

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  
6/30/2024

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.

*Mary Katherine Peltz, EdD*  
Chief School Administrator Signature

*November 1, 2024*  
Date

*Patricia D. Mays*  
Board Secretary Signature

*November 1, 2024*  
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 6/30/2024

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

LEA Name : Fox Chapel Area SD

AUN Number : 103023912

County : Allegheny

Audit Certification Due:  
12/31/2024

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

Kimberly Pawlishak  
Signature Date November 14, 2024

Board Secretary

[Signature]  
Signature Date 11/14/24

Kimberly Pawlishak

Contact Person

kimberly\_pawlishak@fcasd.edu

Contact Person E-mail Address

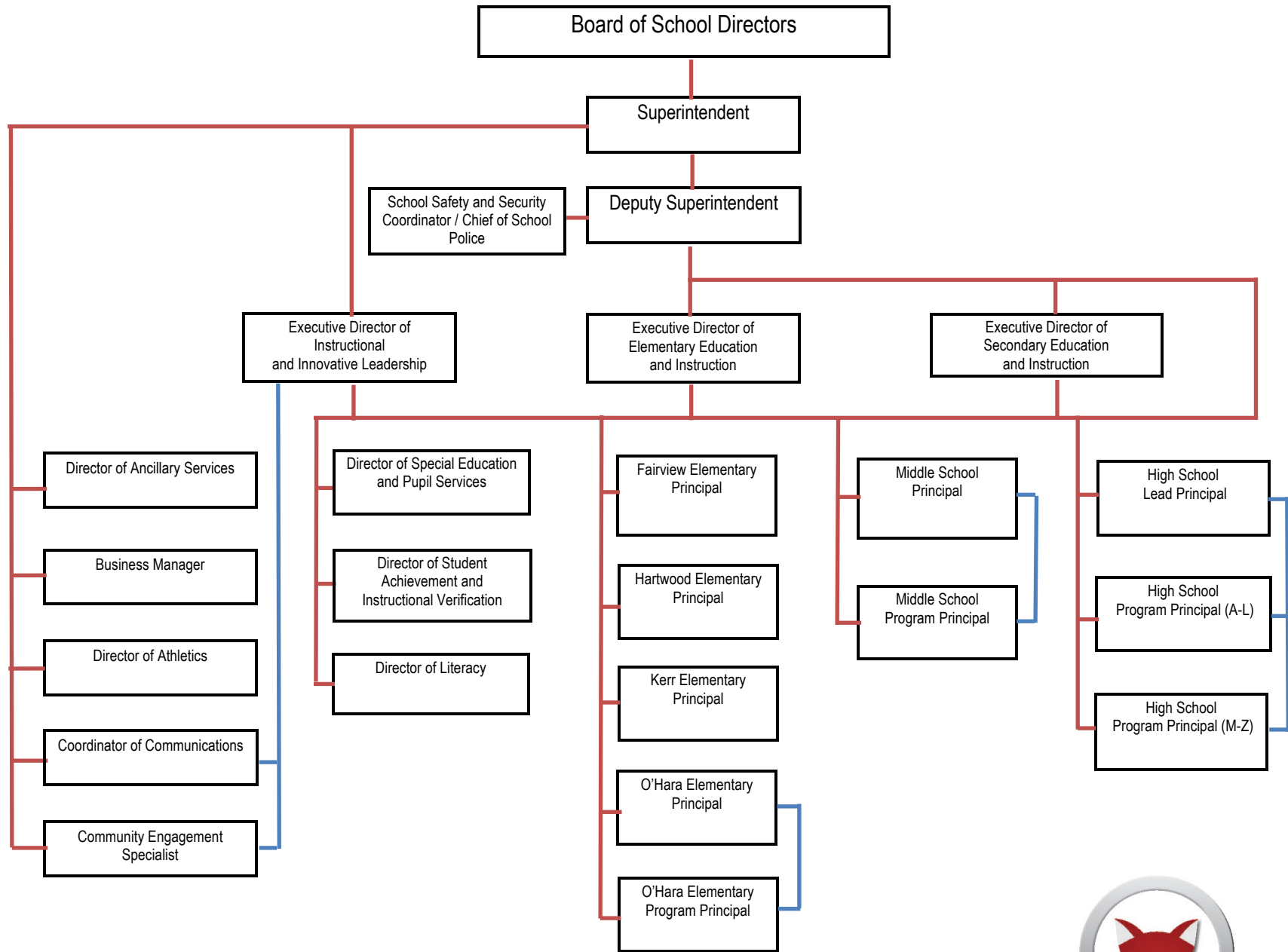
(412)967-2412

Ext :

Contact Person Telephone Number

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&amp;A). The MD&amp;A shall be in the form required by GASB Statement 34.</p> <p>Prior to submission of the MD&amp;A, the district's independent auditors shall review the MD&amp;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><b>Depreciable capital assets</b> 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><b>Non-depreciable capital assets</b> 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><b>Infrastructure assets</b> 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>
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	This is accurate based on the total 1000 expenses calculated by % of special education students.
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: \$117,426.37 Prior Year SESS Schedule 2350: \$18,116.13	This is a result of a new claim/judgement.

