

LEA Name:  
Address  
City

Northwestern Lehigh SD  
6493 Route 309  
New Tripoli, PA

Class Size: 3

18066-

County: Lehigh  
AUN Number: 121394603

Pennsylvania Department of Education  
Comptroller's Office

Annual Financial Report, PDE-2057

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending  
06/30/2013

CERTIFICATION: By signing this page I agree that the electronic file 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.

Mary Anne Wright  
Chief School Administrator

Camille Bartlett  
Board Secretary

(Signature required)

(Signature required)

Date

Date

*Mary Anne Wright*

*Camille Bartlett*

10/29/13

10/29/13

Leslie Frisbie  
Contact Person

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9/18/2013 10:23:03 AM



Amounts Expressed in Whole Dollars

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>Assets</b>					
0100 Cash and Cash Equivalents	17,850,933				
0110 Investments	1,000,000				
0120 Taxes Receivable (Net)	888,551				
0130 Due From Other Funds	180,996				
0141 Due from Other Governments	446,918				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	36,458				
0160 Advances to Other Funds (Long-Term Loans)					
0170 Inventories					
0180 Prepaid Expenses / Expenditures	289,196				
0190 Other Current Assets					
<b>TOTAL ASSETS</b>	<b>20,693,052</b>				

0910 Deferred Outflows Of Resources

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**20,693,052**

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	Assets
381,837	524,213	1,029		18,758,012	0100
1,000,000	700,000			2,700,000	0110
				888,551	0120
				180,996	0130
				446,918	0141
					0142
					0143
					0145
					0146
					0147
27,429	19,201			83,088	0150
					0160
					0170
				289,196	0180
					0190
<b>1,409,266</b>	<b>1,243,414</b>	<b>1,029</b>		<b>23,346,761</b>	
<b>1,409,266</b>	<b>1,243,414</b>	<b>1,029</b>		<b>23,346,761</b>	0910



Amounts Expressed in Whole Dollars

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
0400 Due to Other Funds	133,887				
0411 Due to Other Governments	265,208				
0412 Due to Primary Government					
0413 Due to Component Units					
0420 Accounts Payable	137,436				
0430 Contracts Payable	71,455				
0440 Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)	77,984				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,228,516				
0462 Payroll Deductions and Withholdings	138,890				
0470 Advances from Other Funds					
0480 Deferred Revenues					
0490 Other Current Liabilities	18,042				

**TOTAL LIABILITIES**

0950 Deferred Inflows Of Resources	692,844				
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**Fund Balances**

0810 Nonspendable Fund Balance	289,197				
0820 Restricted Fund Balance	34,372				
0830 Committed Fund Balance	11,735,721				
0840 Assigned Fund Balance	2,913,098				
0850 Unassigned Fund Balance	1,956,402				

**TOTAL FUND BALANCES**

	<b>16,928,790</b>				
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**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

	<b>20,693,052</b>				
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Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
				133,887
				265,208
				289,768
				71,455
				77,984
152,332				2,228,516
				138,890
<b>152,332</b>				<b>18,042</b>
				<b>3,223,750</b>
				692,844
				289,197
1,256,934	1,243,414	1,029		2,535,749
				11,735,721
				2,913,098
<b>1,256,934</b>	<b>1,243,414</b>	<b>1,029</b>		<b>19,430,167</b>
<b>1,409,266</b>	<b>1,243,414</b>	<b>1,029</b>		<b>23,346,761</b>

Liabilities

- 0400
- 0411
- 0412
- 0413
- 0420
- 0430
- 0440
- 0450
- 0461
- 0462
- 0470
- 0480
- 0490

Fund Balances

- 0810
- 0820
- 0830
- 0840
- 0850

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
<b>REVENUES</b>					
6000 Local Sources	25,525,011				
7000 State Sources	10,329,447				
8000 Federal Sources	248,432				
<b>TOTAL REVENUES</b>	<b>36,102,890</b>				
<b>EXPENDITURES</b>					
1000 Instruction	19,502,945				
2000 Support Services	10,646,577				
3000 Noninstructional Services	763,427				
4000 Fac Acq, Const, and Imp					
5110 Debt Service (Principal & Interest)	3,167,089				
5130 Refund of Prior Year Receipts	23,021				
5140 Short Term Borrowing— Interests and Costs					
<b>TOTAL EXPENDITURES</b>	<b>34,103,059</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,999,831</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
9110 Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120 Refunding Bonds Issued					
9130 Bond Premiums					
9200 Proceeds From Extended Term Financing					
9300 Interfund Transfers - IN (from other funds)					
9400 Sale / Compensation for Fixed Assets					
9500 Capital Contributions					
9710 Transfers from Component Unit					
9720 Transfers From Primary Govt					
9900 Other Financing Sources Not Listed (9000 Series)					
5120 Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150 Bond Discounts					
5200 Interfund Transfers - Out (to other funds)					
5300 Transfer to Component Unit or Primary Government	326,257				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(326,257)</b>				

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
28,781	21,581			25,575,373	6000
				10,329,447	7000
				248,432	8000
<b>28,781</b>	<b>21,581</b>			<b>36,153,252</b>	
		133,256		19,502,945	1000
				10,779,833	2000
				763,427	3000
473,157	17,717		455	490,874	4000
				3,167,544	5110
				23,021	5130
				5140	
<b>473,157</b>	<b>17,717</b>	<b>133,711</b>		<b>34,727,644</b>	
<b>(444,376)</b>	<b>3,864</b>	<b>(133,711)</b>		<b>1,425,608</b>	
		9,405,000		9,405,000	9110
		12,998		12,998	9120
					9130
		133,257		326,257	9200
193,000					9300
					9400
					9500
					9710
					9720
					9900
		9,416,970		9,416,970	5120
					5150
				326,257	5200
					5300
<b>193,000</b>		<b>134,285</b>		<b>1,028</b>	

Amounts Expressed in Whole Dollars

	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690,1850) (31)
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**SPECIAL AND EXTRAORDINARY ITEMS**

- 8888 Special Items
- 8889 Extraordinary Items

**NET CHANGE IN FUND BALANCES**

0040 Fund Balance - Beginning of Fiscal Year 1,673,574

0050 Prior Period Adjustment 15,255,216

**FUND BALANCE - END OF YEAR**

16,928,790

Capital Reserve 1432 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
(251,376)	3,864	574		1,426,636
1,508,310	1,239,550	455		18,003,531
1,256,934	1,243,414	1,029		19,430,167

8888  
8889  
0040  
0050

Amounts Expressed in Whole Dollars

	Budgeted Amounts Original	Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
6000 Local Sources	25,325,996	25,325,996	25,525,011	199,015
7000 State Sources	10,377,123	10,377,123	10,329,447	(47,676)
8000 Federal Sources	247,373	247,373	248,432	1,059
<b>TOTAL REVENUES</b>	<b>35,950,492</b>	<b>35,950,492</b>	<b>36,102,890</b>	<b>152,398</b>
<b>EXPENDITURES</b>				
1100 Regular Programs	14,132,103	14,147,770	13,862,656	285,114
1200 Special Programs	4,824,947	4,972,626	4,304,403	668,223
1300 Vocational Programs	1,053,201	1,053,201	1,039,506	13,695
1400 Other Instructional Programs	8,544	11,846	11,341	505
1500 Nonpublic School Programs		1,376	1,376	
1600 Adult Education Programs	7,417	7,417	4,024	3,393
1700 Community/Junior College Programs	279,638	279,638	279,638	
1800 Pre-Kindergarten				
2100 Pupil Personnel Services	1,124,759	1,131,888	1,104,876	27,012
2200 Instructional Staff Services	838,676	962,940	933,954	28,986
2300 Administrative Services	2,092,262	2,239,395	1,791,540	447,855
2400 Pupil Health	255,878	274,524	264,857	9,667
2500 Business Services	617,969	650,147	631,785	18,362
2600 Operation and Maintenance of Plant Services	3,830,623	3,765,671	3,268,505	497,166
2700 Student Transportation Services	2,030,121	2,156,409	2,115,194	41,215
2800 Central & Other Support Services	472,244	526,762	498,556	28,206
2900 Other Support Services	38,000	38,000	37,311	689
3100 Food Services				
3200 Student Activities	718,934	761,201	733,690	27,511
3300 Community Services	5,000	29,737		
3400 Scholarships and Awards				
4000 Fac Acq, Const, and Imp				
5110 Debt Service (Principal & Interest)	3,758,150	3,512,161	3,167,089	345,072
5130 Refund of Prior Year Receipts			23,021	(23,021)
5140 Short Term Borrowing – Interests and Costs				
<b>TOTAL EXPENDITURES</b>	<b>36,088,466</b>	<b>36,522,709</b>	<b>34,103,059</b>	<b>2,419,650</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(137,974)</b>	<b>(572,217)</b>	<b>1,999,831</b>	<b>2,572,048</b>

