

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2017

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



Board Secretary Signature

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 6/30/2017

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

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

Audit Certification Due:
12/31/2017

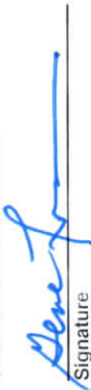
This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/15/2017 _____
Date

Auditing Firm: Hosak, Specht, Muetzel & Wood, LLP
305 Mt. Lebanon Blvd
Pittsburgh, PA 15234

Auditor Contact Name: Peter Vancheri
Auditor Phone: 412.343.9200
Auditor E-mail: hsmw@hsmwcpa.com

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

Chief School Administrator


Signature

12.12.17
Date

Board Secretary


Signature

12/12/17
Date

Kimberly Pawlishak

Contact Person

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Fox Chapel Area School District Organization Chart

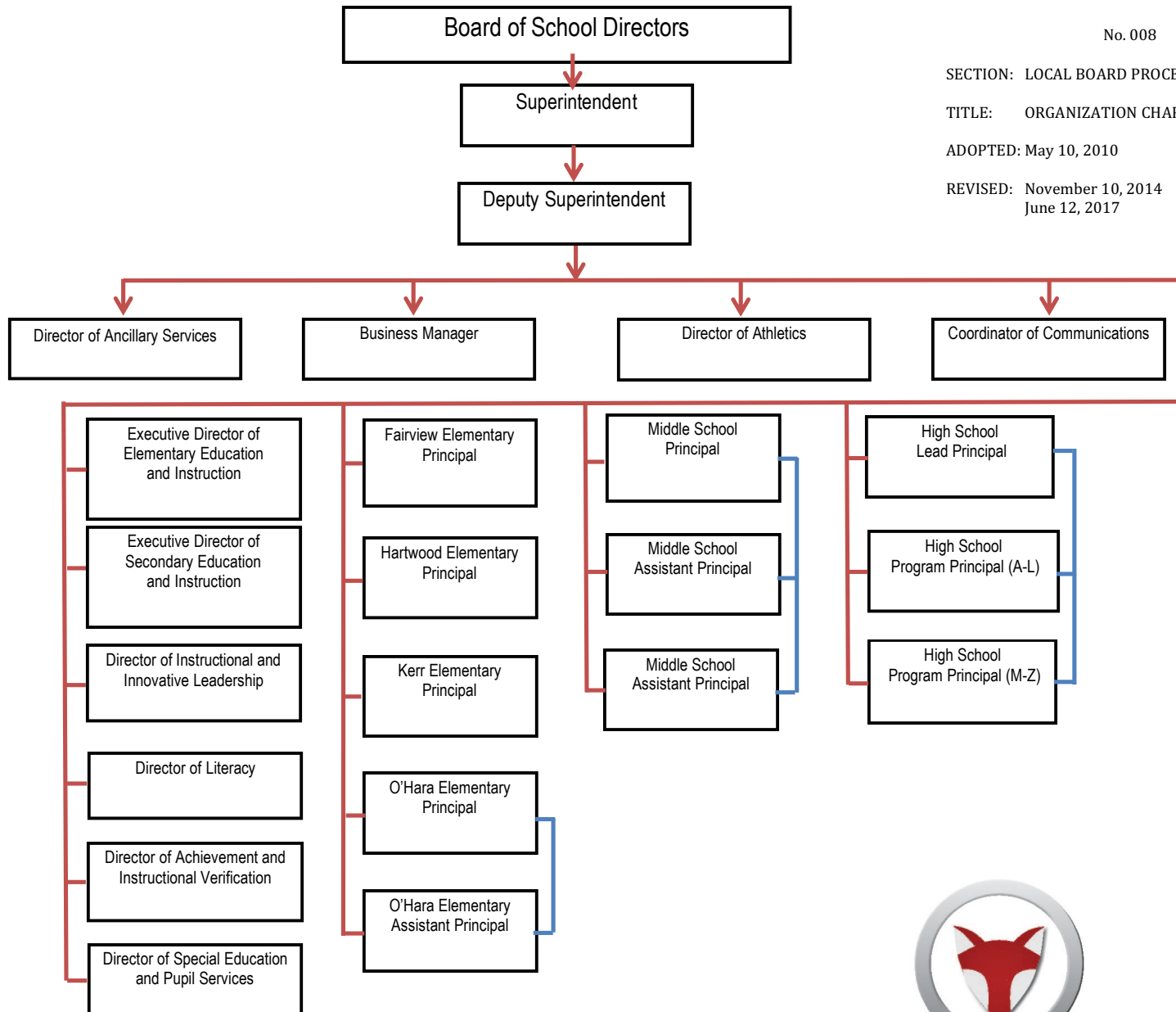
No. 008

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED: May 10, 2010

REVISED: November 10, 2014
June 12, 2017



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30720	<p>A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the General Fund. NOTE: IDEA pass thru, Medical Access, and QSCB/QZAB funded expenditures should be reported as federal expenditures. Correct data or enter a justification.</p> <p>General Fund Federal Revenues: \$2,126,119.11 General Fund Federal Expenditures: \$1,394,754.94</p>	<p>Drawdowns from the Access FAI account had not been requested since 2013. The Disitric requested a drawdown from this account for expenses from 2013/14 through 2015/16 which is why revenue received is higher than expenses in the current year.</p>
50160	<p>SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.</p>	<p>2017 Bond is brand new and was issued in 6/2017. No payments existed in the 2016-17 FY.</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>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	15,604,370				
0110 Investments	14,032,898				
0120 Taxes Receivable	5,012,133				
0130 Due From Other Funds	213,235				
0141 Due From Other Governments	5,132,244				
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	84,374				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,233,558				
0190 Other Current Assets					
Total Assets	\$41,312,812				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$41,312,812				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		37,816,772			53,421,142
0110 Investments		5,000,000			19,032,898
0120 Taxes Receivable					5,012,133
0130 Due From Other Funds					213,235
0141 Due From Other Governments					5,132,244
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					84,374
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					1,233,558
0190 Other Current Assets					
Total Assets		\$42,816,772			\$84,129,584
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$42,816,772			\$84,129,584

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	972,948				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	10,114,298				
0462 Payroll Deductions and Withholding	70,580				
0480 Unearned Revenues	8,452				
0490 Other Current Liabilities					
Total Liabilities	\$11,166,278				
