

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  
6/30/2018

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

Board Secretary Signature

Date

Date

Kimberly Pawlishak

Contact Person

kimberly\_pawlishak@fcasd.edu

Contact Person E-mail Address

(412)967-2412

Ext :

Contact Person Telephone Number

(412)967-0697

Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2018**  
**(Pursuant to PA School Code Section 218(b))**

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

Audit Certification Due:  
12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10/23/18

Date

**Auditing Firm:**

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

**Auditor Contact Name:** Peter Vancheri

**Auditor Phone:** (412)343-9200

**Auditor E-mail:** pvancheri@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

10/23/18  
Date

**Board Secretary**

  
Signature

10/23/18  
Date

Kimberly Pawlishak

Contact Person

kimberly\_pawlishak@fcaasd.edu

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# Fox Chapel Area School District Organization Chart

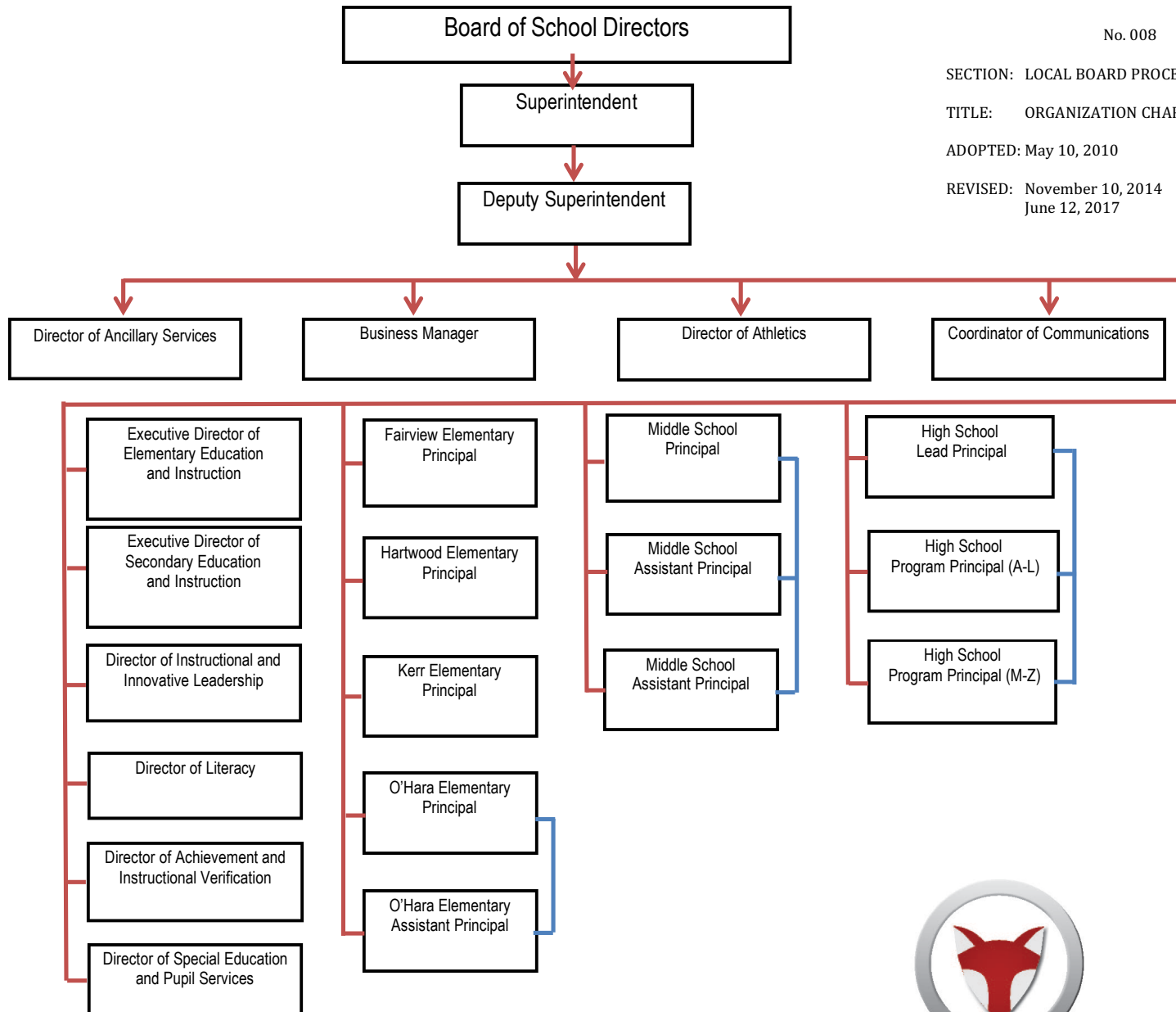
No. 008

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED: May 10, 2010

REVISED: November 10, 2014  
June 12, 2017



Val Number

Description

Justification

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.

Some of the claims from the prior year were either closed or reached settlements and did not incur any legal service in this AFR year.

SESS Schedule 2350: \$9,150.00  
Prior Year SESS Schedule 2350: \$25,351.94

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	14,898,287				
0110 Investments	15,771,635				
0120 Taxes Receivable	4,790,474				
0130 Due From Other Funds	434,519				
0141 Due From Other Governments	4,439,344				
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	65,049				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,481,117				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$41,880,425</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$41,880,425</b>				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental</u>
<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>	<u>Funds</u>
	<u>(39)</u>			

**Assets And Deferred Outflows Of Resources**

**Assets**

0100	Cash and Cash Equivalents	24,089,336		38,987,623