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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	21,184,711				
0110 Investments	16,740,009				
0120 Taxes Receivable	5,198,232				
0130 Due From Other Funds	35,329				
0141 Due From Other Governments	4,316,599				
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	463,794				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,212,306				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$49,150,980</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$49,150,980</b>				



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		10,247,147
0110 Investments		
0120 Taxes Receivable		
0130 Due From Other Funds		
0141 Due From Other Governments		
0142 State Revenue Receivable		
0143 Federal Revenue Receivable		
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables		
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		

<b>Total Assets</b>	<b>\$10,247,147</b>
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0910 Deferred Outflows of Resources

<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$10,247,147</b>
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Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Assets And Deferred Outflows Of Resources**

<b>Assets</b>	
0100 Cash and Cash Equivalents	31,431,858
0110 Investments	16,740,009
0120 Taxes Receivable	5,198,232
0130 Due From Other Funds	35,329
0141 Due From Other Governments	4,316,599
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	463,794
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,212,306
0190 Other Current Assets	
<b>Total Assets</b>	<b>\$59,398,127</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$59,398,127</b>

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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</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	1,817,875				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	12,743,340				
0462 Payroll Deductions and Withholding	5,322				
0480 Unearned Revenues	258,924				
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$14,825,461</b>				
0950 Deferred Inflows of Resources	3,680,606				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	1,212,306				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	6,821,889				
0840 Assigned Fund Balance	12,632,476				
0850 Unassigned Fund Balance	9,978,242				
<b>Total Fund Balances</b>	<b>\$30,644,913</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$49,150,980</b>				

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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds			1,156		
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
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					
<b>Total Liabilities</b>			<b>\$1,156</b>		
0950 Deferred Inflows of Resources					
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance			10,245,991		
0850 Unassigned Fund Balance					
<b>Total Fund Balances</b>			<b>\$10,245,991</b>		
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>			<b>\$10,247,147</b>		

Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

**Liabilities**

0400 Due to Other Funds	1,156
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,817,875
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	12,743,340
0462 Payroll Deductions and Withholding	5,322
0480 Unearned Revenues	258,924
0490 Other Current Liabilities	

**Total Liabilities \$14,826,617**

0950 Deferred Inflows of Resources	3,680,606
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**Fund Balances**

0810 Nonspendable Fund Balance	1,212,306
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,821,889
0840 Assigned Fund Balance	22,878,467
0850 Unassigned Fund Balance	9,978,242

**Total Fund Balances \$40,890,904**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$59,398,127**

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>
<b>Revenues</b>					
6000 Revenue from Local Sources	90,566,673				
7000 Revenue from State Sources	23,064,555				
8000 Revenue from Federal Sources	2,383,615				
<b>Total Revenues</b>	<b>\$116,014,843</b>				
<b>Expenditures</b>					
1000 Instruction	68,488,510				
2000 Support Services	32,649,626				
3000 Operation of Non-Instructional Services	3,192,383				
4000 Facilities Acquisition, Construction and Improvement Services	1,185,217				
5110 Debt Service	4,672,530				
5130 Refund of Prior Year Revenues / Receipts	747,845				
5140 Leases and Other Right-to-Use Arrangements	574,442				
<b>Total Expenditures</b>	<b>\$111,510,553</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$4,504,290</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, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	52,501				
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	2,527,965				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>(\$2,475,464)</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources			515,078		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
<b>Total Revenues</b>			<b>\$515,078</b>		
<b>Expenditures</b>					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			943,275		
5110 Debt Service			5,913		
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
<b>Total Expenditures</b>			<b>\$949,188</b>		
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>			<b>(\$434,110)</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, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN			2,527,965		
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					
<b>Total Other Financing Sources (Uses)</b>			<b>\$2,527,965</b>		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Revenues</b>	
6000 Revenue from Local Sources	91,081,751
7000 Revenue from State Sources	23,064,555
8000 Revenue from Federal Sources	2,383,615
<b>Total Revenues</b>	<b>\$116,529,921</b>
<b>Expenditures</b>	
1000 Instruction	68,488,510
2000 Support Services	32,649,626
3000 Operation of Non-Instructional Services	3,192,383
4000 Facilities Acquisition, Construction and Improvement Services	2,128,492
5110 Debt Service	4,678,443
5130 Refund of Prior Year Revenues / Receipts	747,845
5140 Leases and Other Right-to-Use Arrangements	574,442
<b>Total Expenditures</b>	<b>\$112,459,741</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$4,070,180</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, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	2,527,965
9400 Sale of or Compensation for Loss of Fixed Assets	52,501
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	2,527,965
5300 Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>	<b>\$52,501</b>



