

LEA Name : Northwestern Lehigh SD  
Address : 6493 Route 309  
New Tripoli , PA 18066

County : Lehigh  
AUN Number : 121394603  
LEA Type : SD

**Annual Financial Report**  
**Accuracy Certification Statement**

For Fiscal Year Ending  
**6/30/2019**

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

11-22-19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Secretary Signature

11-22-19  
\_\_\_\_\_  
Date

Leslie Frisbie

\_\_\_\_\_  
Contact Person

frisbiel@nwlehighsd.org

\_\_\_\_\_  
Contact Person E-mail Address

(610)298-8661

Ext :1272

\_\_\_\_\_  
Contact Person Telephone Number

(610)298-8002

\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2019**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Northwestern Lehigh SD  
AUN Number : 121394603  
County : Lehigh

<b>Audit Certification Due:</b> 12/31/2019
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This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: \_\_\_\_\_  
Date

**Auditing Firm:**

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

**Chief School Administrator**

**Board Secretary**

\_\_\_\_\_  
Signature                      Date

\_\_\_\_\_  
Signature                      Date

Leslie Frisbie  
\_\_\_\_\_  
Contact Person  
  
frisbiel@nwlehighsd.org  
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Contact Person E-mail Address

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\_\_\_\_\_  
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41005	<p>Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school's secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.</p> <p>Exp detail, Fund 10, Function 1700 total \$7,680.00</p>	<p>The board decided to implement and fund dual enrollment reimbursement for high school students taking dual enrollment college classes.</p>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 1190;</p>	<p>The district does not apply benefits to the federal grant, only salaries</p>
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$53,894.39 2700-513, PY AFR Amount: \$87,325.31</p>	<p>Partial subcontract for transportation services reduced in 2018-19 as more runs brought back in house.</p>
50160	<p>SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.</p>	<p>Bond settlement was May 2019 an interest payment wasn't due until August 2019.</p>

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	5,392,103				
0110	Investments	13,000,000				
0120	Taxes Receivable	1,118,797				
0130	Due From Other Funds	147,691				
0141	Due From Other Governments	2,172,420				
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	94,559				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	623,664				
0190	Other Current Assets	3,688				
<b>Total Assets</b>		<b>\$22,552,922</b>				
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$22,552,922</b>				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	4,626,870	1,836,132	6,489		11,861,594
0110	Investments					13,000,000
0120	Taxes Receivable					1,118,797
0130	Due From Other Funds					147,691
0141	Due From Other Governments					2,172,420
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					94,559
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					623,664
0190	Other Current Assets					3,688
<b>Total Assets</b>		<b>\$4,626,870</b>	<b>\$1,836,132</b>	<b>\$6,489</b>		<b>\$29,022,413</b>
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$4,626,870</b>	<b>\$1,836,132</b>	<b>\$6,489</b>		<b>\$29,022,413</b>

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds	88,241				
0411	Due to Other Governments	230,846				
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	926,718				
0430	Contracts Payable	97,407				
0440	Current Portion of Long-Term Debt	68,852				
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	2,412,416				
0462	Payroll Deductions and Withholding	2,091,686				
0480	Unearned Revenues					
0490	Other Current Liabilities	43,303				
<b>Total Liabilities</b>		<b>\$5,959,469</b>				
0950	Deferred Inflows of Resources	900,176				
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance	623,664				
0820	Restricted Fund Balance	36,513				
0830	Committed Fund Balance	7,436,178				
0840	Assigned Fund Balance	6,223,980				
0850	Unassigned Fund Balance	1,372,942				
<b>Total Fund Balances</b>		<b>\$15,693,277</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$22,552,922</b>				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					88,241
0411	Due to Other Governments					230,846
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	361,678	264,658			1,553,054
0430	Contracts Payable					97,407
0440	Current Portion of Long-Term Debt					68,852
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					2,412,416
0462	Payroll Deductions and Withholding					2,091,686
0480	Unearned Revenues					
0490	Other Current Liabilities					43,303
<b>Total Liabilities</b>		<b>\$361,678</b>	<b>\$264,658</b>			<b>\$6,585,805</b>
0950	Deferred Inflows of Resources					900,176
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance					623,664
0820	Restricted Fund Balance	4,265,192	1,571,474			5,873,179
0830	Committed Fund Balance					7,436,178
0840	Assigned Fund Balance			6,489		6,230,469
0850	Unassigned Fund Balance					1,372,942
<b>Total Fund Balances</b>		<b>\$4,265,192</b>	<b>\$1,571,474</b>	<b>\$6,489</b>		<b>\$21,536,432</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$4,626,870</b>	<b>\$1,836,132</b>	<b>\$6,489</b>		<b>\$29,022,413</b>