0110	Investments	5,000,000		20,771,635
0120	Taxes Receivable			4,790,474
0130	Due From Other Funds			434,519
0141	Due From Other Governments			4,439,344
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	24,714		89,763
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			1,481,117
0190	Other Current Assets			
<b>Total Assets</b>		<b>\$29,114,050</b>		<b>\$70,994,475</b>
0910	Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$29,114,050</b>		<b>\$70,994,475</b>

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</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	1,556,987
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	10,498,985
0462 Payroll Deductions and Withholding	117,495
0480 Unearned Revenues	1,747
0490 Other Current Liabilities	

**Total Liabilities** **\$12,175,214**

0950 Deferred Inflows of Resources	3,535,364
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Fund Balances

0810 Nonspendable Fund Balance	1,481,117
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,542,034
0840 Assigned Fund Balance	11,271,675
0850 Unassigned Fund Balance	3,875,021

**Total Fund Balances** **\$26,169,847**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances** **\$41,880,425**

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds		5,445			5,445
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		68,191			1,625,178
0430 Contracts Payable		561,429			561,429
0440 Current Portion of Long-Term Debt		338,103			338,103
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					10,498,985
0462 Payroll Deductions and Withholding					117,495
0480 Unearned Revenues					1,747
0490 Other Current Liabilities					
<b>Total Liabilities</b>		<b>\$973,168</b>			<b>\$13,148,382</b>
0950 Deferred Inflows of Resources					3,535,364
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					1,481,117
0820 Restricted Fund Balance		23,072,761			23,072,761
0830 Committed Fund Balance					9,542,034
0840 Assigned Fund Balance		5,068,121			16,339,796
0850 Unassigned Fund Balance					3,875,021
<b>Total Fund Balances</b>		<b>\$28,140,882</b>			<b>\$54,310,729</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$29,114,050</b>			<b>\$70,994,475</b>



Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	76,167,782				
7000 Revenue from State Sources	18,901,190				
8000 Revenue from Federal Sources	1,054,000				
<b>Total Revenues</b>	<b>\$96,122,972</b>				
<b>Expenditures</b>					
1000 Instruction	60,152,608				
2000 Support Services	29,922,215				
3000 Operation of Non-Instructional Services	2,690,046				
4000 Facilities Acquisition, Construction and Improvement Services	151,748				
5110 Debt Service	4,196,912				
5130 Refund of Prior Year Revenues / Receipts	86,913				
<b>Total Expenditures</b>	<b>\$97,200,442</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$1,077,470)</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	903,846				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	56,139				
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	20,600				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$939,385</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Revenues</b>					
6000 Revenue from Local Sources		256,295			76,424,077
7000 Revenue from State Sources					18,901,190
8000 Revenue from Federal Sources					1,054,000
<b>Total Revenues</b>		<b>\$256,295</b>			<b>\$96,379,267</b>
<b>Expenditures</b>					
1000 Instruction					60,152,608
2000 Support Services		146,239			30,068,454
3000 Operation of Non-Instructional Services					2,690,046
4000 Facilities Acquisition, Construction and Improvement Services		12,955,215			13,106,963
5110 Debt Service		931,134			5,128,046
5130 Refund of Prior Year Revenues / Receipts					86,913
<b>Total Expenditures</b>		<b>\$14,032,588</b>			<b>\$111,233,030</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$13,776,293)</b>			<b>(\$14,853,763)</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					903,846
9300 Interfund Transfers - IN		20,600			20,600
9400 Sale of or Compensation for Loss of Fixed Assets					56,139
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					20,600
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>		<b>\$20,600</b>			<b>\$959,985</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>(\$138,085)</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	26,307,929				
<b>Fund Balance - End Of Year</b>	<b>\$26,169,844</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>(\$13,755,693)</b>			<b>(\$13,893,778)</b>
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		41,896,574			68,204,503
<b>Fund Balance - End Of Year</b>		<b>\$28,140,881</b>			<b>\$54,310,725</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	676,911			676,911	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	70,959			70,959	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	21,364			21,364	
0170 Inventories	34,776			34,776	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$804,010</b>			<b>\$804,010</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	28,539			28,539	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$28,539</b>			<b>\$28,539</b>	
0910 Deferred Outflows of Resources	437,763			437,763	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$1,270,312</b>			<b>\$1,270,312</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	429,074			429,074	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	1,884			1,884	
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	15,723			15,723	
0490 Other Current Liabilities	47,194			47,194	
<b>Total Current Liabilities</b>	<b>\$493,875</b>			<b>\$493,875</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities	1,947,650			1,947,650	
<b>Total Noncurrent Liabilities</b>	<b>\$1,947,650</b>			<b>\$1,947,650</b>	
<b>Total Liabilities</b>	<b>\$2,441,525</b>			<b>\$2,441,525</b>	
0950 Deferred Inflows of Resources	322,152			322,152	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	28,539			28,539	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,521,904)			(1,521,904)	
<b>Total Net Position</b>	<b>(\$1,493,365)</b>			<b>(\$1,493,365)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$1,270,312</b>			<b>\$1,270,312</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	909,689			909,689	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$909,689</b>			<b>\$909,689</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	519,589			519,589	
200 Personnel Services – Employee Benefits	520,750			520,750	
300 Purchased Professional and Technical Services	300			300	
400 Purchased Property Services	6,036			6,036	
500 Other Purchased Services	4,390			4,390	
600 Supplies	624,697			624,697	
740 Depreciation	8,821			8,821	
810 Dues and Fees	1,494			1,494	
890 Miscellaneous Expenditures	6,252			6,252	
<b>Total Operating Expenses</b>	<b>\$1,692,329</b>			<b>\$1,692,329</b>	
<b>Operating Income (Loss)</b>	<b>(\$782,640)</b>			<b>(\$782,640)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	5,256			5,256	
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	140,778			140,778	
8000 Revenue from Federal Sources	510,836			510,836	
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$656,870</b>			<b>\$656,870</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$125,770)</b>			<b>(\$125,770)</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>(\$125,770)</b>			<b>(\$125,770)</b>	
0002 Net Position - Beginning of Fiscal Year	(1,367,595)			(1,367,595)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$1,493,365)</b>			<b>(\$1,493,365)</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	885,431			885,431	
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	819,858			819,858	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	556,362			556,362	
0018 Cash Payments For Other Operating Expenses	7,746			7,746	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$498,535)</b>			<b>(\$498,535)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	141,094			141,094	
0023 Receipts From Federal Sources -8000	434,808			434,808	
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>\$575,902</b>			<b>\$575,902</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>					
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	5,256			5,256	
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)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$5,256</b>	<b>\$5,256</b>
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	<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>82,623</b>			<b>82,623</b>	
0004 Cash and Cash Equivalents Beginning of Year	378,449			378,449	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$461,072</b>			<b>\$461,072</b>	

