

LEA Name : Fox Chapel Area SD
Address : 611 Field Club Rd
Pittsburgh , PA 15238

County : Allegheny
AUN Number : 103023912
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2021

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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


Chief School Administrator Signature

10/29/2021
Date


Board Secretary Signature

10/29/2021
Date

Kimberly Pawlishak

(412)967-2412

Ext :

Contact Person

Contact Person Telephone Number

kimberly_pawlishak@fcasd.edu

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2021**

(Pursuant to PA School Code Section 218(b))

LEA Name : Fox Chapel Area SD
AUN Number : 103023912
County : Allegheny

Audit Certification Due:
12/31/2021

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

Maury Johnson, EdD
Signature Date 10/29/2021

Board Secretary

Walter Amosyck
Signature Date 10/29/2021

Kimberly Pawlishak

Contact Person

kimberly_pawlishak@fcasd.edu

Contact Person E-mail Address

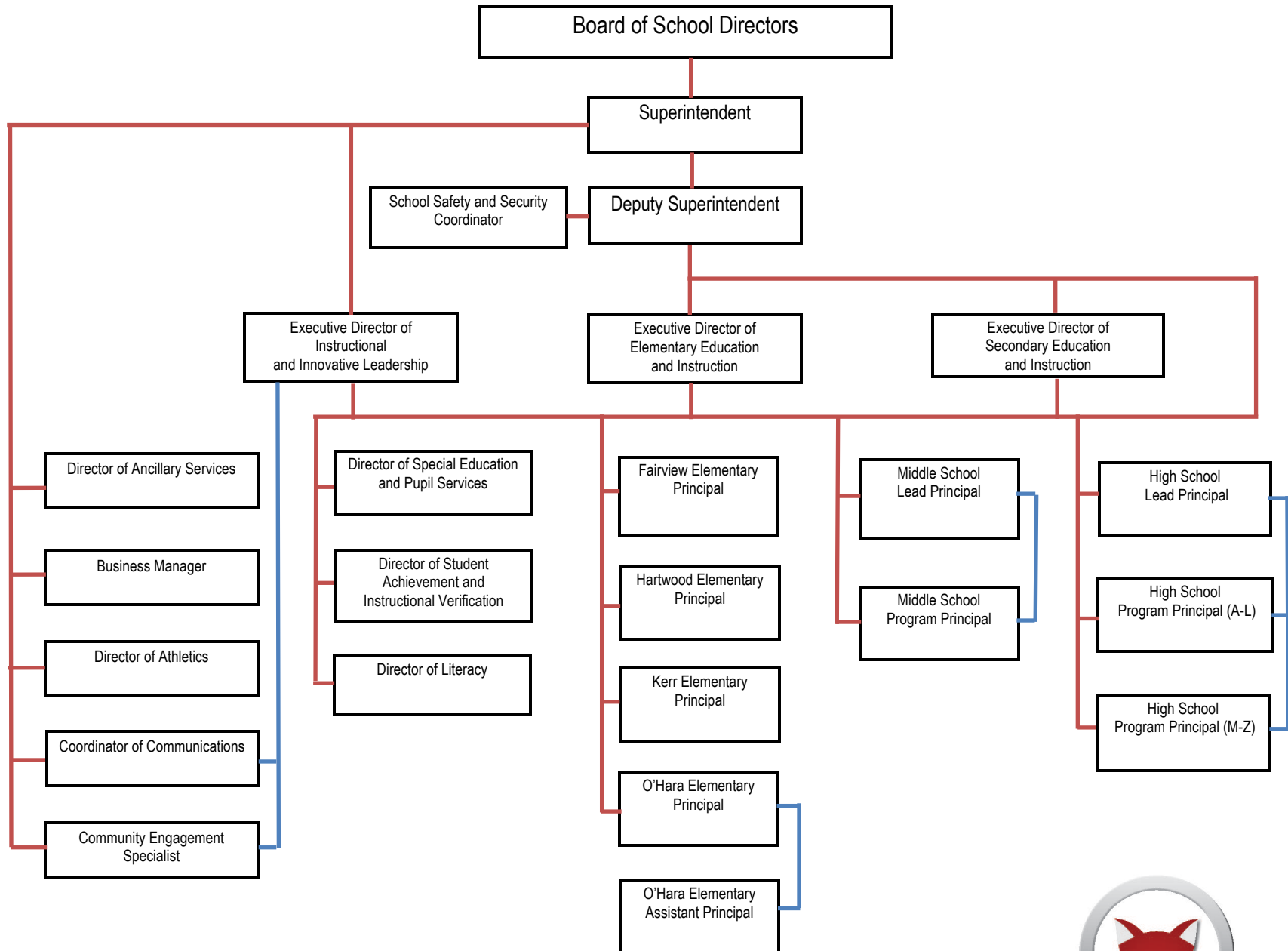
(412)967-2412

Contact Person Telephone Number

Ext :