Amounts Expressed in Whole Dollars

**OTHER FINANCING SOURCES (USES)**

	Budgeted Amounts Original	Budgeted Amounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
9100 Sale of Bonds				
9200 Proceeds From Extended Term Financing				
9300 Interfund Transfers - IN (from other funds)				
9400 Sale / Compensation for Fixed Assets				
9700 Transfers from Comp Unit / Primary Govt				
9900 Other Financing Sources Not Listed (9000 Series)				
5120 Debt Service - Refunded Bond Issues				
5150 Bond Discounts				
5200 Interfund Transfers - Out (to other funds)	360,500	326,257	326,257	
5300 Transfer to Component Unit or Primary Government				
5900 Budgetary Reserve	400,000			

**TOTAL OTHER FINANCING SOURCES (USES)**

(760,500) (326,257) (326,257)

**SPECIAL AND EXTRAORDINARY ITEMS**

8888 Special Items				
8889 Extraordinary Items				

**NET CHANGE IN FUND BALANCES**

0040 Fund Balance - Beginning of Fiscal Year	(898,474)	(898,474)	1,673,574	2,572,048
0050 Prior Period Adjustment	14,191,303	14,191,303	15,255,216	1,063,913

**FUND BALANCE - END OF YEAR**

13,292,829 13,292,829 16,928,790 3,635,961



Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Current Assets:</b>					
0100 Cash and Cash Equivalents	4,414		55,956	60,370	
0110 Investments					
0130 Due From Other Funds	443,616		598	444,214	
0141 Due from Other Governments	5,943			5,943	
0146 Due From Primary Governments					
0147 Due From Component Units					
0150 Other Receivables (Include Bond Proceeds Receivable)	204			204	
0170 Inventories	13,228			13,228	
0180 Prepaid Expenses / Expenditures	2,814			2,814	
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>470,219</b>		<b>56,554</b>	<b>526,773</b>	
<b>Noncurrent Assets:</b>					
0108 Restricted Cash and Cash Equivalents					
0160 Advances to Other Funds (Long-Term Loans)					
0211 Land					
0212 Site Improvements (net)					
0220 Building & Building Improvements (net)	60,776			60,776	
0230 Furniture & Equipment (net)	105,145		25,530	130,675	
0250 Construction in Progress					
0260 LT Prepayments (net Acc Amort LT Prepayments)	165,921		25,530	191,451	
<b>Total NonCurrent Assets</b>			<b>25,530</b>	<b>191,451</b>	
0910 Deferred Outflows Of Resources					
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>636,140</b>		<b>82,084</b>	<b>718,224</b>	

		Amounts Expressed in Whole Dollars				
		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>						
<b>Current Liabilities:</b>						
0400	Due to Other Funds					
0411	Due to Other Governments	474,617		9,371		483,988
0413	Due to Component Units					
0420	Accounts Payable					
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits		92			92
0462	Payroll Deductions and Withholdings					
	<b>Total Current Liabilities</b>	<b>474,709</b>		<b>9,371</b>		<b>484,080</b>
<b>Noncurrent Liabilities:</b>						
0470	Advances from Other Funds					
0480	Deferred Revenues	14,756		2,010		16,766
0490	Other Current Liabilities					
0510	Bonds Payable					
0520	Extended Term Financing Agreements Payable					
0530	Lease Purchase Obligations					
0540	LT Portion of Compensated Absences					
0550	Authority Lease Obligations	1,485				1,485
0599	Other Long-Term Liabilities					
	<b>Total NonCurrent Liabilities</b>	<b>16,241</b>		<b>2,010</b>		<b>18,251</b>
	<b>TOTAL LIABILITIES</b>	<b>490,950</b>		<b>11,381</b>		<b>502,331</b>
0950	Deferred Inflows Of Resources					
<b>NET POSITION</b>						
0791	Invested in Capital Assets Net of Related Debt	165,921		24,192		190,113
0798	Restricted for Legal Purposes (0792-0798)					
0799	Unrestricted	(20,731)		46,511		25,780
	<b>TOTAL NET POSITION</b>	<b>145,190</b>		<b>70,703</b>		<b>215,893</b>
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>636,140</b>		<b>82,084</b>		<b>718,224</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (REP)  
 Proprietary Funds  
 Page PRO-9A

Amounts Expressed in Whole Dollars

	Food Service Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>OPERATING REVENUES</b>					
6600 Food Service Revenue	513,107			513,107	
6900 Charges for Services			13,455	13,455	
6999 Other Operating Revenues	6,699	6,033		12,732	
<b>TOTAL OPERATING REVENUES</b>	<b>519,806</b>	<b>19,488</b>		<b>539,294</b>	
<b>OPERATING EXPENSES</b>					
100 Salaries	284,385		1,832	286,217	
200 Employee Benefits	76,522	370		76,892	
300 Purchased Professional and Technical Service					
400 Purchased Property Services	26,021			26,021	
500 Other Purchased Service	1,290			1,290	
600 Supplies	371,905	9,826		381,731	
700 Depreciation	27,919	1,932		29,851	
810 Dues and Fees					
890 Other Operating Expenditures	4,859			4,859	
<b>TOTAL OPERATING EXPENSES</b>	<b>792,901</b>	<b>13,960</b>		<b>806,861</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(273,095)</b>	<b>5,528</b>		<b>(267,567)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
6500 Earnings on Investments	337		162	499	
6920 Contributions and Donations - Private Sources	5,150	2,875		8,025	
6930 Gain / Loss on Sale of Fixed Assets					
6991 Refunds of Prior Year Expenditures			177		
7000 State Sources	47,567			47,744	
8000 Federal Sources	216,192			216,192	
820 Claims and Judgements					
830 Interest Expenses					
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>269,246</b>	<b>3,214</b>		<b>272,460</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(3,849)</b>	<b>8,742</b>		<b>4,893</b>	

Amounts Expressed in Whole Dollars

**CONTRIBUTIONS AND TRANSFERS**

9500	Capital Contributions					
9998	Transfers from (to) Component Units or Primary Govt					
9999	Transfers In (Out)					

**CHANGE IN NET POSITION**

0041	Net Position - Beginning of Fiscal Year					
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					

**NET POSITION - END OF YEAR**

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
	(3,849)		8,742	4,893	
	149,039		61,961	211,000	
	145,190		70,703	215,893	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Cash Flows From Operating Activities</b>					
9937 Cash Received From Users	283,626		13,279	296,905	
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue	7,473		6,033	13,506	
9941 Cash Payments to Employees For Services	362,430		2,202	364,632	
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	291,512		8,004	299,516	
9944 Cash Payments For Other Operating Expenses	4,859			4,859	
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(367,702)</b>		<b>9,106</b>	<b>(358,596)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
6000 Local Sources	5,150		2,875	8,025	
7000 State Sources	47,370			47,370	
8000 Federal Sources	177,185		177	177,362	
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>229,705</b>		<b>3,052</b>	<b>232,757</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
4000 Fac Acq, Const, and Imp	(5,196)			(5,196)	
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(5,196)</b>			<b>(5,196)</b>	
<b>Cash Flows From Investing Activities</b>					
6500 Earnings on Investments	337		162	499	
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>337</b>		<b>162</b>	<b>499</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
<b>Net Inc (Dec) in Cash and Cash Flow</b>	<b>(142,856)</b>		<b>12,320</b>	<b>(130,536)</b>	
9935 Cash and Cash Equivalents Beginning of Year	147,270		43,636	190,906	
<b>Cash and Cash Equivalents at Year End</b>	<b>4,414</b>		<b>55,956</b>	<b>60,370</b>	

9900 Other Financing Sources Not Listed (9000 Series)	(273,095)		5,528	(267,567)	
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):</b>					
9901 Depreciation and Net Amortization	27,919		1,932	29,851	
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	38,269			38,269	
9904 (Inc) Dec In Accounts Receivable (0120-0150)	396			396	
9905 Advances to Other Funds (0160)	(226,289)		(176)	(226,465)	
9906 (Inc) Dec in Inventories (0170)	2,393			2,393	
9907 (Inc) Dec in Prepaid Expenses (0180)	(2,814)			(2,814)	
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	67,256			67,256	
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,523)			(1,523)	
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)	(214)		2,202	2,202	
9913 Inc (Dec) in Deferred Revenue (0480)			(380)	(594)	
9914 Inc (Dec) in Other Current Liabilities (0490)					
<b>Total Adjustments</b>	<b>(94,607)</b>		<b>3,578</b>	<b>(91,029)</b>	
<b>Cash Provided By (Used For) Total</b>	<b>(367,702)</b>		<b>9,106</b>	<b>(358,596)</b>	