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Revenues</b>						
6000	Revenue from Local Sources	30,080,143				
7000	Revenue from State Sources	13,470,635				
8000	Revenue from Federal Sources	231,792				
<b>Total Revenues</b>		<b>\$43,782,570</b>				
<b>Expenditures</b>						
1000	Instruction	24,541,420				
2000	Support Services	14,534,089				
3000	Operation of Non-Instructional Services	1,037,852				
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service	4,008,357				
5130	Refund of Prior Year Revenues / Receipts	5,641				
<b>Total Expenditures</b>		<b>\$44,127,359</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$344,789)</b>				
<b>Other Financing Sources (Uses)</b>						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN					
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	3,140,303				
5300	Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>		<b>(\$3,140,303)</b>				



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Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
<b>Revenues</b>					
6000 Revenue from Local Sources	41,132	47,944			30,169,219
7000 Revenue from State Sources					13,470,635
8000 Revenue from Federal Sources					231,792
<b>Total Revenues</b>	<b>\$41,132</b>	<b>\$47,944</b>			<b>\$43,871,646</b>
<b>Expenditures</b>					
1000 Instruction		47,584			24,589,004
2000 Support Services	60,411	1,340	239,348		14,835,188
3000 Operation of Non-Instructional Services		28,221			1,066,073
4000 Facilities Acquisition, Construction and Improvement Services	855,469	2,080,173			2,935,642
5110 Debt Service			5,544		4,013,901
5130 Refund of Prior Year Revenues / Receipts					5,641
<b>Total Expenditures</b>	<b>\$915,880</b>	<b>\$2,157,318</b>	<b>\$244,892</b>		<b>\$47,445,449</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$874,748)</b>	<b>(\$2,109,374)</b>	<b>(\$244,892)</b>		<b>(\$3,573,803)</b>
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds			15,110,000		15,110,000
9130 Bond Premiums			337,307		337,307
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	2,900,956		239,347		3,140,303
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			15,435,273		15,435,273
5150 Bond Discounts					
5200 Interfund Transfers – Out					3,140,303
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,900,956</b>		<b>\$251,381</b>		<b>\$12,034</b>

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>(\$3,485,092)</b>				
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year	19,178,368				
<b>Fund Balance - End Of Year</b>		<b>\$15,693,276</b>				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
<b>Net Change In Fund Balances</b>		<b>\$2,026,208</b>	<b>(\$2,109,374)</b>	<b>\$6,489</b>		<b>(\$3,561,769)</b>
<b>Fund Balance</b>						
0001 Fund Balance - Beginning of Fiscal Year		2,238,984	3,680,847			25,098,199
<b>Fund Balance - End Of Year</b>		<b>\$4,265,192</b>	<b>\$1,571,473</b>	<b>\$6,489</b>		<b>\$21,536,430</b>