0950 Deferred Inflows of Resources	3,838,602				
Fund Balances					
0810 Nonspendable Fund Balance	1,233,558				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	12,111,552				
0840 Assigned Fund Balance	6,061,635				
0850 Unassigned Fund Balance	6,901,187				
Total Fund Balances	\$26,307,932				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$41,312,812				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		65,612			1,038,560
0430 Contracts Payable		487,374			487,374
0440 Current Portion of Long-Term Debt		367,212			367,212
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					10,114,298
0462 Payroll Deductions and Withholding					70,580
0480 Unearned Revenues					8,452
0490 Other Current Liabilities					
Total Liabilities		\$920,198			\$12,086,476
0950 Deferred Inflows of Resources					3,838,602
Fund Balances					
0810 Nonspendable Fund Balance					1,233,558
0820 Restricted Fund Balance		36,579,974			36,579,974
0830 Committed Fund Balance					12,111,552
0840 Assigned Fund Balance		5,316,600			11,378,235
0850 Unassigned Fund Balance					6,901,187
Total Fund Balances		\$41,896,574			\$68,204,506
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$42,816,772			\$84,129,584

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>
Revenues					
6000 Revenue from Local Sources	73,852,584				
7000 Revenue from State Sources	18,541,091				
8000 Revenue from Federal Sources	1,582,797				
Total Revenues	\$93,976,472				
Expenditures					
1000 Instruction	56,858,318				
2000 Support Services	29,957,255				
3000 Operation of Non-Instructional Services	2,572,023				
4000 Facilities Acquisition, Construction and Improvement Services	163,331				
5110 Debt Service	4,376,137				
5130 Refund of Prior Year Revenues / Receipts	40,152				
Total Expenditures	\$93,967,216				
Excess (Deficiency) Of Revenues Over Expenditures	\$9,256				
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	930,984				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	78,427				
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	257,723				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$751,688				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		102,213			73,954,797
7000 Revenue from State Sources					18,541,091
8000 Revenue from Federal Sources					1,582,797
Total Revenues		\$102,213			\$94,078,685
Expenditures					
1000 Instruction					56,858,318
2000 Support Services		324,403			30,281,658
3000 Operation of Non-Instructional Services					2,572,023
4000 Facilities Acquisition, Construction and Improvement Services		7,932,309			8,095,640
5110 Debt Service					4,376,137
5130 Refund of Prior Year Revenues / Receipts					40,152
Total Expenditures		\$8,256,712			\$102,223,928
Excess (Deficiency) Of Revenues Over Expenditures		(\$8,154,499)			(\$8,145,243)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued		29,075,000			29,075,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums		4,159,192			4,159,192
9200 Proceeds from Extended-Term Financing					930,984
9300 Interfund Transfers - IN		257,723			257,723
9400 Sale of or Compensation for Loss of Fixed Assets					78,427
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					257,723
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$33,491,915			\$34,243,603

