

LEA Name : Northern Lehigh SD
Address : 1201 Shadow Oaks Ln
Slatington , PA 18080

County : Lehigh
AUN Number : 121394503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2023

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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



Chief School Administrator Signature

Date 11/30/2023



Board Secretary Signature

Date 11/30/2023

Sherri Molitoris

Contact Person

(610)767-9800 Ext :1005

Contact Person Telephone Number

smolitoris@nlsd.org

Contact Person E-mail Address

(610)767-9809

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2023**
(Pursuant to PA School Code Section 218(b))

LEA Name : Northern Lehigh SD
AUN Number : 121394503
County : Lehigh

Audit Certification Due: 12/31/2023

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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

Chief School Administrator



Signature

11/30/2023
Date

Board Secretary



Signature

11/30/2023
Date

Sherri Molitoris

Contact Person

smolitoris@nlsd.org

Contact Person E-mail Address

(610)767-9800

Ext :1005

Contact Person Telephone Number

(610)767-9809

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41005	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. Exp detail, Fund 10, Function 1700 total \$7,385.00	These cost are for junior and senior students who are taking dual enrollment classes while still students in the district.
41150	Expenditure Detail – There is an entry in account 5150-990 which should only include bond discounts. Please verify that only bond discounts are being reported within this code. Note: Underwriter’s discounts are not bond discounts and should be recorded as a current expenditure in account 2390-810. Expenditure 5150-990, Fund 40: \$62,877.00	These amounts were verified as bond discounts.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$2,071,234.33 2700-513, PY AFR Amount: \$1,798,320.29	These costs have been verified and are a direct result of increased transportation needs for homeless students, out placed students, special education students, and increased need for monitors to supervise students on buses.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	We had one bond that was issued in June 2023 and no debt or interest payments were made during the year.
50279	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Govt Funds Extended Term Financing Agreements: \$139,709.00 PY Ending Bal, Govt Funds Extended Term Financing Agreements: \$0.00	This information was reported last year on the Govt Funds Other Long Term Debt/Liabilities and should have been recorded as Extended Term Financing Agreements. This error will not occur in future years.
50281	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Govt Funds Other Long Term Debt/Liabilities: \$0.00 PY Ending Bal, Govt Funds Other Long Term Debt/Liabilities: \$139,709.00	This information was reported last year on the Govt Funds Other Long Term Debt/Liabilities and should have been recorded as Extended Term Financing Agreements. This error will not occur in future years.
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	A formula is used to determine a cost for reg ed staff offering support to spec ed students. Staff coded to reg ed have daily interactions and offer support for spec ed students. Spec and reg ed armts were added together to arrive at this verified amount.
60133	ICR - Since you are requesting an Indirect Cost Rate, you must upload an Organization Chart via the Submit Data/Documents menu link	Organizational Chart is submitted

60999 ICR - Since you are requesting an Indirect Cost Rate, you must upload the Capitalization Policy via the Submit Data/Documents menu link

Policy is submitted

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	17,775,571				
0110 Investments					
0120 Taxes Receivable	1,649,573				
0130 Due From Other Funds	7,423				
0141 Due From Other Governments	1,714,826				
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	28,853				
0170 Inventories	54,945				
0180 Prepaid Expenses (Expenditures)	414,880				
0190 Other Current Assets	65,786				
Total Assets	\$21,711,857				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$21,711,857				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690, 1850) (31)</u>	<u>Capital Reserve (1431) (32)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		219,516	2,017,958	1,466	
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$219,516	\$2,017,958	\$1,466	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$219,516	\$2,017,958	\$1,466	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	20,014,511
0110 Investments	
0120 Taxes Receivable	1,649,573
0130 Due From Other Funds	7,423
0141 Due From Other Governments	1,714,826
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	28,853
0170 Inventories	54,945
0180 Prepaid Expenses (Expenditures)	414,880
0190 Other Current Assets	65,786
Total Assets	\$23,950,797
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$23,950,797