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents			46,684	46,684	
0110 Investments					
0130 Due From Other Funds	48,242		1,871	50,113	
0141 Due From Other Governments	39,301			39,301	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	11,800			11,800	
0170 Inventories	24,285		753	25,038	
0180 Prepaid Expenses (Expenditures)	10			10	
0190 Other Current Assets			79,883	79,883	
<b>Total Current Assets</b>	<b>\$123,638</b>		<b>\$129,191</b>	<b>\$252,829</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)	22,391			22,391	
0230 Machinery, Equipment and Furniture (Net)	46,487			46,487	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$68,878</b>			<b>\$68,878</b>	
0910 Deferred Outflows of Resources	148,747			148,747	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$341,263</b>		<b>\$129,191</b>	<b>\$470,454</b>	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	99,206		9,624	108,830	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	12,193			12,193	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,428			1,428	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$112,827</b>		<b>\$9,624</b>	<b>\$122,451</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	43,612			43,612	
0570 Net Pension Liability	1,078,208			1,078,208	
0599 Other Noncurrent Liabilities	29,163		1,850	31,013	
<b>Total Noncurrent Liabilities</b>	<b>\$1,150,983</b>		<b>\$1,850</b>	<b>\$1,152,833</b>	
<b>Total Liabilities</b>	<b>\$1,263,810</b>		<b>\$11,474</b>	<b>\$1,275,284</b>	
0950 Deferred Inflows of Resources	9,399			9,399	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	68,878		79,883	148,761	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,000,824)		37,834	(962,990)	
<b>Total Net Position</b>	<b>(\$931,946)</b>		<b>\$117,717</b>	<b>(\$814,229)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$341,263</b>		<b>\$129,191</b>	<b>\$470,454</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Operating Revenues</b>					
6600 Food Service Revenue	467,327			467,327	
0071 Charges for Services			21,989	21,989	
0072 Other Operating Revenue	3,339		4,629	7,968	
<b>Total Operating Revenues</b>	<b>\$470,666</b>		<b>\$26,618</b>	<b>\$497,284</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	312,547		2,685	315,232	
200 Personnel Services – Employee Benefits	153,703		1,071	154,774	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	18,477		265	18,742	
500 Other Purchased Services	309			309	
600 Supplies	335,774		17,968	353,742	
740 Depreciation	13,621		6,010	19,631	
810 Dues and Fees	2,522			2,522	
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$836,953</b>		<b>\$27,999</b>	<b>\$864,952</b>	
<b>Operating Income (Loss)</b>	<b>(\$366,287)</b>		<b>(\$1,381)</b>	<b>(\$367,668)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments			258	258	
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	90,966		535	91,501	
8000 Revenue from Federal Sources	256,836			256,836	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$347,802</b>		<b>\$793</b>	<b>\$348,595</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$18,485)</b>		<b>(\$588)</b>	<b>(\$19,073)</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>(\$18,485)</b>		<b>(\$588)</b>	<b>(\$19,073)</b>	
0002 Net Position - Beginning of Fiscal Year	(913,461)		118,305	(795,156)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$931,946)</b>		<b>\$117,717</b>	<b>(\$814,229)</b>	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	454,692		21,454	476,146	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	17,674		4,629	22,303	
0015 Cash Payments To Employees For Services	455,834		3,756	459,590	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	313,594		12,625	326,219	
0018 Cash Payments For Other Operating Expenses	2,522			2,522	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$299,584)</b>		<b>\$9,702</b>	<b>(\$289,882)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	90,581		535	91,116	
0023 Receipts From Federal Sources -8000	214,700			214,700	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$305,281</b>		<b>\$535</b>	<b>\$305,816</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000	(5,697)		(23,064)	(28,761)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(\$5,697)</b>		<b>(\$23,064)</b>	<b>(\$28,761)</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500			258	258	
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)