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$760,944				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	25,546,985				
Fund Balance - End Of Year	\$26,307,929				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$25,337,416			\$26,098,360
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		16,559,157			42,106,142
Fund Balance - End Of Year		\$41,896,573			\$68,204,502

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	378,449			378,449	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	74,931			74,931	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	28,000			28,000	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$481,380			\$481,380	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	37,360			37,360	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$37,360			\$37,360	
0910 Deferred Outflows of Resources	541,076			541,076	
Total Assets And Deferred Outflows Of Resources	\$1,059,816			\$1,059,816	

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	213,235			213,235	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	2,454			2,454	
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	9,000			9,000	
0490 Other Current Liabilities	50,088			50,088	
Total Current Liabilities	\$274,777			\$274,777	
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)					
0570 Net Pension Liability	2,130,654			2,130,654	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$2,130,654			\$2,130,654	
Total Liabilities	\$2,405,431			\$2,405,431	
0950 Deferred Inflows of Resources	21,980			21,980	
Net Position					
0791 Net Investment in Capital Assets	37,360			37,360	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,404,955)			(1,404,955)	
Total Net Position	(\$1,367,595)			(\$1,367,595)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,059,816			\$1,059,816	

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	864,867			864,867	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$864,867			\$864,867	
Operating Expenses					
100 Personnel Services – Salaries	591,427			591,427	
200 Personnel Services – Employee Benefits	505,275			505,275	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	8,945			8,945	
500 Other Purchased Services	3,577			3,577	
600 Supplies	635,289			635,289	
740 Depreciation	11,919			11,919	
810 Dues and Fees	1,614			1,614	
890 Miscellaneous Expenditures	3,163			3,163	
Total Operating Expenses	\$1,761,209			\$1,761,209	
Operating Income (Loss)	(\$896,342)			(\$896,342)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,120			1,120	
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	147,619			147,619	
8000 Revenue from Federal Sources	527,617			527,617	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$676,356			\$676,356	
Income (Loss) Before Contributions And Transfers	(\$219,986)			(\$219,986)	

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	(\$219,986)			(\$219,986)	
0002 Net Position - Beginning of Fiscal Year	(1,147,609)			(1,147,609)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,367,595)			(\$1,367,595)	

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	870,301			870,301	
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	930,412			930,412	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	553,675			553,675	
0018 Cash Payments For Other Operating Expenses	4,777			4,777	
Net Cash Provided By (Used For) Operating Activities	(\$618,563)			(\$618,563)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	147,686			147,686	
0023 Receipts From Federal Sources -8000	439,747			439,747	
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)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$587,433			\$587,433	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(3,482)			(3,482)	
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	(\$3,482)			(\$3,482)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	1,120			1,120	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)	202,722			202,722	
Net Cash Prov By (Used for) Investing Activities	\$203,842			\$203,842	

	<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	169,230			169,230	
0004 Cash and Cash Equivalents Beginning of Year	209,219			209,219	
Cash and Cash Equivalents at Year End	\$378,449			\$378,449	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(896,342)			(896,342)	
Adjustments					
0051 Depreciation and Net Amortization	11,919			11,919	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	87,440			87,440	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	4,242			4,242	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	2,454			2,454	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	166,290			166,290	
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	5,434			5,434	
0067 Deferred Inflows (0950)					
Total Adjustments	\$277,779			\$277,779	
Cash Provided By (Used for) Total	(\$618,563)			(\$618,563)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				215,261
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

Total Assets				\$215,261
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources				\$215,261
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Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				215,261
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$215,261
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$215,261