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>
<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>\$2,028,826</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	28,616,086				
<b>Fund Balance - End Of Year</b>	<b>\$30,644,912</b>				

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>
<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>\$2,093,855</b>		
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year			8,152,136		
<b>Fund Balance - End Of Year</b>			<b>\$10,245,991</b>		

Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**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** **\$4,122,681**

**Fund Balance**

0001 Fund Balance - Beginning of Fiscal Year 36,768,222

**Fund Balance - End Of Year** **\$40,890,903**

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	1,463,043			1,463,043	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	150,064			150,064	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	277			277	
0170 Inventories	50,942			50,942	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$1,664,326</b>			<b>\$1,664,326</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	120,911			120,911	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$120,911</b>			<b>\$120,911</b>	
0910 Deferred Outflows of Resources	309,413			309,413	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$2,094,650</b>			<b>\$2,094,650</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>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	34,173			34,173	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
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	28,963			28,963	
0490 Other Current Liabilities	47,423			47,423	
<b>Total Current Liabilities</b>	<b>\$110,559</b>			<b>\$110,559</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	74,427			74,427	
0570 Net Pension Liability	1,838,179			1,838,179	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$1,912,606</b>			<b>\$1,912,606</b>	
<b>Total Liabilities</b>	<b>\$2,023,165</b>			<b>\$2,023,165</b>	
0950 Deferred Inflows of Resources	70,276			70,276	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	120,911			120,911	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(119,702)			(119,702)	
<b>Total Net Position</b>	<b>\$1,209</b>			<b>\$1,209</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$2,094,650</b>			<b>\$2,094,650</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	1,062,373			1,062,373	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$1,062,373</b>			<b>\$1,062,373</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	697,914			697,914	
200 Personnel Services – Employee Benefits	467,366			467,366	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	16,099			16,099	
500 Other Purchased Services	7,186			7,186	
600 Supplies	1,221,556			1,221,556	
740 Depreciation	8,893			8,893	
770 Amortization Expense					
810 Dues and Fees	2,482			2,482	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	2,040			2,040	
<b>Total Operating Expenses</b>	<b>\$2,423,536</b>			<b>\$2,423,536</b>	
<b>Operating Income (Loss)</b>	<b>(\$1,361,163)</b>			<b>(\$1,361,163)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	71,294			71,294	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources	7,000			7,000	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	396,567			396,567	
8000 Revenue from Federal Sources	1,060,062			1,060,062	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$1,534,923</b>			<b>\$1,534,923</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$173,760</b>			<b>\$173,760</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<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>\$173,760</b>			<b>\$173,760</b>	
0002 Net Position - Beginning of Fiscal Year	(172,551)			(172,551)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$1,209</b>			<b>\$1,209</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	1,061,228			1,061,228	
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	1,098,255			1,098,255	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,084,283			1,084,283	
0018 Cash Payments For Other Operating Expenses	4,522			4,522	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$1,125,832)</b>			<b>(\$1,125,832)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000	7,000			7,000	
0022 Receipts From State Sources - 7000	359,564			359,564	
0023 Receipts From Federal Sources -8000	802,714			802,714	
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>\$1,169,278</b>			<b>\$1,169,278</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000	(67,506)			(67,506)	
0032 Proceeds from Disposal of Capital Assets					
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>(\$67,506)</b>			<b>(\$67,506)</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	71,294			71,294	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					



LEA : 103023912 Fox Chapel Area SD

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0045 Loans Received (Paid)	20,155	20,155
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$91,449</b>	<b>\$91,449</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>67,389</b>			<b>67,389</b>	
0004 Cash and Cash Equivalents Beginning of Year	1,395,654			1,395,654	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$1,463,043</b>			<b>\$1,463,043</b>	

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

0005 Operating Income (Loss) per REP	(1,361,163)			(1,361,163)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	8,893			8,893	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	153,512			153,512	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(277)			(277)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	(1,200)			(1,200)	
0057 (Inc) Dec in Prepaid Expenses (0180)	8,246			8,246	
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	67,025			67,025	
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	(868)			(868)	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$235,331</b>			<b>\$235,331</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$1,125,832)</b>			<b>(\$1,125,832)</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>	

LEA : 103023912 Fox Chapel Area SD

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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>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents				248,879
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 Tangible Property and Intangible Right-To-Use Assets (Net)				
<b>Total Assets</b>				<b>\$248,879</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$248,879</b>

LEA : 103023912 Fox Chapel Area SD

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>			
<b>Assets</b>			
0100 Cash and Cash Equivalents			248,879
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 Tangible Property and Intangible Right-To-Use Assets (Net)			
<b>Total Assets</b>			<b>\$248,879</b>
0910 Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>			<b>\$248,879</b>

