

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
6/30/2020

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	<u>10/27/20</u> _____ Date
 _____ Board Secretary Signature	<u>10/27/2020</u> _____ Date

Kimberly M Pawlishak

Contact Person
kimberly_pawlishak@fcsd.edu

Contact Person E-mail Address
(412)967-2412 Ext :

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2020

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

LEA Name : Fox Chapel Area SD

AUN Number : 103023912

County : Allegheny

Audit Certification Due:
12/31/2020

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

Mary Catherine Pappas 10/27/2020
Signature Date

Board Secretary

Botheleen Amusyk 10/27/2020
Signature Date

Kimberly M Pawlishak

Contact Person

kimberly_pawlishak@fcasd.edu

Contact Person E-mail Address

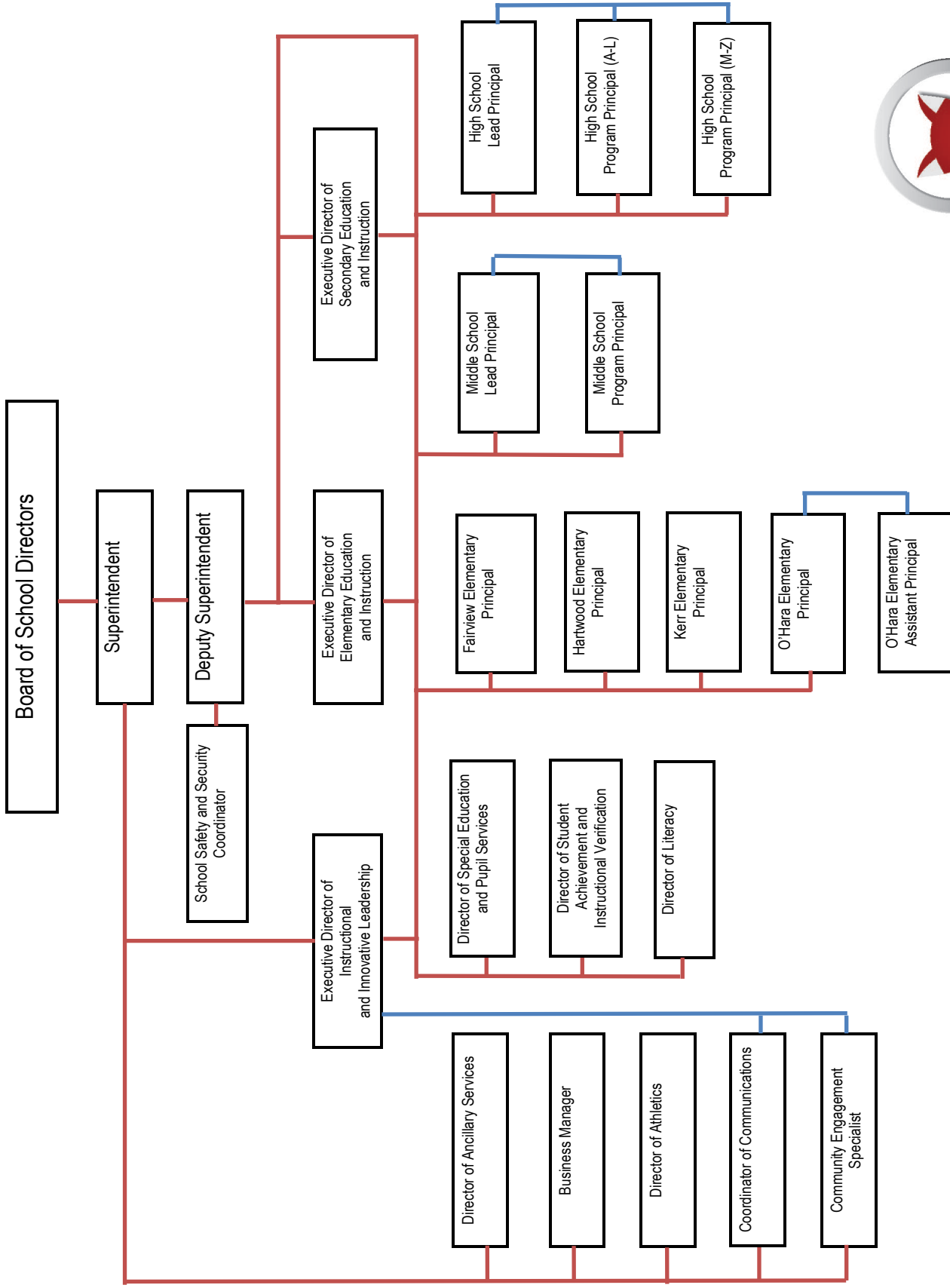
(412)967-2412

Contact Person Telephone Number

Ext :

Contact Person Fax Number

Fox Chapel Area School District Organization Chart



FOX CHAPEL AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: May 10, 2010

REVISED: November 10, 2014

<ol style="list-style-type: none"> 1. Purpose 2. Authority SC 218, 613 3. Delegation of Responsibility 	<p style="text-align: center;">622. GASB STATEMENT 34</p> <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> <p>Participation of the school district in any such activity shall be in accordance with Board policy.</p> <p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Director of Business Affairs.</p> <p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.</p> <p>The Director of Business Affairs shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34.</p> <p>Prior to submission of the MD&A, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>
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4. Guidelines

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

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.

