

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  
**6/30/2019**

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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

  
Chief School Administrator Signature

Date

11.5.19

  
Board Secretary Signature

Date

11/5/19

Kimberly Pawlishak

(412)967-2412 Ext :

Contact Person

Contact Person Telephone Number

kimberly\_pawlishak@fcasd.edu

(412)967-0697

Contact Person E-mail Address

Contact Person Fax Number

# Audit Certification

## Annual Financial Report:

For Fiscal Year Ending 6/30/2019

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

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

Audit Certification Due:  
12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10/30/19

Date

Hosack Specht Muetzel & Wood  
2 Penn Center West, Suite 326  
Pittsburgh, PA 15276

Auditing Firm:

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

Chief School Administrator

  
Signature

10/30/19  
Date

Kimberly Pawlishak

Contact Person

kimberly\_pawlishak@fcasd.edu

Contact Person E-mail Address

Board Secretary

  
Signature

10/30/19  
Date

(412)967-2412

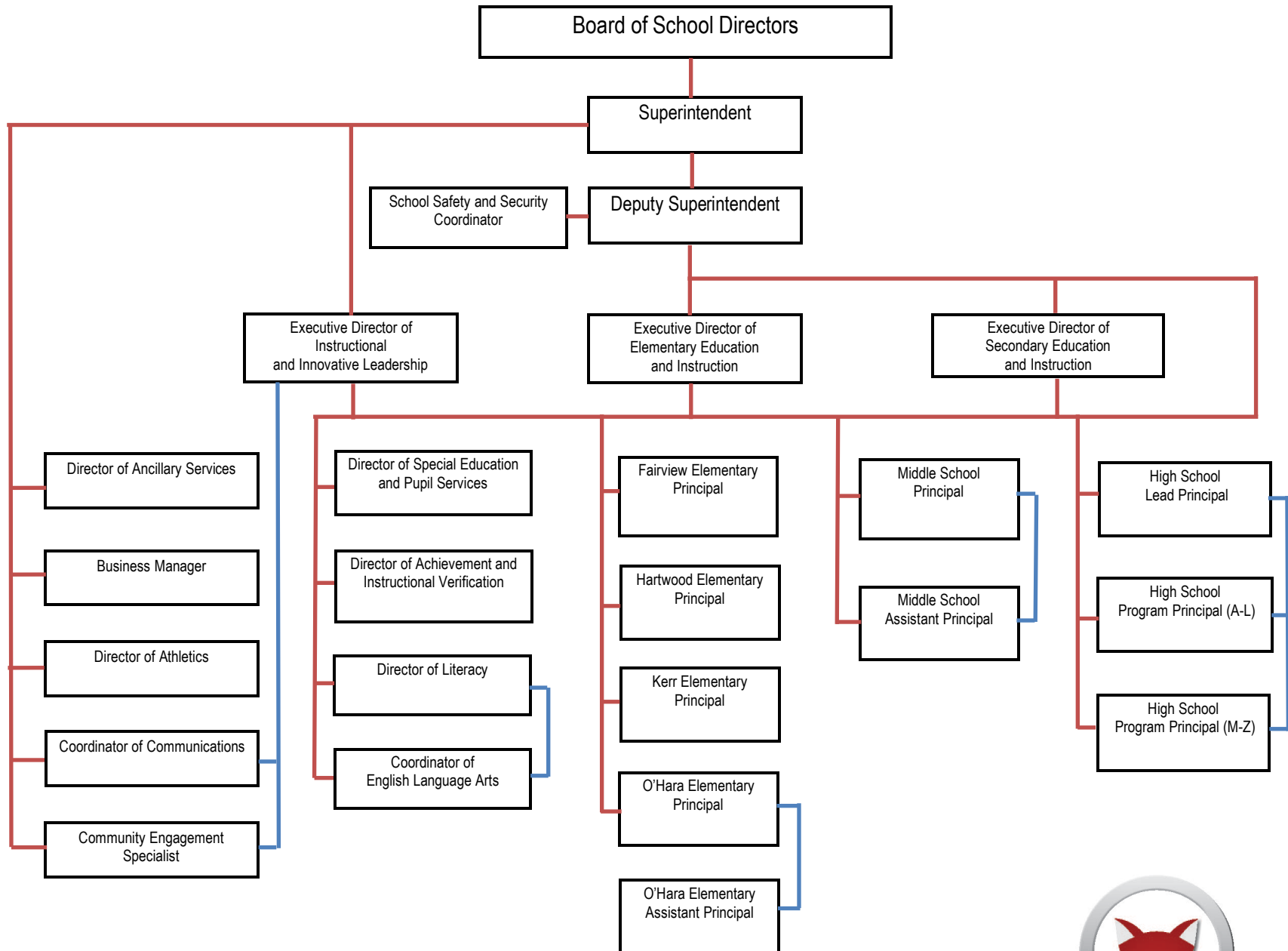
Ext :