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

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				215,261

Total Liabilities				\$215,261
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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				

Total Net Position				
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Total Liabilities, Deferred Inflows Of Resources And Net Position				\$215,261
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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			215,261

Total Liabilities			\$215,261
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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			

Total Net Position			
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Total Liabilities, Deferred Inflows Of Resources And Net Position			\$215,261
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	<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	60,821,527.69			60,821,527.69
6113 Public Utility Realty Taxes	77,802.70			77,802.70
6114 Payments in Lieu of Current Taxes - State / Local	17,981.58			17,981.58
6143 Current Act 511 Local Services Taxes	117,475.20			117,475.20
6151 Current Act 511 Earned Income Taxes	7,671,095.26			7,671,095.26
6153 Current Act 511 Real Estate Transfer Taxes	984,867.35			984,867.35
6411 Delinquent Real Estate Taxes	2,463,747.24			2,463,747.24
6451 Delinquent Act 511 Earned Income Taxes	289,328.41			289,328.41
6500 Earnings on Investments	223,811.66			
6700 Revenues from LEA Activities	172,189.88			
6832 Federal IDEA Revenue Received as Pass Through	543,322.04			
6910 Rentals	18,660.50			
6920 Contributions and Donations from Private Sources	118,315.54			
6941 Regular Day School Tuition	52,931.64			
6942 Summer School Tuition	30,046.63			
6944 Receipts from Other LEAs in Pennsylvania - Education	22,581.78			
6962 Other Services Provided Other Pennsylvania LEAs	190,625.00			
6991 Refunds of a Prior Year Expenditure	23,259.32			
6999 Other Revenues Not Specified Above	13,014.58			
TOTAL Revenue from Local Sources	\$73,852,584.00			\$72,443,825.43

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	3,542,125.25		
7160 Tuition for Orphans Subsidy	14,959.86		
7271 Special Education funds for School-Aged Pupils	2,374,496.69		
7311 Pupil Transportation Subsidy	990,878.46		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	272,965.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,359,390.23		
7330 Health Services (Medical, Dental, Nurse, Act 25)	96,302.10		
7340 State Property Tax Reduction Allocation	1,468,886.10		
7505 Ready to Learn Block Grant	205,030.00		
7810 State Share of Social Security and Medicare Taxes	1,633,745.12		
7820 State Share of Retirement Contributions	6,582,311.87		
TOTAL Revenue from State Sources	\$18,541,090.68		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	523,188.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	119,935.00			
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,601.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	928,385.75			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,687.32			
TOTAL Revenue from Federal Sources	\$1,582,797.07			

**Revenue Reported
In Current Year**

Other Financing Sources

9290 Other Extended-Term Financing Proceeds	930,984.00		
9400 Sale of or Compensation for Loss of Fixed Assets	78,427.45		
TOTAL Other Financing Sources	\$1,009,411.45		
TOTAL FROM ALL SOURCES	\$94,985,883.20		\$72,443,825.43

Revenue from Local Sources	73,852,584.00
Revenue from State Sources	18,541,090.68
Revenue from Federal Sources	1,582,797.07
Other Financing Sources	1,009,411.45
TOTAL FROM ALL SOURCES	\$94,985,883.20

	<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>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	44,041,456.30				
1200 Special Programs - Elementary / Secondary	11,068,480.52				
1300 Vocational Education	664,981.86				
1400 Other Instructional Programs - Elementary / Secondary	1,069,876.75				
1500 Nonpublic School Programs	13,523.00				
Total Instruction	\$56,858,318.43				
2000 Support Services					
2100 Support Services - Students	3,689,213.69				
2200 Support Services - Instructional Staff	4,534,566.66				
2300 Support Services - Administration	7,015,335.21				
2400 Support Services - Pupil Health	867,999.32				
2500 Support Services - Business	1,411,320.55				
2600 Operation and Maintenance of Plant Services	7,661,765.04				
2700 Student Transportation Services	4,112,372.42				
2800 Support Services - Central	561,137.72				
2900 Other Support Services	103,544.72				
Total Support Services	\$29,957,255.33				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,427,953.23				
3300 Community Services	144,069.99				
Total Operation of Non-Instructional Services	\$2,572,023.22				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	33,821.62				
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services	129,509.27				
Total Facilities Acquisition, Construction and Improvement Services	\$163,330.89				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	4,416,288.99				
5200 Interfund Transfers - Out	257,722.50				
Total Other Expenditures and Financing Uses	\$4,674,011.49				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$94,224,939.36				

