260,579.89
6153 Current Act 511 Real Estate Transfer Taxes	231,953.77			231,953.77
6411 Delinquent Real Estate Taxes	648,660.80			648,660.80
6420 Delinquent Per Capita Taxes, Section 679	4,687.66			4,687.66
6431 Delinquent Act 1 Earned Income Taxes	144,892.30			144,892.30
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,781.04			4,781.04
6451 Delinquent Act 511 Earned Income Taxes	144,892.25			144,892.25
6500 Earnings on Investments	108,396.71			
6700 Revenues from LEA Activities	58,659.50			
6832 Federal IDEA Revenue Received as Pass Through	414,563.62			
6910 Rentals	14,843.25			
6920 Contributions and Donations from Private Sources	4,636.06			
6941 Regular Day School Tuition	5,688.00			
6942 Summer School Tuition	6,180.00			
6961 Transportation Services Provided Other Pennsylvania LEAs	3,254.76			
6991 Refunds of a Prior Year Expenditure	89,946.12			
6999 Other Revenues Not Specified Above	6,778.82			
TOTAL Revenue from Local Sources	\$13,398,807.29			\$12,685,860.45

	Revenue Reported In Current Year			
Revenue from State Sources				
7111 Basic Education Funding-Formula	8,226,778.18			
7112 Basic Education Funding-Social Security	422,044.27			
7160 Tuition for Orphans Subsidy	44,114.88			
7250 Migratory Children	120.00			
7271 Special Education funds for School-Aged Pupils	1,516,777.93			
7292 Pre-K Counts	171,802.00			
7311 Pupil Transportation Subsidy	1,379,402.61			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	392,309.06			
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,942.80			
7340 State Property Tax Reduction Allocation	671,389.47			
7361 School Safety and Security Grants	76,539.76			
7505 Ready to Learn Block Grant	334,138.00			
7506 PAsmart Grants	28,377.95			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,053.18			
7820 State Share of Retirement Contributions	2,236,851.22			
TOTAL Revenue from State Sources	\$15,574,371.31			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	585,640.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,815.00			
8517 NCLB, Title IV - 21St Century Schools	39,967.00			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	11,930.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	52,152.72			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,788.35			
TOTAL Revenue from Federal Sources	\$797,293.07			

	Revenue Reported In Current Year			
<u>Other Financing Sources</u>				
9120 Proceeds from Refunding of Bonds	16,170,000.00			
9130 Bond Premiums	897,495.00			
TOTAL Other Financing Sources	\$17,067,495.00			
TOTAL FROM ALL SOURCES	\$46,837,966.67			\$12,685,860.45

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	8,778,123.93					
6113 Public Utility Realty Taxes	10,973.19					
6114 Payments in Lieu of Current Taxes - State / Local	74,505.29					
6120 Current Per Capita Taxes, Section 679	36,465.26					
6131 Current Act 1 Earned Income Taxes	1,260,425.39					
6141 Current Act 511 Per Capita Taxes	50,287.66					
6143 Current Act 511 Local Services Taxes	34,632.02					
6151 Current Act 511 Earned Income Taxes	1,260,579.89					
6153 Current Act 511 Real Estate Transfer Taxes	231,953.77					
6411 Delinquent Real Estate Taxes	648,660.80					
6420 Delinquent Per Capita Taxes, Section 679	4,687.66					
6431 Delinquent Act 1 Earned Income Taxes	144,892.30					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,781.04					
6451 Delinquent Act 511 Earned Income Taxes	144,892.25					
6500 Earnings on Investments	108,396.71					
6700 Revenues from LEA Activities	58,659.50					
6832 Federal IDEA Revenue Received as Pass Through	414,563.62					
6910 Rentals	14,843.25					
6920 Contributions and Donations from Private Sources	4,636.06					
6941 Regular Day School Tuition	5,688.00					
6942 Summer School Tuition	6,180.00					
6961 Transportation Services Provided Other Pennsylvania LEAs	3,254.76					
6991 Refunds of a Prior Year Expenditure	89,946.12					
6999 Other Revenues Not Specified Above	6,778.82					
6000 Total Revenue from Local Sources	\$13,398,807.29					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	8,226,778.18					
7112 Basic Education Funding-Social Security	422,044.27					
7160 Tuition for Orphans Subsidy	44,114.88					
7250 Migratory Children	120.00					
7271 Special Education funds for School-Aged Pupils	1,516,777.93					
7292 Pre-K Counts	171,802.00					
7311 Pupil Transportation Subsidy	1,379,402.61					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	392,309.06					