		Amounts Expressed in Whole Dollars				
		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents					
0110	Investments	137,339				141,935
0130	Due From Other Funds					
0147	Due From Component Units					1
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	<b>TOTAL ASSETS</b>	<b>137,339</b>				<b>141,936</b>
0910	Deferred Outflows Of Resources					
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>137,339</b>				<b>141,936</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		279,274	0100
			0110
	1		0130
			0147
			0150
			0160
			0170
			0180
			0190
			0220
			0230
		<b>279,275</b>	
		<b>279,275</b>	0910



Amounts Expressed in Whole Dollars

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
<b>Liabilities</b>					
0400 Due to Other Funds					7,336
0411 Due to Other Governments					99,952
0412 Due to Primary Government					10,922
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0470 Advances from Other Funds					
0480 Deferred Revenues					
0490 Other Current Liabilities					23,726
<b>TOTAL LIABILITIES</b>					<b>141,936</b>
0950 Deferred Inflows Of Resources					
<b>Net Position</b>					
0791 Invested in Capital Assets Net of Related Debt					
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	137,339				
<b>TOTAL NET POSITION</b>	<b>137,339</b>				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>137,339</b>				<b>141,936</b>

Component Units (98)	Component Units (99)	Total Fiduciary Funds	
		7,336	0400
		99,952	0411
			0412
		10,922	0413
			0420
			0430
			0450
			0461
			0462
			0470
			0480
		23,726	0490
		<b>141,936</b>	
			0950
			0791
		137,339	0798
		<b>137,339</b>	0799
		<b>279,275</b>	

		Amounts Expressed in Whole Dollars				
		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
<b>Additions</b>						
9945	Gifts and Contributions	13,943				
9946	Other Additions	633				
<b>Deductions</b>						
9947	Scholarships Awarded	10,700				
9948	Other Deductions					
	<b>Change In Net Position</b>	<b>3,876</b>				
0041	Net Position - Beginning of Fiscal Year	133,463				
9949	Net Position Held in Trust for Pension Benefits					
	<b>Net Position - End of Fiscal Year</b>	<b>137,339</b>				

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Total  
Fiduciary  
Funds

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13,943	9945
633	9946
10,700	9947
3,876	9948
133,463	0041
137,339	9949

	AMOUNT	TOTAL
<b>5000 Revenue from Local Sources</b>		
6111 Current Real Estate Taxes	21,270,231.61	
6112 Interim Real Estate Taxes	92,201.58	
6113 Public Utility Realty Tax	33,488.27	
6114 Payments in Lieu of Current Taxes / State & Local	5,707.68	
6140 Current Act 511 Taxes - Flat Rate Assessments	41,152.08	
6150 Current Act 511 Taxes - Proportional Assessments	2,483,807.98	
6400 Delinq on Taxes Levied/Assessed by the LEA	794,836.63	
6500 Earnings on Investments	134,409.80	
6700 Revenue From Student Activities	72,163.49	
6821 State Rev. Rcvd. from Other PA Public Schools	1,149.00	
6831 Federal Rev. Rcvd. from Other PA Public Schools	11,504.08	
6832 Federal IDEA Pass Through Revenue	367,354.00	
6910 Rentals	21,641.10	
6920 Contributions and Donations From Private Sources	146,691.82	
6943 Adult Education Tuition	4,435.00	
6944 Receipts from Other LEAS in PA - Education	7,620.41	
6949 Other Tuition From Patrons	680.00	
6961 Transportation Services Provided Other PA LEAs	5,235.56	
6991 Refunds of Prior Years' Expenditures	2,012.18	
6999 All Other Local Revenues Not Specified	28,688.81	
<b>6000 Total Revenue from Local Sources</b>		<b>25,525,011.08</b>

	AMOUNT	TOTAL
<b><u>7000</u></b>		
<b>Revenue from State Sources</b>		
7110 Basic Education Funding (Gross)	5,317,737.71	
7160 Tuition - Orphans & Children Placed in Priv. Homes	25,831.82	
7271 Special Education Funding for School Aged Pupils	1,329,210.99	
7310 Transportation (Regular and Additional)	933,272.83	
7320 Rental and Sinking Fund Payments	316,408.80	
7330 Health Services	41,535.82	
7340 State Property Tax Reduction Allocation	665,882.88	
7501 PA Accountability Grant	85,745.00	
7810 Revenue for Social Security Payments	610,448.00	
7820 Revenue for Retirement Payments	1,003,373.16	
<b>Total Revenue from State Sources</b>		<b>10,329,447.01</b>
<b><u>8000</u></b>		
<b>Revenue from Federal Sources</b>		
8514 NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	198,346.00	
8515 NCLB, Title II - Prep/Tmg/Recruit. HQ Tchrs/Prin.	45,286.60	
8820 Medical Asst Reimb for Admin Claiming	4,799.60	
<b>Total Revenue from Federal Sources</b>		<b>248,432.20</b>

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	TOTAL
	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	25,525,011.08	
Revenue from State Sources	10,329,447.01	
Revenue from Federal Sources	248,432.20	
Other Financing Sources		
		<b>36,102,890.29</b>

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	452,431,900	22,254,220	21,270,232
6140	Current Act 511 Taxes - Flat Rate Assessments		
6143	Emergency and Municipal Services Tax	41,152.08	
6140	Current Act 511 Taxes - Flat Rate Assessments		41,152.08
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	2,153,990.29	
6153	Real Estate Transfer Taxes	320,117.29	
6154	Amusement Taxes	9,700.40	
6150	Current Act 511 Taxes - Proportional Assessments		2,483,807.98

Total Act 1 and Act 511 Taxes

2,524,960.06



	<u>REVENUE FROM LOCAL SOURCES</u>	<u>TAX 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>
6111	Current Real Estate Taxes	21,270,231.61	0.00	0.00	21,270,231.61
6112	Interim Real Estate Taxes	92,201.58	0.00	0.00	92,201.58
6113	Public Utility Realty Tax	33,488.27	0.00	0.00	33,488.27
6114	Payments in Lieu of Current Taxes / State & Local	5,707.68	0.00	0.00	5,707.68
6140	Current Act 511 Taxes - Flat Rate Assessments	41,152.08	0.00	0.00	41,152.08
6150	Current Act 511 Taxes - Proportional Assessments	2,483,807.98	27,826.61	22,071.72	2,478,053.09
6400	Delinq on Taxes Levied/Assessed by the LEA	794,836.63	149,158.52	95,988.16	741,666.27
	<b>6999 TOTAL TAXES</b>	<b>24,721,425.83</b>	<b>176,985.13</b>	<b>118,059.88</b>	<b>24,662,500.58</b>

	TAX REVENUE REPORTED IN CURRENT YEAR	CURRENT YEAR TAX ACCRUAL	PRIOR YEAR TAX ACCRUAL	TAXES COLLECTED IN CURRENT YEAR
<b>REVENUE FROM DELINQUENT TAXES</b>				
6411 Delinquent Real Estate Taxes	779,715.40	149,158.52	95,988.16	726,545.04
6412 Delinquent Interim Real Estate Taxes	15,121.23			15,121.23
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
<b>TOTAL TAXES</b>	<b>794,836.63</b>	<b>149,158.52</b>	<b>95,988.16</b>	<b>741,666.27</b>

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)  
 BY SUBFUNCTIONS  
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	Amount	Total
<b>1000 Instruction</b>		
1100 Regular Programs - E/S	13,862,655.74	
1200 Special and Gifted Education	4,304,403.08	
1300 Vocational Education Programs	1,039,506.17	
1400 Other Instructional Programs - E/S	11,341.21	
1500 Nonpublic School Programs	1,376.00	
1600 Adult Education Programs	4,024.43	
1700 Community / Junior College Education Programs	279,638.00	
		19,502,944.63
<b>2000 Support Services</b>		
2100 Pupil Personnel	1,104,875.87	
2200 Instructional Staff	933,953.56	
2300 Administration	1,791,539.72	
2400 Pupil Health	264,857.30	
2500 Business	631,784.86	
2600 Operation & Maintenance of Plant Services	3,268,504.77	
2700 Student Transportation Services	2,115,194.23	
2800 Central	498,555.55	
2900 Other Support Services	37,311.02	
		10,646,576.88
<b>3000 Operation of Noninstructional Services</b>		
3200 Student Activities	733,690.32	
3300 Community Services	29,737.00	
		763,427.32
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service, Other Expenditures and Fin Uses	3,190,109.90	
5200 Interfund Transfers Out	326,256.60	
		3,516,366.50
<b>TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES</b>		<u><u>34,429,315.33</u></u>

