

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
6/30/2022

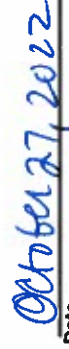
Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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


Chief School Administrator Signature


Date


Board Secretary Signature


Date

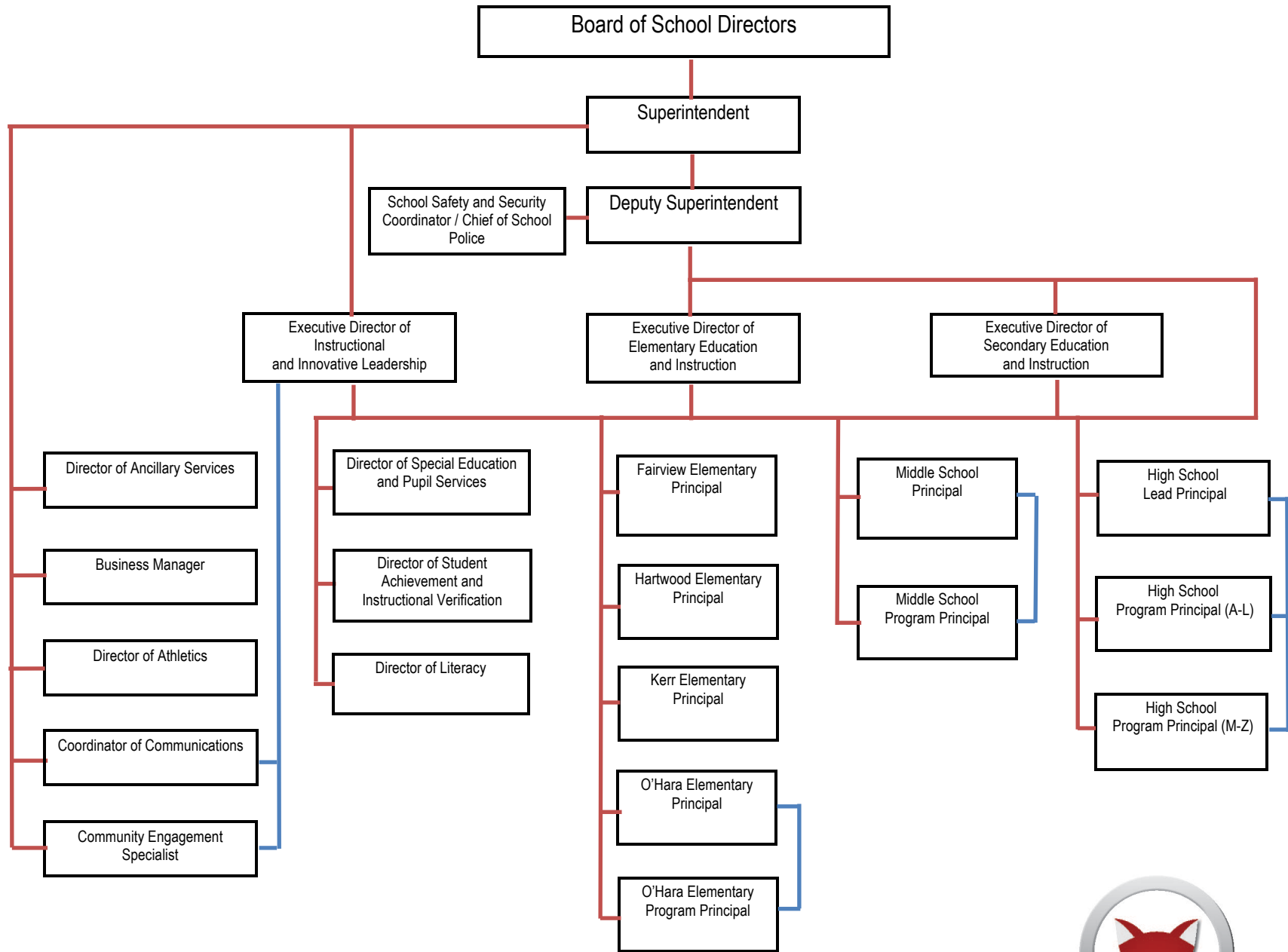
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Fox Chapel Area School District Organization Chart



SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: May 10, 2010

REVISED: November 10, 2014

FOX CHAPEL AREA SCHOOL DISTRICT

622. GASB STATEMENT 34	
1. Purpose	<p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p> <p>The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.</p>
2. Authority SC 218, 613	<p>Participation of the school district in any such activity shall be in accordance with Board policy.</p>
3. Delegation of Responsibility	<p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Director of Business Affairs.</p> <p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.</p> <p>The Director of Business Affairs shall prepare the required Management Discussion and Analysis (MD&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>