Contact Person Fax Number

Fox Chapel Area School District Organization Chart



SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: May 10, 2010

REVISED: November 10, 2014

FOX CHAPEL AREA SCHOOL DISTRICT

622. GASB STATEMENT 34	
1. Purpose	<p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p> <p>The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.</p>
2. Authority SC 218, 613	<p>Participation of the school district in any such activity shall be in accordance with Board policy.</p>
3. Delegation of Responsibility	<p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Director of Business Affairs.</p> <p>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.</p> <p>The Director of Business Affairs shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34.</p> <p>Prior to submission of the MD&A, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>

<p>4. Guidelines</p>	<p>In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations</p> <p>For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$5,000.</p> <p>Depreciable capital assets are non-consumable material purchases with a life expectancy of greater than one year. The actual useful life will be based upon specific utilization. Items may be grouped by year of acquisition and include: buildings, building improvements, portable classrooms, vehicles, leasehold improvements, technology, audio-visual equipment, kitchen equipment, athletic equipment, musical instruments, library books, maintenance and grounds equipment, and furniture and fixtures.</p> <p>Non-depreciable capital assets include: land; land improvements (cost incurred to ready land for its intended use and that does not lose its value such as, excavation, fill grading, landscaping, etc.), construction-in-progress, easements, rights of way, historical treasures and works of art.</p> <p>Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are normally stationery in nature, such as roads and bridges. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Other examples of non-infrastructure assets that are incidental to a school's property include: fencing, retaining walls, irrigation systems, athletic courts, fields and tracks, private use sewer facilities and water lines, area lighting, drives, parking lots, sidewalks, curbs, and gutters.</p> <p>Management should consider, in conjunction with the local auditor, the use of salvage value on those capitalized assets that have a resale value at the end of their useful life.</p> <p>All capitalized assets shall be recorded at historical cost at acquisition date. For any asset acquired prior to the date of initial inventory, historical cost will be established based on replacement cost indexed backwards to the date of acquisition. These estimates will be performed by an authorized outside agency or Board authorized valuation firm.</p> <p>Capital assets that are sold or disposed of will be removed from the district's inventory tracking database. Depreciation will be calculated and recorded to the date of sale or disposition. Resulting differences in proceeds/deficits will be recorded as a Gain/Loss (respectively) on the sale or disposition of the asset.</p>
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	<p>Donated assets (gifts of property) shall be recorded at fair market value at the time of receipt.</p> <p>Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/ replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.</p> <p>.</p> <p>.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 613</p> <p>Governmental Accounting Standards Board, Statement No. 34</p>
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$1,495,918.67 6153, Prior AFR Rev Detail: \$824,067.24	Large increase in R/E Transfer tax due to real estate market influx in 20-21
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: \$17,340.99 Prior Year SESS Schedule 2350: \$8,740.00	increase in special ed legal costs in 20-21
60139	ICR - Proprietary Expense Detail: Entries in Fund 51 and Object 600 must equal Statement of Revenues, Expenses, and Changes in Net Position (REP) Prop Exp Dtl: Fund 51, Object 600: \$440,790.89 REP: Fund 51, Object 600: \$440,792.00	rounding variance

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>
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Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	20,667,848
0110 Investments	10,993,050
0120 Taxes Receivable	4,773,623
0130 Due From Other Funds	767,320
0141 Due From Other Governments	4,301,071
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	351,571
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,205,698
0190 Other Current Assets	

Total Assets	\$43,060,181
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$43,060,181
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Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	303,490
0110 Investments	
0120 Taxes Receivable	
0130 Due From Other Funds	2,148,724
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	\$2,452,214
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$2,452,214
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	20,971,338
0110 Investments	10,993,050
0120 Taxes Receivable	4,773,623
0130 Due From Other Funds	2,916,044
0141 Due From Other Governments	4,301,071
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	351,571
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,205,698
0190 Other Current Assets	
Total Assets	\$45,512,395
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$45,512,395

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>
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Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	2,148,724
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,120,294
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	11,482,523
0462 Payroll Deductions and Withholding	27,586
0480 Unearned Revenues	252,315
0490 Other Current Liabilities	