1000 Instruction		<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		10,481,864.68
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		1,932,445.14
220 Social Security Contributions		783,492.43
230 PSERS Retirement Contributions		1,302,052.55
240 Tuition Reimbursements		44,168.00
250 Unemployment Compensation		1,443.51
260 Workmen's Compensation		90,565.75
290 Other Employee Benefits		43,747.50
Total Personnel Services-Employee Benefits		4,197,914.88
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services		1,355,245.98
400 Purchased Property Services		
430 Repairs and Maintenance		7,598.02
440 Rentals		68,471.05
Total Purchased Property Services		76,069.07
500 Other Purchased Services		
510 Student Transportation Services		1,964.78
530 Communications		5,604.66
550 Printing & Binding		6,641.78
560 Tuition		2,106,978.40
580 Travel		2,639.76
Total Other Purchased Services		2,123,829.38
600 Supplies		
610 General Supplies		176,923.89
630 Food		1,717.88
640 Books & Periodicals		241,087.57
650 Supplies - Technology Related		227,711.81
Total Supplies		647,441.15
700 Property		
750 Equipment - Original & Additional		231,671.15
760 Equipment - Replacement		385,198.34
Total Property		616,869.49
800 Other Objects		
Total Other Objects		3,710.00
Total 1000 Instruction		<u>19,502,944.63</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1100 Regular Programs - E/S						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	4,257,013.37	3,871,091.08	562,543.57	8,690,648.02	296,722.87	265,820.70
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	791,910.17	783,356.67		1,575,266.84		
220 Social Security Contributions	333,315.22	288,675.12		621,990.34		
230 PSERS Retirement Contributions	549,536.56	480,516.82		1,030,053.38		
240 Tuition Reimbursements	24,422.92	19,320.76		43,743.68		
250 Unemployment Compensation	1,330.52			1,330.52		
260 Workmen's Compensation	38,470.36	33,325.18		71,795.54		
290 Other Employee Benefits	27,122.50	16,625.00		43,747.50		
Total Personnel Services-Employee Benefits	1,766,108.25	1,621,819.55		3,387,927.80		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	1,217.41	25,990.10		27,207.51		
400 <u>Purchased Property Services</u>						
430 Repairs and Maintenance	4,963.31	2,634.71		7,598.02		
440 Rentals	27,147.44	41,323.61		68,471.05		
Total Purchased Property Services	32,110.75	43,958.32		76,069.07		
500 <u>Other Purchased Services</u>						
510 Student Transportation Services	754.18	1,210.60		1,964.78		
530 Communications	2,987.57	2,583.40		5,570.97		
550 Printing & Binding	1,307.47	5,334.31		6,641.78		
562 Tuition to Pennsylvania Charter Schools	111,087.54	311,719.89		422,807.43		
580 Travel	193.18	1,013.07		1,206.25		
Total Other Purchased Services	116,329.94	321,861.27		438,191.21		
600 <u>Supplies</u>						
610 General Supplies	111,902.10	55,288.47	808.88	167,999.45	808.88	
630 Food	1,078.18	639.70		1,717.88		
640 Books & Periodicals	95,847.95	139,800.49	971.55	236,619.99	971.55	
650 Supplies - Technology Related	108,840.39	117,512.57		226,352.96		
Total Supplies	317,668.62	313,241.23	1,780.43	632,690.28	1,780.43	
700 <u>Property</u>						
750 Equipment - Original & Additional	114,060.70	107,066.81		221,127.51		
760 Equipment - Replacement	235,141.44	150,056.90		385,198.34		
Total Property	349,202.14	257,123.71		606,325.85		
800 <u>Other Objects</u>						
Total Other Objects	2,062.31	1,533.69		3,596.00		
Total 1100 Regular Programs - E/S	6,841,712.79	6,456,618.95	564,324.00	13,862,655.74	298,503.30	265,820.70

County: Lehigh

	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1200 Special and Gifted Education						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries						
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	789,156.73	993,904.42		1,783,061.15		
220 Social Security Contributions	126,978.82	230,199.48		357,178.30		
230 PSERS Retirement Contributions	65,518.90	95,362.13		160,881.03		
240 Tuition Reimbursements	110,176.96	160,842.47		271,019.43		
250 Unemployment Compensation	424.32	424.32		848.64		
260 Workmen's Compensation	112.99	112.99		225.98		
Total Personnel Services-Employee Benefits	7,661.12	11,039.76		18,700.88		
300 Purchased Professional & Technical Services	310,448.79	497,868.16		808,316.95		
Total Purchased Professional & Technical Services	533,009.96	789,488.51		1,322,498.47		
500 Other Purchased Services						
530 Communications	16.85	16.84		33.69		
561 Tuition to Other School Districts Within The State	1,795.80	854.38		2,650.18		
562 Tuition to Pennsylvania Charter Schools	130,799.41	98,281.15		229,080.56		
567 Tuition to Approved Private and PA Chartered Schools	19,504.03	19,504.03		39,008.06		
568 Tuition for PRRI (in-state) and Detention Centers		94,288.00		94,288.00		
580 Travel	716.77	716.74		1,433.51		
Total Other Purchased Services	152,832.86	213,661.14		366,494.00		
600 Supplies						
610 General Supplies	1,773.65	1,235.70	4,539.09	7,548.44	3,911.88	627.21
640 Books & Periodicals	1,154.31	3,313.27		4,467.58		
650 Supplies - Technology Related	396.27	792.63	169.95	1,358.85	169.95	
Total Supplies	3,324.23	5,341.60	4,709.04	13,374.87	4,081.83	627.21
700 Property						
750 Equipment - Original & Additional	1,817.77	3,636.12	5,089.75	10,543.64	2,694.83	2,394.92
Total Property	1,817.77	3,636.12	5,089.75	10,543.64	2,694.83	2,394.92
800 Other Objects						
Total Other Objects	38.00	76.00		114.00		
Total 1200 Special and Gifted Education	1,790,628.34	2,503,975.95	9,798.79	4,304,403.08	6,776.66	3,022.13

1300 Vocational Education Programs				
500 <u>Other Purchased Services</u>				
564 Tuition to Career and Technology Centers	1,039,506.17		1,039,506.17	
<b>Total Other Purchased Services</b>	<b>1,039,506.17</b>		<b>1,039,506.17</b>	
<b>Total 1300 Vocational Education Programs</b>	<b>1,039,506.17</b>		<b>1,039,506.17</b>	

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	1,039,506.17		1,039,506.17		
	<b>1,039,506.17</b>		<b>1,039,506.17</b>		
	<b>1,039,506.17</b>		<b>1,039,506.17</b>		

County: Lehigh  
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	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1400 Other Instructional Programs - E/S						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	1,263.25	6,472.26		7,735.51		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	94.76	494.17		588.93		
230 PSERS Retirement Contributions	156.13	794.88		951.01		
260 Workmen's Compensation	10.74	55.02		65.76		
Total Personnel Services-Employee Benefits	261.63	1,344.07		1,605.70		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services		2,000.00		2,000.00		
Total 1400 Other Instructional Programs - E/S	<u>1,524.88</u>	<u>9,816.33</u>		<u>11,341.21</u>		



<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2,000.00		2,000.00		
<u>2,000.00</u>		<u>2,000.00</u>		

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End

School: 121394603 Northwestern Lehigh SD

County: Lehigh

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES  
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	Elementary	Secondary	Federal	Total	BEF Elementary	BEF Secondary
1430 Homebound Instruction						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries	1,263.25	6,472.26		7,735.51		
200 Personnel Services-Employee Benefits						
220 Social Security Contributions	94.76	494.17		588.93		
230 PSERS Retirement Contributions	156.13	794.88		951.01		
260 Workmen's Compensation	10.74	55.02		65.76		
Total Personnel Services-Employee Benefits	261.63	1,344.07		1,605.70		
Total 1430 Homebound Instruction	<u>1,524.88</u>	<u>7,816.33</u>		<u>9,341.21</u>		

1500 Nonpublic School Programs	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
600 Supplies				
610 General Supplies	1,376.00	1,376.00	1,376.00	
Total Supplies	<b>1,376.00</b>	<b>1,376.00</b>	<b>1,376.00</b>	
Total 1500 Nonpublic School Programs	<b>1,376.00</b>	<b>1,376.00</b>	<b>1,376.00</b>	

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
1600 Adult Education Programs				
100 Personnel Services-Salaries		420.00		
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		32.13		
230 PSERS Retirement Contributions		28.73		
260 Workmen's Compensation		3.57		
Total Personnel Services-Employee Benefits		64.43		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		3,540.00		
Total 1600 Adult Education Programs		<u>4,024.43</u>		