Depreciable capital assets are non-consumable material purchases with a life expectancy of greater than one year. The actual useful life will be based upon specific utilization. Items may be grouped by year of acquisition and include: buildings, building improvements, portable classrooms, vehicles, leasehold improvements, technology, audio-visual equipment, kitchen equipment, athletic equipment, musical instruments, library books, maintenance and grounds equipment, and furniture and fixtures.

Non-depreciable capital assets include: land; land improvements (cost incurred to ready land for its intended use and that does not lose its value such as, excavation, fill grading, landscaping, etc.), construction-in-progress, easements, rights of way, historical treasures and works of art.

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are normally stationary 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.

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.

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.

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.

622. GASB STATEMENT 34 - Pg. 3

	<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>
13020	REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Interfund Trans In minus REP Interfund Trans-Out. (REG 5200 = REG 9300 + REP 9300 - REP 5200) Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification. Transfers Out (REG 5200): \$1,407,976.00 (REG 9300) + (REP 9300) - (REP 5200) : \$1,432,171.00	The difference between the transfers, 24,195, is a transfer from the Activity fund. The Activity funds are reported in the AFR but only the Balance Sheet
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$3,564,085.58 2700-513, PY AFR Amount: \$4,090,153.37	This is accurate - due to COVID-19, the District's transportation expenses were reduced from the prior year and were not the full budgeted amount.
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: \$8,740.00 Prior Year SESS Schedule 2350: \$3,928.50	This is accurate based on the actual costs from year to year.

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

	<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>
Assets					
0100 Cash and Cash Equivalents	16,795,032				
0110 Investments	9,847,034				
0120 Taxes Receivable	5,051,127				
0130 Due From Other Funds	437,029				
0141 Due From Other Governments	4,259,483				
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	389,181				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,194,382				
0190 Other Current Assets					
Total Assets	\$37,973,268				

Total Assets And Deferred Outflows Of Resources

0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$37,973,268				

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

	<u>Capital Reserve (690, 1850)</u>	<u>Capital Reserve (1431) (32)</u>	<u>Other Capital Projects Fund</u>	<u>Debt Service</u>	<u>Permanent</u>
	<u>(31)</u>	<u>(39)</u>	<u>(40)</u>	<u>(90)</u>	
Assets					
0100 Cash and Cash Equivalents			932,351		
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds			148,409		
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					

Total Assets **\$1,080,760**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$1,080,760**

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	17,727,383
0110 Investments	9,847,034
0120 Taxes Receivable	5,051,127
0130 Due From Other Funds	585,438
0141 Due From Other Governments	4,259,483
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	389,181
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,194,382
0190 Other Current Assets	

Total Assets	\$39,054,028
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$39,054,028
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Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	148,409				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,469,356				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,214,946				
0462 Payroll Deductions and Withholding	6,696				
0480 Unearned Revenues	258,390				
0490 Other Current Liabilities					

Total Liabilities **\$13,097,797**

Deferred Inflows of Resources

3,440,751

Fund Balances

0810 Nonspendable Fund Balance	1,194,382				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	8,779,416				
0840 Assigned Fund Balance	10,570,006				
0850 Unassigned Fund Balance	890,916				

Total Fund Balances **\$21,434,720**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

\$37,973,268

Amounts Expressed in Whole Dollars

	<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>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds			1,087		
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable			40,603		
0430 Contracts Payable			143,209		
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			239,408		
Total Liabilities			\$424,307		

0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance			234,529		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance			421,924		

Total Fund Balances			\$656,453		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$1,080,760		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	149,496
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,509,959
0430 Contracts Payable	143,209
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	11,214,946
0462 Payroll Deductions and Withholding	6,696
0480 Unearned Revenues	258,390
0490 Other Current Liabilities	239,408

Total Liabilities **\$13,522,104**

0950 Deferred Inflows of Resources

3,440,751

Fund Balances

0810 Nonspendable Fund Balance	1,194,382
0820 Restricted Fund Balance	234,529
0830 Committed Fund Balance	8,779,416
0840 Assigned Fund Balance	10,991,930
0850 Unassigned Fund Balance	890,916

Total Fund Balances **\$22,091,173**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$39,054,028**

	Amounts Expressed in Whole Dollars				
	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	78,028,465				
7000 Revenue from State Sources	19,977,614				
8000 Revenue from Federal Sources	845,224				
Total Revenues	\$98,851,303				
Expenditures					
1000 Instruction	62,290,720				
2000 Support Services	29,745,147				
3000 Operation of Non-Instructional Services	2,637,297				
4000 Facilities Acquisition, Construction and Improvement Services	273,789				
5110 Debt Service	5,537,365				
5130 Refund of Prior Year Revenues / Receipts	132,085				
Total Expenditures	\$100,616,403				
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,765,100)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing	622,910				
9300 Interfund Transfers - IN	24,195				
9400 Sale of or Compensation for Loss of Fixed Assets	56,809				
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	1,407,976				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$704,062)				