<p>4. Guidelines</p>	<p>In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations</p> <p>For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$5,000.</p> <p>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.</p> <p>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.</p> <p>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 stationery in nature, such as roads and bridges. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Other examples of non-infrastructure assets that are incidental to a school's property include: fencing, retaining walls, irrigation systems, athletic courts, fields and tracks, private use sewer facilities and water lines, area lighting, drives, parking lots, sidewalks, curbs, and gutters.</p> <p>Management should consider, in conjunction with the local auditor, the use of salvage value on those capitalized assets that have a resale value at the end of their useful life.</p> <p>All capitalized assets shall be recorded at historical cost at acquisition date. For any asset acquired prior to the date of initial inventory, historical cost will be established based on replacement cost indexed backwards to the date of acquisition. These estimates will be performed by an authorized outside agency or Board authorized valuation firm.</p> <p>Capital assets that are sold or disposed of will be removed from the district's inventory tracking database. Depreciation will be calculated and recorded to the date of sale or disposition. Resulting differences in proceeds/deficits will be recorded as a Gain/Loss (respectively) on the sale or disposition of the asset.</p>
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	<p>Donated assets (gifts of property) shall be recorded at fair market value at the time of receipt.</p> <p>Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/ replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.</p> <p>.</p> <p>.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 613</p> <p>Governmental Accounting Standards Board, Statement No. 34</p>
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$4,257,749.42 2700-513, PY AFR Amount: \$3,405,121.72	Prior year expenses were temporarily reduced due to COVID mitigation.
50281	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Other Long Term Debt/Liabilities & Extended Term Financing Agreements: \$1,844,966.00 PY Ending Bal, Other Long Term Debt/Liabilities & Extended Term Financing Agreements: \$1,844,963.00	Rounding
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: \$4,990.00 Prior Year SESS Schedule 2350: \$17,340.99	Accurate based on actual claims/judgements each school year
50480	SESS - 2700 Student Transportation Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2700: \$1,120,058.87 Prior Year SESS Schedule 2700: \$733,048.22	Prior year expenses were temporarily reduced due to COVID mitigation.
60135	ICR - Proprietary Expense Detail: Entries in Fund 51 and Object 200 must equal Statement of Revenues, Expenses, and Changes in Net Position (REP) Prop Exp Dtl: Fund 51, Object 200: \$285,830.68 REP: Fund 51, Object 200: \$284,831.00	Rounding

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>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	13,473,762				
0110 Investments	18,857,734				
0120 Taxes Receivable	4,758,441				
0130 Due From Other Funds	94,695				
0141 Due From Other Governments	6,164,270				
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	515,840				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,157,362				
0190 Other Current Assets					
Total Assets	\$45,022,104				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$45,022,104				

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	16,366,835
0110 Investments	18,857,734
0120 Taxes Receivable	4,758,441
0130 Due From Other Funds	122,689
0141 Due From Other Governments	6,164,270
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	515,840
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,157,362
0190 Other Current Assets	
Total Assets	\$47,943,171
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$47,943,171

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>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	27,994				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,578,976				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,675,176				
0462 Payroll Deductions and Withholding	4,894				
0480 Unearned Revenues	92,972				
0490 Other Current Liabilities					
Total Liabilities	\$13,380,012				
0950 Deferred Inflows of Resources	3,128,338				
Fund Balances					
0810 Nonspendable Fund Balance	1,157,362				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	7,221,889				
0840 Assigned Fund Balance	10,103,896				
0850 Unassigned Fund Balance	10,030,607				
Total Fund Balances	\$28,513,754				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$45,022,104				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

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
 - 0430 Contracts Payable
 - 0440 Current Portion of Long-Term Debt
 - 0450 Short-Term Payables
 - 0461 Accrued Salaries and Benefits
 - 0462 Payroll Deductions and Withholding
 - 0480 Unearned Revenues
 - 0490 Other Current Liabilities

Total Liabilities

- 0950 Deferred Inflows of Resources

Fund Balances

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance 2,921,067
- 0850 Unassigned Fund Balance

Total Fund Balances \$2,921,067

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$2,921,067

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	27,994
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	1,578,976
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	11,675,176
0462 Payroll Deductions and Withholding	4,894
0480 Unearned Revenues	92,972
0490 Other Current Liabilities	