Total Liabilities	\$15,031,442
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0950 Deferred Inflows of Resources	3,299,068
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Fund Balances

0810 Nonspendable Fund Balance	1,205,698
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,621,888
0840 Assigned Fund Balance	7,922,723
0850 Unassigned Fund Balance	7,979,362

Total Fund Balances	\$24,729,671
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Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$43,060,181
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Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</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	67,519
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 \$67,519

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	124,542
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,260,153
0850 Unassigned Fund Balance	

Total Fund Balances \$2,384,695

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$2,452,214

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	2,148,724
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,187,813
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	11,482,523
0462 Payroll Deductions and Withholding	27,586
0480 Unearned Revenues	252,315
0490 Other Current Liabilities	

Total Liabilities \$15,098,961

0950 Deferred Inflows of Resources	3,299,068
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Fund Balances

0810 Nonspendable Fund Balance	1,205,698
0820 Restricted Fund Balance	124,542
0830 Committed Fund Balance	7,621,888
0840 Assigned Fund Balance	10,182,876
0850 Unassigned Fund Balance	7,979,362

Total Fund Balances \$27,114,366

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$45,512,395

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>
Revenues					
6000 Revenue from Local Sources	79,627,471				
7000 Revenue from State Sources	22,070,034				
8000 Revenue from Federal Sources	1,558,319				
Total Revenues	\$103,255,824				
Expenditures					
1000 Instruction	59,744,531				
2000 Support Services	29,076,507				
3000 Operation of Non-Instructional Services	2,400,902				
4000 Facilities Acquisition, Construction and Improvement Services	589,679				
5110 Debt Service	5,505,217				
5130 Refund of Prior Year Revenues / Receipts	50,814				
Total Expenditures	\$97,367,650				
Excess (Deficiency) Of Revenues Over Expenditures	\$5,888,174				
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	139,373				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	68,362				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	25,264				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	2,826,219				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$2,593,220)				

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>
Revenues					
6000 Revenue from Local Sources			214		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$214		
Expenditures					
1000 Instruction					
2000 Support Services			10,125		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			1,088,066		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$1,098,191		
Excess (Deficiency) Of Revenues Over Expenditures			(\$1,097,977)		
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			2,826,219		
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$2,826,219		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	79,627,685
7000 Revenue from State Sources	22,070,034
8000 Revenue from Federal Sources	1,558,319
Total Revenues	\$103,256,038
Expenditures	
1000 Instruction	59,744,531
2000 Support Services	29,086,632
3000 Operation of Non-Instructional Services	2,400,902
4000 Facilities Acquisition, Construction and Improvement Services	1,677,745
5110 Debt Service	5,505,217
5130 Refund of Prior Year Revenues / Receipts	50,814
Total Expenditures	\$98,465,841
Excess (Deficiency) Of Revenues Over Expenditures	\$4,790,197
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	139,373
9300 Interfund Transfers - IN	2,826,219
9400 Sale of or Compensation for Loss of Fixed Assets	68,362
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	25,264
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	2,826,219
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$232,999

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	\$3,294,954				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	21,434,718				
Fund Balance - End Of Year	\$24,729,672				

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			\$1,728,242		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			656,452		
Fund Balance - End Of Year			\$2,384,694		

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	\$5,023,196
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	22,091,170
Fund Balance - End Of Year	\$27,114,366

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	876,747			876,747	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	182,936			182,936	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	37,503			37,503	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,097,186			\$1,097,186	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	11,923			11,923	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$11,923			\$11,923	
0910 Deferred Outflows of Resources	324,921			324,921	
Total Assets And Deferred Outflows Of Resources	\$1,434,030			\$1,434,030	

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>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	767,320			767,320	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	3,223			3,223	
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	20,586			20,586	
0490 Other Current Liabilities	70,020			70,020	
Total Current Liabilities	\$861,149			\$861,149	
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)	78,967			78,967	
0570 Net Pension Liability	1,801,798			1,801,798	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,880,765			\$1,880,765	
Total Liabilities	\$2,741,914			\$2,741,914	
0950 Deferred Inflows of Resources	121,497			121,497	
Net Position					
0791 Net Investment in Capital Assets	11,923			11,923	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,441,304)			(1,441,304)	
Total Net Position	(\$1,429,381)			(\$1,429,381)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,434,030			\$1,434,030	