Net Cash Prov By (Used for) Investing Activities	\$258	\$258
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>			<b>(12,569)</b>	<b>(12,569)</b>	
0004 Cash and Cash Equivalents Beginning of Year			59,253	59,253	
<b>Cash and Cash Equivalents at Year End</b>			<b>\$46,684</b>	<b>\$46,684</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(366,287)		(1,381)	(367,668)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	13,621		6,010	19,631	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	44,358			44,358	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	1,710		(535)	1,175	
0055 Advances to Other Funds (0160)	706,349			706,349	
0056 (Inc) Dec in Inventories (0170)	(6,181)		2	(6,179)	
0057 (Inc) Dec in Prepaid Expenses (0180)	(10)			(10)	
0058 (Inc) Dec in Other Current or Noncurrent Assets	(3,883)			(3,883)	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(704,983)		3,756	(701,227)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	135			135	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(26,093)			(26,093)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	1,198			1,198	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	31,618			31,618	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	8,864		1,850	10,714	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$66,703</b>		<b>\$11,083</b>	<b>\$77,786</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$299,584)</b>		<b>\$9,702</b>	<b>(\$289,882)</b>	
<hr/>					

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	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents	138,811			
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>	<b>\$138,811</b>			
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$138,811</b>			

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Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100	Cash and Cash Equivalents	167,683			306,494
0110	Investments				
0130	Due From Other Funds				
0147	Due from Component Unit				
0150	Other Receivables	245			245
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>		<b>\$167,928</b>			<b>\$306,739</b>
0910	Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$167,928</b>			<b>\$306,739</b>

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
<b>Total Liabilities</b>				
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position	138,811			
<b>Total Net Position</b>	<b>\$138,811</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$138,811</b>			

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Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>					
<b>Liabilities</b>					
0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Unit				
0420	Accounts Payable		3,282		3,282
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholding				
0480	Unearned Revenues				
0490	Other Current Liabilities		164,646		164,646
<b>Total Liabilities</b>			<b>\$167,928</b>		<b>\$167,928</b>
0950	Deferred Inflows of Resources				
<b>Net Position</b>					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				138,811
<b>Total Net Position</b>					<b>\$138,811</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$167,928</b>		<b>\$306,739</b>

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
<b>Additions</b>						
0091 Gifts and Contributions	9,555					9,555
0092 Other Additions	2,533					2,533
<b>Deductions</b>						
0093 Scholarships Awarded	9,600					9,600
0094 Other Deductions	1,595					1,595
<b>Change In Net Position</b>	<b>\$893</b>					<b>\$893</b>
0006 Net Position – Beginning of Fiscal Year	137,918					137,918
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$138,811</b>					<b>\$138,811</b>



	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<b>Revenue from Local Sources</b>				
6111 Current Real Estate Taxes	24,105,755.07			24,105,755.07
6112 Interim Real Estate Taxes	150,634.82			150,634.82
6113 Public Utility Realty Taxes	27,057.25			27,057.25
6114 Payments in Lieu of Current Taxes - State / Local	5,732.57			5,732.57
6143 Current Act 511 Local Services Taxes	56,515.35			56,515.35
6151 Current Act 511 Earned Income Taxes	2,629,135.34			2,629,135.34
6153 Current Act 511 Real Estate Transfer Taxes	637,997.28			637,997.28
6411 Delinquent Real Estate Taxes	916,951.75			916,951.75
6412 Delinquent Interim Real Estate Taxes	35,441.17			35,441.17
6500 Earnings on Investments	621,606.12			
6700 Revenues from LEA Activities	110,941.47			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	6,150.00			
6832 Federal IDEA Revenue Received as Pass Through	370,481.09			
6910 Rentals	22,556.29			
6920 Contributions and Donations from Private Sources	172,575.98			
6943 Adult Education Tuition	5,040.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	8,405.27			
6991 Refunds of a Prior Year Expenditure	107,832.06			
6999 Other Revenues Not Specified Above	89,334.40			
<b>TOTAL Revenue from Local Sources</b>	<b>\$30,080,143.28</b>			<b>\$28,565,220.60</b>