Total Liabilities \$13,380,012

0950 Deferred Inflows of Resources	3,128,338
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Fund Balances

0810 Nonspendable Fund Balance	1,157,362
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,221,889
0840 Assigned Fund Balance	13,024,963
0850 Unassigned Fund Balance	10,030,607

Total Fund Balances \$31,434,821

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$47,943,171

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	83,735,356				
7000 Revenue from State Sources	20,955,927				
8000 Revenue from Federal Sources	3,886,550				
Total Revenues	\$108,577,833				
Expenditures					
1000 Instruction	63,156,699				
2000 Support Services	31,916,865				
3000 Operation of Non-Instructional Services	2,926,842				
4000 Facilities Acquisition, Construction and Improvement Services	331,007				
5110 Debt Service	5,252,014				
5130 Refund of Prior Year Revenues / Receipts	197,087				
5140 Leases	540,913				
Total Expenditures	\$104,321,427				
Excess (Deficiency) Of Revenues Over Expenditures	\$4,256,406				
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 and Leases					
9300 Interfund Transfers - IN	123,592				
9400 Sale of or Compensation for Loss of Fixed Assets	80,010				
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	675,925				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$472,323)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources			3,462		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$3,462		
Expenditures					
1000 Instruction					
2000 Support Services			1,517		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			17,904		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures			\$19,421		
Excess (Deficiency) Of Revenues Over Expenditures			(\$15,959)		
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 and Leases					
9300 Interfund Transfers - IN			675,925		
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out			123,592		
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$552,333		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	83,738,818
7000 Revenue from State Sources	20,955,927
8000 Revenue from Federal Sources	3,886,550
Total Revenues	\$108,581,295
Expenditures	
1000 Instruction	63,156,699
2000 Support Services	31,918,382
3000 Operation of Non-Instructional Services	2,926,842
4000 Facilities Acquisition, Construction and Improvement Services	348,911
5110 Debt Service	5,252,014
5130 Refund of Prior Year Revenues / Receipts	197,087
5140 Leases	540,913
Total Expenditures	\$104,340,848
Excess (Deficiency) Of Revenues Over Expenditures	\$4,240,447
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 and Leases	
9300 Interfund Transfers - IN	799,517
9400 Sale of or Compensation for Loss of Fixed Assets	80,010
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	799,517
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$80,010

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>
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	\$3,784,083				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	24,729,667				
Fund Balance - End Of Year	\$28,513,750				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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			\$536,374		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			2,384,695		
Fund Balance - End Of Year			\$2,921,069		

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	\$4,320,457
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	27,114,362
Fund Balance - End Of Year	\$31,434,819

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	947,863			947,863	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	292,434			292,434	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	34,603			34,603	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,274,900			\$1,274,900	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	26,937			26,937	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$26,937			\$26,937	
0910 Deferred Outflows of Resources	287,978			287,978	
Total Assets And Deferred Outflows Of Resources	\$1,589,815			\$1,589,815	

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	94,695			94,695	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	117			117	
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	12,884			12,884	
0490 Other Current Liabilities	61,047			61,047	
Total Current Liabilities	\$168,743			\$168,743	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	86,199			86,199	
0570 Net Pension Liability	1,496,246			1,496,246	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,582,445			\$1,582,445	
Total Liabilities	\$1,751,188			\$1,751,188	
0950 Deferred Inflows of Resources	319,202			319,202	
Net Position					
0791 Net Investment in Capital Assets	26,937			26,937	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(507,512)			(507,512)	
Total Net Position	(\$480,575)			(\$480,575)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,589,815			\$1,589,815	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	246,857			246,857	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$246,857			\$246,857	
Operating Expenses					
100 Personnel Services – Salaries	573,878			573,878	
200 Personnel Services – Employee Benefits	284,831			284,831	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	6,443			6,443	
500 Other Purchased Services	20,321			20,321	
600 Supplies	960,476			960,476	
740 Depreciation	3,046			3,046	
810 Dues and Fees	1,222			1,222	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	3,694			3,694	
Total Operating Expenses	\$1,853,911			\$1,853,911	
Operating Income (Loss)	(\$1,607,054)			(\$1,607,054)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	846			846	
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	183,314			183,314	
8000 Revenue from Federal Sources	2,371,700			2,371,700	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$2,555,860			\$2,555,860	
Income (Loss) Before Contributions And Transfers	\$948,806			\$948,806	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$948,806			\$948,806	
0002 Net Position - Beginning of Fiscal Year	(1,429,381)			(1,429,381)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$480,575)			(\$480,575)	