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	124,881			124,881	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$124,881			\$124,881	
Operating Expenses					
100 Personnel Services – Salaries	534,221			534,221	
200 Personnel Services – Employee Benefits	266,678			266,678	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	6,436			6,436	
500 Other Purchased Services	6,923			6,923	
600 Supplies	440,792			440,792	
740 Depreciation	3,978			3,978	
810 Dues and Fees	1,908			1,908	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	4,796			4,796	
Total Operating Expenses	\$1,265,732			\$1,265,732	
Operating Income (Loss)	(\$1,140,851)			(\$1,140,851)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	52			52	
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	141,095			141,095	
8000 Revenue from Federal Sources	901,087			901,087	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,042,234			\$1,042,234	
Income (Loss) Before Contributions And Transfers	(\$98,617)			(\$98,617)	

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					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$98,617)			(\$98,617)	
0002 Net Position - Beginning of Fiscal Year	(1,330,764)			(1,330,764)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,429,381)			(\$1,429,381)	

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	121,855			121,855	
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	849,601			849,601	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	369,680			369,680	
0018 Cash Payments For Other Operating Expenses	6,704			6,704	
Net Cash Provided By (Used For) Operating Activities	(\$1,104,130)			(\$1,104,130)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	138,379			138,379	
0023 Receipts From Federal Sources -8000	728,876			728,876	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$867,255			\$867,255	
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	52			52	
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)	331,378	331,378
Net Cash Prov By (Used for) Investing Activities	\$331,430	\$331,430

	<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>
Net Increase (Decrease) in Cash Flows	94,555			94,555	
0004 Cash and Cash Equivalents Beginning of Year	782,192			782,192	
Cash and Cash Equivalents at Year End	\$876,747			\$876,747	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,140,851)			(1,140,851)	
Adjustments					
0051 Depreciation and Net Amortization	3,978			3,978	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	79,437			79,437	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	2,524			2,524	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	3,937			3,937	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	1,097			1,097	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(48,702)			(48,702)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(5,550)			(5,550)	
0067 Deferred Inflows (0950)					
Total Adjustments	\$36,721			\$36,721	
Cash Provided By (Used for) Total	(\$1,104,130)			(\$1,104,130)	

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>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				161,629
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				\$161,629
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$161,629

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Amounts Expressed in Whole Dollars

Other Custodial Fiduciary Component Units Total Fiduciary Funds
(89) (98)

Assets And Deferred Outflows Of Resources

Assets		
0100 Cash and Cash Equivalents		161,629
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		\$161,629
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$161,629

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

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) 161,629
- 0799 Unrestricted Net Position

Total Net Position \$161,629

Total Liabilities, Deferred Inflows Of Resources And Net Position \$161,629

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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

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) 161,629
- 0799 Unrestricted Net Position

Total Net Position \$161,629

Total Liabilities, Deferred Inflows Of Resources And Net Position \$161,629

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						
0095 Net Investment Earnings						
0092 Other Additions				115,677		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				134,299		
Change In Net Position				(\$18,622)		
0006 Net Position – Beginning of Fiscal Year				180,251		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$161,629		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	115,677
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	134,299
Change In Net Position	(\$18,622)
0006 Net Position – Beginning of Fiscal Year	180,251
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$161,629

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	66,628,784.86			66,628,784.86
6113 Public Utility Realty Taxes	73,995.76			73,995.76
6114 Payments in Lieu of Current Taxes - State / Local	17,327.50			17,327.50
6143 Current Act 511 Local Services Taxes	93,097.26			93,097.26
6151 Current Act 511 Earned Income Taxes	8,043,447.78			8,043,447.78
6153 Current Act 511 Real Estate Transfer Taxes	1,495,918.67			1,495,918.67
6411 Delinquent Real Estate Taxes	2,217,767.28			2,217,767.28
6451 Delinquent Act 511 Earned Income Taxes	272,276.68			272,276.68
6500 Earnings on Investments	56,729.25			
6700 Revenues from LEA Activities	37,546.52			
6832 Federal IDEA Revenue Received as Pass Through	542,373.31			
6910 Rentals	14,966.67			
6920 Contributions and Donations from Private Sources	40,530.56			
6942 Summer School Tuition	4,125.00			
6962 Other Services Provided Other Pennsylvania LEAs	13,025.74			
6991 Refunds of a Prior Year Expenditure	16,399.28			
6999 Other Revenues Not Specified Above	59,158.50			
TOTAL Revenue from Local Sources	\$79,627,470.62			\$78,842,615.79