1700 Community / Junior College Education Programs

500 Other Purchased Services

566 Tuition to Institutions of Higher Ed and Technical Institutes

Total Other Purchased Services

Total 1700 Community / Junior College Education Programs

Total

279,638.00

279,638.00

279,638.00

2000 Support Services		
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		<b>5,456,833.50</b>
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider	1,071,943.85	
220 Social Security Contributions	407,691.84	
230 PSERS Retirement Contributions	660,593.12	
240 Tuition Reimbursements	6,480.00	
250 Unemployment Compensation	9,989.91	
260 Workmen's Compensation	47,227.29	
290 Other Employee Benefits	14,585.70	
Total Personnel Services-Employee Benefits	<b>2,218,511.71</b>	
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services	<b>496,863.83</b>	
400 Purchased Property Services		
410 Cleaning Services	41,305.88	
420 Utility Services	384,902.51	
430 Repairs and Maintenance	214,222.23	
440 Rentals	12,091.91	
460 Extermination Services	4,830.80	
490 Other Purchased Property Services	31,614.54	
Total Purchased Property Services	<b>688,967.87</b>	
500 Other Purchased Services		
510 Student Transportation Services	54,224.62	
520 Insurance-General	142,915.00	
530 Communications	103,658.32	
540 Advertising	18,898.64	
550 Printing & Binding	8,934.18	
580 Travel	21,540.61	
590 Miscellaneous Purchased Services	37,311.02	
Total Other Purchased Services	<b>387,482.39</b>	
600 Supplies		
610 General Supplies	260,542.75	
620 Energy	773,838.58	
630 Food	1,490.98	
640 Books & Periodicals	22,319.12	
650 Supplies - Technology Related	27,478.07	
Total Supplies	<b>1,085,669.50</b>	
700 Property		
750 Equipment - Original & Additional	87,589.57	
760 Equipment - Replacement	194,840.92	
Total Property	<b>282,430.49</b>	

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End  
School: 121394603 Northwestern Lehigh SD  
County: Lehigh  
2000 Support Services  
800 Other Objects  
Total Other Objects  
Total 2000 Support Services

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES  
Page EXP-12

<u>Total</u>
29,817.59
<u>10,646,576.88</u>

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2100 Pupil Personnel		767,041.07		
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		157,042.59		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		57,490.55		
220 Social Security Contributions		95,332.41		
230 PSERS Retirement Contributions		1,185.00		
240 Tuition Reimbursements		6,538.57		
260 Workmen's Compensation		2,239.90		
290 Other Employee Benefits				
Total Personnel Services-Employee Benefits		319,829.02		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		3,925.00		
400 Purchased Property Services				
440 Rentals		211.59		
Total Purchased Property Services		211.59		
500 Other Purchased Services				
530 Communications		2,720.00		
550 Printing & Binding		109.26		
580 Travel		2,221.18		
Total Other Purchased Services		5,050.44		
600 Supplies				
610 General Supplies	97.29	6,028.97	32.44	64.85
630 Food		34.48		
640 Books & Periodicals		321.64		
650 Supplies - Technology Related		402.74		
Total Supplies	97.29	6,787.83	32.44	64.85
700 Property				
760 Equipment - Replacement		304.92		
Total Property		304.92		
800 Other Objects				
Total Other Objects		1,726.00		
Total 2100 Pupil Personnel	97.29	1,104,875.87	32.44	64.85



	<u>Elementary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2110 Supervision Of Pupil Personnel Services					
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	116,483.05		116,483.03		232,966.08
200 Personnel Services-Employee Benefits					
210 Grp Ins - Contracted Provider	14,188.91		14,188.91		28,377.82
220 Social Security Contributions	8,699.33		8,699.33		17,398.66
230 PSERS Retirement Contributions	14,381.03		14,381.02		28,762.05
260 Workmen's Compensation	992.97		992.96		1,985.93
290 Other Employee Benefits	1,119.95		1,119.95		2,239.90
Total Personnel Services-Employee Benefits	39,382.19		39,382.17		78,764.36
500 Other Purchased Services					
580 Travel	769.93		769.92		1,539.85
Total Other Purchased Services	769.93		769.92		1,539.85
600 Supplies					
650 Supplies - Technology Related	65.39		65.39		130.78
Total Supplies	65.39		65.39		130.78
800 Other Objects					
Total Other Objects	637.50		637.50		1,275.00
Total 2110 Supervision Of Pupil Personnel Services	<u>157,338.06</u>		<u>157,338.01</u>		<u>314,676.07</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2120 Guidance Services						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	179,079.74	256,692.25		435,771.99		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted P Provider	39,295.63	71,280.89		110,576.52		
220 Social Security Contributions	13,481.83	19,176.68		32,658.51		
230 PSERS Retirement Contributions	22,892.41	31,259.03		54,151.44		
240 Tuition Reimbursements		1,185.00		1,185.00		
260 Workmen's Compensation	1,532.87	2,182.09		3,714.96		
Total Personnel Services-Employee Benefits	77,202.74	125,083.69		202,286.43		
400 <u>Purchased Property Services</u>						
440 Rentals		211.59		211.59		
Total Purchased Property Services		211.59		211.59		
500 <u>Other Purchased Services</u>						
530 Communications	1,360.00	1,360.00		2,720.00		
580 Travel		241.92		241.92		
Total Other Purchased Services	1,360.00	1,601.92		2,961.92		
600 <u>Supplies</u>						
610 General Supplies	393.12	2,199.88		2,593.00		
630 Food		34.48		34.48		
640 Books & Periodicals	290.69	30.95		321.64		
Total Supplies	683.81	2,265.31		2,949.12		
700 <u>Property</u>						
760 Equipment - Replacement		304.92		304.92		
Total Property		304.92		304.92		
800 <u>Other Objects</u>						
Total Other Objects		222.00		222.00		
Total 2120 Guidance Services	258,326.29	386,381.68		644,707.97		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2140 Psychological Services						
100 Personnel Services-Salaries	49,695.40	48,607.60		98,303.00		
Total Personnel Services-Salaries						
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider	6,624.54	11,463.71		18,088.25		
220 Social Security Contributions	3,759.94	3,673.44		7,433.38		
230 PSERS Retirement Contributions	6,411.13	6,007.79		12,418.92		
260 Workmen's Compensation	424.50	413.18		837.68		
Total Personnel Services-Employee Benefits	17,220.11	21,558.12		38,778.23		
300 Purchased Professional & Technical Services	1,962.50	1,962.50		3,925.00		
500 Other Purchased Services						
550 Printing & Binding	54.63	54.63		109.26		
580 Travel	219.71	219.70		439.41		
Total Other Purchased Services	274.34	274.33		548.67		
600 Supplies						
610 General Supplies	1,669.35	1,669.33	97.29	3,435.97	32.44	64.85
650 Supplies - Technology Related	135.98	135.98		271.96		
Total Supplies	1,805.33	1,805.31	97.29	3,707.93	32.44	64.85
800 Other Objects						
Total Other Objects	114.50	114.50		229.00		
Total 2140 Psychological Services	<u>71,072.18</u>	<u>74,322.36</u>	<u>97.29</u>	<u>145,491.83</u>	<u>32.44</u>	<u>64.85</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2200 Instructional Staff						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries	333,655.29	229,386.30		563,041.59		
200 <u>Personnel Services-Employee Benefits</u>						
210 Grp Ins - Contracted Provider	72,264.84	62,217.81		134,482.65		
220 Social Security Contributions	24,781.11	16,952.76		41,733.87		
230 PSERS Retirement Contributions	41,576.05	28,610.96		70,187.01		
240 Tuition Reimbursements	282.15	572.85		855.00		
260 Workmen's Compensation	2,835.47	1,945.31		4,780.78		
290 Other Employee Benefits	1,020.00			1,020.00		
Total Personnel Services-Employee Benefits	142,759.62	110,299.69		253,059.31		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services	13,707.47	11,453.97	45,286.60	70,448.04	32,154.30	13,132.30
500 <u>Other Purchased Services</u>						
530 Communications	260.00	260.00		520.00		
550 Printing & Binding	62.66	62.66		125.32		
580 Travel	823.45	2,426.53		3,249.98		
Total Other Purchased Services	1,146.11	2,749.19		3,895.30		
600 <u>Supplies</u>						
610 General Supplies	3,365.89	2,181.21		5,547.10		
640 Books & Periodicals	8,840.66	12,817.28		21,657.94		
650 Supplies - Technology Related	4,783.26	11,093.02		15,876.28		
Total Supplies	16,989.81	26,091.51		43,081.32		
800 <u>Other Objects</u>						
Total Other Objects	176.50	251.50	45,286.60	428.00	32,154.30	13,132.30
Total 2200 Instructional Staff	508,434.80	380,232.16	45,286.60	933,953.56	32,154.30	13,132.30