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# Fox Chapel Area School District Organization Chart



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16230	<p>REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REP Fund 51 – Net Position - Beginning of Fiscal Year: \$-1,588,434.00  REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-1,493,365.00</p>	<p>Restatement of beginning net position of \$95,069 due to correction of implementation of GASB 75 - PSERS OPEB Plan retroactive to July 1st.</p>
50281	<p>SOIN: Current Year AFR amount must equal Prior Year AFR amount.</p> <p>SOIN, Beg Bal, Other Long Term Debt: \$3,177,551.00  PY Ending Bal, Other Long Term Debt: \$3,177,553.00</p>	<p>rounding variance</p>
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: \$3,928.50  Prior Year SESS Schedule 2350: \$9,150.00</p>	<p>There were legal service costs incurred during fiscal year for special ed.</p>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	9,093,133				
0110 Investments	20,162,316				
0120 Taxes Receivable	4,692,152				
0130 Due From Other Funds	38,892				
0141 Due From Other Governments	4,928,055				
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	172,125				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,683,201				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$40,769,874</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$40,769,874</b>				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents		9,344,703			18,437,836
0110 Investments					20,162,316
0120 Taxes Receivable					4,692,152
0130 Due From Other Funds		34,742			73,634
0141 Due From Other Governments					4,928,055
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		3,832			175,957
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					1,683,201
0190 Other Current Assets					
<b>Total Assets</b>		<b>\$9,383,277</b>			<b>\$50,153,151</b>
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$9,383,277</b>			<b>\$50,153,151</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	34,742				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,641,206				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,305,345				
0462 Payroll Deductions and Withholding	48,421				
0480 Unearned Revenues	480,854				
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$13,510,568</b>				
0950 Deferred Inflows of Resources	3,355,427				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	1,683,201				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	8,779,416				
0840 Assigned Fund Balance	10,570,006				
0850 Unassigned Fund Balance	2,871,256				
<b>Total Fund Balances</b>	<b>\$23,903,879</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$40,769,874</b>				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds		1,087			35,829
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		93,886			1,735,092
0430 Contracts Payable		1,812,128			1,812,128
0440 Current Portion of Long-Term Debt		868,258			868,258
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					11,305,345
0462 Payroll Deductions and Withholding					48,421
0480 Unearned Revenues					480,854
0490 Other Current Liabilities					
<b>Total Liabilities</b>		<b>\$2,775,359</b>			<b>\$16,285,927</b>
0950 Deferred Inflows of Resources					3,355,427
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					1,683,201
0820 Restricted Fund Balance		5,409,600			5,409,600
0830 Committed Fund Balance					8,779,416
0840 Assigned Fund Balance		1,198,318			11,768,324
0850 Unassigned Fund Balance					2,871,256
<b>Total Fund Balances</b>		<b>\$6,607,918</b>			<b>\$30,511,797</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$9,383,277</b>			<b>\$50,153,151</b>



Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	77,902,405				
7000 Revenue from State Sources	19,296,458				
8000 Revenue from Federal Sources	1,064,257				
<b>Total Revenues</b>	<b>\$98,263,120</b>				
<b>Expenditures</b>					
1000 Instruction	61,635,773				
2000 Support Services	30,061,158				
3000 Operation of Non-Instructional Services	2,663,802				
4000 Facilities Acquisition, Construction and Improvement Services	855,327				
5110 Debt Service	5,615,273				
5130 Refund of Prior Year Revenues / Receipts	110,726				
<b>Total Expenditures</b>	<b>\$100,942,059</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$2,678,939)</b>				
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	61,477				
9400 Sale of or Compensation for Loss of Fixed Assets	62,622				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	313,444				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	24,572				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$412,971</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Revenues</b>					
6000 Revenue from Local Sources		540,081			78,442,486
7000 Revenue from State Sources					19,296,458
8000 Revenue from Federal Sources					1,064,257
<b>Total Revenues</b>		<b>\$540,081</b>			<b>\$98,803,201</b>
<b>Expenditures</b>					
1000 Instruction					61,635,773
2000 Support Services		44,895			30,106,053
3000 Operation of Non-Instructional Services					2,663,802
4000 Facilities Acquisition, Construction and Improvement Services		21,991,246			22,846,573
5110 Debt Service					5,615,273
5130 Refund of Prior Year Revenues / Receipts					110,726
<b>Total Expenditures</b>		<b>\$22,036,141</b>			<b>\$122,978,200</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$21,496,060)</b>			<b>(\$24,174,999)</b>
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		24,572			86,049
9400 Sale of or Compensation for Loss of Fixed Assets					62,622
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					313,444
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out		61,477			86,049
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>		<b>(\$36,905)</b>			<b>\$376,066</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>(\$2,265,968)</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	26,169,847				
<b>Fund Balance - End Of Year</b>	<b>\$23,903,879</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>(\$21,532,965)</b>			<b>(\$23,798,933)</b>
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		28,140,882			54,310,729
<b>Fund Balance - End Of Year</b>		<b>\$6,607,917</b>			<b>\$30,511,796</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	509,179			509,179	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	17,560			17,560	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	7,787			7,787	
0170 Inventories	29,344			29,344	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$563,870</b>			<b>\$563,870</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	21,542			21,542	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$21,542</b>			<b>\$21,542</b>	
0910 Deferred Outflows of Resources	486,788			486,788	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$1,072,200</b>			<b>\$1,072,200</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	37,805			37,805	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	76			76	
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	13,441			13,441	
0490 Other Current Liabilities	41,208			41,208	
<b>Total Current Liabilities</b>	<b>\$92,530</b>			<b>\$92,530</b>	
<b>Noncurrent Liabilities</b>					
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)	14,450			14,450	
0570 Net Pension Liability	230,475			230,475	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$244,925</b>			<b>\$244,925</b>	
<b>Total Liabilities</b>	<b>\$337,455</b>			<b>\$337,455</b>	
0950 Deferred Inflows of Resources	1,934,632			1,934,632	
<b>Net Position</b>					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)	21,542			21,542	
0799 Unrestricted Net Position	(1,221,429)			(1,221,429)	
<b>Total Net Position</b>	<b>(\$1,199,887)</b>			<b>(\$1,199,887)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$1,072,200</b>			<b>\$1,072,200</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Operating Revenues</b>					
6600 Food Service Revenue	991,534			991,534	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$991,534</b>			<b>\$991,534</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	558,780			558,780	
200 Personnel Services – Employee Benefits	81,781			81,781	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	5,496			5,496	
500 Other Purchased Services	11,676			11,676	
600 Supplies	674,022			674,022	
740 Depreciation	6,997			6,997	
810 Dues and Fees	662			662	
890 Miscellaneous Expenditures	1,878			1,878	
<b>Total Operating Expenses</b>	<b>\$1,341,292</b>			<b>\$1,341,292</b>	
<b>Operating Income (Loss)</b>	<b>(\$349,758)</b>			<b>(\$349,758)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	11,198			11,198	
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	149,134			149,134	
8000 Revenue from Federal Sources	577,973			577,973	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$738,305</b>			<b>\$738,305</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$388,547</b>			<b>\$388,547</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>\$388,547</b>			<b>\$388,547</b>	
0002 Net Position - Beginning of Fiscal Year	(1,588,434)			(1,588,434)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$1,199,887)</b>			<b>(\$1,199,887)</b>	



Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	999,125			999,125	
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	874,900			874,900	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	597,652			597,652	
0018 Cash Payments For Other Operating Expenses	2,540			2,540	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$475,967)</b>			<b>(\$475,967)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	153,317			153,317	
0023 Receipts From Federal Sources -8000	543,989			543,989	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$697,306</b>			<b>\$697,306</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>					
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	11,198			11,198	
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)	(391,269)	(391,269)
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>(\$380,071)</b>	<b>(\$380,071)</b>

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>(158,732)</b>			<b>(158,732)</b>	
0004 Cash and Cash Equivalents Beginning of Year	509,179			509,179	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$350,447</b>			<b>\$350,447</b>	

**Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities**

0005 Operating Income (Loss) per REP	(349,758)			(349,758)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	6,997			6,997	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	92,200			92,200	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	13,577			13,577	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	3,150			3,150	
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)	(1,808)			(1,808)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(234,339)			(234,339)	
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	(5,986)			(5,986)	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>(\$126,209)</b>			<b>(\$126,209)</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$475,967)</b>			<b>(\$475,967)</b>	

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

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

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Amounts Expressed in Whole Dollars

Private Purpose Trust  
(71)

Investment Trust  
(72)

Pension Trust  
(73)

Activity  
(81)

**Assets And Deferred Outflows Of Resources**

	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Assets</b>				
0100 Cash and Cash Equivalents	205,158			
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>	<b>\$205,158</b>			
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$205,158</b>			

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents				205,158
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>				<b>\$205,158</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$205,158</b>

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
		205,158		
<b>Total Liabilities</b>		<b>\$205,158</b>		
<b>Net Position</b>				
0950 Deferred Inflows of Resources				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
<b>Total Net Position</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>		<b>\$205,158</b>		

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Amounts Expressed in Whole Dollars

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

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

**Liabilities**

0400 Due to Other Funds			
0411 Due to Other Governments			
0412 Due to Primary Government			
0413 Due to Component Unit			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0461 Accrued Salaries and Benefits			
0462 Payroll Deductions and Withholding			
0480 Unearned Revenues			
0490 Other Current Liabilities			205,158

<b>Total Liabilities</b>			<b>\$205,158</b>
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0950 Deferred Inflows of Resources

**Net Position**

0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position			

<b>Total Net Position</b>			
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<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$205,158</b>
--	--	--	------------------



	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	63,926,687.44			63,926,687.44
6113 Public Utility Realty Taxes	73,960.78			73,960.78
6114 Payments in Lieu of Current Taxes - State / Local	16,878.43			16,878.43
6143 Current Act 511 Local Services Taxes	98,342.90			98,342.90
6151 Current Act 511 Earned Income Taxes	7,722,927.24			7,722,927.24
6153 Current Act 511 Real Estate Transfer Taxes	1,056,028.44			1,056,028.44
6411 Delinquent Real Estate Taxes	2,515,087.71			2,515,087.71
6451 Delinquent Act 511 Earned Income Taxes	225,016.91			225,016.91
6500 Earnings on Investments	948,689.91			
6700 Revenues from LEA Activities	229,004.58			
6832 Federal IDEA Revenue Received as Pass Through	540,084.41			
6910 Rentals	46,041.25			
6920 Contributions and Donations from Private Sources	92,879.67			
6941 Regular Day School Tuition	85,108.52			
6942 Summer School Tuition	16,764.32			
6962 Other Services Provided Other Pennsylvania LEAs	178,024.49			
6991 Refunds of a Prior Year Expenditure	9,246.81			
6999 Other Revenues Not Specified Above	121,631.09			
<b>TOTAL Revenue from Local Sources</b>	<b>\$77,902,404.90</b>			<b>\$75,634,929.85</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7110 Basic Education Funding	3,704,366.24		
7160 Tuition for Orphans Subsidy	50,174.98		
7271 Special Education funds for School-Aged Pupils	2,392,145.33		
7311 Pupil Transportation Subsidy	1,082,533.37		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	231,000.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	524,306.91		
7330 Health Services (Medical, Dental, Nurse, Act 25)	79,834.94		
7340 State Property Tax Reduction Allocation	1,476,655.97		
7361 School Safety and Security Grants	86,138.40		
7369 Other Safe School Grants	13,000.00		
7505 Ready to Learn Block Grant	205,030.00		
7810 State Share of Social Security and Medicare Taxes	1,685,618.73		
7820 State Share of Retirement Contributions	7,765,653.51		
<b>TOTAL Revenue from State Sources</b>	<b>\$19,296,458.38</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	429,723.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,942.00		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000.00		
8517 NCLB, Title IV - 21St Century Schools	32,418.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	496,510.22		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,664.19		
<b>TOTAL Revenue from Federal Sources</b>	<b>\$1,064,257.41</b>		

**Revenue Reported  
In Current Year**

**Other Financing Sources**

9330 Capital Projects Fund Transfers	61,477.11			
9400 Sale of or Compensation for Loss of Fixed Assets	62,622.27			
9990 Insurance Recoveries	313,444.04			
<b>TOTAL Other Financing Sources</b>	<b>\$437,543.42</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$98,700,664.11</b>			<b>\$75,634,929.85</b>