	<u>Capital Reserve (690-1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>Fund (32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources			107,976		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$107,976		
Expenditures					
1000 Instruction					
2000 Support Services			18,786		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			7,513,985		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$7,532,771		
Excess (Deficiency) Of Revenues Over Expenditures					
			(\$7,424,795)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN			1,407,976		
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					65,354
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$1,473,330		

	Total Governmental Funds
Revenues	
6000 Revenue from Local Sources	78,136,441
7000 Revenue from State Sources	19,977,614
8000 Revenue from Federal Sources	845,224
Total Revenues	\$98,959,279
Expenditures	
1000 Instruction	62,290,720
2000 Support Services	29,763,933
3000 Operation of Non-Instructional Services	2,637,297
4000 Facilities Acquisition, Construction and Improvement Services	7,787,774
5110 Debt Service	5,537,365
5130 Refund of Prior Year Revenues / Receipts	132,085
Total Expenditures	\$108,149,174
Excess (Deficiency) Of Revenues Over Expenditures	(\$9,189,895)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended-Term Financing	622,910
9300 Interfund Transfers - IN	1,432,171
9400 Sale of or Compensation for Loss of Fixed Assets	56,809
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	65,354
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	1,407,976
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$769,268

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
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	(\$2,469,162)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	23,903,879				
Fund Balance - End Of Year	\$21,434,717				

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 Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		(\$5,951,465)			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			6,607,918		
Fund Balance - End Of Year			\$656,453		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	(\$8,420,627)
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	30,511,797
Fund Balance - End Of Year	\$22,091,170

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Current Assets

0100 Cash and Cash Equivalents	782,192				
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	87,446				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	2,524				
0170 Inventories	43,305				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$915,467				\$915,467

Noncurrent Assets

0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					
0250 Construction in Progress	15,901				
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$15,901				\$15,901

Total Assets And Deferred Outflows of Resources

0910 Deferred Outflows of Resources	355,161				
Total Assets And Deferred Outflows Of Resources	\$1,286,529				\$1,286,529

	Amounts Expressed in Whole Dollars							
		<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>		
Liabilities And Deferred Inflows Of Resources And Net Position								
Current Liabilities								
0400 Due to Other Funds	435,942				435,942			
0411 Due to Other Governments								
0413 Due to Component Unit								
0420 Accounts Payable	2,126				2,126			
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	22,451				22,451			
0490 Other Current Liabilities	75,570				75,570			
Total Current Liabilities		\$536,089			\$536,089			
Noncurrent Liabilities								
0510 Bonds Payable								
0520 Extended-Term Financing Agreements Payable								
0530 Lease-Purchase Obligations								
0540 Accumulated Compensated Absences								
0550 Authority Lease Obligations								
0560 Other Post-Employment Benefits (OPEB)		81,353			81,353			
0570 Net Pension Liability		1,788,960			1,788,960			
0599 Other Noncurrent Liabilities								
Total Noncurrent Liabilities		\$1,870,313			\$1,870,313			
Total Liabilities		\$2,406,402			\$2,406,402			
0950 Deferred Inflows of Resources		210,891			210,891			
Net Position								
0791 Net Investment in Capital Assets		15,901			15,901			
0008 Restricted Net Position (0792 – 0798)								
0799 Unrestricted Net Position		(1,346,665)			(1,346,665)			
Total Net Position		(\$1,330,764)			(\$1,330,764)			
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$1,286,529			\$1,286,529			

	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>(60)</u>
Operating Revenues				
6600 Food Service Revenue	711,037			711,037
0071 Charges for Services				
0072 Other Operating Revenue				
Total Operating Revenues	\$711,037			\$711,037
Operating Expenses				
100 Personnel Services – Salaries	545,490			545,490
200 Personnel Services – Employee Benefits	345,630			345,630
300 Purchased Professional and Technical Services	700			700
400 Purchased Property Services	13,046			13,046
500 Other Purchased Services	23,685			23,685
600 Supplies	638,997			638,997
740 Depreciation	5,641			5,641
810 Dues and Fees	1,262			1,262
890 Miscellaneous Expenditures	4,185			4,185
Total Operating Expenses	\$1,578,636			\$1,578,636
Operating Income (Loss)	(\$867,599)			(\$867,599)
Non Operating Revenues (Expenses)				
6500 Earnings on Investments	6,324			6,324
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	143,838			143,838
8000 Revenue from Federal Sources	586,560			586,560
9990 Insurance Recoveries				
820 Claims and Judgments Against the LEA				
830 Interest				
TOTAL Non Operating Revenues (Expenses)	\$736,722			\$736,722
Income (Loss) Before Contributions And Transfers	(\$130,877)			(\$130,877)

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change in Net Position	(\$130,877)			(\$130,877)	
0002 Net Position - Beginning of Fiscal Year	(1,199,887)			(1,199,887)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,330,764)			(\$1,330,764)	