LEA : 111312503 Huntingdon Area SD

Printed 12/30/2020 1:09:16 PM

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					8,778,123.93
6113 Public Utility Realty Taxes					10,973.19
6114 Payments in Lieu of Current Taxes - State / Local					74,505.29
6120 Current Per Capita Taxes, Section 679					36,465.26
6131 Current Act 1 Earned Income Taxes					1,260,425.39
6141 Current Act 511 Per Capita Taxes					50,287.66
6143 Current Act 511 Local Services Taxes					34,632.02
6151 Current Act 511 Earned Income Taxes					1,260,579.89
6153 Current Act 511 Real Estate Transfer Taxes					231,953.77
6411 Delinquent Real Estate Taxes					648,660.80
6420 Delinquent Per Capita Taxes, Section 679					4,687.66
6431 Delinquent Act 1 Earned Income Taxes					144,892.30
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					4,781.04
6451 Delinquent Act 511 Earned Income Taxes					144,892.25
6500 Earnings on Investments	33,678.43	4,618.73			146,693.87
6700 Revenues from LEA Activities					58,659.50
6832 Federal IDEA Revenue Received as Pass Through					414,563.62
6910 Rentals					14,843.25
6920 Contributions and Donations from Private Sources					4,636.06
6941 Regular Day School Tuition					5,688.00
6942 Summer School Tuition					6,180.00
6961 Transportation Services Provided Other Pennsylvania LEAs					3,254.76
6991 Refunds of a Prior Year Expenditure					89,946.12
6999 Other Revenues Not Specified Above					6,778.82
6000 Total Revenue from Local Sources	\$33,678.43	\$4,618.73			\$13,437,104.45
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					8,226,778.18
7112 Basic Education Funding-Social Security					422,044.27
7160 Tuition for Orphans Subsidy					44,114.88
7250 Migratory Children					120.00
7271 Special Education funds for School-Aged Pupils					1,516,777.93
7292 Pre-K Counts					171,802.00
7311 Pupil Transportation Subsidy					1,379,402.61
7312 Nonpublic and Charter School Pupil Transportation Subsidy					37,730.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					392,309.06

LEA : 111312503 Huntingdon Area SD

Printed 12/30/2020 1:09:16 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
7000 Revenue from State Sources						
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,942.80					
7340 State Property Tax Reduction Allocation	671,389.47					
7361 School Safety and Security Grants	76,539.76					
7505 Ready to Learn Block Grant	334,138.00					
7506 PAsmart Grants	28,377.95					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,053.18					
7820 State Share of Retirement Contributions	2,236,851.22					
7000 Total Revenue from State Sources	\$15,574,371.31					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	585,640.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,815.00					
8517 NCLB, Title IV - 21st Century Schools	39,967.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	11,930.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	52,152.72					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,788.35					
8000 Total Revenue from Federal Sources	\$797,293.07					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds	16,170,000.00					
9130 Bond Premiums	897,495.00					
9000 Total Other Financing Sources	\$17,067,495.00					
Total From All Sources	\$46,837,966.67					

LEA : 111312503 Huntingdon Area SD

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
7000 Revenue from State Sources					
7330 Health Services (Medical, Dental, Nurse, Act 25)					34,942.80
7340 State Property Tax Reduction Allocation					671,389.47
7361 School Safety and Security Grants					76,539.76
7505 Ready to Learn Block Grant					334,138.00
7506 PAsmart Grants					28,377.95
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					1,053.18
7820 State Share of Retirement Contributions					2,236,851.22
7000 Total Revenue from State Sources					\$15,574,371.31
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					585,640.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					93,815.00
8517 NCLB, Title IV - 21St Century Schools					39,967.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					11,930.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					52,152.72
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					13,788.35
8000 Total Revenue from Federal Sources					\$797,293.07
9000 Other Financing Sources					
9110 Face Value of Bonds Issued		9,545,000.00			9,545,000.00
9120 Proceeds from Refunding of Bonds					16,170,000.00
9130 Bond Premiums		667,981.95			1,565,476.95
9000 Total Other Financing Sources		\$10,212,981.95			\$27,280,476.95
Total From All Sources	\$33,678.43	\$10,217,600.68			\$57,089,245.78

LEA : 111312503 Huntingdon Area SD

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
Revenue from Local Sources	13,398,807.29					
Revenue from State Sources	15,574,371.31					
Revenue from Federal Sources	797,293.07					
Other Financing Sources	17,067,495.00					
Total From All Sources	\$46,837,966.67					