	Revenue Reported In Current Year			
<b><u>Revenue from State Sources</u></b>				
7110 Basic Education Funding	5,705,823.73			
7160 Tuition for Orphans Subsidy	62,816.79			
7271 Special Education funds for School-Aged Pupils	1,354,365.72			
7299 Program Revenues Not Listed Previously in the 7200 Series	378.33			
7311 Pupil Transportation Subsidy	1,095,118.14			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	69,300.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	393,603.55			
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,325.62			
7340 State Property Tax Reduction Allocation	677,819.80			
7361 School Safety and Security Grants	9,986.00			
7369 Other Safe School Grants	40,000.00			
7505 Ready to Learn Block Grant	230,490.00			
7810 State Share of Social Security and Medicare Taxes	669,002.42			
7820 State Share of Retirement Contributions	3,122,605.24			
<b>TOTAL Revenue from State Sources</b>	<b>\$13,470,635.34</b>			

	Revenue Reported In Current Year			
<b><u>Revenue from Federal Sources</u></b>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	173,980.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,038.00			
8517 NCLB, Title IV - 21St Century Schools	11,774.00			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$231,792.00</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$43,782,570.62</b>			<b>\$28,565,220.60</b>

Revenue from Local Sources	30,080,143.28
Revenue from State Sources	13,470,635.34
Revenue from Federal Sources	231,792.00
Other Financing Sources	
<b>TOTAL FROM ALL SOURCES</b>	<b>\$43,782,570.62</b>

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	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary	17,131,513.88				
1200 Special Programs - Elementary / Secondary	6,039,508.48				
1300 Vocational Education	1,106,778.12				
1400 Other Instructional Programs - Elementary / Secondary	9,550.92				
1600 Adult Education Programs	246,388.77				
1700 Higher Education Programs for Secondary Students	7,680.00				
<b>Total Instruction</b>	<b>\$24,541,420.17</b>				
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students	1,365,652.04				
2200 Support Services - Instructional Staff	1,217,868.65				
2300 Support Services - Administration	2,457,762.43				
2400 Support Services - Pupil Health	384,519.30				
2500 Support Services - Business	722,412.84				
2600 Operation and Maintenance of Plant Services	4,583,832.38				
2700 Student Transportation Services	2,919,733.67				
2800 Support Services - Central	841,005.96				
2900 Other Support Services	41,301.43				
<b>Total Support Services</b>	<b>\$14,534,088.70</b>				
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities	1,002,724.41				
3300 Community Services	35,127.17				
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,037,851.58</b>				
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services					
<b>Total Facilities Acquisition, Construction and Improvement Services</b>					
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses	4,013,997.82				
5200 Interfund Transfers - Out	3,140,303.00				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,154,300.82</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$47,267,661.27</b>				

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	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)	Total
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary		47,584.11			17,179,097.99
1200 Special Programs - Elementary / Secondary					6,039,508.48
1300 Vocational Education					1,106,778.12
1400 Other Instructional Programs - Elementary / Secondary					9,550.92
1600 Adult Education Programs					246,388.77
1700 Higher Education Programs for Secondary Students					7,680.00
<b>Total Instruction</b>		<b>\$47,584.11</b>			<b>\$24,589,004.28</b>
2000 <u>Support Services</u>					
2100 Support Services - Students					1,365,652.04
2200 Support Services - Instructional Staff					1,217,868.65
2300 Support Services - Administration			239,348.00		2,697,110.43
2400 Support Services - Pupil Health		1,340.00			385,859.30
2500 Support Services - Business					722,412.84
2600 Operation and Maintenance of Plant Services					4,583,832.38
2700 Student Transportation Services	60,410.60				2,980,144.27
2800 Support Services - Central					841,005.96
2900 Other Support Services					41,301.43
<b>Total Support Services</b>	<b>\$60,410.60</b>	<b>\$1,340.00</b>	<b>\$239,348.00</b>		<b>\$14,835,187.30</b>
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities		28,221.32			1,030,945.73
3300 Community Services					35,127.17
<b>Total Operation of Non-Instructional Services</b>		<b>\$28,221.32</b>			<b>\$1,066,072.90</b>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements		52,181.24			52,181.24
4600 Existing Building Improvement Services	855,468.83	2,027,991.33			2,883,460.16
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$855,468.83</b>	<b>\$2,080,172.57</b>			<b>\$2,935,641.40</b>
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses			15,440,817.00		19,454,814.82
5200 Interfund Transfers - Out					3,140,303.00
<b>Total Other Expenditures and Financing Uses</b>			<b>\$15,440,817.00</b>		<b>\$22,595,117.82</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$915,879.43</b>	<b>\$2,157,318.00</b>	<b>\$15,680,165.00</b>		<b>\$66,021,023.70</b>