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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) 248,879
- 0799 Unrestricted Net Position

**Total Net Position \$248,879**

**Total Liabilities, Deferred Inflows Of Resources And Net Position \$248,879**

LEA : 103023912 Fox Chapel Area SD

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>			
<b>Liabilities</b>			
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			
<b>Total Liabilities</b>			
0950 Deferred Inflows of Resources			
<b>Net Position</b>			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			248,879
0799 Unrestricted Net Position			
<b>Total Net Position</b>			<b>\$248,879</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$248,879</b>

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)
<b>Additions</b>						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions				419,949		
<b>Deductions</b>						
0093 Scholarships Awarded						
0094 Other Deductions				409,579		
<b>Change In Net Position</b>				<b>\$10,370</b>		
0006 Net Position – Beginning of Fiscal Year				238,509		
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>				<b>\$248,879</b>		



Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
<b>Additions</b>	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	419,949
<b>Deductions</b>	
0093 Scholarships Awarded	
0094 Other Deductions	409,579
<b>Change in Net Position</b>	<b>\$10,370</b>
0006 Net Position – Beginning of Fiscal Year	238,509
0007 Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>	<b>\$248,879</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	71,566,883.53			71,566,883.53
6112 Interim Real Estate Taxes	40,139.80			40,139.80
6113 Public Utility Realty Taxes	73,329.71			73,329.71
6114 Payments in Lieu of Current Taxes - State / Local	5,115.59			5,115.59
6143 Current Act 511 Local Services Taxes	99,054.34	23,035.00	22,733.00	98,752.34
6151 Current Act 511 Earned Income Taxes	10,592,974.41	1,187,776.00	1,484,568.00	10,889,766.41
6153 Current Act 511 Real Estate Transfer Taxes	1,116,034.34	119,735.00	89,403.00	1,085,702.34
6411 Delinquent Real Estate Taxes	2,520,730.65	181,659.00	69,129.00	2,408,200.65
6451 Delinquent Act 511 Earned Income Taxes	370,940.97			370,940.97
6500 Earnings on Investments	2,659,199.52			
6700 Revenues from LEA Activities	345,551.90			
6821 State Revenue Received from Other Pennsylvania Public LEAs	14,930.52			
6832 Federal IDEA Revenue Received as Pass Through	571,027.45			
6910 Rentals	85,016.24			
6920 Contributions and Donations from Private Sources	81,189.46			
6941 Regular Day School Tuition	63,238.26			
6942 Summer School Tuition	59,663.75			
6962 Other Services Provided Other Pennsylvania LEAs	78,150.00			
6991 Refunds of a Prior Year Expenditure	197,865.34			
6999 Other Revenues Not Specified Above	25,637.36			
<b>TOTAL Revenue from Local Sources</b>	<b>\$90,566,673.14</b>	<b>\$1,512,205.00</b>	<b>\$1,665,833.00</b>	<b>\$86,538,831.34</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7111 Basic Education Funding-Formula	5,548,713.19		
7160 Tuition for Orphans Subsidy	50,209.55		
7271 Special Education funds for School-Aged Pupils	2,572,189.29		
7311 Pupil Transportation Subsidy	1,016,888.65		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,160.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	973,671.31		
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,999.90		
7340 State Property Tax Reduction Allocation	1,850,491.31		
7362 School Mental Health & Safety and Security Grants	153,900.98		
7369 Other Safe School Grants	10,149.87		
7505 Ready to Learn Block Grant	205,030.00		
7506 PAsmart Grants	135,386.43		
7810 State Share of Social Security and Medicare Taxes	1,809,435.93		
7820 State Share of Retirement Contributions	8,499,328.27		
<b>TOTAL Revenue from State Sources</b>	<b>\$23,064,554.68</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	531,706.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	94,110.92			
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,465.82			
8517 Title IV - 21st Century Schools	33,560.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,574,012.07			
8751 ARP ESSER Learning Loss	33,937.71			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	111,602.13			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,219.89			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$2,383,614.54</b>			

**Revenue Reported  
In Current Year**

**Other Financing Sources**

9400 Sale of or Compensation for Loss of Fixed Assets	52,501.00			
<b>TOTAL Other Financing Sources</b>	<b>\$52,501.00</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$116,067,343.36</b>	<b>\$1,512,205.00</b>	<b>\$1,665,833.00</b>	<b>\$86,538,831.34</b>