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	107,673				
0411 Due to Other Governments	123,567				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	318,590				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	92,482				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,913,712				
0462 Payroll Deductions and Withholding	1,319,962				
0480 Unearned Revenues	215,683				
0490 Other Current Liabilities					
Total Liabilities	\$4,091,669				
0950 Deferred Inflows of Resources	1,572,647				
Fund Balances					
0810 Nonspendable Fund Balance	63,816				
0820 Restricted Fund Balance	169,744				
0830 Committed Fund Balance	2,363,243				
0840 Assigned Fund Balance	11,156,202				
0850 Unassigned Fund Balance	2,294,536				
Total Fund Balances	\$16,047,541				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$21,711,857				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690,</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable			11,450		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities			\$11,450		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		219,516	2,006,508	1,466	
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$219,516	\$2,006,508	\$1,466	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$219,516	\$2,017,958	\$1,466	

Amounts Expressed in Whole Dollars

**Total Governmental
Funds**

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities	
0400 Due to Other Funds	107,673
0411 Due to Other Governments	123,567
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	330,040
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	92,482
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,913,712
0462 Payroll Deductions and Withholding	1,319,962
0480 Unearned Revenues	215,683
0490 Other Current Liabilities	
Total Liabilities	\$4,103,119
0950 Deferred Inflows of Resources	1,572,647
Fund Balances	
0810 Nonspendable Fund Balance	63,816
0820 Restricted Fund Balance	2,397,234
0830 Committed Fund Balance	2,363,243
0840 Assigned Fund Balance	11,156,202
0850 Unassigned Fund Balance	2,294,536
Total Fund Balances	\$18,275,031
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$23,950,797

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Revenues					
6000 Revenue from Local Sources	21,246,645				
7000 Revenue from State Sources	15,665,676				
8000 Revenue from Federal Sources	1,792,222				
Total Revenues	\$38,704,543				
Expenditures					
1000 Instruction	22,108,614				
2000 Support Services	11,872,176				
3000 Operation of Non-Instructional Services	919,476				
4000 Facilities Acquisition, Construction and Improvement Services	419,514				
5110 Debt Service	2,480,958				
5130 Refund of Prior Year Revenues / Receipts	105,239				
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures	\$37,905,977				
Excess (Deficiency) Of Revenues Over Expenditures	\$798,566				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	642,460				
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	70,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$572,460				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690, 1850) (31)</u>	<u>Capital Reserve (1431) (32)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Revenues					
6000 Revenue from Local Sources		5,333	61,565		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$5,333	\$61,565		
Expenditures					
1000 Instruction					
2000 Support Services			58	397,268	
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			62,712		
5110 Debt Service				2,042	
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$62,770	\$399,310	
Excess (Deficiency) Of Revenues Over Expenditures		\$5,333	(\$1,205)	(\$399,310)	
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued				2,078,471	
9120 Proceeds from Refunding of Bonds				14,931,529	
9130 Bond Premiums				302,792	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN		70,000	2,007,713		
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				14,841,426	
5150 Bond Discounts				62,877	
5200 Interfund Transfers – Out				2,007,713	
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$70,000	\$2,007,713	\$400,776	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	21,313,543
7000 Revenue from State Sources	15,665,676
8000 Revenue from Federal Sources	1,792,222
Total Revenues	\$38,771,441
Expenditures	
1000 Instruction	22,108,614
2000 Support Services	12,269,502
3000 Operation of Non-Instructional Services	919,476
4000 Facilities Acquisition, Construction and Improvement Services	482,226
5110 Debt Service	2,483,000
5130 Refund of Prior Year Revenues / Receipts	105,239
5140 Leases and Other Right-to-Use Arrangements	
Total Expenditures	\$38,368,057
Excess (Deficiency) Of Revenues Over Expenditures	\$403,384
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	2,078,471
9120 Proceeds from Refunding of Bonds	14,931,529
9130 Bond Premiums	302,792
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	642,460
9300 Interfund Transfers - IN	2,077,713
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	14,841,426
5150 Bond Discounts	62,877
5200 Interfund Transfers - Out	2,077,713
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$3,050,949

