

**Part A - District-Level Information**

School District Name	Indian River Central School District
BEDS Code	220301
School Year	2018-19

**I) Contact Information**

Contact First & Last Name	Audrey Stevenson	Mailing Address	
Title of Contact	Business Manager	Street Address Line 1	32735B County Route 29
Email Address	audreystevenson@ircsd.org	Street Address Line 2	
Phone Number	315-642-0626	City	Philadelphia
		Zip Code	13673

**II) Total Amount of District Spending Allocated to Individual Schools**

	Funding Source			
	Total Spending	State/Local	Federal	
<b>A) Total Major Operating Funds Spending</b>				
General Fund Total Expenditures & Transfers	\$88,081,682	\$88,081,682	\$0	
Special Aid Fund Total Expenditures & Transfers	\$4,562,904	\$1,846,888	\$2,716,016	
School Food Services Fund Total Expenditures & Transfers	\$1,900,000	\$700,000	\$1,200,000	
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0	
<b>Total Major Operating Funds Spending</b>	<b>\$94,544,586</b>	<b>\$90,628,570</b>	<b>\$3,916,016</b>	
<b>B) Exclusions for Non-Instructional Costs</b>				
Interfund Transfers	\$425,000	\$425,000	\$0	
Debt Service	\$7,735,328	\$7,735,328	\$0	
School Food Services Fund	\$1,900,000	\$700,000	\$1,200,000	
Community Services	\$404,452	\$404,452	\$0	
Adult/Continuing Education	\$0	\$0	\$0	
Transportation	\$7,676,336	\$7,676,336	\$0	
Employee Benefits Allocated to Above Purposes (see IV below)	\$105,977	\$105,977	\$0	
<b>Total Non-Instructional Cost Exclusions</b>	<b>\$18,247,093</b>	<b>\$17,047,093</b>	<b>\$1,200,000</b>	
<b>C) Exclusions for Tuition/Payments to Non-District Schools</b>				
Charter School Tuition	\$0	\$0	\$0	0
Services Provided to Charter Schools	\$0	\$0	\$0	0
Other School Districts (Excl. Special Act Districts)	\$16,358	\$16,358	\$0	3
Prekindergarten Community-Based Organizations	\$949,555	\$915,415	\$34,140	256
BOCES Instructional Programs (Full-time Only)	\$2,585,591	\$2,585,591	\$0	86
SWD School Age-School Year Tuition	\$0	\$0	\$0	0
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0
SWD - Preschool Education (§4410) Tuition	\$0	\$0	\$0	0
SWD - Summer Education (§4408) Tuition	\$0	\$0	\$0	0

State-Supported Schools for the Blind & Deaf (§4201) Tuition	\$0	\$0	\$0	0
Services Provided to Nonpublic Schools	\$44,528	\$44,528	\$0	78
<b>Total Tuition/Payments to Non-District Schools Exclusions</b>	<b>\$3,596,032</b>	<b>\$3,561,892</b>	<b>\$34,140</b>	<b>423</b>
<b>Total Exclusions</b>	<b>\$21,843,125</b>	<b>\$20,608,985</b>	<b>\$1,234,140</b>	
<b>D) Projected 2018-19 Enrollment</b>				
Total District K-12 Enrollment	4,002			
Total District Pre-K Enrollment	0			
Total Preschool Special Education Enrollment	0			
Total District Enrollment	4,002			
<b>Total Funding Allocated to Individual Schools</b>	<b>\$72,701,461</b>	<b>\$70,019,585</b>	<b>\$2,681,876</b>	
<b>Total Allocated Funding per Pupil</b>	<b>\$18,166.28</b>	<b>\$17,496.15</b>	<b>\$670.13</b>	