Amounts Expressed in Whole Dollars

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	750,662			750,662	
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	857,846			857,846	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	587,361			587,361	
0018 Cash Payments For Other Operating Expenses	5,447			5,447	
Net Cash Provided By (Used For) Operating Activities	(\$699,992)			(\$699,992)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	141,380			141,380	
0023 Receipts From Federal Sources -8000	427,164			427,164	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$568,544			\$568,544	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
					6,324

0045 Loans Received (Paid)

398,137

398,137

Net Cash Prov By (Used for) Investing Activities

\$404,461

\$404,461

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	273,013			273,013	
0004 Cash and Cash Equivalents Beginning of Year	509,179			509,179	
Cash and Cash Equivalents at Year End	\$782,192			\$782,192	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(867,599)			(867,599)	
Adjustments					
0051 Depreciation and Net Amortization	5,641			5,641	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	91,968			91,968	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	5,263			5,263	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(4,951)			(4,951)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	2,050			2,050	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	33,274			33,274	
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	34,362			34,362	
0067 Deferred Inflows (0950)					
Total Adjustments	\$167,607			\$167,607	
Cash Provided By (Used for) Total	(\$699,992)			(\$699,992)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars

Private Purpose Trust (71) Investment Trust (72) Pension Trust (73) Student Activity Custodial (81)

Assets And Deferred Outflows Of Resources

Assets

0100	Cash and Cash Equivalents	180,251			
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				

Total Assets

\$180,251

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$180,251

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			180,251
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			

Total Assets **\$180,251**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$180,251**

Amounts Expressed in Whole Dollars

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		180,251		

Total Liabilities

\$180,251

Net Position

0950 Deferred Inflows of Resources				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				

Total Net Position

\$180,251

Total Liabilities, Deferred Inflows Of Resources And Net Position

\$180,251

Amounts Expressed in Whole Dollars

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		180,251	

Total Liabilities

\$180,251

Net Position

0950 Deferred Inflows of Resources			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position			

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position

\$180,251

Total Fiduciary Funds

Fiduciary Component Units
(98)

Other Custodial
(89)

	<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>
Revenue from Local Sources				
6111 Current Real Estate Taxes	64,762,645.84			64,762,645.84
6113 Public Utility Realty Taxes	68,364.09			68,364.09
6114 Payments in Lieu of Current Taxes - State / Local	17,444.34			17,444.34
6143 Current Act 511 Local Services Taxes	94,765.85			94,765.85
6151 Current Act 511 Earned Income Taxes	8,018,632.05			8,018,632.05
6153 Current Act 511 Real Estate Transfer Taxes	824,067.24			824,067.24
6411 Delinquent Real Estate Taxes	2,121,536.77			2,121,536.77
6451 Delinquent Act 511 Earned Income Taxes	251,242.98			251,242.98
6500 Earnings on Investments	702,531.04			
6700 Revenues from LEA Activities	210,038.37			
6821 State Revenue Received from Other Pennsylvania Public LEAs	3,217.19			
6832 Federal IDEA Revenue Received as Pass Through	518,503.63			
6910 Rentals	41,918.32			
6920 Contributions and Donations from Private Sources	92,354.29			
6942 Summer School Tuition	(225.00)			
6962 Other Services Provided Other Pennsylvania LEAs	178,729.02			
6969 All Other Services Provided Other Governments	300.00			
6991 Refunds of a Prior Year Expenditure	72,340.71			
6999 Other Revenues Not Specified Above	50,058.76			
TOTAL Revenue from Local Sources	\$78,028,465.49			\$76,158,699.16

<u>Revenue from State Sources</u>		<u>Revenue Reported In Current Year</u>
7111	Basic Education Funding-Formula	3,785,155.01
7112	Basic Education Funding-Social Security	1,707,648.60
7271	Special Education funds for School-Aged Pupils	2,567,776.92
7311	Pupil Transportation Subsidy	1,191,882.72
7312	Nonpublic and Charter School Pupil Transportation Subsidy	208,285.00
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,972.11
7330	Health Services (Medical, Dental, Nurse, Act 25)	79,662.50
7340	State Property Tax Reduction Allocation	1,471,950.18
7361	School Safety and Security Grants	214,902.02
7505	Ready to Learn Block Grant	205,030.00
7820	State Share of Retirement Contributions	8,019,349.08
TOTAL Revenue from State Sources		\$19,977,614.14

	<u>Revenue Reported In Current Year</u>
<u>Revenue from Federal Sources</u>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	424,328.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,346.00
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,614.80
8517 NCLB, Title IV - 21st Century Schools	32,162.00
8749 Other CARES Act Funding	35,024.18
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,748.59
TOTAL Revenue from Federal Sources	\$845,223.57

	<u>Revenue Reported In Current Year</u>
<u>Other Financing Sources</u>	
9290 Other Extended-Term Financing Proceeds	622,909.75
9380 Student Activity Custodial Fund Transfers	24,195.00
9400 Sale of or Compensation for Loss of Fixed Assets	56,808.75
TOTAL Other Financing Sources	\$703,913.50
TOTAL FROM ALL SOURCES	\$99,555,216.70
	\$76,158,699.16