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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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	71,566,883.53					
6112 Interim Real Estate Taxes	40,139.80					
6113 Public Utility Realty Taxes	73,329.71					
6114 Payments in Lieu of Current Taxes - State / Local	5,115.59					
6143 Current Act 511 Local Services Taxes	99,054.34					
6151 Current Act 511 Earned Income Taxes	10,592,974.41					
6153 Current Act 511 Real Estate Transfer Taxes	1,116,034.34					
6411 Delinquent Real Estate Taxes	2,520,730.65					
6451 Delinquent Act 511 Earned Income Taxes	370,940.97					
6500 Earnings on Investments	2,659,199.52					
6700 Revenues from LEA Activities	345,551.90					
6821 State Revenue Received from Other Pennsylvania Public LEAs	14,930.52					
6832 Federal IDEA Revenue Received as Pass Through	571,027.45					
6910 Rentals	85,016.24					
6920 Contributions and Donations from Private Sources	81,189.46					
6941 Regular Day School Tuition	63,238.26					
6942 Summer School Tuition	59,663.75					
6962 Other Services Provided Other Pennsylvania LEAs	78,150.00					
6991 Refunds of a Prior Year Expenditure	197,865.34					
6999 Other Revenues Not Specified Above	25,637.36					
<b>6000 Total Revenue from Local Sources</b>	<b>\$90,566,673.14</b>					
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	5,548,713.19					
7160 Tuition for Orphans Subsidy	50,209.55					
7271 Special Education funds for School-Aged Pupils	2,572,189.29					
7311 Pupil Transportation Subsidy	1,016,888.65					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,160.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	973,671.31					
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,999.90					
7340 State Property Tax Reduction Allocation	1,850,491.31					
7362 School Mental Health & Safety and Security Grants	153,900.98					
7369 Other Safe School Grants	10,149.87					
7505 Ready to Learn Block Grant	205,030.00					
7506 PAsmart Grants	135,386.43					
7810 State Share of Social Security and Medicare Taxes	1,809,435.93					

LEA : 103023912 Fox Chapel Area SD

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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>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					71,566,883.53
6112 Interim Real Estate Taxes					40,139.80
6113 Public Utility Realty Taxes					73,329.71
6114 Payments in Lieu of Current Taxes - State / Local					5,115.59
6143 Current Act 511 Local Services Taxes					99,054.34
6151 Current Act 511 Earned Income Taxes					10,592,974.41
6153 Current Act 511 Real Estate Transfer Taxes					1,116,034.34
6411 Delinquent Real Estate Taxes					2,520,730.65
6451 Delinquent Act 511 Earned Income Taxes					370,940.97
6500 Earnings on Investments		515,077.92			3,174,277.44
6700 Revenues from LEA Activities					345,551.90
6821 State Revenue Received from Other Pennsylvania Public LEAs					14,930.52
6832 Federal IDEA Revenue Received as Pass Through					571,027.45
6910 Rentals					85,016.24
6920 Contributions and Donations from Private Sources					81,189.46
6941 Regular Day School Tuition					63,238.26
6942 Summer School Tuition					59,663.75
6962 Other Services Provided Other Pennsylvania LEAs					78,150.00
6991 Refunds of a Prior Year Expenditure					197,865.34
6999 Other Revenues Not Specified Above					25,637.36
<b>6000 Total Revenue from Local Sources</b>		<b>\$515,077.92</b>			<b>\$91,081,751.06</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					5,548,713.19
7160 Tuition for Orphans Subsidy					50,209.55
7271 Special Education funds for School-Aged Pupils					2,572,189.29
7311 Pupil Transportation Subsidy					1,016,888.65
7312 Nonpublic and Charter School Pupil Transportation Subsidy					160,160.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					973,671.31
7330 Health Services (Medical, Dental, Nurse, Act 25)					78,999.90
7340 State Property Tax Reduction Allocation					1,850,491.31
7362 School Mental Health & Safety and Security Grants					153,900.98
7369 Other Safe School Grants					10,149.87
7505 Ready to Learn Block Grant					205,030.00
7506 PAsmart Grants					135,386.43
7810 State Share of Social Security and Medicare Taxes					1,809,435.93

LEA : 103023912 Fox Chapel Area SD

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
<b>7000 Revenue from State Sources</b>						
7820 State Share of Retirement Contributions	8,499,328.27					
<b>7000 Total Revenue from State Sources</b>	<b>\$23,064,554.68</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	531,706.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	94,110.92					
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,465.82					
8517 Title IV - 21st Century Schools	33,560.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,574,012.07					
8751 ARP ESSER Learning Loss	33,937.71					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	111,602.13					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,219.89					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$2,383,614.54</b>					
<b>9000 Other Financing Sources</b>						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	52,501.00					
<b>9000 Total Other Financing Sources</b>	<b>\$52,501.00</b>					
<b>Total From All Sources</b>	<b>\$116,067,343.36</b>					