### III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)
	Total Spending	State/Local	Federal	
<b>A) General Support Costs</b>				
Board of Education	\$57,417	\$57,417	\$0	0.2
Central Personnel	\$1,388,592	\$1,205,706	\$182,886	18.8
Operation and Maintenance of Plant	\$7,243,190	\$7,243,190	\$0	76.0
Other Central Services	\$2,053,949	\$2,053,949	\$0	0.0
Employee Benefits for General Support Staff (see IV below)	\$2,212,928	\$2,212,928	\$0	
<b>Total General Support Costs</b>	<b>\$12,956,076</b>	<b>\$12,773,190</b>	<b>\$182,886</b>	<b>95.0</b>
<b>Total General Support Costs per Pupil</b>	<b>\$3,237.40</b>	<b>\$3,191.70</b>	<b>\$45.70</b>	
<b>B) District Academic Support Costs</b>				
Curriculum Development & Supervision	\$778,733	\$728,733	\$50,000	8.0
Research, Planning & Evaluation	\$0	\$0	\$0	0.0
In-Service Training	\$196,167	\$146,167	\$50,000	1.0
Employee Benefits for District Academic Support Staff (see IV below)	\$366,429	\$366,429	\$0	
<b>Total District Academic Support Costs</b>	<b>\$1,341,329</b>	<b>\$1,241,329</b>	<b>\$100,000</b>	<b>9.0</b>
<b>Total District Academic Support Costs per Pupil</b>	<b>\$335.16</b>	<b>\$310.18</b>	<b>\$24.99</b>	
<b>C) Other Post-Employment Benefits (OPEB)</b>				
Total OPEB per Pupil	\$230.88	\$230.88	\$0.00	
<b>Total Central District Costs Included in School Allocations</b>	<b>\$15,221,377</b>	<b>\$14,938,491</b>	<b>\$282,886</b>	
<b>Total Central District Costs per Pupil</b>	<b>\$3,803.44</b>	<b>\$3,732.76</b>	<b>\$70.69</b>	

<b>Total Funding Allocated to Individual Schools excl. Central Costs</b>	<b>\$57,480,084</b>	<b>\$55,081,094</b>	<b>\$2,398,990</b>
<b>Total Allocated Funding per Pupil</b>	<b>\$14,362.84</b>		

**IV) District Average Fringe Rate for Allocation of Employee Benefits**

Total Employee Benefits in General Fund & Special Aid Fund	\$18,260,044		
Other Post-Employment Benefits	\$923,972		
Total Employee Benefits for Active Employees	\$17,336,072		
Total Personal Service in General Fund & Special Aid Fund	\$38,711,306		
District Average Fringe Rate	44.78%		

**Part B - Basic School-Level Information**

Number of district-operated schools:

8
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Does the district have local school codes?

Yes
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BEDS Code	School Name	Local School Code	School Type	Grade Span (excl. Pre-K)		School Status				K-12 Enrollment	Pre-K Enrollment
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?		
220301060001	Antwerp Primary School	01	Elementary School	K	3	Yes		No		229	0
220301060009	Calcium Primary School	07	Elementary School	K	3	Yes		No		672	0
220301060002	Evans Mills Primary School	02	Elementary School	K	3	Yes		No		421	0
220301060003	Philadelphia Primary School	03	Elementary School	K	3	Yes		No		122	0
220301060004	Theresa Primary School	04	Elementary School	K	3	Yes		No		218	0
220301060010	Indian River Intermediate School	08	Elementary School	4	5	Yes		No		625	0
220301060008	Indian River Middle School	06	Middle/Junior High School	6	8	Yes		No		854	0
220301060007	Indian River High School	05	Senior High School	9	12	Yes		No		861	0
<b>District Total</b>										<b>4,002</b>	<b>0</b>

ected Enrollment & Demographics				Projected Staffing (FTE Basis)						
Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para- professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff
0	120	0	23	0.0	19.0	9.0	1.0	1.0	4.0	34.0
0	322	27	104	2.0	42.0	20.0	2.0	4.0	10.0	80.0
0	241	34	44	0.0	31.0	15.0	1.0	5.0	8.0	60.0
0	64	0	19	0.0	15.0	5.0	1.0	2.0	3.0	26.0
0	92	0	20	1.0	15.0	8.0	1.0	1.0	3.0	29.0
0	156	14	102	4.0	41.0	17.0	2.0	6.0	10.0	80.0
0	400	24	134	4.0	68.0	29.0	2.0	8.0	20.0	131.0
0	401	14	112	1.0	79.0	29.0	2.0	8.0	18.0	137.0
0	1,796	113	558	12.0	310.0	132.0	12.0	35.0	76.0	577.0