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2300 Administration				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		1,080,781.02		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		213,326.73		
220 Social Security Contributions		79,165.79		
230 PSERS Retirement Contributions		128,161.77		
250 Unemployment Compensation		202.80		
260 Workmen's Compensation		9,411.06		
290 Other Employee Benefits		6,799.34		
Total Personnel Services-Employee Benefits		437,067.49		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		182,006.65		
400 Purchased Property Services				
440 Rentals		514.55		
Total Purchased Property Services		514.55		
500 Other Purchased Services				
520 Insurance-General		16,620.00		
530 Communications		16,457.67		
540 Advertising		5,751.90		
550 Printing & Binding		7,084.56		
580 Travel		4,961.16		
Total Other Purchased Services		50,875.29		
600 Supplies				
610 General Supplies		19,136.13		
630 Food		1,450.00		
640 Books & Periodicals		339.54		
650 Supplies - Technology Related		99.90		
Total Supplies		21,025.57		
700 Property				
750 Equipment - Original & Additional		1,155.99		
Total Property		1,155.99		
800 Other Objects				
Total Other Objects		18,113.16		
Total 2300 Administration		<u>1,791,539.72</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2310 Board Services				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				
500 Other Purchased Services				
520 Insurance-General				
540 Advertising		13,647.00		
580 Travel		5,751.90		
Total Other Purchased Services		2,857.50		
600 Supplies		22,266.40		
610 General Supplies		999.00		
Total Supplies		999.00		
800 Other Objects				
Total Other Objects		10,834.63		
Total 2310 Board Services		39,889.03		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2330 Tax Assessment And Collection Services		24,390.38		
100 Personnel Services-Salaries				
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits				
220 Social Security Contributions		1,865.87		
260 Workmen's Compensation		207.46		
Total Personnel Services-Employee Benefits		2,073.33		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services				
500 Other Purchased Services		43,260.40		
520 Insurance-General		2,973.00		
530 Communications		4,808.25		
550 Printing & Binding		6,664.68		
Total Other Purchased Services		14,445.93		
600 Supplies				
610 General Supplies		4,275.00		
Total Supplies		4,275.00		
Total 2330 Tax Assessment And Collection Services		<u>88,445.04</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2350 Legal and Accounting Services				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		130,935.67		
Total 2350 Legal and Accounting Services		<u>130,935.67</u>		



	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.						
100 Personnel Services-Salaries						
Total Personnel Services-Salaries				192,763.30		
200 Personnel Services-Employee Benefits						
210 Grp Ins - Contracted Provider				29,319.46		
220 Social Security Contributions				13,060.12		
230 PSERS Retirement Contributions				23,838.54		
260 Workmen's Compensation				1,683.73		
290 Other Employee Benefits				3,233.32		
Total Personnel Services-Employee Benefits				71,135.17		
300 Purchased Professional & Technical Services						
Total Purchased Professional & Technical Services				104.00		
500 Other Purchased Services						
530 Communications	960.00	960.00		1,920.00		
550 Printing & Binding				419.88		
580 Travel				61.02		
Total Other Purchased Services				2,400.90		
600 Supplies						
610 General Supplies				8,410.72		
630 Food				1,435.00		
640 Books & Periodicals				12.95		
Total Supplies				9,858.67		
800 Other Objects						
Total Other Objects				3,704.29		
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>279,966.33</u>		

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School: 121394603 Northwestern Lehigh SD

County: Lehigh

2370 Community Relations Services

500 Other Purchased Services

530 Communications

Total Other Purchased Services

Total 2370 Community Relations Services

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
		190.00		
		190.00		
		<u>190.00</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2380 Office Of The Principal Services</b>						
100 <u>Personnel Services-Salaries</u>						
Total Personnel Services-Salaries		501,160.18		863,627.34		
200 <u>Personnel Services-Employee Benefits</u>	362,467.16					
210 Grp Ins - Contracted Provider	61,950.76	122,056.51		184,007.27		
220 Social Security Contributions	27,214.28	37,025.52		64,239.80		
230 PSERS Retirement Contributions	44,071.80	60,251.43		104,323.23		
250 Unemployment Compensation		202.80		202.80		
260 Workmen's Compensation	3,162.55	4,357.32		7,519.87		
290 Other Employee Benefits	1,318.52	2,247.50		3,566.02		
Total Personnel Services-Employee Benefits	137,717.91	226,141.08		363,858.99		
300 <u>Purchased Professional &amp; Technical Services</u>						
Total Purchased Professional & Technical Services		399.58		399.58		
400 <u>Purchased Property Services</u>						
440 Rentals	514.55			514.55		
Total Purchased Property Services	514.55			514.55		
500 <u>Other Purchased Services</u>						
530 Communications	5,265.93	4,273.49		9,539.42		
580 Travel	866.72	1,175.92		2,042.64		
Total Other Purchased Services	6,132.65	5,449.41		11,582.06		
600 <u>Supplies</u>						
610 General Supplies	3,474.70	1,976.71		5,451.41		
630 Food	15.00			15.00		
640 Books & Periodicals	277.91	48.68		326.59		
650 Supplies - Technology Related	33.30	66.60		99.90		
Total Supplies	3,800.91	2,091.99		5,892.90		
700 <u>Property</u>						
750 Equipment - Original & Additional	1,055.99	100.00		1,155.99		
Total Property	1,055.99	100.00		1,155.99		
800 <u>Other Objects</u>						
Total Other Objects	1,951.52	1,622.72		3,574.24		
Total 2380 Office Of The Principal Services	513,640.69	736,964.96		1,250,605.65		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2390 Other Administration Services				
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		1,508.00		
Total 2390 Other Administration Services		1,508.00		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2400 Pupil Health				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		172,960.47		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		51,908.12		
220 Social Security Contributions		12,857.82		
230 PSERS Retirement Contributions		21,695.62		
260 Workmen's Compensation		1,475.22		
Total Personnel Services-Employee Benefits		87,936.78		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		400.00		
600 Supplies				
610 General Supplies		3,560.05		
Total Supplies		3,560.05		
Total 2400 Pupil Health		<u>264,857.30</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2500 Business</b>				
100 <u>Personnel Services-Salaries</u>		366,282.36		
<b>Total Personnel Services-Salaries</b>				
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		103,848.66		
220 Social Security Contributions		27,481.64		
230 PSERS Retirement Contributions		45,483.91		
240 Tuition Reimbursements		4,440.00		
250 Unemployment Compensation		111.87		
260 Workmen's Compensation		3,227.71		
290 Other Employee Benefits		1,729.71		
<b>Total Personnel Services-Employee Benefits</b>		186,323.50		
300 <u>Purchased Professional &amp; Technical Services</u>				
<b>Total Purchased Professional &amp; Technical Services</b>				
400 <u>Purchased Property Services</u>		56,376.48		
410 Cleaning Services		756.00		
440 Rentals		3,590.36		
<b>Total Purchased Property Services</b>		4,346.36		
500 <u>Other Purchased Services</u>				
530 Communications		3,254.00		
550 Printing & Binding		1,201.73		
580 Travel		2,060.20		
<b>Total Other Purchased Services</b>		6,515.93		
600 <u>Supplies</u>				
610 General Supplies		3,426.09		
650 Supplies - Technology Related		852.71		
<b>Total Supplies</b>		4,280.80		
800 <u>Other Objects</u>				
<b>Total Other Objects</b>		7,659.43		
<b>Total 2500 Business</b>		<u>631,784.86</u>		