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$1,371,026				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	14,676,514				
Fund Balance - End Of Year	\$16,047,540				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690)</u> 1850 <u>(31)</u>	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$75,333	\$2,006,508	\$1,466	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		144,183			
Fund Balance - End Of Year		\$219,516	\$2,006,508	\$1,466	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Special And Extraordinary Items

9920 Special Items – Gains

9930 Extraordinary Items – Gains

5520 Special Items – Losses

5530 Extraordinary Items – Losses

Net Change In Fund Balances \$3,454,333

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year 14,820,697

Fund Balance - End Of Year \$18,275,030

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	269,940			269,940	
0110 Investments					
0130 Due From Other Funds	107,673			107,673	
0141 Due From Other Governments					
0142 State Revenue Receivable	2,575			2,575	
0143 Federal Revenue Receivable	26,627			26,627	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	751			751	
0170 Inventories	46,197			46,197	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$453,763			\$453,763	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	743,585			743,585	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$743,585			\$743,585	
0910 Deferred Outflows of Resources	150,120			150,120	
Total Assets And Deferred Outflows Of Resources	\$1,347,468			\$1,347,468	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	7,423			7,423	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	2,410			2,410	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,035			2,035	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	6,525			6,525	
0490 Other Current Liabilities					
Total Current Liabilities	\$18,393			\$18,393	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	5,009			5,009	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	50,237			50,237	
0570 Net Pension Liability	1,275,452			1,275,452	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,330,698			\$1,330,698	
Total Liabilities	\$1,349,091			\$1,349,091	
0950 Deferred Inflows of Resources	47,624			47,624	
Net Position					
0791 Net Investment in Capital Assets	743,585			743,585	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(792,832)			(792,832)	
Total Net Position	(\$49,247)			(\$49,247)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,347,468			\$1,347,468	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	68,702			68,702	
0071 Charges for Services	41,912			41,912	
0072 Other Operating Revenue					
Total Operating Revenues	\$110,614			\$110,614	
Operating Expenses					
100 Personnel Services – Salaries	418,910			418,910	
200 Personnel Services – Employee Benefits	176,291			176,291	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	5,785			5,785	
500 Other Purchased Services	1,455			1,455	
600 Supplies	438,874			438,874	
740 Depreciation	26,231			26,231	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	3,222			3,222	
Total Operating Expenses	\$1,070,768			\$1,070,768	
Operating Income (Loss)	(\$960,154)			(\$960,154)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets	(3,043)			(3,043)	
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	184,795			184,795	
8000 Revenue from Federal Sources	947,446			947,446	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,129,198			\$1,129,198	
Income (Loss) Before Contributions And Transfers	\$169,044			\$169,044	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions	655,490			655,490	
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$824,534			\$824,534	
0002 Net Position - Beginning of Fiscal Year	(873,781)			(873,781)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$49,247)			(\$49,247)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	68,920			68,920	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	41,912			41,912	
0015 Cash Payments To Employees For Services	557,417			557,417	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	478,165			478,165	
0018 Cash Payments For Other Operating Expenses	3,222			3,222	
Net Cash Provided By (Used For) Operating Activities	(\$927,972)			(\$927,972)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	183,127			183,127	
0023 Receipts From Federal Sources -8000	850,025			850,025	
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	655,490			655,490	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,688,642			\$1,688,642	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(687,854)			(687,854)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$687,854)			(\$687,854)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	72,816			72,816	
0004 Cash and Cash Equivalents Beginning of Year	197,124			197,124	
Cash and Cash Equivalents at Year End	\$269,940			\$269,940	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(960,154)			(960,154)	
Adjustments					
0051 Depreciation and Net Amortization	26,231			26,231	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	99,581			99,581	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	134			134	
0055 Advances to Other Funds	(30,538)			(30,538)	
0056 (Inc) Dec in Inventories (0170)	(15,997)			(15,997)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	19,673			19,673	
0059 Inc (Dec) in Accounts Payable (0400-0450)	5,104			5,104	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(11,635)			(11,635)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	100,359			100,359	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(13,998)			(13,998)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	4,860			4,860	
0067 Deferred Inflows (0950)	(151,592)			(151,592)	
Total Adjustments	\$32,182			\$32,182	
Cash Provided By (Used for) Total	(\$927,972)			(\$927,972)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	56,792			
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables	18			
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets	\$56,810			
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$56,810			