Revenue from Local Sources	77,902,404.90
Revenue from State Sources	19,296,458.38
Revenue from Federal Sources	1,064,257.41
Other Financing Sources	437,543.42
<b>TOTAL FROM ALL SOURCES</b>	<b>\$98,700,664.11</b>

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	47,508,580.23				
1200 Special Programs - Elementary / Secondary	12,190,837.08				
1300 Vocational Education	702,289.09				
1400 Other Instructional Programs - Elementary / Secondary	1,195,508.23				
1500 Nonpublic School Programs	38,558.00				
<b>Total Instruction</b>	<b>\$61,635,772.63</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	3,915,400.28				
2200 Support Services - Instructional Staff	3,919,369.67				
2300 Support Services - Administration	6,511,911.32				
2400 Support Services - Pupil Health	830,339.04				
2500 Support Services - Business	1,584,481.48				
2600 Operation and Maintenance of Plant Services	8,256,232.65				
2700 Student Transportation Services	4,278,979.72				
2800 Support Services - Central	648,824.36				
2900 Other Support Services	115,619.29				
<b>Total Support Services</b>	<b>\$30,061,157.81</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	2,617,421.78				
3300 Community Services	45,379.84				
3400 Scholarships and Awards	1,000.00				
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,663,801.62</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services	431,258.45				
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4500 Building Acquisition and Construction Services - Original and Additional	358,962.78				
4600 Existing Building Improvement Services	65,105.45				
<b>Total Facilities Acquisition, Construction and Improvement</b>	<b>\$855,326.68</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	5,725,998.62				
5200 Interfund Transfers - Out	24,572.00				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,750,570.62</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$100,966,629.36</b>				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					47,508,580.23
1200 Special Programs - Elementary / Secondary					12,190,837.08
1300 Vocational Education					702,289.09
1400 Other Instructional Programs - Elementary / Secondary					1,195,508.23
1500 Nonpublic School Programs					38,558.00
<b>Total Instruction</b>					<b>\$61,635,772.63</b>
<b>2000 Support Services</b>					
2100 Support Services - Students					3,915,400.28
2200 Support Services - Instructional Staff					3,919,369.67
2300 Support Services - Administration		13,742.50			6,525,653.82
2400 Support Services - Pupil Health					830,339.04
2500 Support Services - Business		31,152.64			1,615,634.12
2600 Operation and Maintenance of Plant Services					8,256,232.65
2700 Student Transportation Services					4,278,979.72
2800 Support Services - Central					648,824.36
2900 Other Support Services					115,619.29
<b>Total Support Services</b>		<b>\$44,895.14</b>			<b>\$30,106,052.95</b>
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					2,617,421.78
3300 Community Services					45,379.84
3400 Scholarships and Awards					1,000.00
<b>Total Operation of Non-Instructional Services</b>					<b>\$2,663,801.62</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services		3,947,827.38			4,379,085.83
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional		3,795.00			3,795.00
4400 Architecture and Engineering Services / Educational Specifications - Improvements		2,230.00			2,230.00
4500 Building Acquisition and Construction Services - Original and Additional		15,994,863.52			16,353,826.30
4600 Existing Building Improvement Services		2,042,530.33			2,107,635.78
<b>Total Facilities Acquisition, Construction and Improvement</b>		<b>\$21,991,246.23</b>			<b>\$22,846,572.91</b>
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses					5,725,998.62
5200 Interfund Transfers - Out		61,477.11			86,049.11
<b>Total Other Expenditures and Financing Uses</b>		<b>\$61,477.11</b>			<b>\$5,812,047.73</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>					<b>\$123,064,247.84</b>

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

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	46,952,155.11
Total Federally Funded salaries subject to PSERS withholding	1,477,620.26
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	430,496.49
Expenditures Funded with Carry over Title I Funds	
	<hr/>
<b>Total Title I Expenditure Data</b>	<b>\$430,496.49</b>
	<hr/>



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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>	No Self Insurance data to report			
	211 Medical Insurance	7,058,112.68	613,748.93	7,671,861.61
	212 Dental Insurance	207,879.78	18,076.50	225,956.28
	215 Eye Care Insurance	42,028.01	3,654.61	45,682.62
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>		<b>\$7,308,020.47</b>	<b>\$635,480.04</b>
<b>50 Enterprise Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>60 Internal Service Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$7,308,020.47</b>	<b>\$635,480.04</b>	<b>\$7,943,500.51</b>