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	237,884			237,884	
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	922,381			922,381	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	865,467			865,467	
0018 Cash Payments For Other Operating Expenses	4,916			4,916	
Net Cash Provided By (Used For) Operating Activities	(\$1,554,880)			(\$1,554,880)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	181,785			181,785	
0023 Receipts From Federal Sources -8000	2,134,050			2,134,050	
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	\$2,315,835			\$2,315,835	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(18,060)			(18,060)	
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	(\$18,060)			(\$18,060)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	846			846	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)	(672,625)	(672,625)
Net Cash Prov By (Used for) Investing Activities	(\$671,779)	(\$671,779)

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	<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	71,116			71,116	
0004 Cash and Cash Equivalents Beginning of Year	876,747			876,747	
Cash and Cash Equivalents at Year End	\$947,863			\$947,863	

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

0005 Operating Income (Loss) per REP	(1,607,054)			(1,607,054)	
Adjustments					
0051 Depreciation and Net Amortization	3,046			3,046	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	129,681			129,681	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(4,802)			(4,802)	
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)	(3,106)			(3,106)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(63,672)			(63,672)	
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	(8,973)			(8,973)	
0067 Deferred Inflows (0950)					
Total Adjustments	\$52,174			\$52,174	
Cash Provided By (Used for) Total	(\$1,554,880)			(\$1,554,880)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					212,180
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 **\$212,180**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$212,180**

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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			212,180
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 **\$212,180**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$212,180**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

- 0400 Due to Other Funds
- 0410 Due to Other Governments, Primary Government and Component Units
- 0420 Accounts Payable
- 0430 Contracts Payable
- 0450 Short-Term Payables
- 0460 Payroll Accruals and Withholdings
- 0480 Unearned Revenues
- 0490 Other Current Liabilities

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 212,180
- 0799 Unrestricted Net Position

Total Net Position

\$212,180

Total Liabilities, Deferred Inflows Of Resources And Net Position

\$212,180

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			212,180
0799 Unrestricted Net Position			
Total Net Position			\$212,180
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$212,180

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings				86		
0092 Other Additions				253,245		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				202,780		
Change In Net Position				\$50,551		
0006 Net Position – Beginning of Fiscal Year				161,629		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$212,180		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	86
0092 Other Additions	253,245
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	202,780
Change In Net Position	\$50,551
0006 Net Position – Beginning of Fiscal Year	161,629
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$212,180

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	68,658,976.79			68,658,976.79
6112 Interim Real Estate Taxes	181,201.03			181,201.03
6113 Public Utility Realty Taxes	75,905.79			75,905.79
6114 Payments in Lieu of Current Taxes - State / Local	18,744.56			18,744.56
6143 Current Act 511 Local Services Taxes	94,661.12			94,661.12
6151 Current Act 511 Earned Income Taxes	9,218,610.08			9,218,610.08
6153 Current Act 511 Real Estate Transfer Taxes	1,352,050.99			1,352,050.99
6411 Delinquent Real Estate Taxes	2,246,107.84			2,246,107.84
6451 Delinquent Act 511 Earned Income Taxes	406,704.80			406,704.80
6500 Earnings on Investments	43,282.45			
6700 Revenues from LEA Activities	375,203.58			
6832 Federal IDEA Revenue Received as Pass Through	526,600.11			
6910 Rentals	44,577.94			
6920 Contributions and Donations from Private Sources	249,207.58			
6942 Summer School Tuition	48,509.76			
6962 Other Services Provided Other Pennsylvania LEAs	58,950.00			
6991 Refunds of a Prior Year Expenditure	99,100.09			
6999 Other Revenues Not Specified Above	36,961.63			
TOTAL Revenue from Local Sources	\$83,735,356.14			\$82,252,963.00

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	4,091,310.38		
7112 Basic Education Funding-Social Security	1,755,028.30		
7160 Tuition for Orphans Subsidy	6,480.88		
7271 Special Education funds for School-Aged Pupils	2,452,856.66		
7311 Pupil Transportation Subsidy	705,977.07		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	188,265.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,691,679.84		
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,916.97		
7340 State Property Tax Reduction Allocation	1,476,270.35		
7505 Ready to Learn Block Grant	205,030.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	750.00		
7820 State Share of Retirement Contributions	8,304,361.66		
TOTAL Revenue from State Sources	\$20,955,927.11		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	415,101.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,078.00			
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,836.00			
8517 NCLB, Title IV - 21St Century Schools	31,545.00			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	42,077.50			
8742 Governor's Emergency Education Relief Fund (GEER)	40,828.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,290,477.74			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	362,126.93			
8747 ARP ECF - Emergency Connectivity Fund	1,254,800.68			
8749 Other CARES Act Funding	90,960.69			
8751 ARP ESSER Learning Loss	41,000.00			
8753 ARP ESSER Afterschool Programs	22,044.83			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	196,530.16			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,143.31			
TOTAL Revenue from Federal Sources	\$3,886,549.84			