**Part C - Basic School-Level Allocations**

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)					Total Allocation by Object	School Allocation		
			Personal Service		Employee Benefits	BOCES Services	All Other		General Education		Special Education
			Classroom Teachers	All Other Salaries					Grades K-12	Pre-K	
220301060001	Antwerp Primary School	01	\$1,576,500	\$430,049	\$898,592	\$398,771	\$ 179,987	\$3,483,899	\$2,563,980	\$0	\$471,489
220301060009	Calcium Primary School	07	\$3,658,048	\$875,926	\$2,030,448	\$1,170,192	\$ 528,173	\$8,262,787	\$5,878,584	\$0	\$1,333,787
220301060002	Evans Mills Primary School	02	\$2,797,298	\$780,087	\$1,602,059	\$733,111	\$ 330,894	\$6,243,449	\$4,602,659	\$0	\$910,030
220301060003	Philadelphia Primary School	03	\$1,134,882	\$329,639	\$655,856	\$212,446	\$ 95,889	\$2,428,711	\$1,763,231	\$0	\$295,525
220301060004	Theresa Primary School	04	\$1,326,995	\$396,606	\$771,880	\$379,616	\$ 171,342	\$3,046,438	\$2,101,093	\$0	\$496,874
220301060010	Indian River Intermediate School	08	\$3,996,046	\$838,093	\$2,164,871	\$1,088,348	\$ 491,232	\$8,578,590	\$6,200,502	\$0	\$1,567,603
220301060008	Indian River Middle School	06	\$5,290,939	\$1,299,318	\$2,951,313	\$1,487,119	\$ 671,220	\$11,699,908	\$8,704,179	\$0	\$1,506,305
220301060007	Indian River High School	05	\$6,710,369	\$1,274,183	\$3,575,719	\$1,499,308	\$ 676,721	\$13,736,301	\$10,839,299	\$0	\$1,613,738
<b>District Total</b>			<b>\$26,491,077</b>	<b>\$6,223,901</b>	<b>\$14,650,738</b>	<b>\$6,968,910</b>	<b>\$3,145,458</b>	<b>\$57,480,084</b>	<b>\$42,653,526</b>	<b>\$0</b>	<b>\$8,195,350</b>

Allocation by Purpose (excl. Central Costs)				Funding Source by School				Per Pupil Allocation					
Education	Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil	
Preschool	School Administration	Instructional Media	Pupil Support Services										
\$0	\$190,452	\$99,730	\$158,249	\$3,483,900	\$3,344,673	\$139,227	\$3,483,900	\$14,605.56	\$607.98	\$870,988	\$4,354,888	\$19,016.98	
\$0	\$442,979	\$170,702	\$436,735	\$8,262,787	\$7,854,226	\$408,562	\$8,262,787	\$11,687.84	\$607.98	\$2,555,913	\$10,818,700	\$16,099.26	
\$0	\$212,051	\$197,693	\$321,015	\$6,243,449	\$5,987,490	\$255,959	\$6,243,449	\$14,222.07	\$607.98	\$1,601,249	\$7,844,698	\$18,633.49	
\$0	\$193,727	\$75,964	\$100,265	\$2,428,711	\$2,354,537	\$74,173	\$2,428,711	\$19,299.49	\$607.98	\$464,020	\$2,892,731	\$23,710.91	
\$0	\$201,213	\$100,653	\$146,608	\$3,046,440	\$2,913,900	\$132,539	\$3,046,440	\$13,366.51	\$607.98	\$829,150	\$3,875,590	\$17,777.94	
\$0	\$293,917	\$195,691	\$320,877	\$8,578,590	\$8,198,603	\$379,987	\$8,578,590	\$13,117.76	\$607.98	\$2,377,152	\$10,955,741	\$17,529.19	
\$0	\$456,714	\$345,784	\$686,925	\$11,699,908	\$11,180,694	\$519,214	\$11,699,908	\$13,092.15	\$607.98	\$3,248,140	\$14,948,048	\$17,503.57	
\$0	\$408,418	\$306,532	\$568,314	\$13,736,301	\$13,212,832	\$523,469	\$13,736,301	\$15,345.91	\$607.98	\$3,274,764	\$17,011,065	\$19,757.33	
<b>\$0</b>	<b>\$2,399,471</b>	<b>\$1,492,750</b>	<b>\$2,738,987</b>	<b>\$57,480,084</b>	<b>\$55,046,954</b>	<b>\$2,433,130</b>	<b>\$57,480,084</b>			<b>\$15,221,377</b>	<b>\$72,701,461</b>		

**Part D - School-Level Spending on Prekindergarten and Community Schools Programming**

					Prekindergarten Programs								
					Projected Pre-K Enrollment					Projected Pre-K Funding			
BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school support or community schools services? (Y/N)	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
220301060001	Antwerp Primary School	01	No	Yes									
220301060009	Calcium Primary School	07	No	Yes									
220301060002	Evans Mills Primary School	02	No	Yes									
220301060003	Philadelphia Primary School	03	No	Yes									
220301060004	Theresa Primary School	04	No	Yes									
220301060010	Indian River Intermediate School	08	No	Yes									
220301060008	Indian River Middle School	06	No	Yes									
220301060007	Indian River High School	05	No	Yes									
<b>Total in District Schools</b>					0	0	0	0	0	\$0	\$0	\$0	\$0

		Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
		4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
Total in Prekindergarten Community-Based Organizations	# of CBO Sites	0	56	0	200	256	\$915,415	\$0	\$34,140	\$949,555
<b>District Total with CBOs</b>		0	56	0	200	256	\$915,415	\$0	\$34,140	\$949,555



Student, Family, and Community Schools Programs										
Community Schools Site Coordinator (FTE Basis)	Spending by Purpose						Funding Source by Program			
	Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding
0.0	\$20,223	\$0	\$0	\$0	\$0	\$0	\$20,223	\$20,223	\$0	\$0
0.0	\$40,445	\$0	\$0	\$0	\$0	\$0	\$40,445	\$40,445	\$0	\$0
0.0	\$40,445	\$0	\$0	\$0	\$0	\$0	\$40,445	\$40,445	\$0	\$0
0.0	\$20,223	\$0	\$0	\$0	\$0	\$0	\$20,223	\$20,223	\$0	\$0
0.0	\$20,223	\$0	\$0	\$0	\$0	\$0	\$20,223	\$20,223	\$0	\$0
0.0	\$80,890	\$0	\$0	\$0	\$0	\$0	\$80,890	\$80,890	\$0	\$0
0.0	\$80,890	\$0	\$0	\$0	\$0	\$0	\$80,890	\$80,890	\$0	\$0
0.0	\$101,113	\$0	\$0	\$0	\$0	\$0	\$101,113	\$101,113	\$0	\$0
0.0	\$404,452	\$0	\$0	\$0	\$0	\$0	\$404,452	\$404,452	\$0	\$0

**Part E - Locally Implemented Funding Formula**

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No
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BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
220301060001	Antwerp Primary School	01							
220301060009	Calcium Primary School	07							
220301060002	Evans Mills Primary School	02							
220301060003	Philadelphia Primary School	03							
220301060004	Theresa Primary School	04							
220301060010	Indian River Intermediate School	08							
220301060008	Indian River Middle School	06							
220301060007	Indian River High School	05							

**District Total**

## Data Validation

<b>Part-A: District Level Information</b>		
#1	<i>Is the General Fund the largest fund?</i>	<b>Pass</b>
<b>Part-B: Basic School-Level Information</b>		
#2	<i>Do the separately reported enrollment totals match?</i>	<b>Pass</b>
	Total District Enrollment (Part A)	4,002
	Total District Enrollment (Part B)	4,002
<b>Part-C: Basic School-Level Allocations</b>		
#3	<i>Do the reported school allocations match?</i>	<b>Pass</b>
	School Allocation by Object (Col I)	\$57,480,084
	School Allocation by Purpose (Col Q)	\$57,480,084
	Total Funding Source by School (Col T)	\$57,480,084
#4	<i>Do the separately reported funding totals match?</i>	<b>Pass</b>
	Total Funding Allocated to Individual Schools (Part A)	\$72,701,461
	Total School Allocation w/ Central Costs (Part C)	\$72,701,461
#5	<i>Are estimated employee benefits less than reported salaries?</i>	<b>Pass</b>
	Total Salaries	\$32,714,978
	Total Employee Benefits	\$14,650,738
<b>Part-D: School-Level Spending on Pre-K and Community Schools</b>		
#6	<i>Do the separately reported Pre-K enrollment totals match?</i>	<b>Pass</b>
	Total Pre-K Enrollment (Part B, Col H)	0
	Total Pre-K Enrollment (Part D, Col K)	0
#7	<i>Do the separately reported Pre-K funding totals match?</i>	<b>Pass</b>
	Total Pre-K Funding (Part C, Col K)	\$0
	Total Pre-K Funding (Part D, Col N)	\$0
<b>Employee Benefits Validation</b>		
#8	<i>Are total employee benefits for active employees fully allocated?</i>	<b>Pass</b>
	Total Employee Benefits for Active Employees (Part A, Section IV)	\$17,336,072
	Employee Benefits (Part A, Section II-A)	\$105,977
	Employee Benefits (Part A, Section III-A)	\$2,212,928
	Employee Benefits (Part A, Section III-B)	\$366,429
	Total Employee Benefits (Part C, Col F)	\$14,650,738
#9	<i>Was the district average fringe rate used to estimate employee benefits?</i>	<b>Pass</b>
	Total Employee Benefits (Part C, Col F)	\$14,650,738
	Total Salaries (Part C, Col D and E)	\$32,714,978
	Calculated Fringe Rate	44.78%
	District Average Fringe Rate	44.78%