LEA : 103023912 Fox Chapel Area SD

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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>
<b>7000 Revenue from State Sources</b>					
7820 State Share of Retirement Contributions					8,499,328.27
<b>7000 Total Revenue from State Sources</b>					<b>\$23,064,554.68</b>
<b>8000 Revenue from Federal Sources</b>					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					531,706.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					94,110.92
8516 Title III - Language Instruction for English Learners and Immigrant Students					3,465.82
8517 Title IV - 21st Century Schools					33,560.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,574,012.07
8751 ARP ESSER Learning Loss					33,937.71
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					111,602.13
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					1,219.89
<b>8000 Total Revenue from Federal Sources</b>					<b>\$2,383,614.54</b>
<b>9000 Other Financing Sources</b>					
9310 General Fund Transfers		2,527,964.50			2,527,964.50
9400 Sale of or Compensation for Loss of Fixed Assets					52,501.00
<b>9000 Total Other Financing Sources</b>					<b>\$2,580,465.50</b>
<b>Total From All Sources</b>					<b>\$119,110,385.78</b>

	<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	90,566,673.14					
Revenue from State Sources	23,064,554.68					
Revenue from Federal Sources	2,383,614.54					
Other Financing Sources	52,501.00					
<b>Total From All Sources</b>	<b>\$116,067,343.36</b>					

	<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		515,077.92			91,081,751.06
Revenue from State Sources					23,064,554.68
Revenue from Federal Sources					2,383,614.54
Other Financing Sources		2,527,964.50			2,580,465.50
<b>Total From All Sources</b>		<b>\$3,043,042.42</b>			<b>\$119,110,385.78</b>

	<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>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	53,198,903.83				
1200 Special Programs - Elementary / Secondary	13,694,883.28				
1300 Vocational Education	650,272.24				
1400 Other Instructional Programs - Elementary / Secondary	704,473.78				
1500 Nonpublic School Programs	3,637.15				
1800 Pre-Kindergarten	236,339.54				
<b>Total Instruction</b>	<b>\$68,488,509.82</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	5,003,774.89				
2200 Support Services - Instructional Staff	4,113,232.54				
2300 Support Services - Administration	7,260,626.24				
2400 Support Services - Pupil Health	825,769.42				
2500 Support Services - Business	1,135,977.48				
2600 Operation and Maintenance of Plant Services	8,883,843.06				
2700 Student Transportation Services	4,472,938.53				
2800 Support Services - Central	844,924.95				
2900 Other Support Services	108,538.78				
<b>Total Support Services</b>	<b>\$32,649,625.89</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	3,083,773.79				
3300 Community Services	103,609.62				
3400 Scholarships and Awards	5,000.00				
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,192,383.41</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services	92,671.75				
4600 Existing Building Improvement Services	1,092,545.70				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,185,217.45</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	5,994,816.48				
5200 Interfund Transfers - Out	2,527,964.50				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,522,780.98</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$114,038,517.55</b>				

	<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>
<b>1000 Instruction</b>					
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					
<b>Total Instruction</b>					
<b>2000 Support Services</b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
<b>Total Support Services</b>					
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
<b>Total Operation of Non-Instructional Services</b>					
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services			635,651.53		
4600 Existing Building Improvement Services			307,623.09		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>			<b>\$943,274.62</b>		
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses			5,912.78		
5200 Interfund Transfers - Out					
<b>Total Other Expenditures and Financing Uses</b>			<b>\$5,912.78</b>		
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b>\$949,187.40</b>		

**Total**

<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	53,198,903.83
1200 Special Programs - Elementary / Secondary	13,694,883.28
1300 Vocational Education	650,272.24
1400 Other Instructional Programs - Elementary / Secondary	704,473.78
1500 Nonpublic School Programs	3,637.15
1800 Pre-Kindergarten	236,339.54
<b>Total Instruction</b>	<b>\$68,488,509.82</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	5,003,774.89
2200 Support Services - Instructional Staff	4,113,232.54
2300 Support Services - Administration	7,260,626.24
2400 Support Services - Pupil Health	825,769.42
2500 Support Services - Business	1,135,977.48
2600 Operation and Maintenance of Plant Services	8,883,843.06
2700 Student Transportation Services	4,472,938.53
2800 Support Services - Central	844,924.95
2900 Other Support Services	108,538.78
<b>Total Support Services</b>	<b>\$32,649,625.89</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	3,083,773.79
3300 Community Services	103,609.62
3400 Scholarships and Awards	5,000.00
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,192,383.41</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
4200 Existing Site Improvement Services	728,323.28
4600 Existing Building Improvement Services	1,400,168.79
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,128,492.07</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,000,729.26
5200 Interfund Transfers - Out	2,527,964.50
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,528,693.76</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$114,987,704.95</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	50,542,146.26
Total Federally Funded salaries subject to PSERS withholding	900,914.18
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	531,705.99
<b>Total Title I Expenditure Data</b>	<b>531,705.99</b>
	<hr/>