	Revenue Reported In Current Year			
<u>Other Financing Sources</u>				
9330 Capital Projects Fund Transfers	123,591.92			
9400 Sale of or Compensation for Loss of Fixed Assets	80,010.00			
TOTAL Other Financing Sources	\$203,601.92			
TOTAL FROM ALL SOURCES	\$108,781,435.01			\$82,252,963.00

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	68,658,976.79					
6112 Interim Real Estate Taxes	181,201.03					
6113 Public Utility Realty Taxes	75,905.79					
6114 Payments in Lieu of Current Taxes - State / Local	18,744.56					
6143 Current Act 511 Local Services Taxes	94,661.12					
6151 Current Act 511 Earned Income Taxes	9,218,610.08					
6153 Current Act 511 Real Estate Transfer Taxes	1,352,050.99					
6411 Delinquent Real Estate Taxes	2,246,107.84					
6451 Delinquent Act 511 Earned Income Taxes	406,704.80					
6500 Earnings on Investments	43,282.45					
6700 Revenues from LEA Activities	375,203.58					
6832 Federal IDEA Revenue Received as Pass Through	526,600.11					
6910 Rentals	44,577.94					
6920 Contributions and Donations from Private Sources	249,207.58					
6942 Summer School Tuition	48,509.76					
6962 Other Services Provided Other Pennsylvania LEAs	58,950.00					
6991 Refunds of a Prior Year Expenditure	99,100.09					
6999 Other Revenues Not Specified Above	36,961.63					
6000 Total Revenue from Local Sources	\$83,735,356.14					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	4,091,310.38					
7112 Basic Education Funding-Social Security	1,755,028.30					
7160 Tuition for Orphans Subsidy	6,480.88					
7271 Special Education funds for School-Aged Pupils	2,452,856.66					
7311 Pupil Transportation Subsidy	705,977.07					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	188,265.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,691,679.84					
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,916.97					
7340 State Property Tax Reduction Allocation	1,476,270.35					
7505 Ready to Learn Block Grant	205,030.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	750.00					
7820 State Share of Retirement Contributions	8,304,361.66					
7000 Total Revenue from State Sources	\$20,955,927.11					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	415,101.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					68,658,976.79
6112 Interim Real Estate Taxes					181,201.03
6113 Public Utility Realty Taxes					75,905.79
6114 Payments in Lieu of Current Taxes - State / Local					18,744.56
6143 Current Act 511 Local Services Taxes					94,661.12
6151 Current Act 511 Earned Income Taxes					9,218,610.08
6153 Current Act 511 Real Estate Transfer Taxes					1,352,050.99
6411 Delinquent Real Estate Taxes					2,246,107.84
6451 Delinquent Act 511 Earned Income Taxes					406,704.80
6500 Earnings on Investments		3,461.79			46,744.24
6700 Revenues from LEA Activities					375,203.58
6832 Federal IDEA Revenue Received as Pass Through					526,600.11
6910 Rentals					44,577.94
6920 Contributions and Donations from Private Sources					249,207.58
6942 Summer School Tuition					48,509.76
6962 Other Services Provided Other Pennsylvania LEAs					58,950.00
6991 Refunds of a Prior Year Expenditure					99,100.09
6999 Other Revenues Not Specified Above					36,961.63
6000 Total Revenue from Local Sources		\$3,461.79			\$83,738,817.93
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					4,091,310.38
7112 Basic Education Funding-Social Security					1,755,028.30
7160 Tuition for Orphans Subsidy					6,480.88
7271 Special Education funds for School-Aged Pupils					2,452,856.66
7311 Pupil Transportation Subsidy					705,977.07
7312 Nonpublic and Charter School Pupil Transportation Subsidy					188,265.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					1,691,679.84
7330 Health Services (Medical, Dental, Nurse, Act 25)					77,916.97
7340 State Property Tax Reduction Allocation					1,476,270.35
7505 Ready to Learn Block Grant					205,030.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					750.00
7820 State Share of Retirement Contributions					8,304,361.66
7000 Total Revenue from State Sources					\$20,955,927.11
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					415,101.00