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2600 Operation & Maintenance of Plant Services				1,162,812.35		
100 Personnel Services-Salaries				315,653.04		
Total Personnel Services-Salaries				86,765.46		
200 Personnel Services-Employee Benefits				133,923.94		
210 Grp Ins - Contracted Provider				164.40		
220 Social Security Contributions				10,074.15		
230 PSERS Retirement Contributions				1,373.75		
250 Unemployment Compensation				547,954.74		
260 Workmen's Compensation				126,002.59		
290 Other Employee Benefits				39,034.14		
Total Personnel Services-Employee Benefits				384,902.51		
300 Purchased Professional & Technical Services				157,891.86		
Total Purchased Professional & Technical Services				1,760.66		
400 Purchased Property Services				4,830.80		
410 Cleaning Services				31,614.54		
420 Utility Services				620,034.51		
430 Repairs and Maintenance				58,892.00		
440 Rentals				21,424.00		
460 Extermination Services				80,706.65		
490 Other Purchased Property Services				62.66		
Total Purchased Property Services				597.61		
500 Other Purchased Services				161,682.92		
523 General Property and Liability Insurance				58,892.00		
529 Other Insurance				21,424.00		
530 Communications				80,706.65		
550 Printing & Binding				62.66		
580 Travel				597.61		
Total Other Purchased Services				161,682.92		
600 Supplies				127,952.72		
610 General Supplies		61,016.95		472,114.27		
620 Energy				3,741.67		
650 Supplies - Technology Related				603,808.66		
Total Supplies				127,952.72		
700 Property				472,114.27		
750 Equipment - Original & Additional				3,741.67		
760 Equipment - Replacement				603,808.66		
Total Property				42,285.00		
800 Other Objects				2,563.00		
Total Other Objects				44,848.00		
Total 2600 Operation & Maintenance of Plant Services				1,361.00		
				<u>3,268,504.77</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
<b>2700 Student Transportation Services</b>		<b>1,070,587.52</b>		
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries		50,919.08		
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider		81,502.34		
220 Social Security Contributions		132,207.50		
230 PSERS Retirement Contributions		9,510.84		
250 Unemployment Compensation		9,370.19		
260 Workmen's Compensation		<b>283,509.95</b>		
<b>Total Personnel Services-Employee Benefits</b>		<b>7,118.51</b>		
<b>300 Purchased Professional &amp; Technical Services</b>				
<b>Total Purchased Professional &amp; Technical Services</b>		1,515.74		
400 <u>Purchased Property Services</u>				
410 Cleaning Services		56,330.37		
430 Repairs and Maintenance		6,014.75		
440 Rentals		<b>63,860.86</b>		
<b>Total Purchased Property Services</b>		<b>1,151.66</b>		
<b>500 Other Purchased Services</b>				
513 St Tr Svc-Contr Carrier		53,072.96		
516 St Tr Svc from the IU		45,979.00		
522 Automotive Liability Insurance		100.00		
550 Printing & Binding		216.04		
580 Travel		<b>100,519.66</b>		
<b>Total Other Purchased Services</b>		<b>79,639.48</b>		
<b>600 Supplies</b>				
610 General Supplies		301,724.31		
620 Energy		266.44		
650 Supplies - Technology Related		<b>381,630.23</b>		
<b>Total Supplies</b>		<b>15,954.50</b>		
<b>700 Property</b>				
750 Equipment - Original & Additional		191,973.00		
760 Equipment - Replacement		<b>207,927.50</b>		
<b>Total Property</b>		<b>40.00</b>		
<b>800 Other Objects</b>				
<b>Total Other Objects</b>		<b>2,115,194.23</b>		
<b>Total 2700 Student Transportation Services</b>				



	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2800 Central				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		273,327.12		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		44,762.98		
220 Social Security Contributions		20,694.37		
230 PSERS Retirement Contributions		33,600.96		
260 Workmen's Compensation		2,349.61		
290 Other Employee Benefits		1,423.00		
Total Personnel Services-Employee Benefits		102,830.92		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services	1,608.00	50,586.56	938.03	669.97
500 Other Purchased Services				
540 Advertising		13,146.74		
550 Printing & Binding		250.65		
580 Travel		8,234.44		
Total Other Purchased Services		21,631.83		
600 Supplies				
610 General Supplies		15,250.21		
630 Food		6.50		
650 Supplies - Technology Related		6,238.33		
Total Supplies		21,495.04		
700 Property				
750 Equipment - Original & Additional		28,194.08		
Total Property		28,194.08		
800 Other Objects				
Total Other Objects		490.00		
Total 2800 Central	1,608.00	498,555.55	938.03	669.97

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	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
2900 Other Support Services				
500 <u>Other Purchased Services</u>				
595 Intermediate Unit Payments by Withholding		37,311.02		
Total Other Purchased Services		37,311.02		
Total 2900 Other Support Services		<u>37,311.02</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3000 Operation of Noninstructional Services				
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		385,779.96		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		17,451.22		
220 Social Security Contributions		28,972.34		
230 PSERS Retirement Contributions		46,683.02		
260 Workmen's Compensation		3,305.72		
Total Personnel Services-Employee Benefits		96,412.30		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		69,753.73		
400 Purchased Property Services				
410 Cleaning Services		17,294.65		
430 Repairs and Maintenance		1,367.69		
440 Rentals		1,737.64		
Total Purchased Property Services		20,399.98		
500 Other Purchased Services				
520 Insurance-General		14,900.00		
530 Communications		320.00		
580 Travel		8,796.69		
Total Other Purchased Services		24,016.69		
600 Supplies				
610 General Supplies		38,561.63		
630 Food		318.25		
Total Supplies		38,879.88		
700 Property				
750 Equipment - Original & Additional		26,376.21		
760 Equipment - Replacement		77,704.13		
Total Property		104,080.34		
800 Other Objects				
Total Other Objects		24,104.44		
Total 3000 Operation of Noninstructional Services		<u>763,427.32</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3200 Student Activities				
100 Personnel Services-Salaries		385,779.96		
Total Personnel Services-Salaries				
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		17,451.22		
220 Social Security Contributions		28,972.34		
230 PSERS Retirement Contributions		46,683.02		
260 Workmen's Compensation		3,305.72		
Total Personnel Services-Employee Benefits		96,412.30		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		69,753.73		
400 Purchased Property Services				
410 Cleaning Services		17,294.65		
430 Repairs and Maintenance		1,367.69		
440 Rentals		1,737.64		
Total Purchased Property Services		20,399.98		
500 Other Purchased Services				
520 Insurance-General		14,900.00		
530 Communications		320.00		
580 Travel		8,796.69		
Total Other Purchased Services		24,016.69		
600 Supplies				
610 General Supplies		36,336.63		
630 Food		318.25		
Total Supplies		36,654.88		
700 Property				
750 Equipment - Original & Additional		3,864.21		
760 Equipment - Replacement		77,704.13		
Total Property		81,568.34		
800 Other Objects				
Total Other Objects		19,104.44		
Total 3200 Student Activities		<u>733,690.32</u>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
3300 Community Services				
600 Supplies				
610 General Supplies		2,225.00		
Total Supplies		2,225.00		
700 Property				
750 Equipment - Original & Additional		22,512.00		
Total Property		22,512.00		
800 Other Objects				
Total Other Objects		5,000.00		
Total 3300 Community Services		<u>29,737.00</u>		

5000 Other Expenditures and Financing Uses	
300 <u>Other Objects</u>	
830 Interest	
880 Refund of Prior Year's Receipts	
Total Other Objects	
900 <u>Other Financing Uses</u>	
910 Redemption of Principal	
930 Fund Transfers	
Total Other Financing Uses	
Total 5000 Other Expenditures and Financing Uses	

<u>Total</u>	
1,227,089.37	
23,020.53	
<b>1,250,109.90</b>	
1,940,000.00	
326,256.60	
<b>2,266,256.60</b>	
<b><u>3,516,366.50</u></b>	

5100 Debt Service, Other Expenditures and Fin Uses

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5100 Debt Service, Other Expenditures and Fin Uses

<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
	1,227,089.37		
	23,020.53		
	<b>1,250,109.90</b>		
	1,940,000.00		
	<b>1,940,000.00</b>		
	<b><u>3,190,109.90</u></b>		

	<u>Federal</u>	<u>Total</u>	<u>BEF Elementary</u>	<u>BEF Secondary</u>
5110 Debt Service				
800 <u>Other Objects</u>				
830 Interest		1,227,089.37		
Total Other Objects		1,227,089.37		
900 <u>Other Financing Uses</u>				
910 Redemption of Principal		1,940,000.00		
Total Other Financing Uses		1,940,000.00		
Total 5110 Debt Service		<u>3,167,089.37</u>		



	<u>Federal</u>	<u>Total</u>	<u>BEE Elementary</u>	<u>BEE Secondary</u>
5130 Refund of Prior Years' Revenues/Receipts				
800 <u>Other Objects</u>		23,020.53		
880 Refund of Prior Year's Receipts		23,020.53		
Total Other Objects		23,020.53		
Total 5130 Refund of Prior Years' Revenues/Receipts		23,020.53		

2012-2013 PDE-2057 Annual Financial Report - 06/30/2013 Fiscal Year End

School: 121394603 Northwestern Lehigh SD

County: Lehigh

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

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DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Federal Total BEF Elementary BEF Secondary

326,256.60

326,256.60

326,256.60

	<u>Federal</u>	<u>Total</u>	<u>BEE Elementary</u>	<u>BEF Secondary</u>
5230 Capital Projects Fund Transfers				
900 <u>Other Financing Uses</u>				
932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)		193,000.00		
Total Other Financing Uses		193,000.00		
Total 5230 Capital Projects Fund Transfers		<u>193,000.00</u>		

5240 Debt Service Fund Transfers (to sinking fund)

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5240 Debt Service Fund Transfers (to sinking fund)