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt. Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	64,762,645.84					
6113 Public Utility Realty Taxes	68,364.09					
6114 Payments in Lieu of Current Taxes - State / Local	17,444.34					
6143 Current Act 511 Local Services Taxes	94,765.85					
6151 Current Act 511 Earned Income Taxes	8,018,632.05					
6153 Current Act 511 Real Estate Transfer Taxes	824,067.24					
6411 Delinquent Real Estate Taxes	2,121,536.77					
6451 Delinquent Act 511 Earned Income Taxes	251,242.98					
6500 Earnings on Investments	702,531.04					
6700 Revenues from LEA Activities	210,038.37					
6821 State Revenue Received from Other Pennsylvania Public LEAs	3,217.19					
6832 Federal IDEA Revenue Received as Pass Through	518,503.63					
6910 Rentals	41,918.32					
6920 Contributions and Donations from Private Sources	92,354.29					
6942 Summer School Tuition	(225.00)					
6962 Other Services Provided Other Pennsylvania LEAs	178,729.02					
6969 All Other Services Provided Other Governments	300.00					
6991 Refunds of a Prior Year Expenditure	72,340.71					
6999 Other Revenues Not Specified Above	50,058.76					
6000 Total Revenue from Local Sources	\$78,028,465.49					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,785,155.01					
7112 Basic Education Funding-Social Security	1,707,648.60					
7271 Special Education funds for School-Aged Pupils	2,567,776.92					
7311 Pupil Transportation Subsidy	1,191,882.72					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	208,285.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,972.11					
7330 Health Services (Medical, Dental, Nurse, Act 25)	79,662.50					
7340 State Property Tax Reduction Allocation	1,471,950.18					
7361 School Safety and Security Grants	214,902.02					
7505 Ready to Learn Block Grant	205,030.00					
7820 State Share of Retirement Contributions	8,019,349.08					
7000 Total Revenue from State Sources	\$19,977,614.14					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	424,328.00					

	<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>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					64,762,645.84
6113 Public Utility Realty Taxes					68,364.09
6114 Payments in Lieu of Current Taxes - State / Local					17,444.34
6143 Current Act 511 Local Services Taxes					94,765.85
6151 Current Act 511 Earned Income Taxes					8,018,632.05
6153 Current Act 511 Real Estate Transfer Taxes					824,067.24
6411 Delinquent Real Estate Taxes					2,121,536.77
6451 Delinquent Act 511 Earned Income Taxes					251,242.98
6500 Earnings on Investments		107,976.05			810,507.09
6700 Revenues from LEA Activities					210,038.37
6821 State Revenue Received from Other Pennsylvania Public LEAs					3,217.19
6832 Federal IDEA Revenue Received as Pass Through					518,503.63
6910 Rentals					41,918.32
6920 Contributions and Donations from Private Sources					92,354.29
6942 Summer School Tuition					(225.00)
6962 Other Services Provided Other Pennsylvania LEAs					178,729.02
6969 All Other Services Provided Other Governments					300.00
6991 Refunds of a Prior Year Expenditure					72,340.71
6999 Other Revenues Not Specified Above					50,058.76
6000 Total Revenue from Local Sources		\$107,976.05			\$78,136,441.54
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,785,155.01
7112 Basic Education Funding-Social Security					1,707,648.60
7271 Special Education funds for School-Aged Pupils					2,567,776.92
7311 Pupil Transportation Subsidy					1,191,882.72
7312 Nonpublic and Charter School Pupil Transportation Subsidy					208,285.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					525,972.11
7330 Health Services (Medical, Dental, Nurse, Act 25)					79,662.50
7340 State Property Tax Reduction Allocation					1,471,950.18
7361 School Safety and Security Grants					214,902.02
7505 Ready to Learn Block Grant					205,030.00
7820 State Share of Retirement Contributions					8,019,349.08
7000 Total Revenue from State Sources					\$19,977,614.14
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					424,328.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690,1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,346.00					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,614.80					
8517 NCLB, Title IV - 21st Century Schools	32,162.00					
8749 Other CARES Act Funding	35,024.18					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) P Program	5,748.59					
8000 Total Revenue from Federal Sources	\$845,223.57					
9000 Other Financing Sources						
9290 Other Extended-Term Financing Proceeds	622,909.75					
9310 General Fund Transfers						
9380 Student Activity Custodial Fund Transfers	24,195.00					
9400 Sale of or Compensation for Loss of Fixed Assets	56,808.75					
9990 Insurance Recoveries						
9000 Total Other Financing Sources	\$703,913.50					
Total From All Sources	\$99,555,216.70					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					94,346.00
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					3,614.80
8517 NCLB, Title IV - 21st Century Schools					32,162.00
8749 Other CARES Act Funding					35,024.18
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					250,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) P Program					5,748.59
8000 Total Revenue from Federal Sources					\$845,223.57
9000 Other Financing Sources					
9290 Other Extended-Term Financing Proceeds					622,909.75
9310 General Fund Transfers		1,407,976.00			1,407,976.00
9380 Student Activity Custodial Fund Transfers					24,195.00
9400 Sale of or Compensation for Loss of Fixed Assets					56,808.75
9990 Insurance Recoveries		65,354.35			65,354.35
9000 Total Other Financing Sources		\$1,473,330.35			\$2,177,243.85
Total From All Sources		\$1,581,306.40			\$101,136,523.10