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		2,793,470.11	2,793,470.11		2,322,232.85	2,322,232.85
2140 Psychological Services		388,459.75	388,459.75		320,803.68	320,803.68
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		940,376.61	940,376.61		935,429.28	935,429.28
2350 Legal and Accounting Services	9,150.00	339,730.16	348,880.16	3,928.50	182,731.53	186,660.03
2420 Medical Services						
2440 Nursing Services		919,783.83	919,783.83		830,339.04	830,339.04
2700 Student Transportation Services	1,054,636.33	3,099,791.58	4,154,427.91	1,122,341.39	3,156,638.33	4,278,979.72
<b>Total</b>	<b>\$1,063,786.33</b>	<b>\$8,481,612.04</b>	<b>\$9,545,398.37</b>	<b>\$1,126,269.89</b>	<b>\$7,748,174.71</b>	<b>\$8,874,444.60</b>

(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		69,410,000.00		3,177,551.00	18,356,418.00	4,480,822.00	146,711,350.00	242,136,141.00
2. Additional Debt Incurred During Year					1,299,610.00	44,127.00	14,699,572.00	16,043,309.00
3. Retirements and Repayments		1,675,000.00		743,242.00				2,418,242.00
4. Debt at End of Fiscal Year		67,735,000.00		2,434,309.00	19,656,028.00	4,524,949.00	161,410,922.00	255,761,208.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		67,735,000.00		2,434,309.00	19,656,028.00	4,524,949.00	161,410,922.00	255,761,208.00
7. Current Portion P&I - Due within 1 year		4,994,010.00		549,549.00				5,543,559.00
8. Interest Paid during current fiscal year		3,323,613.00		88,948.00				3,412,561.00

(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					80,342.00		1,947,650.00	2,027,992.00
2. Additional Debt Incurred During Year					212.00			212.00
3. Retirements and Repayments							93,572.00	93,572.00
4. Debt at End of Fiscal Year					80,554.00		1,854,078.00	1,934,632.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					80,554.00		1,854,078.00	1,934,632.00
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	2,274,311.74		3,340,961.30	5,615,273.04	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

<b>Total Debt Payments - Governmental Funds</b>			<b>\$2,274,311.74</b>		<b>\$3,340,961.30</b>	<b>\$5,615,273.04</b>	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

<b>Total Debt Payments - Proprietary Funds</b>						
--	--	--	--	--	--	--

**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	06/2017	29,075,000.00		5,000.00	29,070,000.00	1,443,610.00	1,438,663.00
General Obligation Bonds/Notes – CIB	05/2013	40,335,000.00		1,670,000.00	38,665,000.00	3,550,400.00	1,884,950.00
Extended Term Financing Agreements		1,998,682.00		143,930.00	1,854,752.00	215,879.00	71,599.00
Other Long Term Debt/Liabilities		1,178,869.00		599,312.00	579,557.00	333,670.00	17,349.00
Compensated Absences		4,480,822.00	44,127.00		4,524,949.00		
Other Post-Employment Benefits (OPEB)		18,356,418.00	1,299,610.00		19,656,028.00		
Net Pension Liability		146,711,350.00	14,699,572.00		161,410,922.00		
<b>Totals for Debt Entered:</b>		<b>\$242,136,141.00</b>	<b>\$16,043,309.00</b>	<b>\$2,418,242.00</b>	<b>\$255,761,208.00</b>	<b>\$5,543,559.00</b>	<b>\$3,412,561.00</b>

**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)		80,342.00	212.00		80,554.00		
Net Pension Liability		1,947,650.00		93,572.00	1,854,078.00		
<b>Totals for Debt Entered:</b>		<b>\$2,027,992.00</b>	<b>\$212.00</b>	<b>\$93,572.00</b>	<b>\$1,934,632.00</b>		

**General Fund (10)**

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,813,884.82
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	8,975.10
<b>Section 1 Total</b>	<b>\$2,822,859.92</b>