LEA : 111312503 Huntingdon Area SD

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	33,678.43	4,618.73			13,437,104.45
Revenue from State Sources					15,574,371.31
Revenue from Federal Sources					797,293.07
Other Financing Sources		10,212,981.95			27,280,476.95
Total From All Sources	\$33,678.43	\$10,217,600.68			\$57,089,245.78

LEA : 111312503 Huntingdon Area SD

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	10,716,903.43				
1200 Special Programs - Elementary / Secondary	5,389,196.74				
1300 Vocational Education	897,063.14				
1400 Other Instructional Programs - Elementary / Secondary	314,554.41				
1800 Pre-Kindergarten	171,802.00				
Total Instruction	\$17,489,519.72				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,126,459.16				
2200 Support Services - Instructional Staff	1,709,614.84				
2300 Support Services - Administration	2,252,969.61				
2400 Support Services - Pupil Health	306,744.04				
2500 Support Services - Business	424,142.27				
2600 Operation and Maintenance of Plant Services	2,418,254.31				
2700 Student Transportation Services	2,215,011.19				
2800 Support Services - Central	30,764.60				
Total Support Services	\$10,483,960.02				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	577,457.32				
Total Operation of Non-Instructional Services	\$577,457.32				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	19,059,832.02				
5200 Interfund Transfers - Out	250,000.00				
Total Other Expenditures and Financing Uses	\$19,309,832.02				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$47,860,769.08				

LEA : 111312503 Huntingdon Area SD

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			149,790.55		
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
Total Support Services			\$149,790.55		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services		31,956.33			
4600 Existing Building Improvement Services		361,463.18	6,303,266.30		
Total Facilities Acquisition, Construction and Improvement Services		\$393,419.51	\$6,303,266.30		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses			90,868.40		
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses			\$90,868.40		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$393,419.51	\$6,543,925.25		

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	10,716,903.43
1200 Special Programs - Elementary / Secondary	5,389,196.74
1300 Vocational Education	897,063.14
1400 Other Instructional Programs - Elementary / Secondary	314,554.41
1800 Pre-Kindergarten	171,802.00
Total Instruction	\$17,489,519.72
2000 <u>Support Services</u>	
2100 Support Services - Students	1,126,459.16
2200 Support Services - Instructional Staff	1,709,614.84
2300 Support Services - Administration	2,402,760.16
2400 Support Services - Pupil Health	306,744.04
2500 Support Services - Business	424,142.27
2600 Operation and Maintenance of Plant Services	2,418,254.31
2700 Student Transportation Services	2,215,011.19
2800 Support Services - Central	30,764.60
Total Support Services	\$10,633,750.57
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	577,457.32
Total Operation of Non-Instructional Services	\$577,457.32
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	31,956.33
4600 Existing Building Improvement Services	6,664,729.48
Total Facilities Acquisition, Construction and Improvement Services	\$6,696,685.81
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	19,150,700.42
5200 Interfund Transfers - Out	250,000.00
Total Other Expenditures and Financing Uses	\$19,400,700.42
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$54,798,113.84

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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	10,977,519.52
	Total Federally Funded salaries subject to PSERS withholding	1,133,151.79

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	538,538.68
	Expenditures Funded with Carry over Title I Funds	47,101.39
Total Title I Expenditure Data		\$585,640.07

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	2,269,914.13	188,146.24	2,458,060.37
	212 Dental Insurance	45,893.44	6,519.00	52,412.44
	215 Eye Care Insurance		1,509.27	1,509.27
	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	\$2,315,807.57	\$196,174.51	\$2,511,982.08
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	135,566.08		135,566.08
	212 Dental Insurance	3,242.28		3,242.28
	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	\$138,808.36		\$138,808.36
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		\$2,454,615.93	\$196,174.51	\$2,650,790.44

LEA : 111312503 Huntingdon Area SD

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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	95,614.82	344,741.87	440,356.69	100,996.61	375,055.12	476,051.73
2140 Psychological Services	44,150.17	159,184.67	203,334.84	52,416.76	194,651.82	247,068.58
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	7,653.85	27,596.15	35,250.00	18,324.86	68,050.14	86,375.00
2260 Instruction and Curriculum Development Services	62,173.24	224,167.35	286,340.59	81,156.01	301,376.23	382,532.24
2350 Legal and Accounting Services	21,502.00	42,653.00	64,155.00	36,324.50	53,084.50	89,409.00
2420 Medical Services						
2440 Nursing Services	81,387.81	293,446.01	374,833.82	63,549.67	235,994.37	299,544.04
2700 Student Transportation Services	623,880.46	1,410,136.61	2,034,017.07	653,316.80	1,561,694.39	2,215,011.19
Total	\$936,362.35	\$2,501,925.66	\$3,438,288.01	\$1,006,085.21	\$2,789,906.57	\$3,795,991.78