	<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	78,028,465.49					
Revenue from State Sources	19,977,614.14					
Revenue from Federal Sources	845,223.57					
Other Financing Sources	703,913.50					
Total From All Sources	\$99,555,216.70					

	<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		107,976.05			78,136,441.54
Revenue from State Sources					19,977,614.14
Revenue from Federal Sources					845,223.57
Other Financing Sources		1,473,330.35			2,177,243.85
Total From All Sources		\$1,581,306.40			\$101,136,523.10

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	47,558,130.01				
1200 Special Programs - Elementary / Secondary	12,824,317.96				
1300 Vocational Education	676,605.44				
1400 Other Instructional Programs - Elementary / Secondary	925,559.39				
1500 Nonpublic School Programs	13,605.00				
1800 Pre-Kindergarten	292,501.91				
Total Instruction	\$62,290,719.71				
2000 Support Services					
2100 Support Services - Students	4,005,912.36				
2200 Support Services - Instructional Staff	4,501,405.37				
2300 Support Services - Administration	6,308,188.25				
2400 Support Services - Pupil Health	778,530.24				
2500 Support Services - Business	1,516,522.28				
2600 Operation and Maintenance of Plant Services	8,114,309.76				
2700 Student Transportation Services	3,763,587.38				
2800 Support Services - Central	655,041.69				
2900 Other Support Services	101,649.38				
Total Support Services	\$29,745,146.71				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,573,543.05				
3300 Community Services	58,753.71				
3400 Scholarships and Awards	5,000.00				
Total Operation of Non-Instructional Services	\$2,637,296.76				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	21,022.00				
4500 Building Acquisition and Construction Services - Original and Additional	194,266.76				
4600 Existing Building Improvement Services	58,499.76				
Total Facilities Acquisition, Construction and Improvement Services	\$273,788.52				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	5,669,449.80				
5200 Interfund Transfers - Out	1,407,976.00				
Total Other Expenditures and Financing Uses	\$7,077,425.80				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$102,024,377.50				

Capital Reserve (690, Capital Reserve (1431)(32) Other Capital Projects Fund(39) Debt Service(40) Permanent(90)

1000 Instruction				
1100 Regular Programs - Elementary / Secondary				
1200 Special Programs - Elementary / Secondary				
1300 Vocational Education				
1400 Other Instructional Programs - Elementary / Secondary				
1500 Nonpublic School Programs				
1800 Pre-Kindergarten				
Total Instruction				
2000 Support Services				
2100 Support Services - Students				
2200 Support Services - Instructional Staff				
2300 Support Services - Administration			12,048.06	
2400 Support Services - Pupil Health				
2500 Support Services - Business			6,737.97	
2600 Operation and Maintenance of Plant Services				
2700 Student Transportation Services				
2800 Support Services - Central				
2900 Other Support Services				
Total Support Services			\$18,786.03	
3000 Operation of Non-Instructional Services				
3200 Student Activities				
3300 Community Services				
3400 Scholarships and Awards				
Total Operation of Non-Instructional Services				
4000 Facilities Acquisition, Construction and Improvement Services				
4200 Existing Site Improvement Services			3,268,386.04	
4500 Building Acquisition and Construction Services - Original and Additional			4,166,529.16	
4600 Existing Building Improvement Services			79,069.41	
Total Facilities Acquisition, Construction and Improvement Services			\$7,513,984.61	
5000 Other Expenditures and Financing Uses				
5100 Debt Service / Other Expenditures and Financing Uses				
5200 Interfund Transfers - Out				
Total Other Expenditures and Financing Uses				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$7,532,770.64	

Total

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	47,558,130.01	
1200 Special Programs - Elementary / Secondary	12,824,317.96	
1300 Vocational Education	676,605.44	
1400 Other Instructional Programs - Elementary / Secondary	925,559.39	
1500 Nonpublic School Programs	13,605.00	
1800 Pre-Kindergarten	292,501.91	
Total Instruction	\$62,290,719.71	
2000 Support Services		
2100 Support Services - Students	4,005,912.36	
2200 Support Services - Instructional Staff	4,501,405.37	
2300 Support Services - Administration	6,320,236.31	
2400 Support Services - Pupil Health	778,530.24	
2500 Support Services - Business	1,523,260.25	
2600 Operation and Maintenance of Plant Services	8,114,309.76	
2700 Student Transportation Services	3,763,587.38	
2800 Support Services - Central	655,041.69	
2900 Other Support Services	101,649.38	
Total Support Services	\$29,763,932.74	
3000 Operation of Non-Instructional Services		
3200 Student Activities	2,573,543.05	
3300 Community Services	58,753.71	
3400 Scholarships and Awards	5,000.00	
Total Operation of Non-Instructional Services	\$2,637,296.76	
4000 Facilities Acquisition, Construction and Improvement Services		
4200 Existing Site Improvement Services	3,289,408.04	
4500 Building Acquisition and Construction Services - Original and Additional	4,360,795.92	
4600 Existing Building Improvement Services	137,569.17	
Total Facilities Acquisition, Construction and Improvement Services	\$7,787,773.13	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	5,669,449.80	
5200 Interfund Transfers - Out	1,407,976.00	
Total Other Expenditures and Financing Uses	\$7,077,425.80	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$109,557,148.14	