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	3,785,148.34		
7112 Basic Education Funding-Social Security	1,682,108.56		
7160 Tuition for Orphans Subsidy	60,071.10		
7271 Special Education funds for School-Aged Pupils	2,417,751.76		
7311 Pupil Transportation Subsidy	1,398,881.19		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	216,755.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,549,929.58		
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,888.73		
7340 State Property Tax Reduction Allocation	1,473,016.05		
7361 School Safety and Security Grants	275,692.98		
7505 Ready to Learn Block Grant	205,030.00		
7820 State Share of Retirement Contributions	7,927,760.84		
TOTAL Revenue from State Sources	\$22,070,034.13		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	419,471.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,255.00		
8517 NCLB, Title IV - 21St Century Schools	32,181.00		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	306,441.50		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,697.54		
8749 Other CARES Act Funding	242,347.82		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	248,814.67		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,110.76		
TOTAL Revenue from Federal Sources	\$1,558,319.29		

**Revenue Reported
In Current Year**

Other Financing Sources

9290 Other Extended-Term Financing Proceeds	139,372.50		
9400 Sale of or Compensation for Loss of Fixed Assets	68,361.75		
9990 Insurance Recoveries	25,264.19		
TOTAL Other Financing Sources	\$232,998.44		
TOTAL FROM ALL SOURCES	\$103,488,822.48		\$78,842,615.79

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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	66,628,784.86					
6113 Public Utility Realty Taxes	73,995.76					
6114 Payments in Lieu of Current Taxes - State / Local	17,327.50					
6143 Current Act 511 Local Services Taxes	93,097.26					
6151 Current Act 511 Earned Income Taxes	8,043,447.78					
6153 Current Act 511 Real Estate Transfer Taxes	1,495,918.67					
6411 Delinquent Real Estate Taxes	2,217,767.28					
6451 Delinquent Act 511 Earned Income Taxes	272,276.68					
6500 Earnings on Investments	56,729.25					
6700 Revenues from LEA Activities	37,546.52					
6832 Federal IDEA Revenue Received as Pass Through	542,373.31					
6910 Rentals	14,966.67					
6920 Contributions and Donations from Private Sources	40,530.56					
6942 Summer School Tuition	4,125.00					
6962 Other Services Provided Other Pennsylvania LEAs	13,025.74					
6991 Refunds of a Prior Year Expenditure	16,399.28					
6999 Other Revenues Not Specified Above	59,158.50					
6000 Total Revenue from Local Sources	\$79,627,470.62					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,785,148.34					
7112 Basic Education Funding-Social Security	1,682,108.56					
7160 Tuition for Orphans Subsidy	60,071.10					
7271 Special Education funds for School-Aged Pupils	2,417,751.76					
7311 Pupil Transportation Subsidy	1,398,881.19					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	216,755.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,549,929.58					
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,888.73					
7340 State Property Tax Reduction Allocation	1,473,016.05					
7361 School Safety and Security Grants	275,692.98					
7505 Ready to Learn Block Grant	205,030.00					
7820 State Share of Retirement Contributions	7,927,760.84					
7000 Total Revenue from State Sources	\$22,070,034.13					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	419,471.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					66,628,784.86
6113 Public Utility Realty Taxes					73,995.76
6114 Payments in Lieu of Current Taxes - State / Local					17,327.50
6143 Current Act 511 Local Services Taxes					93,097.26
6151 Current Act 511 Earned Income Taxes					8,043,447.78
6153 Current Act 511 Real Estate Transfer Taxes					1,495,918.67
6411 Delinquent Real Estate Taxes					2,217,767.28
6451 Delinquent Act 511 Earned Income Taxes					272,276.68
6500 Earnings on Investments		213.94			56,943.19
6700 Revenues from LEA Activities					37,546.52
6832 Federal IDEA Revenue Received as Pass Through					542,373.31
6910 Rentals					14,966.67
6920 Contributions and Donations from Private Sources					40,530.56
6942 Summer School Tuition					4,125.00
6962 Other Services Provided Other Pennsylvania LEAs					13,025.74
6991 Refunds of a Prior Year Expenditure					16,399.28
6999 Other Revenues Not Specified Above					59,158.50
6000 Total Revenue from Local Sources		\$213.94			\$79,627,684.56
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,785,148.34
7112 Basic Education Funding-Social Security					1,682,108.56
7160 Tuition for Orphans Subsidy					60,071.10
7271 Special Education funds for School-Aged Pupils					2,417,751.76
7311 Pupil Transportation Subsidy					1,398,881.19
7312 Nonpublic and Charter School Pupil Transportation Subsidy					216,755.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					2,549,929.58
7330 Health Services (Medical, Dental, Nurse, Act 25)					77,888.73
7340 State Property Tax Reduction Allocation					1,473,016.05
7361 School Safety and Security Grants					275,692.98
7505 Ready to Learn Block Grant					205,030.00
7820 State Share of Retirement Contributions					7,927,760.84
7000 Total Revenue from State Sources					\$22,070,034.13
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					419,471.00