**Title IV Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	33,560.00
	<hr/>

1 .	<b><u>Current Special Education Expenditures within Function 1000</u></b> See list of exclusions in the note below.	16,805,891.67
2 .	<b><u>Current Special Education Expenditures within Function 2000</u></b> See list of exclusions in the note below.	5,646,408.89
2A.	<b><u>Current Special Education Expenditures within Sub-Function 2100</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	1,135,135.56
2B.	<b><u>Current Special Education Expenditures within Sub-Function 2200</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	538,164.24
2C.	<b><u>Current Special Education Expenditures within Sub-Function 2700</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	579,757.22
3.	<b><u>Current Special Education Expenditures within Sub-Function 3100</u></b> See list of exclusions in the note below.	313,857.40
4.	<b><u>Current Special Education Expenditures within Sub-Function 3200</u></b> See list of exclusions in the note below.	409,536.95

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- \* Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- \* Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- \* Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899



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

	<b>OBJECT</b>	<b>COVERED</b>	<b>NOT COVERED</b>	<b>TOTAL</b>
<b>10 General Fund</b>	<b>No Self Insurance data to report</b>			
	211 Medical Insurance	8,562,665.87	450,666.62	9,013,332.49
	212 Dental Insurance	213,681.35	11,246.39	224,927.74
	215 Eye Care Insurance	43,821.41	2,306.39	46,127.80
	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>\$8,820,168.63</b>	<b>\$464,219.40</b>	<b>\$9,284,388.03</b>
<b>50 Enterprise Fund</b>	<b>No Self Insurance data to report</b>			
	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>	<b>No Self Insurance data to report</b>			
	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>\$8,820,168.63</b>	<b>\$464,219.40</b>	<b>\$9,284,388.03</b>

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		2,742,360.89	2,742,360.89		2,850,923.03	2,850,923.03
2140 Psychological Services		369,911.32	369,911.32		386,642.74	386,642.74
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		826,604.95	826,604.95		867,560.58	867,560.58
2350 Legal and Accounting Services	18,116.13	203,827.25	221,943.38	117,426.37	233,862.10	351,288.47
2420 Medical Services						
2440 Nursing Services		776,051.59	776,051.59		825,769.42	825,769.42
2700 Student Transportation Services	1,280,352.44	3,340,245.14	4,620,597.58	1,041,240.95	3,431,697.58	4,472,938.53
<b>Total</b>	<b>\$1,298,468.57</b>	<b>\$8,259,001.14</b>	<b>\$9,557,469.71</b>	<b>\$1,158,667.32</b>	<b>\$8,596,455.45</b>	<b>\$9,755,122.77</b>

LEA : 103023912 Fox Chapel Area SD

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(PRINCIPAL AMOUNTS ONLY)

**GOVERNMENTAL FUNDS/ ACTIVITIES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		57,400,000.00		1,108,320.00	1,203,566.00		165,918,463.00	225,630,349.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments		1,740,000.00		549,141.00	183,608.00		1,184,421.00	3,657,170.00
4. Debt at End of Fiscal Year		55,660,000.00		559,179.00	1,019,958.00		164,734,042.00	221,973,179.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		55,660,000.00		559,179.00	1,019,958.00		164,734,042.00	221,973,179.00
7. Current Portion P&I - Due within 1 year		4,680,072.00		574,442.00	215,101.00			5,469,615.00
8. Interest Paid during current fiscal year		2,938,443.00		25,301.00	31,571.00			2,995,315.00

(PRINCIPAL AMOUNTS ONLY)

**PROPRIETARY FUNDS**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							1,791,700.00	1,791,700.00
2. Additional Debt Incurred During Year							120,906.00	120,906.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							1,912,606.00	1,912,606.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,912,606.00	1,912,606.00
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	1,740,000.00		2,932,529.72	4,672,529.72	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			5,912.78	5,912.78	
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					
5140	10	General Fund	549,140.41		25,301.33	574,441.74	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
<b>Total Debt Payments - Governmental Funds</b>			<b>\$2,289,140.41</b>		<b>\$2,963,743.83</b>	<b>\$5,252,884.24</b>	

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				
5140	50	Enterprise Fund				
5140	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	12/2022	28,350,000.00		1,735,000.00	26,615,000.00	3,236,875.00	1,500,125.00
General Obligation Bonds/Notes – CIB	07/2017	29,050,000.00		5,000.00	29,045,000.00	1,443,197.00	1,438,318.00
Leases and Other Right to Use Arrangements		1,108,320.00		549,141.00	559,179.00	574,442.00	25,301.00
Extended Term Financing Agreements		1,203,566.00		183,608.00	1,019,958.00	215,101.00	31,571.00
Net Pension Liability		143,437,329.00		961,508.00	142,475,821.00		
Compensated Absences		4,541,254.00		67,515.00	4,473,739.00		
Other Post-Employment Benefits (OPEB)		17,939,880.00		155,398.00	17,784,482.00		
<b>Totals for Debt Entered:</b>		<b>\$225,630,349.00</b>		<b>\$3,657,170.00</b>	<b>\$221,973,179.00</b>	<b>\$5,469,615.00</b>	<b>\$2,995,315.00</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			
Net Pension Liability		1,720,671.00	117,508.00		1,838,179.00		
Other Post-Employment Benefits (OPEB)		71,029.00	3,398.00		74,427.00		
<b>Totals for Debt Entered:</b>		<b>\$1,791,700.00</b>	<b>\$120,906.00</b>		<b>\$1,912,606.00</b>		