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	47,329,188.59
Total Federally Funded salaries subject to PSERS withholding	819,860.34

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	424,731.77
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$424,731.77

Benefits for Staff Relative to Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund			
No Self Insurance data to report			
211 Medical Insurance	6,895,713.64	599,627.28	7,495,340.92
212 Dental Insurance	207,413.90	18,036.00	225,449.90
215 Eye Care Insurance	41,938.11	3,646.80	45,584.91
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$7,145,065.65	\$621,310.08	\$7,766,375.73
50 Enterprise Fund			
No Self Insurance data to report			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL			
60 Internal Service Fund			
No Self Insurance data to report			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL			
Total of All Funds	\$7,145,065.65	\$621,310.08	\$7,766,375.73

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		2,322,232.85	2,322,232.85		2,402,033.79	2,402,033.79
2140 Psychological Services		320,803.68	320,803.68		338,391.54	338,391.54
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		935,429.28	935,429.28		770,657.52	770,657.52
2350 Legal and Accounting Services	3,928.50	182,731.53	186,660.03	8,740.00	276,427.46	285,167.46
2420 Medical Services						
2440 Nursing Services		830,339.04	830,339.04		778,530.24	778,530.24
2700 Student Transportation Services	1,122,341.39	3,156,638.33	4,278,979.72	956,905.72	2,806,681.66	3,763,587.38
Total	\$1,126,269.89	\$7,748,174.71	\$8,874,444.60	\$965,645.72	\$7,372,722.21	\$8,338,367.93

(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		67,735,000.00		2,434,309.00	19,656,028.00	4,524,949.00	161,410,922.00	255,761,208.00
2. Additional Debt Incurred During Year				622,909.00	1,192,601.00			1,815,510.00
3. Retirements and Repayments		1,730,000.00		687,477.00		96,373.00	4,278,882.00	6,792,732.00
4. Debt at End of Fiscal Year		66,005,000.00		2,369,741.00	20,848,629.00	4,428,576.00	157,132,040.00	250,783,986.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		66,005,000.00		2,369,741.00	20,848,629.00	4,428,576.00	157,132,040.00	250,783,986.00
7. Current Portion P&I - Due within 1 year		4,993,550.00		681,345.00				5,674,895.00
8. Interest Paid during current fiscal year		3,264,010.00		71,757.00				3,335,767.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					80,554.00		1,854,078.00	1,934,632.00
2. Additional Debt Incurred During Year					799.00			799.00
3. Retirements and Repayments							65,118.00	65,118.00
4. Debt at End of Fiscal Year					81,353.00		1,788,960.00	1,870,313.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					81,353.00		1,788,960.00	1,870,313.00
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	2,266,544.53			
5110	20	Special Revenue Funds		3,270,820.46	5,537,364.99	
5110	30	Capital Projects Funds				
5110	40	Debt Service Fund				
5110	90	Permanent Fund				
5120	10	General Fund				
5120	20	Special Revenue Funds				
5120	30	Capital Projects Funds				
5120	40	Debt Service Fund				
Total Debt Payments - Governmental Funds		\$2,266,544.53		\$3,270,820.46	\$5,537,364.99	

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund			
5110	60	Internal Service Fund			
5120	50	Enterprise Fund			
5120	60	Internal Service Fund			

Total Debt Payments - Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	07/2017	29,070,000.00		5,000.00	29,065,000.00	1,443,550.00	1,438,610.00
General Obligation Bonds/Notes – CIB	07/2013	38,665,000.00		1,725,000.00	36,940,000.00	3,550,000.00	1,825,400.00
Extended Term Financing Agreements		1,854,752.00		150,932.00	1,703,820.00	215,918.00	64,947.00
Other Long Term Debt/Liabilities		579,557.00	622,909.00	536,545.00	665,921.00	465,427.00	6,810.00
Compensated Absences		4,524,949.00		96,373.00	4,428,576.00		
Other Post-Employment Benefits (OPEB)		19,656,028.00	1,192,601.00		20,848,629.00		
Net Pension Liability		161,410,922.00		4,278,882.00	157,132,040.00		
Totals for Debt Entered:		\$255,761,208.00	\$1,815,510.00	\$6,792,732.00	\$250,783,986.00	\$5,674,895.00	\$3,335,767.00
Bond Details							
<u>Proprietary Funds</u>							
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Other Post-Employment Benefits (OPEB)		80,554.00	799.00		81,353.00		
Net Pension Liability		1,854,078.00		65,118.00	1,788,960.00		
Totals for Debt Entered:		\$1,934,632.00	\$799.00	\$65,118.00	\$1,870,313.00		