LEA : 111312503 Huntingdon Area SD

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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		27,539,501.00			5,512,986.00	1,278,685.00	40,036,000.00	74,367,172.00
2. Additional Debt Incurred During Year		25,715,000.00						25,715,000.00
3. Retirements and Repayments		17,834,501.00			157,759.00	531,328.00	6,473,267.00	24,996,855.00
4. Debt at End of Fiscal Year		35,420,000.00			5,355,227.00	747,357.00	33,562,733.00	75,085,317.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		35,420,000.00			5,355,227.00	747,357.00	33,562,733.00	75,085,317.00
7. Current Portion P&I - Due within 1 year		2,050,333.69						2,050,333.69
8. Interest Paid during current fiscal year		791,125.48						791,125.48

(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							1,090,604.00	1,090,604.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							52,581.00	52,581.00
4. Debt at End of Fiscal Year							1,038,023.00	1,038,023.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,038,023.00	1,038,023.00
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	1,485,501.00		784,200.20	2,269,701.20	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	16,565,420.72			16,565,420.72	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$18,050,921.72		\$784,200.20	\$18,835,121.92	
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							

LEA : 111312503 Huntingdon Area SD

<u>Debt Details</u> <u>Governmental Funds/ Activities</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	06/2020		9,970,000.00		9,970,000.00	158,004.11	
General Obligation Bonds/Notes – CIB	03/2020		9,545,000.00		9,545,000.00	276,314.58	
General Obligation Bonds/Notes – CIB	11/2019		6,200,000.00		6,200,000.00	1,289,875.00	93,861.11
General Obligation Bonds/Notes – CIB	12/2017	27,501.00		27,501.00			
General Obligation Bonds/Notes – CIB	10/2016	9,755,000.00		50,000.00	9,705,000.00	326,140.00	277,640.00
General Obligation Bonds/Notes – CIB	06/2015	9,735,000.00		9,735,000.00			330,115.00
General Obligation Bonds/Notes – CIB	07/2014	6,937,000.00		6,937,000.00			70,553.12
General Obligation Bonds/Notes – CIB	01/2012	1,085,000.00		1,085,000.00			18,956.25
Compensated Absences		1,278,685.00		531,328.00	747,357.00		
Other Post-Employment Benefits (OPEB)		5,512,986.00		157,759.00	5,355,227.00		
Net Pension Liability		40,036,000.00		6,473,267.00	33,562,733.00		
Totals for Debt Entered:		\$74,367,172.00	\$25,715,000.00	\$24,996,855.00	\$75,085,317.00	\$2,050,333.69	\$791,125.48

<u>Bond Details</u> <u>Proprietary Funds</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability		1,090,604.00		52,581.00	1,038,023.00		
Totals for Debt Entered:		\$1,090,604.00		\$52,581.00	\$1,038,023.00		

LEA : 111312503 Huntingdon Area SD

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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	2,767,639.22
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,767,639.22

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			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	31,119.97	32,786.22	63,906.19
6 Brick and Mortar Charter Schools	851,795.09	720,889.86	1,572,684.95
7 Cyber Charter Schools	301,989.85	195,633.01	497,622.86
8 Career and Technology Centers	559,152.96		559,152.96
9 Approved Private Schools		64,610.40	64,610.40
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	3,004.26	2,042.47	5,046.73
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	4,615.13		4,615.13
Section 2 Total	\$1,751,677.26	\$1,015,961.96	\$2,767,639.22

LEA : 111312503 Huntingdon Area SD

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	310,281.55
Total Personnel Services – Salaries		\$310,281.55
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	(59,334.14)
220	Social Security Contributions	21,921.81
230	PSERS Retirement Contributions	132,168.65
250	Unemployment Compensation	2,149.33
260	Workers' Compensation	3,733.19
292	Health Savings Accounts	13,770.00
Total Personnel Services – Employee Benefits		\$114,408.84
500	<u>Other Purchased Services</u>	
570	Food Service Management	305,756.23
580	Travel	445.44
Total Other Purchased Services		\$306,201.67
600	<u>Supplies</u>	
610	General Supplies	1,124.68
630	Food	68,983.32
Total Supplies		\$70,108.00
700	<u>Property</u>	
740	Depreciation	4,563.53
Total Property		\$4,563.53
Total 3000 Operation of Non-Instructional Services		\$805,563.59