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			56,792
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			18
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets			\$56,810
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$56,810

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable		1,773		
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities		\$1,773		
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)		55,037		
0799 Unrestricted Net Position				
Total Net Position		\$55,037		
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$56,810		

Amounts Expressed in Whole Dollars

	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			1,773
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			\$1,773
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			55,037
0799 Unrestricted Net Position			
Total Net Position			\$55,037
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$56,810

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions	72,865					
0095 Net Investment Earnings						
0092 Other Additions	6,839					
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions		82,223				
Change In Net Position		(\$2,519)				
0006 Net Position – Beginning of Fiscal Year		57,556				
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year		\$55,037				

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	72,865
0095 Net Investment Earnings	
0092 Other Additions	6,839
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	82,223
Change In Net Position	(\$2,519)
0006 Net Position -- Beginning of Fiscal Year	57,556
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$55,037

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	16,757,307.91			16,757,307.91
6112 Interim Real Estate Taxes	40,863.66			40,863.66
6113 Public Utility Realty Taxes	18,416.23			18,416.23
6114 Payments in Lieu of Current Taxes - State / Local	16,399.27			16,399.27
6120 Current Per Capita Taxes, Section 679	31,161.60			31,161.60
6141 Current Act 511 Per Capita Taxes	31,161.60			31,161.60
6143 Current Act 511 Local Services Taxes	15,141.14			15,141.14
6151 Current Act 511 Earned Income Taxes	1,845,641.17			1,845,641.17
6153 Current Act 511 Real Estate Transfer Taxes	320,264.25			320,264.25
6411 Delinquent Real Estate Taxes	811,126.27			811,126.27
6420 Delinquent Per Capita Taxes, Section 679	5,573.00			5,573.00
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	5,573.00			5,573.00
6500 Earnings on Investments	550,357.67			
6700 Revenues from LEA Activities	74,788.14			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	5,433.70			
6832 Federal IDEA Revenue Received as Pass Through	309,559.46			
6833 Federal ARP Act IDEA Revenue Received as Pass Through	71,162.00			
6910 Rentals	27,043.90			
6920 Contributions and Donations from Private Sources	210,903.07			
6991 Refunds of a Prior Year Expenditure	70,930.68			
6999 Other Revenues Not Specified Above	27,836.79			
TOTAL Revenue from Local Sources	\$21,246,644.51			\$19,898,629.10

	Revenue Reported In Current Year
<u>Revenue from State Sources</u>	
7111 Basic Education Funding-Formula	7,831,384.15
7112 Basic Education Funding-Social Security	594,749.87
7160 Tuition for Orphans Subsidy	105,382.86
7271 Special Education funds for School-Aged Pupils	1,638,219.70
7311 Pupil Transportation Subsidy	603,144.36
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	198,921.80
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,058.30
7340 State Property Tax Reduction Allocation	1,197,682.98
7361 School Safety and Security Grants	45,596.56
7362 School Mental Health & Safety and Security Grants	138,802.38
7369 Other Safe School Grants	25,733.03
7505 Ready to Learn Block Grant	298,608.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,385.00
7820 State Share of Retirement Contributions	2,939,147.37
TOTAL Revenue from State Sources	\$15,665,676.36

	<u>Revenue Reported In Current Year</u>
<u>Revenue from Federal Sources</u>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	464,035.25
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,308.00
8517 Title IV - 21st Century Schools	30,391.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	803,569.29
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	363,472.21
8751 ARP ESSER Learning Loss	23,288.83
8752 ARP ESSER Summer Programs	14,473.74
8753 ARP ESSER Afterschool Programs	3,308.64
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,374.83
TOTAL Revenue from Federal Sources	\$1,792,221.83