	<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>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,255.00					
8517 NCLB, Title IV - 21st Century Schools	32,181.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	306,441.50					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,697.54					
8749 Other CARES Act Funding	242,347.82					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	248,814.67					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,110.76					
8000 Total Revenue from Federal Sources	\$1,558,319.29					
9000 Other Financing Sources						
9290 Other Extended-Term Financing Proceeds	139,372.50					
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	68,361.75					
9990 Insurance Recoveries	25,264.19					
9000 Total Other Financing Sources	\$232,998.44					
Total From All Sources	\$103,488,822.48					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					92,255.00
8517 NCLB, Title IV - 21st Century Schools					32,181.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					306,441.50
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					207,697.54
8749 Other CARES Act Funding					242,347.82
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					248,814.67
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					9,110.76
8000 Total Revenue from Federal Sources					\$1,558,319.29
9000 Other Financing Sources					
9290 Other Extended-Term Financing Proceeds					139,372.50
9310 General Fund Transfers		2,826,219.25			2,826,219.25
9400 Sale of or Compensation for Loss of Fixed Assets					68,361.75
9990 Insurance Recoveries					25,264.19
9000 Total Other Financing Sources		\$2,826,219.25			\$3,059,217.69
Total From All Sources		\$2,826,433.19			\$106,315,255.67

	<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	79,627,470.62					
Revenue from State Sources	22,070,034.13					
Revenue from Federal Sources	1,558,319.29					
Other Financing Sources	232,998.44					
Total From All Sources	\$103,488,822.48					

	<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		213.94			79,627,684.56
Revenue from State Sources					22,070,034.13
Revenue from Federal Sources					1,558,319.29
Other Financing Sources		2,826,219.25			3,059,217.69
Total From All Sources		\$2,826,433.19			\$106,315,255.67

	<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 Instruction					
1100 Regular Programs - Elementary / Secondary	46,090,622.41				
1200 Special Programs - Elementary / Secondary	12,251,544.69				
1300 Vocational Education	665,650.34				
1400 Other Instructional Programs - Elementary / Secondary	443,933.10				
1500 Nonpublic School Programs	18,562.29				
1800 Pre-Kindergarten	274,217.86				
Total Instruction	\$59,744,530.69				
2000 Support Services					
2100 Support Services - Students	4,029,021.96				
2200 Support Services - Instructional Staff	3,872,401.99				
2300 Support Services - Administration	6,212,375.38				
2400 Support Services - Pupil Health	617,395.73				
2500 Support Services - Business	1,496,238.97				
2600 Operation and Maintenance of Plant Services	8,408,482.98				
2700 Student Transportation Services	3,581,742.32				
2800 Support Services - Central	755,352.96				
2900 Other Support Services	103,494.70				
Total Support Services	\$29,076,506.99				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,388,781.40				
3300 Community Services	12,120.74				
Total Operation of Non-Instructional Services	\$2,400,902.14				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	27,780.28				
4500 Building Acquisition and Construction Services - Original and Additional	24,312.33				
4600 Existing Building Improvement Services	537,586.43				
Total Facilities Acquisition, Construction and Improvement Services	\$589,679.04				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	5,556,031.04				
5200 Interfund Transfers - Out	2,826,219.25				
Total Other Expenditures and Financing Uses	\$8,382,250.29				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$100,193,869.15				

	<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 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			3,825.00		
2400 Support Services - Pupil Health					
2500 Support Services - Business			6,300.00		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$10,125.00		
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services			845,862.48		
4500 Building Acquisition and Construction Services - Original and Additional			242,203.93		
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services			\$1,088,066.41		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$1,098,191.41		