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,078.00					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,836.00					
8517 NCLB, Title IV - 21st Century Schools	31,545.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	42,077.50					
8742 Governor's Emergency Education Relief Fund (GEER)	40,828.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,290,477.74					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	362,126.93					
8747 ARP ECF - Emergency Connectivity Fund	1,254,800.68					
8749 Other CARES Act Funding	90,960.69					
8751 ARP ESSER Learning Loss	41,000.00					
8753 ARP ESSER Afterschool Programs	22,044.83					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	196,530.16					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,143.31					
8000 Total Revenue from Federal Sources	\$3,886,549.84					
9000 Other Financing Sources						
9310 General Fund Transfers						
9330 Capital Projects Fund Transfers	123,591.92					
9400 Sale of or Compensation for Loss of Fixed Assets	80,010.00					
9000 Total Other Financing Sources	\$203,601.92					
Total From All Sources	\$108,781,435.01					

	<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					86,078.00
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					3,836.00
8517 NCLB, Title IV - 21st Century Schools					31,545.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					42,077.50
8742 Governor's Emergency Education Relief Fund (GEER)					40,828.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					1,290,477.74
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					362,126.93
8747 ARP ECF - Emergency Connectivity Fund					1,254,800.68
8749 Other CARES Act Funding					90,960.69
8751 ARP ESSER Learning Loss					41,000.00
8753 ARP ESSER Afterschool Programs					22,044.83
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					196,530.16
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					9,143.31
8000 Total Revenue from Federal Sources					\$3,886,549.84
9000 Other Financing Sources					
9310 General Fund Transfers		675,924.50			675,924.50
9330 Capital Projects Fund Transfers					123,591.92
9400 Sale of or Compensation for Loss of Fixed Assets					80,010.00
9000 Total Other Financing Sources		\$675,924.50			\$879,526.42
Total From All Sources		\$679,386.29			\$109,460,821.30

	<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	83,735,356.14					
Revenue from State Sources	20,955,927.11					
Revenue from Federal Sources	3,886,549.84					
Other Financing Sources	203,601.92					
Total From All Sources	\$108,781,435.01					

	<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		3,461.79			83,738,817.93
Revenue from State Sources					20,955,927.11
Revenue from Federal Sources					3,886,549.84
Other Financing Sources		675,924.50			879,526.42
Total From All Sources		\$679,386.29			\$109,460,821.30

	<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	48,282,224.41				
1200 Special Programs - Elementary / Secondary	13,355,182.15				
1300 Vocational Education	644,137.92				
1400 Other Instructional Programs - Elementary / Secondary	626,684.73				
1500 Nonpublic School Programs	20,176.82				
1800 Pre-Kindergarten	228,293.05				
Total Instruction	\$63,156,699.08				
2000 Support Services					
2100 Support Services - Students	4,905,793.96				
2200 Support Services - Instructional Staff	5,058,113.35				
2300 Support Services - Administration	6,397,225.61				
2400 Support Services - Pupil Health	725,810.90				
2500 Support Services - Business	1,097,187.26				
2600 Operation and Maintenance of Plant Services	8,283,323.42				
2700 Student Transportation Services	4,446,097.44				
2800 Support Services - Central	900,795.27				
2900 Other Support Services	102,518.02				
Total Support Services	\$31,916,865.23				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,673,729.48				
3300 Community Services	253,112.85				
Total Operation of Non-Instructional Services	\$2,926,842.33				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	171,664.33				
4500 Building Acquisition and Construction Services - Original and Additional	893.75				
4600 Existing Building Improvement Services	158,448.48				
Total Facilities Acquisition, Construction and Improvement Services	\$331,006.56				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	5,990,014.27				
5200 Interfund Transfers - Out	675,924.50				
Total Other Expenditures and Financing Uses	\$6,665,938.77				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$104,997,351.97				

	<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>
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			1,189.22		
2400 Support Services - Pupil Health					
2500 Support Services - Business			328.09		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$1,517.31		
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional			16,904.00		
4600 Existing Building Improvement Services			1,000.00		
Total Facilities Acquisition, Construction and Improvement Services			\$17,904.00		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out			123,591.92		
Total Other Expenditures and Financing Uses			\$123,591.92		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$143,013.23		