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	19,229,768.17
	Total Federally Funded salaries subject to PSERS withholding	540,359.09

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	173,980.00
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$173,980.00

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	1,786,677.96	181,282.26	1,967,960.22
	212 Dental Insurance	80,990.80	35,758.14	116,748.94
	215 Eye Care Insurance	7,525.46	7,106.32	14,631.78
	216 Prescription Insurance	467,965.08	161,614.64	629,579.72
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,343,159.30	\$385,761.36	\$2,728,920.66
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		11,968.40	11,968.40
	212 Dental Insurance		601.49	601.49
	215 Eye Care Insurance			
	216 Prescription Insurance		4,027.68	4,027.68
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$16,597.57	\$16,597.57
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		\$2,343,159.30	\$402,358.93	\$2,745,518.23



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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	125,344.94	623,984.90	749,329.84	147,533.19	722,157.09	869,690.28
2140 Psychological Services	176,686.51	21,679.33	198,365.84	176,032.64	26,787.58	202,820.22
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	60,880.46	303,071.56	363,952.02	61,472.93	300,902.56	362,375.49
2350 Legal and Accounting Services	13,551.03	67,458.97	81,010.00	14,853.61	72,706.63	87,560.24
2420 Medical Services	60,481.49	301,085.48	361,566.97	65,209.03	319,190.27	384,399.30
2440 Nursing Services						
2700 Student Transportation Services	484,302.90	2,135,363.64	2,619,666.54	547,132.80	2,372,600.87	2,919,733.67
Total	\$921,247.33	\$3,452,643.88	\$4,373,891.21	\$1,012,234.20	\$3,814,345.00	\$4,826,579.20

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(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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		52,195,000.00			6,191,076.00	544,900.00	65,682,630.00	124,613,606.00
2. Additional Debt Incurred During Year		15,110,000.00			77,389.00	5,574.00	46,144.00	15,239,107.00
3. Retirements and Repayments		17,885,000.00			468,384.00	8,875.00	1,677,770.00	20,040,029.00
4. Debt at End of Fiscal Year		49,420,000.00			5,800,081.00	541,599.00	64,051,004.00	119,812,684.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		49,420,000.00			5,800,081.00	541,599.00	64,051,004.00	119,812,684.00
7. Current Portion P&I - Due within 1 year		3,803,901.00						3,803,901.00
8. Interest Paid during current fiscal year		1,294,356.99						1,294,356.99

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	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					42,414.00	1,201.00	1,104,301.00	1,147,916.00
2. Additional Debt Incurred During Year					1,198.00	5.00		1,203.00
3. Retirements and Repayments							26,093.00	26,093.00
4. Debt at End of Fiscal Year					43,612.00	1,206.00	1,078,208.00	1,123,026.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					43,612.00	1,206.00	1,078,208.00	1,123,026.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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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	2,600,000.00		1,408,356.99	4,008,356.99	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund			5,544.00	5,544.00	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	15,435,273.00			15,435,273.00	
Total Debt Payments - Governmental Funds			\$18,035,273.00		\$1,413,900.99	\$19,449,173.99	