	Revenue Reported in Current Year	
<u>Other Financing Sources</u>		
9290 Other Extended-Term Financing Proceeds	642,460.00	
TOTAL Other Financing Sources	\$642,460.00	
TOTAL FROM ALL SOURCES	\$39,347,002.70	\$19,898,629.10

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt. Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690-1850) (31)</u>
5000 Revenue from Local Sources						
6111 Current Real Estate Taxes	16,757,307.91					
6112 Interim Real Estate Taxes	40,863.66					
6113 Public Utility Realty Taxes	18,416.23					
6114 Payments in Lieu of Current Taxes - State / Local	16,399.27					
6120 Current Per Capita Taxes, Section 679	31,161.60					
6141 Current Act 511 Per Capita Taxes	31,161.60					
6143 Current Act 511 Local Services Taxes	15,141.14					
6151 Current Act 511 Earned Income Taxes	1,845,641.17					
6153 Current Act 511 Real Estate Transfer Taxes	320,264.25					
6411 Delinquent Real Estate Taxes	811,126.27					
6420 Delinquent Per Capita Taxes, Section 679	5,573.00					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	5,573.00					
6500 Earnings on Investments	550,357.67					
6700 Revenues from LEA Activities	74,788.14					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	5,433.70					
6832 Federal IDEA Revenue Received as Pass Through	309,559.46					
6833 Federal ARP Act IDEA Revenue Received as Pass Through	71,162.00					
6910 Rentals	27,043.90					
6920 Contributions and Donations from Private Sources	210,903.07					
6991 Refunds of a Prior Year Expenditure	70,930.68					
6999 Other Revenues Not Specified Above	27,836.79					
6000 Total Revenue from Local Sources	\$21,246,644.51					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,831,384.15					
7112 Basic Education Funding-Social Security	594,749.87					
7160 Tuition for Orphans Subsidy	105,382.86					
7271 Special Education funds for School-Aged Pupils	1,638,219.70					
7311 Pupil Transportation Subsidy	603,144.36					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	198,921.80					
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,058.30					
7340 State Property Tax Reduction Allocation	1,197,682.98					
7361 School Safety and Security Grants	45,596.56					
7362 School Mental Health & Safety and Security Grants	138,802.38					
7369 Other Safe School Grants	25,733.03					

	<u>Capital Reserve</u> (1431) (32)	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					16,757,307.91
6112 Interim Real Estate Taxes					40,863.66
6113 Public Utility Realty Taxes					18,416.23
6114 Payments in Lieu of Current Taxes - State / Local					16,399.27
6120 Current Per Capita Taxes, Section 679					31,161.60
6141 Current Act 511 Per Capita Taxes					31,161.60
6143 Current Act 511 Local Services Taxes					15,141.14
6151 Current Act 511 Earned Income Taxes					1,845,641.17
6153 Current Act 511 Real Estate Transfer Taxes					320,264.25
6411 Delinquent Real Estate Taxes					811,126.27
6420 Delinquent Per Capita Taxes, Section 679					5,573.00
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					5,573.00
6500 Earnings on Investments	5,332.79	61,564.97			617,255.43
6700 Revenues from LEA Activities					74,788.14
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					5,433.70
6832 Federal IDEA Revenue Received as Pass Through					309,559.46
6833 Federal ARP Act IDEA Revenue Received as Pass Through					71,162.00
6910 Rentals					27,043.90
6920 Contributions and Donations from Private Sources					210,903.07
6991 Refunds of a Prior Year Expenditure					70,930.68
6999 Other Revenues Not Specified Above					27,836.79
6000 Total Revenue from Local Sources	\$5,332.79	\$61,564.97			\$21,313,542.27
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,831,384.15
7112 Basic Education Funding-Social Security					594,749.87
7160 Tuition for Orphans Subsidy					105,382.86
7271 Special Education funds for School-Aged Pupils					1,638,219.70
7311 Pupil Transportation Subsidy					603,144.36
7312 Nonpublic and Charter School Pupil Transportation Subsidy					13,860.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					198,921.80
7330 Health Services (Medical, Dental, Nurse, Act 25)					27,058.30
7340 State Property Tax Reduction Allocation					1,197,682.98
7361 School Safety and Security Grants					45,596.56
7362 School Mental Health & Safety and Security Grants					138,802.38
7369 Other Safe School Grants					25,733.03