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Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	46,090,622.41
1200 Special Programs - Elementary / Secondary	12,251,544.69
1300 Vocational Education	665,650.34
1400 Other Instructional Programs - Elementary / Secondary	443,933.10
1500 Nonpublic School Programs	18,562.29
1800 Pre-Kindergarten	274,217.86
Total Instruction	\$59,744,530.69
2000 <u>Support Services</u>	
2100 Support Services - Students	4,029,021.96
2200 Support Services - Instructional Staff	3,872,401.99
2300 Support Services - Administration	6,216,200.38
2400 Support Services - Pupil Health	617,395.73
2500 Support Services - Business	1,502,538.97
2600 Operation and Maintenance of Plant Services	8,408,482.98
2700 Student Transportation Services	3,581,742.32
2800 Support Services - Central	755,352.96
2900 Other Support Services	103,494.70
Total Support Services	\$29,086,631.99
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	2,388,781.40
3300 Community Services	12,120.74
Total Operation of Non-Instructional Services	\$2,400,902.14
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	873,642.76
4500 Building Acquisition and Construction Services - Original and Additional	266,516.26
4600 Existing Building Improvement Services	537,586.43
Total Facilities Acquisition, Construction and Improvement Services	\$1,677,745.45
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	5,556,031.04
5200 Interfund Transfers - Out	2,826,219.25
Total Other Expenditures and Financing Uses	\$8,382,250.29
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$101,292,060.56

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	46,458,463.57
Total Federally Funded salaries subject to PSERS withholding	956,328.40
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	419,471.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$419,471.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	32,181.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	
	<hr/>

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	21,292,657.95
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	16,835,160.64
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	967,811.75
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	388,158.78
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	962,723.05

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

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	6,681,336.15	580,985.75	7,262,321.90
	212 Dental Insurance	205,810.40	17,896.56	223,706.96
	215 Eye Care Insurance	41,982.08	3,650.62	45,632.70
	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	\$6,929,128.63	\$602,532.93	\$7,531,661.56
50 Enterprise 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			
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		\$6,929,128.63	\$602,532.93	\$7,531,661.56

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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		2,402,033.79	2,402,033.79		2,454,393.63	2,454,393.63
2140 Psychological Services		338,391.54	338,391.54		342,848.62	342,848.62
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		770,657.52	770,657.52		681,660.88	681,660.88
2350 Legal and Accounting Services	8,740.00	276,427.46	285,167.46	17,340.99	198,386.87	215,727.86
2420 Medical Services						
2440 Nursing Services		778,530.24	778,530.24		617,395.73	617,395.73
2700 Student Transportation Services	956,905.72	2,806,681.66	3,763,587.38	733,048.22	2,848,694.10	3,581,742.32
Total	\$965,645.72	\$7,372,722.21	\$8,338,367.93	\$750,389.21	\$7,143,379.83	\$7,893,769.04

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	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		66,005,000.00		2,369,741.00	20,848,629.00	4,428,576.00	157,132,040.00	250,783,986.00
2. Additional Debt Incurred During Year				139,372.00	986,416.00	57,044.00	7,740,162.00	8,922,994.00
3. Retirements and Repayments		1,800,000.00		664,150.00				2,464,150.00
4. Debt at End of Fiscal Year		64,205,000.00		1,844,963.00	21,835,045.00	4,485,620.00	164,872,202.00	257,242,830.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		64,205,000.00		1,844,963.00	21,835,045.00	4,485,620.00	164,872,202.00	257,242,830.00
7. Current Portion P&I - Due within 1 year		4,995,182.00		472,399.00				5,467,581.00
8. Interest Paid during current fiscal year		3,193,550.00		63,435.00				3,256,985.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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					81,353.00		1,788,960.00	1,870,313.00
2. Additional Debt Incurred During Year							12,838.00	12,838.00
3. Retirements and Repayments					2,386.00			2,386.00
4. Debt at End of Fiscal Year					78,967.00		1,801,798.00	1,880,765.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					78,967.00		1,801,798.00	1,880,765.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	2,305,438.43		3,199,778.79	5,505,217.22	
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			\$2,305,438.43		\$3,199,778.79	\$5,505,217.22	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	07/2017	29,065,000.00		5,000.00	29,060,000.00	1,443,482.00	1,438,550.00
General Obligation Bonds/Notes – CIB	07/2013	36,940,000.00		1,795,000.00	35,145,000.00	3,551,700.00	1,755,000.00
Extended Term Financing Agreements		1,703,820.00		158,712.00	1,545,108.00	215,568.00	57,206.00
Other Long Term Debt/Liabilities		665,921.00	139,372.00	505,438.00	299,855.00	256,831.00	6,229.00
Compensated Absences		4,428,576.00	57,044.00		4,485,620.00		
Other Post-Employment Benefits (OPEB)		20,848,629.00	986,416.00		21,835,045.00		
Net Pension Liability		157,132,040.00	7,740,162.00		164,872,202.00		
Totals for Debt Entered:		\$250,783,986.00	\$8,922,994.00	\$2,464,150.00	\$257,242,830.00	\$5,467,581.00	\$3,256,985.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Other Post-Employment Benefits (OPEB)		81,353.00		2,386.00	78,967.00		
Net Pension Liability		1,788,960.00	12,838.00		1,801,798.00		
Totals for Debt Entered:		\$1,870,313.00	\$12,838.00	\$2,386.00	\$1,880,765.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,022,658.47
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	5,770.93
Section 1 Total	\$3,028,429.40