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	48,282,224.41
1200 Special Programs - Elementary / Secondary	13,355,182.15
1300 Vocational Education	644,137.92
1400 Other Instructional Programs - Elementary / Secondary	626,684.73
1500 Nonpublic School Programs	20,176.82
1800 Pre-Kindergarten	228,293.05
Total Instruction	\$63,156,699.08
2000 <u>Support Services</u>	
2100 Support Services - Students	4,905,793.96
2200 Support Services - Instructional Staff	5,058,113.35
2300 Support Services - Administration	6,398,414.83
2400 Support Services - Pupil Health	725,810.90
2500 Support Services - Business	1,097,515.35
2600 Operation and Maintenance of Plant Services	8,283,323.42
2700 Student Transportation Services	4,446,097.44
2800 Support Services - Central	900,795.27
2900 Other Support Services	102,518.02
Total Support Services	\$31,918,382.54
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	2,673,729.48
3300 Community Services	253,112.85
Total Operation of Non-Instructional Services	\$2,926,842.33
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	171,664.33
4500 Building Acquisition and Construction Services - Original and Additional	17,797.75
4600 Existing Building Improvement Services	159,448.48
Total Facilities Acquisition, Construction and Improvement Services	\$348,910.56
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	5,990,014.27
5200 Interfund Transfers - Out	799,516.42
Total Other Expenditures and Financing Uses	\$6,789,530.69
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$105,140,365.20

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	47,883,936.28
Total Federally Funded salaries subject to PSERS withholding	817,970.80
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	415,101.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$415,101.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	31,545.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	
	<hr/>

1. <u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	16,540,278.64
2. <u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	4,975,480.93
3. <u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	1,119,090.96
4. <u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	410,927.98
5. <u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	1,402,723.57
6. <u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	234,940.75
7. <u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	327,852.86

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

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	7,039,200.02	370,484.21	7,409,684.23
	212 Dental Insurance	209,606.79	11,031.94	220,638.73
	215 Eye Care Insurance	43,713.32	2,300.70	46,014.02
	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	\$7,292,520.13	\$383,816.85	\$7,676,336.98
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		\$7,292,520.13	\$383,816.85	\$7,676,336.98

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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		2,454,393.63	2,454,393.63		2,600,816.09	2,600,816.09
2140 Psychological Services		342,848.62	342,848.62		372,979.23	372,979.23
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		681,660.88	681,660.88		792,431.15	792,431.15
2350 Legal and Accounting Services	17,340.99	198,386.87	215,727.86	4,990.00	214,235.81	219,225.81
2420 Medical Services						
2440 Nursing Services		617,395.73	617,395.73		725,810.90	725,810.90
2700 Student Transportation Services	733,048.22	2,848,694.10	3,581,742.32	1,120,058.87	3,326,038.57	4,446,097.44
Total	\$750,389.21	\$7,143,379.83	\$7,893,769.04	\$1,125,048.87	\$8,032,311.75	\$9,157,360.62

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		64,205,000.00		3,885,518.00	21,835,045.00	4,530,735.00	164,872,202.00	259,328,500.00
2. Additional Debt Incurred During Year					404,768.00	23,700.00		428,468.00
3. Retirements and Repayments		1,875,000.00		908,087.00	784,871.00	55,142.00	32,400,448.00	36,023,548.00
4. Debt at End of Fiscal Year		62,330,000.00		2,977,431.00	21,454,942.00	4,499,293.00	132,471,754.00	223,733,420.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		62,330,000.00		2,977,431.00	21,454,942.00	4,499,293.00	132,471,754.00	223,733,420.00
7. Current Portion P&I - Due within 1 year		4,993,805.00		803,647.00				5,797,452.00
8. Interest Paid during current fiscal year		3,120,182.00		105,228.00				3,225,410.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					78,967.00		1,801,798.00	1,880,765.00
2. Additional Debt Incurred During Year					7,232.00			7,232.00
3. Retirements and Repayments							305,552.00	305,552.00
4. Debt at End of Fiscal Year					86,199.00		1,496,246.00	1,582,445.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					86,199.00		1,496,246.00	1,582,445.00
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	2,128,401.64		3,123,612.21	5,252,013.85	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	488,192.37		52,721.07	540,913.44	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$2,616,594.01		\$3,176,333.28	\$5,792,927.29	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	07/2017	29,060,000.00		5,000.00	29,055,000.00	1,443,405.00	1,438,482.00
General Obligation Bonds/Notes – CIB	07/2013	35,145,000.00		1,870,000.00	33,275,000.00	3,550,400.00	1,681,700.00
Extended Term Financing Agreements		1,545,108.00		166,492.00	1,378,616.00	215,588.00	49,076.00
Other Long Term Debt/Liabilities		299,858.00		253,403.00	46,455.00	47,146.00	3,431.00
Compensated Absences		4,530,735.00	23,700.00	55,142.00	4,499,293.00		
Other Post-Employment Benefits (OPEB)		21,835,045.00	404,768.00	784,871.00	21,454,942.00		
Net Pension Liability		164,872,202.00		32,400,448.00	132,471,754.00		
Leases		2,040,552.00		488,192.00	1,552,360.00	540,913.00	52,721.00
Totals for Debt Entered:		\$259,328,500.00	\$428,468.00	\$36,023,548.00	\$223,733,420.00	\$5,797,452.00	\$3,225,410.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		78,967.00	7,232.00		86,199.00		
Net Pension Liability		1,801,798.00		305,552.00	1,496,246.00		
Totals for Debt Entered:		\$1,880,765.00	\$7,232.00	\$305,552.00	\$1,582,445.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,186,532.08
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,988.89
Section 1 Total	\$3,188,520.97