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	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					44,041,456.30
1200 Special Programs - Elementary / Secondary					11,068,480.52
1300 Vocational Education					664,981.86
1400 Other Instructional Programs - Elementary / Secondary					1,069,876.75
1500 Nonpublic School Programs					13,523.00
Total Instruction					\$56,858,318.43
2000 Support Services					
2100 Support Services - Students					3,689,213.69
2200 Support Services - Instructional Staff					4,534,566.66
2300 Support Services - Administration		290,466.76			7,305,801.97
2400 Support Services - Pupil Health					867,999.32
2500 Support Services - Business		33,936.04			1,445,256.59
2600 Operation and Maintenance of Plant Services					7,661,765.04
2700 Student Transportation Services					4,112,372.42
2800 Support Services - Central					561,137.72
2900 Other Support Services					103,544.72
Total Support Services		\$324,402.80			\$30,281,658.13
3000 Operation of Non-Instructional Services					
3200 Student Activities					2,427,953.23
3300 Community Services					144,069.99
Total Operation of Non-Instructional Services					\$2,572,023.22
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		423,988.00			457,809.62
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional		992,971.69			992,971.69
4400 Architecture and Engineering Services / Educational Specifications - Improvements		45,454.00			45,454.00
4600 Existing Building Improvement Services		6,469,895.62			6,599,404.89
Total Facilities Acquisition, Construction and Improvement Services		\$7,932,309.31			\$8,095,640.20
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					4,416,288.99
5200 Interfund Transfers - Out					257,722.50
Total Other Expenditures and Financing Uses					\$4,674,011.49
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$8,256,712.11			\$102,481,651.47

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	40,081,109.35
Total Federally Funded salaries subject to PSERS withholding	857,705.47
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	529,583.02
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$529,583.02 <hr/>

Title I ARRA Amount

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

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	7,037,731.21	611,976.63	7,649,707.84
	212 Dental Insurance	210,043.26	18,264.63	228,307.89
	215 Eye Care Insurance	43,219.70	3,758.23	46,977.93
	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	\$7,290,994.17	\$633,999.49	\$7,924,993.66
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		\$7,290,994.17	\$633,999.49	\$7,924,993.66

LEA : 103023912 Fox Chapel Area SD

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		2,542,093.11	2,542,093.11		2,779,502.69	2,779,502.69
2140 Psychological Services		432,705.68	432,705.68		292,262.99	292,262.99
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		512,832.64	512,832.64		748,327.06	748,327.06
2350 Legal and Accounting Services	37,999.75	262,033.42	300,033.17	25,351.94	261,211.71	286,563.65
2420 Medical Services						
2440 Nursing Services		850,907.40	850,907.40		867,999.32	867,999.32
2700 Student Transportation Services	905,717.81	2,954,537.32	3,860,255.13	1,039,230.67	3,073,141.75	4,112,372.42
Total	\$943,717.56	\$7,555,109.57	\$8,498,827.13	\$1,064,582.61	\$8,022,445.52	\$9,087,028.13

(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		43,525,000.00		3,165,652.00	831,216.00	4,231,701.00	142,107,158.00	193,860,727.00
2. Additional Debt Incurred During Year		29,075,000.00		3,228,418.00	3,137,726.00	56,513.00	37,239,188.00	72,736,845.00
3. Retirements and Repayments		1,570,000.00		3,365,567.00				4,935,567.00
4. Debt at End of Fiscal Year		71,030,000.00		3,028,503.00	3,968,942.00	4,288,214.00	179,346,346.00	261,662,005.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		71,030,000.00		3,028,503.00	3,968,942.00	4,288,214.00	179,346,346.00	261,662,005.00
7. Current Portion P&I - Due within 1 year		4,485,434.00		711,307.00		214,411.00		5,411,152.00
8. Interest Paid during current fiscal year		1,982,150.00		61,614.00				2,043,764.00