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

0005 Operating Income (Loss) per REP	(782,640)			(782,640)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	8,821			8,821	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	79,684			79,684	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	(21,364)			(21,364)	
0056 (Inc) Dec in Inventories (0170)	(53)			(53)	
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)	(570)			(570)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	220,481			220,481	
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	(2,894)			(2,894)	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$284,105</b>			<b>\$284,105</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$498,535)</b>			<b>(\$498,535)</b>	

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

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

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents	193,018			
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>	<b>\$193,018</b>			
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$193,018</b>			

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Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents				193,018
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>				<b>\$193,018</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$193,018</b>

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities		193,018		
<b>Total Liabilities</b>		<b>\$193,018</b>		
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
<b>Total Net Position</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>		<b>\$193,018</b>		

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Amounts Expressed in Whole Dollars

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

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

**Liabilities**

0400 Due to Other Funds			
0411 Due to Other Governments			
0412 Due to Primary Government			
0413 Due to Component Unit			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0461 Accrued Salaries and Benefits			
0462 Payroll Deductions and Withholding			
0480 Unearned Revenues			
0490 Other Current Liabilities			193,018

**Total Liabilities** **\$193,018**

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** **\$193,018**

**Total Liabilities, Deferred Inflows Of Resources And Net Position** **\$193,018**



	<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	62,737,457.62			62,737,457.62
6113 Public Utility Realty Taxes	71,981.00			71,981.00
6114 Payments in Lieu of Current Taxes - State / Local	15,967.39			15,967.39
6143 Current Act 511 Local Services Taxes	108,877.93			108,877.93
6151 Current Act 511 Earned Income Taxes	7,772,438.96			7,772,438.96
6153 Current Act 511 Real Estate Transfer Taxes	975,825.48			975,825.48
6411 Delinquent Real Estate Taxes	2,440,069.90			2,440,069.90
6451 Delinquent Act 511 Earned Income Taxes	288,413.49			288,413.49
6500 Earnings on Investments	512,302.82			
6700 Revenues from LEA Activities	204,931.29			
6832 Federal IDEA Revenue Received as Pass Through	492,285.51			
6910 Rentals	34,701.50			
6920 Contributions and Donations from Private Sources	177,944.97			
6941 Regular Day School Tuition	79,936.20			
6942 Summer School Tuition	31,087.28			
6962 Other Services Provided Other Pennsylvania LEAs	118,948.34			
6980 Revenue from Community Services Activities	2,000.00			
6991 Refunds of a Prior Year Expenditure	91,337.25			
6999 Other Revenues Not Specified Above	11,275.35			
<b>TOTAL Revenue from Local Sources</b>	<b>\$76,167,782.28</b>			<b>\$74,411,031.77</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7110 Basic Education Funding	3,626,930.46		
7160 Tuition for Orphans Subsidy	8,695.54		
7271 Special Education funds for School-Aged Pupils	2,518,397.15		
7311 Pupil Transportation Subsidy	1,074,589.82		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	284,900.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	524,282.52		
7330 Health Services (Medical, Dental, Nurse, Act 25)	94,322.74		
7340 State Property Tax Reduction Allocation	1,480,832.12		
7505 Ready to Learn Block Grant	205,030.00		
7810 State Share of Social Security and Medicare Taxes	1,678,237.06		
7820 State Share of Retirement Contributions	7,404,972.20		
<b>TOTAL Revenue from State Sources</b>	<b>\$18,901,189.61</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	451,518.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,738.00		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,045.80		
8517 NCLB, Title IV - 21st Century Schools	10,123.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	472,390.43		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,184.89		
<b>TOTAL Revenue from Federal Sources</b>	<b>\$1,054,000.12</b>		