Federal

Total

BEF Elementary

BEF Secondary

133,256.60

133,256.60

133,256.60

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Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments				
<b>Other Post-Employment Benefits (OPEB)</b>								
Compensated Absences		592,655	0	21,806	570,849	0	0	
General Obligation Bonds - (CIB)	06/ 2003	593,678	0	106,691	486,987	77,984	0	
General Obligation Bonds - (CIB)	08/ 2007	4,230,000	0	1,560,000	2,670,000	1,669,808	108,955	
General Obligation Bonds - (CIB)	04/ 2012	205,000	0	5,000	200,000	13,192	8,390	
General Obligation Bonds - (CIB)	10/ 2007	9,995,000	0	5,000	9,990,000	280,818	204,184	
General Obligation Bonds - (CIB)	02/ 2008	8,300,000	0	100,000	8,200,000	199,449	112,021	
General Obligation Bonds - (CIB)	02/ 2013	9,240,000	0	9,240,000	0	0	0	
General Obligation Bonds - (CIB)	12/ 2008	0	9,405,000	0	9,405,000	233,749	176,970	
General Obligation Bonds - (CIB)	12/ 2009	9,160,000	0	5,000	9,155,000	418,661	413,815	
General Obligation Bonds - (CIB)	06/ 2010	8,705,000	0	65,000	8,640,000	179,931	140,704	
General Obligation Bonds - (CIB)		2,235,000	0	200,000	2,035,000	259,050	62,050	
<b>Totals for Debt Entered:</b>		<b>53,256,333</b>	<b>9,405,000</b>	<b>11,308,497</b>	<b>51,352,836</b>	<b>3,332,642</b>	<b>1,227,089</b>	

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year		52,070,000			592,655	593,678	53,256,333
2 Additional Debt Incurred During Year		9,405,000					9,405,000
3 Retirements and Repayments		11,180,000			21,806	106,691	11,308,497
4 Debt at End of Fiscal Year		50,295,000			570,849	486,987	51,352,836
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest		50,295,000			570,849	486,987	51,352,836

7 Current Portion P&I - Due within 1 year 3,254,658  
 8 Interest Paid during current fiscal year 1,227,089

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
1 Debt at Beginning of Fiscal Year							
2 Additional Debt Incurred During Year							
3 Retirements and Repayments							
4 Debt at End of Fiscal Year							
5 Accreted Interest at End Of Fiscal Year							
6 Total Debt and Accreted Interest							

7 Current Portion P&I - Due within 1 year 77,984  
 8 Interest Paid during current fiscal year 1,227,089

Total Principal and Interest Payments Made by Your School - All Funds  
 (Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)	Miscellaneous Other Uses (990)
		1,940,000		1,227,089	3,167,089	
5110	10 General					
5110	20 Special Revenue					
5110	30 Capital Projects					
5110	40 Debt Services					455
5120	10 General					
5120	20 Special Revenue					
5120	30 Capital Projects					
5120	40 Debt Services	9,416,970			9,416,970	
<b>Total Debt Payments - Governmental Funds</b>		<b>11,356,970</b>		<b>1,227,089</b>	<b>12,584,059</b>	<b>455</b>
5110	50 Enterprise					
5110	60 Internal Service					
5120	50 Enterprise					
5120	60 Internal Service					
<b>Total Debt Payments - Proprietary Funds</b>						

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**Tuition Paid to Other LEAs During Fiscal Year**

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

Amount
2,106,978.40
<b>2,106,978.40</b>

**Total**

**Tuition Paid to Institution Types During Fiscal Year**

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education
1 1306 Institutions		
2 Institutionalized Children's Programs		
3 Juveniles incarcerated in adult facilities		
4 Residential Treatment Facilities		
5 Other Local Education Agencies	1,795.80	854.38
6 Brick and Mortar Charter Schools	9,655.09	30,782.11
7 Cyber Charter Schools	405,320.03	206,130.76
8 Career and Technology Centers		1,319,144.17
9 Approved Private Schools		133,296.06
10 PA Chartered Schools for the Deaf and Bl		
11 Private Residential Rehabilitative Institutio		
12 Juvenile detention centers		
13 Special Program Jointures		
14 Other Tuition Not Included Elsewhere In T		
<b>Total Amounts Paid to Institutions</b>	<b>416,770.92</b>	<b>1,690,207.48</b>



**DO NOT INCLUDE FEDERAL EXPENDITURES**

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323			
1100-324			
1100-329	1,217.41	25,990.10	27,207.51
<b>Total 320</b>	<b>1,217.41</b>	<b>25,990.10</b>	<b>27,207.51</b>
1200-322	484,435.01	523,473.83	1,007,908.84
1200-323			
1200-324			
1200-329	37,246.08	209,363.55	246,609.63
<b>Total 320</b>	<b>521,681.09</b>	<b>732,837.38</b>	<b>1,254,518.47</b>
1300-322			
1300-323			
1300-324			
1300-329			
<b>Total 320</b>			
2200-322	2,064.48	1,869.52	3,934.00
2200-323			
2200-324			
2200-329			
<b>Total 320</b>	<b>2,064.48</b>	<b>1,869.52</b>	<b>3,934.00</b>
2400-322			
2400-323			
2400-324			
2400-329			
<b>Total 320</b>			
2450-322			
2450-323			
2450-324			
2450-329			
<b>Total 320</b>			
2900-322			
2900-323			
2900-324			
2900-329			
<b>Total 320</b>			

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

2,100.00

IV. Capital Reserve (Special Revenue) Fund

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.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
----------	--------	--------	----------	--------	--------	----------	--------	--------

NOTE: Only reimbursable encumbrances will be included in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

NOTE: Report expenditures that are paid out of the special revenue fund and/or capital project fund that would be considered reimbursable if they were made from the general fund. See Instructions.

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**NOTE: You Must Complete This Schedule If You Desire A Certified Restricted Indirect Cost Rate**

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500			
2830			
2840			
<b>Total</b>			

\*\* Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	
2000-115	
3000-115	
<b>Total</b>	

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

Function-Object	Amount
1000-322	
1000-323	
1200-594	
1200-597	
2300-820	
2500-432	
2500-810	
2900-595	
2900-596	
2990-899	

Food Costs: Cafeteria or General Fund	
Function-Object	Amount
3100-571	
3100-630	

LEA acknowledges that calculation of a Restricted Indirect Cost Rate is not being requested for 2014 - 2015

LEA acknowledges there are no 2990-899 pass thru funds to report.

LEA acknowledges there are no Termination Leave Payout Salaries to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	85,155.29	559,552.68	644,707.97
2140 Psychological Services	138,451.90	7,039.93	145,491.83
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services	36,142.88	237,493.73	273,636.61
2350 Legal and Accounting Services	17,294.44	113,641.23	130,935.67
2420 Medical Services	34,930.45	229,526.85	264,457.30
2440 Nursing Services			
2700 Student Transportation Services	212,519.48	1,902,674.75	2,115,194.23
<b>TOTAL</b>	<b>524,494.44</b>	<b>3,049,929.17</b>	<b>3,574,423.61</b>

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

OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>			
211 Medical Insurance	1,810,983.72	451,385.54	2,262,369.26
212 Dental Insurance	117,298.08	32,736.51	150,034.59
215 Eye Care Insurance	14,642.11	2,739.00	17,381.11
216 Prescription Insurance	371,824.20	165,739.08	537,563.28
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>	<b>2,314,748.11</b>	<b>652,600.13</b>	<b>2,967,348.24</b>
<b>50 Enterprise Fund</b>			
211 Medical Insurance	14,042.40	(1,254.50)	12,787.90
212 Dental Insurance	993.48		993.48
215 Eye Care Insurance	400.00		400.00
216 Prescription Insurance	2,885.88		2,885.88
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>	<b>18,321.76</b>	<b>(1,254.50)</b>	<b>17,067.26</b>
<b>60 Internal Service Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Health Benefits			
272 Self-Insurance Dental Health Benefits			
275 Self-Insurance Eye Care Health Benefits			
276 Self-Insurance Prescription Health Benefits			
<b>FUND TOTAL</b>			
<b>TOTAL FOR ALL FUNDS</b>	<b>2,333,069.87</b>	<b>651,345.63</b>	<b>2,984,415.50</b>

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**LEA acknowledges there were no ARRA funded expenditures**

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Service							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<b>Total GF Expenditures: Functions</b>	<b>1500</b>	<b>1600</b>	<b>1700</b>	<b>2280</b>	<b>2450</b>	<b>2750</b>	<b>Object Total</b>

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Miscellaneous Expenditures			
<b>Total GF Expenditures: Sub Functions</b>			

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-58	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Servi			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
<b>Total Enterprise Fund Expenses</b>			



Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	12,584,330.00
Total Federally Funded salaries subject to PSERS withholding	562,543.57