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		5,770.93	5,770.93
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	29,700.00	170,705.83	200,405.83
5 Other Local Education Agencies	1,281.21	67,211.52	68,492.73
6 Brick and Mortar Charter Schools	106,169.21	175,017.49	281,186.70
7 Cyber Charter Schools	584,293.33	563,414.60	1,147,707.93
8 Career and Technology Centers	665,650.34		665,650.34
9 Approved Private Schools		659,214.94	659,214.94
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,387,094.09	\$1,641,335.31	\$3,028,429.40

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 534,220.90

Total Personnel Services – Salaries \$534,220.90

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 95,241.83

220 Social Security Contributions 40,533.08

230 PSERS Retirement Contributions 179,605.32

299 All Other Employee Benefits (48,702.00)

Total Personnel Services – Employee Benefits \$266,678.23

400 Purchased Property Services

430 Repairs and Maintenance Services 2,680.45

460 Extermination Services 3,756.00

Total Purchased Property Services \$6,436.45

500 Other Purchased Services

570 Food Service Management 6,737.40

580 Travel 186.21

Total Other Purchased Services \$6,923.61

600 Supplies

610 General Supplies 8,617.42

630 Food 426,451.47

650 Supplies & Fees – Technology Related 5,722.00

Total Supplies \$440,790.89

700 Property

740 Depreciation 3,978.24

Total Property \$3,978.24

800 Other Objects

810 Dues and Fees 1,908.00

890 Miscellaneous Expenditures 4,796.09

Total Other Objects \$6,704.09

Total 3000 Operation of Non-Instructional Services \$1,265,732.41

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				534,220.90
Total Personnel Services – Salaries				\$534,220.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				95,241.83
220 Social Security Contributions				40,533.08
230 PSERS Retirement Contributions				179,605.32
299 All Other Employee Benefits				(48,702.00)
Total Personnel Services – Employee Benefits				\$266,678.23
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,680.45
460 Extermination Services				3,756.00
Total Purchased Property Services				\$6,436.45
500 Other Purchased Services				
570 Food Service Management				6,737.40
580 Travel				186.21
Total Other Purchased Services				\$6,923.61
600 Supplies				
610 General Supplies				8,617.42
630 Food				426,451.47
650 Supplies & Fees – Technology Related				5,722.00
Total Supplies				\$440,790.89
700 Property				
740 Depreciation				3,978.24
Total Property				\$3,978.24
800 Other Objects				
810 Dues and Fees				1,908.00
890 Miscellaneous Expenditures				4,796.09
Total Other Objects				\$6,704.09
Total 3100 Food Services				\$1,265,732.41

	<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	1,265,732.41				1,265,732.41
Total Operation of Non-Instructional Services	\$1,265,732.41				\$1,265,732.41
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,265,732.41				\$1,265,732.41

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Dorseyville MS	147	13,390,189.91	1,698,874.72	3,776,720.23	479,169.79	267,841.73	80,500.98	19,693,297.36	
	Fairview El Sch	149	5,133,018.32	679,386.96	1,447,774.40	191,621.96	44,630.17	31,503.74	7,527,935.55	
	Fox Chapel Area HS	156	19,694,879.73	2,937,639.35	5,554,966.08	828,564.95	62,113.26	152,220.21	29,230,383.58	
	Hartwood El Sch	6780	5,736,874.91	730,380.11	1,618,092.92	206,004.65	69,858.93	29,363.57	8,390,575.09	
	Kerr El Sch	153	6,232,016.92	725,150.04	1,757,748.36	204,529.50	367,701.84	39,818.43	9,326,965.09	
	OHara El Sch	461	7,813,644.69	1,236,537.04	2,203,848.50	348,766.86	39,174.02	52,837.33	11,694,808.44	
Total			58,000,624.48	8,007,968.22	16,359,150.49	2,258,657.71	851,319.95	386,244.26	85,863,965.11	