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						

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<u>Debt Details</u> <u>Governmental Funds/ Activities</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	05/2019		8,620,000.00		8,620,000.00	570,292.00	
General Obligation Bonds/Notes – CIB	11/2018		6,490,000.00		6,490,000.00	222,880.00	46,504.83
General Obligation Bonds/Notes – CIB	03/2018	6,775,000.00		50,000.00	6,725,000.00	248,387.00	176,545.21
General Obligation Bonds/Notes – CIB	05/2017	5,680,000.00		5,000.00	5,675,000.00	231,350.00	226,500.00
General Obligation Bonds/Notes – CIB	02/2014	8,295,000.00		6,910,000.00	1,385,000.00	486,900.00	158,603.13
General Obligation Bonds/Notes – CIB	02/2013	8,150,000.00		540,000.00	7,610,000.00	667,995.00	188,795.00
General Obligation Bonds/Notes – CIB	04/2012	9,440,000.00		9,440,000.00			264,817.50
General Obligation Bonds/Notes – CIB	12/2009	8,155,000.00		140,000.00	8,015,000.00	366,025.00	219,882.27
General Obligation Bonds/Notes – CIB	10/2007	5,700,000.00		800,000.00	4,900,000.00	1,010,072.00	12,709.05
Compensated Absences		544,900.00	5,574.00	8,875.00	541,599.00		
Other Post-Employment Benefits (OPEB)		6,191,076.00	77,389.00	468,384.00	5,800,081.00		
Net Pension Liability		65,682,630.00	46,144.00	1,677,770.00	64,051,004.00		
Totals for Debt Entered:		\$124,613,606.00	\$15,239,107.00	\$20,040,029.00	\$119,812,684.00	\$3,803,901.00	\$1,294,356.99

<u>Bond Details</u> <u>Proprietary Funds</u>		Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		1,201.00	5.00		1,206.00		
Other Post-Employment Benefits (OPEB)		42,414.00	1,198.00		43,612.00		
Net Pension Liability		1,104,301.00		26,093.00	1,078,208.00		
Totals for Debt Entered:		\$1,147,916.00	\$1,203.00	\$26,093.00	\$1,123,026.00		

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**General Fund (10)**

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,099,033.23
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
<b>Section 1 Total</b>	<b>\$3,099,033.23</b>

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		5,526.70	5,526.70
6 Brick and Mortar Charter Schools	706,095.84	359,166.09	1,065,261.93
7 Cyber Charter Schools	393,718.06	278,721.42	672,439.48
8 Career and Technology Centers	1,355,805.12		1,355,805.12
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
<b>Section 2 Total</b>	<b>\$2,455,619.02</b>	<b>\$643,414.21</b>	<b>\$3,099,033.23</b>

1 .	<u>Student Transportation Services for Educational Field Trips</u>	5,298.47
2 .	<u>Student Transportation Services for Student Activities</u>	5,974.87
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.  
DO NOT include federal expenditures or payments to contract service providers.  
Contracted transportation services should not be recorded on this schedule.

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Northwestern Lehigh El Sch	6449	4,445,865.81	645,353.88	1,804,159.73	261,888.58	245,398.25	21,539.64	7,424,205.89	
	Northwestern Lehigh HS	2821	6,701,236.13	1,445,708.61	2,719,402.90	586,677.46	125,668.72	17,018.22	11,595,712.04	
	Northwestern Lehigh MS	7353	5,429,147.78	856,285.96	2,203,181.60	347,486.11	94,460.88	11,528.28	8,942,090.61	
	Weisenberg El Sch	2819	4,495,142.28	658,954.45	1,824,156.43	267,407.77	74,831.24	11,827.85	7,332,320.02	
Total			21,071,392.00	3,606,302.90	8,550,900.66	1,463,459.92	540,359.09	61,913.99	35,294,328.56	