**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		8,975.10	8,975.10
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	8,325.00	138,283.69	146,608.69
5 Other Local Education Agencies	43,040.28	16,383.61	59,423.89
6 Brick and Mortar Charter Schools	88,436.38	167,913.03	256,349.41
7 Cyber Charter Schools	443,309.11	510,316.54	953,625.65
8 Career and Technology Centers	702,289.09		702,289.09
9 Approved Private Schools		679,154.35	679,154.35
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		16,433.74	16,433.74
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
<b>Section 2 Total</b>	<b>\$1,285,399.86</b>	<b>\$1,537,460.06</b>	<b>\$2,822,859.92</b>

**Food Service / Cafeteria Operations Fund (51)**

**3000 Operation of Non-Instructional Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 558,780.15

**Total Personnel Services – Salaries \$558,780.15**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 93,849.91

220 Social Security Contributions 42,412.23

230 PSERS Retirement Contributions (57,514.82)

260 Workers' Compensation 3,034.18

**Total Personnel Services – Employee Benefits \$81,781.50**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 2,075.94

460 Extermination Services 3,420.00

**Total Purchased Property Services \$5,495.94**

**500 Other Purchased Services**

570 Food Service Management 10,767.76

580 Travel 908.03

**Total Other Purchased Services \$11,675.79**

**600 Supplies**

610 General Supplies 13,601.66

630 Food 655,456.09

650 Supplies & Fees – Technology Related 4,965.00

**Total Supplies \$674,022.75**

**700 Property**

740 Depreciation 6,996.62

**Total Property \$6,996.62**

**800 Other Objects**

810 Dues and Fees 662.00

890 Miscellaneous Expenditures 1,877.75

**Total Other Objects \$2,539.75**

**Total 3000 Operation of Non-Instructional Services \$1,341,292.50**

**Food Service / Cafeteria Operations Fund (51)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3100 Food Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				558,780.15
<b>Total Personnel Services – Salaries</b>				<b>\$558,780.15</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				93,849.91
220 Social Security Contributions				42,412.23
230 PSERS Retirement Contributions				(57,514.82)
260 Workers' Compensation				3,034.18
<b>Total Personnel Services – Employee Benefits</b>				<b>\$81,781.50</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				2,075.94
460 Extermination Services				3,420.00
<b>Total Purchased Property Services</b>				<b>\$5,495.94</b>
<b>500 Other Purchased Services</b>				
570 Food Service Management				10,767.76
580 Travel				908.03
<b>Total Other Purchased Services</b>				<b>\$11,675.79</b>
<b>600 Supplies</b>				
610 General Supplies				13,601.66
630 Food				655,456.09
650 Supplies & Fees – Technology Related				4,965.00
<b>Total Supplies</b>				<b>\$674,022.75</b>
<b>700 Property</b>				
740 Depreciation				6,996.62
<b>Total Property</b>				<b>\$6,996.62</b>
<b>800 Other Objects</b>				
810 Dues and Fees				662.00
890 Miscellaneous Expenditures				1,877.75
<b>Total Other Objects</b>				<b>\$2,539.75</b>
<b>Total 3100 Food Services</b>				<b>\$1,341,292.50</b>



	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	1,341,292.50				1,341,292.50
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,341,292.50</b>				<b>\$1,341,292.50</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,341,292.50</b>				<b>\$1,341,292.50</b>

LEA : 103023912 Fox Chapel 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										
	Dorseyville MS	147	13,733,796.37	2,262,831.29	3,401,320.75	560,414.24	534,858.90	36,323.35	20,529,544.90	
	Fairview El Sch	149	5,035,092.55	845,698.68	1,246,994.23	209,446.27	77,695.36	3,285.48	7,418,212.57	
	Fox Chapel Area HS	156	20,118,437.49	4,210,963.46	4,982,545.03	1,042,889.89	71,690.58	62,177.85	30,488,704.30	
	Hartwood El Sch	6780	5,345,458.16	997,944.98	1,323,859.57	247,151.69	244,561.47	3,272.35	8,162,248.22	
	Kerr El Sch	153	6,003,221.03	1,063,056.88	1,486,761.54	263,277.34	397,841.45	13,183.72	9,227,341.96	
	OHara El Sch	461	8,892,022.39	1,772,591.57	2,202,203.92	439,001.16	167,906.98	5,979.20	13,479,705.22	
<b>Total</b>			<b>59,128,027.99</b>	<b>11,153,086.86</b>	<b>14,643,685.04</b>	<b>2,762,180.59</b>	<b>1,494,554.74</b>	<b>124,221.95</b>	<b>89,305,757.17</b>	