LEA : 111312503 Huntingdon Area SD

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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				310,281.55
Total Personnel Services – Salaries				\$310,281.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				(59,334.14)
220 Social Security Contributions				21,921.81
230 PSERS Retirement Contributions				132,168.65
250 Unemployment Compensation				2,149.33
260 Workers' Compensation				3,733.19
292 Health Savings Accounts				13,770.00
Total Personnel Services – Employee Benefits				\$114,408.84
500 <u>Other Purchased Services</u>				
570 Food Service Management				305,756.23
580 Travel				445.44
Total Other Purchased Services				\$306,201.67
600 <u>Supplies</u>				
610 General Supplies				1,124.68
630 Food				68,983.32
Total Supplies				\$70,108.00
700 <u>Property</u>				
740 Depreciation				4,563.53
Total Property				\$4,563.53
Total 3100 Food Services				\$805,563.59

	<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	805,563.59				805,563.59
Total Operation of Non-Instructional Services	\$805,563.59				\$805,563.59
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$805,563.59				\$805,563.59

LEA : 111312503 Huntingdon Area SD

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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	1,807,025.78	605,090.64	2,139,307.00	716,356.49			5,267,779.91	
	Huntingdon Area SHS	2305	2,727,252.38	896,055.23	3,228,747.58	1,060,824.51			7,912,879.70	
	Southside El Sch	7525	1,853,171.40	489,321.99	2,193,938.02	579,299.95	194,404.22	23,850.43	5,333,986.01	
	Standing Stone El Sch	7620	2,210,847.95	628,991.24	2,617,385.18	744,652.01	470,209.75	30,957.73	6,703,043.86	
Total			8,598,297.51	2,619,459.10	10,179,377.78	3,101,132.96	664,613.97	54,808.16	25,217,689.48	

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 Other Instructional Programs - Elementary / Secondary	2,212.00	
Total Instruction	\$2,212.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$2,212.00	

LEA : 111312503 Huntingdon Area SD

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1000 Instruction

100 <u>Personnel Services - Salaries</u>	
100 Personnel Services - Salaries	1,553.00
Total Personnel Services - Salaries	\$1,553.00
200 <u>Personnel Services - Employee Benefits</u>	
220 Social Security Contributions	113.00
230 PSERS Retirement Contributions	533.00
250 Unemployment Compensation	1.00
260 Workers' Compensation	12.00
Total Personnel Services - Employee Benefits	\$659.00
Total 1000 Instruction	\$2,212.00

LEA : 111312503 Huntingdon Area SD

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1400 Other Instructional Programs - Elementary / Secondary	<u>Nonspecial Education</u>	<u>Special Education</u>
100 <u>Personnel Services - Salaries</u>		
100 Personnel Services - Salaries	1,553.00	
Total Personnel Services - Salaries	\$1,553.00	
200 <u>Personnel Services - Employee Benefits</u>		
220 Social Security Contributions	113.00	
230 PSERS Retirement Contributions	533.00	
250 Unemployment Compensation	1.00	
260 Workers' Compensation	12.00	
Total Personnel Services - Employee Benefits	\$659.00	
Total 1400 Other Instructional Programs - Elementary / Secondary	\$2,212.00	

LEA : 111312503 Huntingdon Area SD

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1440 Alternative Regular Education Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
100 <u>Personnel Services - Salaries</u>		
100 Personnel Services - Salaries	1,553.00	
Total Personnel Services - Salaries	\$1,553.00	
200 <u>Personnel Services - Employee Benefits</u>		
220 Social Security Contributions	113.00	
230 PSERS Retirement Contributions	533.00	
250 Unemployment Compensation	1.00	
260 Workers' Compensation	12.00	
Total Personnel Services - Employee Benefits	\$659.00	
Total 1440 Alternative Regular Education Programs	\$2,212.00	

LEA : 111312503 Huntingdon Area SD

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1441 Adjudicated / Court-Placed Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
100 <u>Personnel Services - Salaries</u>		
100 Personnel Services - Salaries	1,553.00	
Total Personnel Services - Salaries	\$1,553.00	
200 <u>Personnel Services - Employee Benefits</u>		
220 Social Security Contributions	113.00	
230 PSERS Retirement Contributions	533.00	
250 Unemployment Compensation	1.00	
260 Workers' Compensation	12.00	
Total Personnel Services - Employee Benefits	\$659.00	
Total 1441 Adjudicated / Court-Placed Programs	\$2,212.00	