**General Fund (10)**

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,258,019.46
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
<b>Section 1 Total</b>	<b>\$3,258,019.46</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			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	3,150.00	313,987.81	317,137.81
5 Other Local Education Agencies	30,583.39	57,651.56	88,234.95
6 Brick and Mortar Charter Schools	132,107.84	337,525.72	469,633.56
7 Cyber Charter Schools	425,838.27	453,576.38	879,414.65
8 Career and Technology Centers	650,272.24		650,272.24
9 Approved Private Schools		853,326.25	853,326.25
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			
<b>Section 2 Total</b>	<b>\$1,241,951.74</b>	<b>\$2,016,067.72</b>	<b>\$3,258,019.46</b>

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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 697,914.54

**Total Personnel Services – Salaries \$697,914.54**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 122,222.06

220 Social Security Contributions 52,273.72

230 PSERS Retirement Contributions 290,946.16

260 Workers' Compensation 1,923.88

**Total Personnel Services – Employee Benefits \$467,365.82**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 12,291.99

460 Extermination Services 3,807.32

**Total Purchased Property Services \$16,099.31**

**500 Other Purchased Services**

570 Food Service Management 5,680.08

580 Travel 1,506.15

**Total Other Purchased Services \$7,186.23**

**600 Supplies**

610 General Supplies 4,137.90

630 Food 1,209,468.38

650 Supplies & Fees – Technology Related 7,950.00

**Total Supplies \$1,221,556.28**

**700 Property**

740 Depreciation 8,892.55

**Total Property \$8,892.55**

**800 Other Objects**

810 Dues and Fees 2,481.52

890 Miscellaneous Expenditures 2,039.75

**Total Other Objects \$4,521.27**

**Total 3000 Operation of Non-Instructional Services \$2,423,536.00**

**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				697,914.54
<b>Total Personnel Services – Salaries</b>				<b>\$697,914.54</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				122,222.06
220 Social Security Contributions				52,273.72
230 PSERS Retirement Contributions				290,946.16
260 Workers' Compensation				1,923.88
<b>Total Personnel Services – Employee Benefits</b>				<b>\$467,365.82</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				12,291.99
460 Extermination Services				3,807.32
<b>Total Purchased Property Services</b>				<b>\$16,099.31</b>
<b>500 Other Purchased Services</b>				
570 Food Service Management				5,680.08
580 Travel				1,506.15
<b>Total Other Purchased Services</b>				<b>\$7,186.23</b>
<b>600 Supplies</b>				
610 General Supplies				4,137.90
630 Food				1,209,468.38
650 Supplies & Fees – Technology Related				7,950.00
<b>Total Supplies</b>				<b>\$1,221,556.28</b>
<b>700 Property</b>				
740 Depreciation				8,892.55
<b>Total Property</b>				<b>\$8,892.55</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,481.52
890 Miscellaneous Expenditures				2,039.75
<b>Total Other Objects</b>				<b>\$4,521.27</b>
<b>Total 3100 Food Services</b>				<b>\$2,423,536.00</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	2,423,536.00				2,423,536.00
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,423,536.00</b>				<b>\$2,423,536.00</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$2,423,536.00</b>				<b>\$2,423,536.00</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	15,022,105.04	2,187,534.81	3,755,526.26	546,883.70	251,017.85	62,168.81	21,825,236.47	
	Fairview El Sch	149	5,491,115.39	940,716.56	1,372,778.85	235,179.14	14,523.25	57,583.17	8,111,896.36	
	Fox Chapel Area HS	156	21,653,376.42	4,320,571.96	5,413,344.10	1,080,142.99	11,499.86	63,897.69	32,542,833.02	
	Hartwood El Sch	6780	6,616,757.55	1,037,387.76	1,654,189.39	259,346.94	195,137.67	59,886.50	9,822,705.81	
	Kerr El Sch	153	7,019,597.65	1,178,434.86	1,754,899.41	294,608.72	646,418.21	91,734.22	10,985,693.07	
	OHara El Sch	461	9,174,458.22	1,988,865.72	2,293,614.55	497,216.43	185,677.00	109,638.35	14,249,470.27	
<b>Total</b>			<b>64,977,410.27</b>	<b>11,653,511.67</b>	<b>16,244,352.56</b>	<b>2,913,377.92</b>	<b>1,304,273.84</b>	<b>444,908.74</b>	<b>97,537,835.00</b>	