Revenue Reported  
In Current Year

**Other Financing Sources**

9290 Other Extended-Term Financing Proceeds	903,846.31		
9400 Sale of or Compensation for Loss of Fixed Assets	56,138.98		
<b>TOTAL Other Financing Sources</b>	<b>\$959,985.29</b>		
<b>TOTAL FROM ALL SOURCES</b>	<b>\$97,082,957.30</b>		<b>\$74,411,031.77</b>

Revenue from Local Sources	76,167,782.28
Revenue from State Sources	18,901,189.61
Revenue from Federal Sources	1,054,000.12
Other Financing Sources	959,985.29
<b>TOTAL FROM ALL SOURCES</b>	<b>\$97,082,957.30</b>

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	46,522,967.49				
1200 Special Programs - Elementary / Secondary	11,725,089.03				
1300 Vocational Education	747,814.15				
1400 Other Instructional Programs - Elementary / Secondary	1,136,024.81				
1500 Nonpublic School Programs	20,712.99				
<b>Total Instruction</b>	<b>\$60,152,608.47</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	3,736,568.54				
2200 Support Services - Instructional Staff	5,004,911.34				
2300 Support Services - Administration	6,924,398.62				
2400 Support Services - Pupil Health	919,783.83				
2500 Support Services - Business	1,397,549.79				
2600 Operation and Maintenance of Plant Services	7,133,083.05				
2700 Student Transportation Services	4,155,458.90				
2800 Support Services - Central	540,417.54				
2900 Other Support Services	110,043.52				
<b>Total Support Services</b>	<b>\$29,922,215.13</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	2,516,354.04				
3300 Community Services	165,692.06				
3400 Scholarships and Awards	8,000.00				
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,690,046.10</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services	55,439.10				
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services	96,308.68				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$151,747.78</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	4,283,824.90				
5200 Interfund Transfers - Out	20,600.00				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,304,424.90</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$97,221,042.38</b>				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					46,522,967.49
1200 Special Programs - Elementary / Secondary					11,725,089.03
1300 Vocational Education					747,814.15
1400 Other Instructional Programs - Elementary / Secondary					1,136,024.81
1500 Nonpublic School Programs					20,712.99
<b>Total Instruction</b>					<b>\$60,152,608.47</b>
<b>2000 Support Services</b>					
2100 Support Services - Students					3,736,568.54
2200 Support Services - Instructional Staff					5,004,911.34
2300 Support Services - Administration		114,744.40			7,039,143.02
2400 Support Services - Pupil Health					919,783.83
2500 Support Services - Business		29,869.32			1,427,419.11
2600 Operation and Maintenance of Plant Services		1,625.00			7,134,708.05
2700 Student Transportation Services					4,155,458.90
2800 Support Services - Central					540,417.54
2900 Other Support Services					110,043.52
<b>Total Support Services</b>		<b>\$146,238.72</b>			<b>\$30,068,453.85</b>
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					2,516,354.04
3300 Community Services					165,692.06
3400 Scholarships and Awards					8,000.00
<b>Total Operation of Non-Instructional Services</b>					<b>\$2,690,046.10</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services		284,020.33			339,459.43
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional		1,136,541.50			1,136,541.50
4400 Architecture and Engineering Services / Educational Specifications - Improvements		240,550.50			240,550.50
4600 Existing Building Improvement Services		11,294,102.75			11,390,411.43
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$12,955,215.08</b>			<b>\$13,106,962.86</b>
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses			931,134.34		5,214,959.24
5200 Interfund Transfers - Out					20,600.00
<b>Total Other Expenditures and Financing Uses</b>			<b>\$931,134.34</b>		<b>\$5,235,559.24</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b>\$14,032,588.14</b>		<b>\$111,253,630.52</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	45,966,298.94
Total Federally Funded salaries subject to PSERS withholding	768,771.25
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	486,755.89
Expenditures Funded with Carry over Title I Funds	
<b>Total Title I Expenditure Data</b>	<hr/> <b>\$486,755.89</b> <hr/>