(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							1,612,842.00	1,612,842.00
2. Additional Debt Incurred During Year							517,812.00	517,812.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							2,130,654.00	2,130,654.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							2,130,654.00	2,130,654.00
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	2,388,694.80		1,987,442.23	4,376,137.03	
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			\$2,388,694.80		\$1,987,442.23	\$4,376,137.03	
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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	05/2017		29,075,000.00		29,075,000.00	931,134.00	
General Obligation Bonds/Notes – CIB	03/2013	43,525,000.00		1,570,000.00	41,955,000.00	3,554,300.00	1,982,150.00
Extended Term Financing Agreements		2,387,382.00	2,297,434.00	2,546,872.00	2,137,944.00	170,311.00	56,322.00
Other Long Term Debt/Liabilities		778,270.00	930,984.00	818,695.00	890,559.00	540,996.00	5,292.00
Compensated Absences		4,231,701.00	56,513.00		4,288,214.00	214,411.00	
Other Post-Employment Benefits (OPEB)		831,216.00	3,137,726.00		3,968,942.00		
Net Pension Liability		142,107,158.00	37,239,188.00		179,346,346.00		
Totals for Debt Entered:		\$193,860,727.00	\$72,736,845.00	\$4,935,567.00	\$261,662,005.00	\$5,411,152.00	\$2,043,764.00

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			
Net Pension Liability		1,612,842.00	517,812.00		2,130,654.00		
Totals for Debt Entered:		\$1,612,842.00	\$517,812.00		\$2,130,654.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,210,401.44
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	9,459.29

Section 1 Total	\$2,219,860.73
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Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions		43,066.03	43,066.03
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities		4,275.00	4,275.00
5 Other Local Education Agencies	2,254.92	3,521.70	5,776.62
6 Brick and Mortar Charter Schools	98,390.01	50,323.61	148,713.62
7 Cyber Charter Schools	314,902.11	321,621.72	636,523.83
8 Career and Technology Centers	650,266.86		650,266.86
9 Approved Private Schools		644,275.11	644,275.11
10 PA Chartered Schools for the Deaf and Blind		6,782.00	6,782.00
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	64,967.66	15,214.00	80,181.66

Section 2 Total	\$1,130,781.56	\$1,089,079.17	\$2,219,860.73
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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 591,427.00

Total Personnel Services – Salaries \$591,427.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 114,785.54

220 Social Security Contributions 49,907.15

230 PSERS Retirement Contributions 174,291.37

Total Personnel Services – Employee Benefits \$338,984.06

400 Purchased Property Services

430 Repairs and Maintenance Services 5,131.00

460 Extermination Services 3,814.00

Total Purchased Property Services \$8,945.00

500 Other Purchased Services

580 Travel 327.00

591 Services Purchased Locally 3,250.00

Total Other Purchased Services \$3,577.00

600 Supplies

610 General Supplies 8,237.13

630 Food 624,219.34

650 Supplies & Fees – Technology Related 2,832.25

Total Supplies \$635,288.72

700 Property

740 Depreciation 11,919.00

Total Property \$11,919.00

800 Other Objects

810 Dues and Fees 1,614.00

890 Miscellaneous Expenditures 3,163.00

Total Other Objects \$4,777.00

Total 3000 Operation of Non-Instructional Services \$1,594,917.78

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				591,427.00
Total Personnel Services – Salaries				\$591,427.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				114,785.54
220 Social Security Contributions				49,907.15
230 PSERS Retirement Contributions				174,291.37
Total Personnel Services – Employee Benefits				\$338,984.06
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,131.00
460 Extermination Services				3,814.00
Total Purchased Property Services				\$8,945.00
500 Other Purchased Services				
580 Travel				327.00
591 Services Purchased Locally				3,250.00
Total Other Purchased Services				\$3,577.00
600 Supplies				
610 General Supplies				8,237.13
630 Food				624,219.34
650 Supplies & Fees – Technology Related				2,832.25
Total Supplies				\$635,288.72
700 Property				
740 Depreciation				11,919.00
Total Property				\$11,919.00
800 Other Objects				
810 Dues and Fees				1,614.00
890 Miscellaneous Expenditures				3,163.00
Total Other Objects				\$4,777.00
Total 3100 Food Services				\$1,594,917.78

	<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	1,594,917.78				1,594,917.78
Total Operation of Non-Instructional Services	\$1,594,917.78				\$1,594,917.78
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,594,917.78				\$1,594,917.78