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		1,988.89	1,988.89
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities	13,500.00	206,942.43	220,442.43
5 Other Local Education Agencies	13,446.48	80,567.38	94,013.86
6 Brick and Mortar Charter Schools	150,793.67	232,304.80	383,098.47
7 Cyber Charter Schools	513,025.75	510,077.93	1,023,103.68
8 Career and Technology Centers	644,137.92		644,137.92
9 Approved Private Schools		821,735.72	821,735.72
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,334,903.82	\$1,853,617.15	\$3,188,520.97

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 573,877.80

Total Personnel Services – Salaries \$573,877.80

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 98,484.75

220 Social Security Contributions 43,531.11

230 PSERS Retirement Contributions 141,151.90

260 Workers' Compensation 2,662.92

Total Personnel Services – Employee Benefits \$285,830.68

400 Purchased Property Services

430 Repairs and Maintenance Services 2,690.28

460 Extermination Services 3,753.20

Total Purchased Property Services \$6,443.48

500 Other Purchased Services

570 Food Service Management 19,566.20

580 Travel 755.46

Total Other Purchased Services \$20,321.66

600 Supplies

610 General Supplies 1,670.45

630 Food 953,839.68

650 Supplies & Fees – Technology Related 4,965.00

Total Supplies \$960,475.13

700 Property

740 Depreciation 3,046.15

Total Property \$3,046.15

800 Other Objects

810 Dues and Fees 3,693.98

890 Miscellaneous Expenditures 1,222.04

Total Other Objects \$4,916.02

Total 3000 Operation of Non-Instructional Services \$1,854,910.92

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				573,877.80
Total Personnel Services – Salaries				\$573,877.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				98,484.75
220 Social Security Contributions				43,531.11
230 PSERS Retirement Contributions				141,151.90
260 Workers' Compensation				2,662.92
Total Personnel Services – Employee Benefits				\$285,830.68
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,690.28
460 Extermination Services				3,753.20
Total Purchased Property Services				\$6,443.48
500 Other Purchased Services				
570 Food Service Management				19,566.20
580 Travel				755.46
Total Other Purchased Services				\$20,321.66
600 Supplies				
610 General Supplies				1,670.45
630 Food				953,839.68
650 Supplies & Fees – Technology Related				4,965.00
Total Supplies				\$960,475.13
700 Property				
740 Depreciation				3,046.15
Total Property				\$3,046.15
800 Other Objects				
810 Dues and Fees				3,693.98
890 Miscellaneous Expenditures				1,222.04
Total Other Objects				\$4,916.02
Total 3100 Food Services				\$1,854,910.92

	<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	1,854,910.92				1,854,910.92
Total Operation of Non-Instructional Services	\$1,854,910.92				\$1,854,910.92
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,854,910.92				\$1,854,910.92

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Dorseyville MS	147	14,128,317.80	1,929,575.54	3,532,079.45	482,393.89	221,318.26	177,492.60	20,471,177.54	
	Fairview El Sch	149	5,179,440.05	791,392.34	1,294,860.01	197,848.08	48,226.93	57,759.81	7,569,527.22	
	Fox Chapel Area HS	156	20,714,616.40	3,746,002.42	5,178,654.10	936,500.60	32,699.74	241,671.11	30,850,144.37	
	Hartwood El Sch	6780	6,141,297.67	873,245.66	1,535,324.42	218,311.41	68,511.54	60,821.04	8,897,511.74	
	Kerr El Sch	153	6,615,229.65	923,367.66	1,653,807.41	230,841.92	306,164.92	71,042.09	9,800,453.65	
	OHara El Sch	461	8,666,164.67	1,496,453.84	2,166,541.17	374,113.46	61,691.54	104,891.03	12,869,855.71	
Total			61,445,066.24	9,760,037.46	15,361,266.56	2,440,009.36	738,612.93	713,677.68	90,458,670.23	