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

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>	No Self Insurance data to report			
	211 Medical Insurance	6,993,325.15	608,115.23	7,601,440.38
	212 Dental Insurance	204,138.13	17,751.14	221,889.27
	215 Eye Care Insurance	42,443.44	3,690.73	46,134.17
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>		<b>\$7,239,906.72</b>	<b>\$629,557.10</b>
<b>50 Enterprise Fund</b>	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>			
<b>60 Internal Service Fund</b>	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$7,239,906.72</b>	<b>\$629,557.10</b>	<b>\$7,869,463.82</b>

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		2,779,502.69	2,779,502.69		2,793,470.11	2,793,470.11
2140 Psychological Services		292,262.99	292,262.99		388,459.75	388,459.75
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		748,327.06	748,327.06		940,376.61	940,376.61
2350 Legal and Accounting Services	25,351.94	261,211.71	286,563.65	9,150.00	339,730.16	348,880.16
2420 Medical Services						
2440 Nursing Services		867,999.32	867,999.32		919,783.83	919,783.83
2700 Student Transportation Services	1,039,230.67	3,073,141.75	4,112,372.42	1,054,636.33	3,099,791.58	4,154,427.91
<b>Total</b>	<b>\$1,064,582.61</b>	<b>\$8,022,445.52</b>	<b>\$9,087,028.13</b>	<b>\$1,063,786.33</b>	<b>\$8,481,612.04</b>	<b>\$9,545,398.37</b>

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(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		71,030,000.00		3,028,503.00	6,962,363.00	4,288,214.00	179,346,346.00	264,655,426.00
2. Additional Debt Incurred During Year				903,846.00	5,341,397.00	192,608.00		6,437,851.00
3. Retirements and Repayments		1,620,000.00		754,796.00			32,634,996.00	35,009,792.00
4. Debt at End of Fiscal Year		69,410,000.00		3,177,553.00	12,303,760.00	4,480,822.00	146,711,350.00	236,083,485.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		69,410,000.00		3,177,553.00	12,303,760.00	4,480,822.00	146,711,350.00	236,083,485.00
7. Current Portion P&I - Due within 1 year		4,998,612.00		832,190.00				5,830,802.00
8. Interest Paid during current fiscal year		2,865,434.00		103,644.00				2,969,078.00

(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							2,130,654.00	2,130,654.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							183,004.00	183,004.00
4. Debt at End of Fiscal Year							1,947,650.00	1,947,650.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,947,650.00	1,947,650.00
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	2,235,533.98		1,961,377.89	4,196,911.87	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			931,134.34	931,134.34	
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

<b>Total Debt Payments - Governmental Funds</b>			<b>\$2,235,533.98</b>		<b>\$2,892,512.23</b>	<b>\$5,128,046.21</b>	
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Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

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

**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	05/2017	29,075,000.00			29,075,000.00	1,443,662.00	931,134.00
General Obligation Bonds/Notes – CIB	03/2013	41,955,000.00		1,620,000.00	40,335,000.00	3,554,950.00	1,934,300.00
Extended Term Financing Agreements		2,137,944.00		139,262.00	1,998,682.00	215,529.00	76,567.00
Other Long Term Debt/Liabilities		890,559.00	903,846.00	615,534.00	1,178,871.00	616,661.00	27,077.00
Compensated Absences		4,288,214.00	192,608.00		4,480,822.00		
Other Post-Employment Benefits (OPEB)		6,962,363.00	5,341,397.00		12,303,760.00		
Net Pension Liability		179,346,346.00		32,634,996.00	146,711,350.00		
<b>Totals for Debt Entered:</b>		<b>\$264,655,426.00</b>	<b>\$6,437,851.00</b>	<b>\$35,009,792.00</b>	<b>\$236,083,485.00</b>	<b>\$5,830,802.00</b>	<b>\$2,969,078.00</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		2,130,654.00		183,004.00	1,947,650.00		
<b>Totals for Debt Entered:</b>		<b>\$2,130,654.00</b>		<b>\$183,004.00</b>	<b>\$1,947,650.00</b>		