General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560
 Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Amount
3,137,816.03
3,841.76
\$3,141,657.79

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		3,841.76	3,841.76
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	14,475.00	196,773.76	211,248.76
5 Other Local Education Agencies	14,933.87	13,521.16	28,455.03
6 Brick and Mortar Charter Schools	123,578.52	241,903.17	365,481.69
7 Cyber Charter Schools	491,547.85	473,119.55	964,667.40
8 Career and Technology Centers	676,605.44		676,605.44
9 Approved Private Schools		866,581.71	866,581.71
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		24,776.00	24,776.00
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,321,140.68	\$1,820,517.11	\$3,141,657.79

Food Service / Cafeteria Operations Fund (51)		
3000 Operation of Non-Instructional Services		
100 Personnel Services – Salaries		
100 Personnel Services – Salaries	545,489.51	
Total Personnel Services – Salaries	\$545,489.51	
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider	89,081.34	
220 Social Security Contributions	41,031.03	
230 PSERS Retirement Contributions	212,047.34	
260 Workers' Compensation	3,470.29	
Total Personnel Services – Employee Benefits	\$345,630.00	
300 Purchased Professional and Technical Services		
329 Professional Educational Services – Other	700.00	
Total Purchased Professional and Technical Services	\$700.00	
400 Purchased Property Services		
430 Repairs and Maintenance Services	9,790.97	
460 Extermination Services	3,255.00	
Total Purchased Property Services	\$13,045.97	
500 Other Purchased Services		
570 Food Service Management	22,637.50	
580 Travel	1,047.36	
Total Other Purchased Services	\$23,684.86	
600 Supplies		
610 General Supplies	10,707.40	
630 Food	620,912.53	
650 Supplies & Fees – Technology Related	7,377.15	
Total Supplies	\$638,997.08	
700 Property		
740 Depreciation	5,641.21	
Total Property	\$5,641.21	
800 Other Objects		
810 Dues and Fees	1,262.20	
890 Miscellaneous Expenditures	4,185.34	
Total Other Objects	\$5,447.54	
Total 3000 Operation of Non-Instructional Services	\$1,578,636.17	

Food Service / Cafeteria Operations Fund (51)

	Elementary	Secondary	Federal	Total
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				545,489.51
Total Personnel Services – Salaries				\$545,489.51
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				89,081.34
220 Social Security Contributions				41,031.03
230 PSERS Retirement Contributions				212,047.34
260 Workers' Compensation				3,470.29
Total Personnel Services – Employee Benefits				\$345,630.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				700.00
Total Purchased Professional and Technical Services				\$700.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				9,790.97
460 Extermination Services				3,255.00
Total Purchased Property Services				\$13,045.97
500 Other Purchased Services				
570 Food Service Management				22,637.50
580 Travel				1,047.36
Total Other Purchased Services				\$23,684.86
600 Supplies				
610 General Supplies				10,707.40
630 Food				620,912.53
650 Supplies & Fees – Technology Related				7,377.15
Total Supplies				\$638,997.08
700 Property				
740 Depreciation				5,641.21
Total Property				\$5,641.21
800 Other Objects				
810 Dues and Fees				1,262.20
890 Miscellaneous Expenditures				4,185.34
Total Other Objects				\$5,447.54
Total 3100 Food Services				\$1,578,636.17

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,578,636.17				1,578,636.17
Total Operation of Non-Instructional Services	\$1,578,636.17				\$1,578,636.17
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,578,636.17				\$1,578,636.17

Fund	School	School Number	Local Personnel	Local Personnel Nonpersonnel	State Personnel	State Personnel Nonpersonnel	Federal Personnel	Federal Personnel Nonpersonnel	Total Explanation
10	Dorseyville MS	147	13,968,722.07	2,052,599.30	3,713,204.60	545,627.66	228,178.49	22,046.23	20,530,378.35
	Fairview El Sch	149	5,191,607.55	741,546.70	1,380,047.58	197,120.01	47,794.36	6,223.88	7,564,340.08
	Fox Chapel Area HS	156	20,650,401.89	3,519,894.99	5,489,347.34	935,668.29	51,063.12	57,316.65	30,703,692.28
	Hartwood El Sch	6780	5,826,237.89	808,691.22	1,548,746.78	214,968.55	64,655.90	6,102.01	8,469,402.35
	Kerr El Sch	153	6,432,677.16	803,245.85	1,709,952.16	213,521.05	267,867.62	19,715.06	9,446,978.90
	OHara El Sch	461	8,344,929.93	1,428,918.83	2,218,272.51	379,839.18	16,889.25	11,098.62	12,399,948.32
Total			60,414,576.49	9,354,896.89	16,059,570.97	2,486,744.74	676,448.74	122,502.45	89,114,740.28