**General Fund (10)**

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,537,678.58
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	2,651.88
<b>Section 1 Total</b>	<b>\$2,540,330.46</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		2,651.88	2,651.88
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities		157,969.23	157,969.23
5 Other Local Education Agencies	59,512.58	29,298.66	88,811.24
6 Brick and Mortar Charter Schools	194,688.79	300,642.55	495,331.34
7 Cyber Charter Schools	296,426.09	230,807.31	527,233.40
8 Career and Technology Centers	688,501.02		688,501.02
9 Approved Private Schools		504,392.79	504,392.79
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	16,126.43		16,126.43
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	59,313.13		59,313.13
<b>Section 2 Total</b>	<b>\$1,314,568.04</b>	<b>\$1,225,762.42</b>	<b>\$2,540,330.46</b>

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

**3000 Operation of Non-Instructional Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 519,589.00

**Total Personnel Services – Salaries \$519,589.00**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 90,632.00

220 Social Security Contributions 38,848.00

230 PSERS Retirement Contributions 390,520.00

250 Unemployment Compensation 250.00

260 Workers' Compensation 500.00

**Total Personnel Services – Employee Benefits \$520,750.00**

**300 Purchased Professional and Technical Services**

324 Professional Educational Services – Employee Training and Development Services 300.00

**Total Purchased Professional and Technical Services \$300.00**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 2,690.00

460 Extermination Services 3,346.00

**Total Purchased Property Services \$6,036.00**

**500 Other Purchased Services**

540 Advertising 395.00

570 Food Service Management 3,071.00

580 Travel 924.00

**Total Other Purchased Services \$4,390.00**

**600 Supplies**

610 General Supplies 11,569.00

630 Food 612,650.00

650 Supplies & Fees – Technology Related 478.00

**Total Supplies \$624,697.00**

**700 Property**

740 Depreciation 8,821.00

**Total Property \$8,821.00**

**800 Other Objects**

810 Dues and Fees 1,494.00

890 Miscellaneous Expenditures 6,252.00

**Total Other Objects \$7,746.00**

**Total 3000 Operation of Non-Instructional Services \$1,692,329.00**

**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				519,589.00
<b>Total Personnel Services – Salaries</b>				<b>\$519,589.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				90,632.00
220 Social Security Contributions				38,848.00
230 PSERS Retirement Contributions				390,520.00
250 Unemployment Compensation				250.00
260 Workers' Compensation				500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$520,750.00</b>
<b>300 Purchased Professional and Technical Services</b>				
324 Professional Educational Services – Employee Training and Development Services				300.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$300.00</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				2,690.00
460 Extermination Services				3,346.00
<b>Total Purchased Property Services</b>				<b>\$6,036.00</b>
<b>500 Other Purchased Services</b>				
540 Advertising				395.00
570 Food Service Management				3,071.00
580 Travel				924.00
<b>Total Other Purchased Services</b>				<b>\$4,390.00</b>
<b>600 Supplies</b>				
610 General Supplies				11,569.00
630 Food				612,650.00
650 Supplies & Fees – Technology Related				478.00
<b>Total Supplies</b>				<b>\$624,697.00</b>
<b>700 Property</b>				
740 Depreciation				8,821.00
<b>Total Property</b>				<b>\$8,821.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,494.00
890 Miscellaneous Expenditures				6,252.00
<b>Total Other Objects</b>				<b>\$7,746.00</b>
<b>Total 3100 Food Services</b>				<b>\$1,692,329.00</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	1,692,329.00				1,692,329.00
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,692,329.00</b>				<b>\$1,692,329.00</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,692,329.00</b>				<b>\$1,692,329.00</b>