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7505 Ready to Learn Block Grant	298,608.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,385.00					
7820 State Share of Retirement Contributions	2,939,147.37					
7000 Total Revenue from State Sources	\$15,665,676.36					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	464,035.25					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,308.00					
8517 Title IV - 21st Century Schools	30,391.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	803,569.29					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	363,472.21					
8751 ARP ESSER Learning Loss	23,288.83					
8752 ARP ESSER Summer Programs	14,473.78					
8753 ARP ESSER Afterschool Programs	3,308.64					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,374.83					
8000 Total Revenue from Federal Sources	\$1,792,221.83					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums						
9290 Other Extended-Term Financing Proceeds	642,460.00					
9310 General Fund Transfers						
9340 Debt Service Fund Transfers						
9000 Total Other Financing Sources	\$642,460.00					
Total From All Sources	\$39,347,002.70					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7505 Ready to Learn Block Grant					298,608.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					7,385.00
7820 State Share of Retirement Contributions					2,939,147.37
7000 Total Revenue from State Sources					\$15,665,676.36
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					464,035.25
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					71,308.00
8517 Title IV - 21st Century Schools					30,391.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					803,569.29
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					363,472.21
8751 ARP ESSER Learning Loss					23,288.83
8752 ARP ESSER Summer Programs					14,473.78
8753 ARP ESSER Afterschool Programs					3,308.64
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					18,374.83
8000 Total Revenue from Federal Sources					\$1,792,221.83
9000 Other Financing Sources					
9110 Face Value of Bonds Issued			2,078,471.00		2,078,471.00
9120 Proceeds from Refunding of Bonds			14,931,529.00		14,931,529.00
9130 Bond Premiums			302,792.00		302,792.00
9290 Other Extended-Term Financing Proceeds					642,460.00
9310 General Fund Transfers	70,000.00				70,000.00
9340 Debt Service Fund Transfers		2,007,713.40			2,007,713.40
9000 Total Other Financing Sources	\$70,000.00	\$2,007,713.40	\$17,312,792.00		\$20,032,965.40
Total From All Sources	\$75,332.79	\$2,069,278.37	\$17,312,792.00		\$58,804,405.86

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
Revenue from Local Sources	21,246,644.51					
Revenue from State Sources	15,665,676.36					
Revenue from Federal Sources	1,792,221.83					
Other Financing Sources	642,460.00					
Total From All Sources	\$39,347,002.70					

	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	5,332.79	61,564.97			21,313,542.27
Revenue from State Sources					15,665,676.36
Revenue from Federal Sources					1,792,221.83
Other Financing Sources	70,000.00	2,007,713.40	17,312,792.00		20,032,965.40
Total From All Sources	\$75,332.79	\$2,069,278.37	\$17,312,792.00		\$58,804,405.86

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	14,416,112.08				
1200 Special Programs - Elementary / Secondary	6,119,447.08				
1300 Vocational Education	1,324,111.43				
1400 Other Instructional Programs - Elementary / Secondary	63,395.87				
1500 Nonpublic School Programs	4,783.00				
1600 Adult Education Programs	173,379.96				
1700 Higher Education Programs for Secondary Students	7,385.00				
Total Instruction	\$22,108,614.42				
2000 Support Services					
2100 Support Services - Students	1,159,212.65				
2200 Support Services - Instructional Staff	1,085,964.56				
2300 Support Services - Administration	2,420,984.11				
2400 Support Services - Pupil Health	506,714.71				
2500 Support Services - Business	540,287.68				
2600 Operation and Maintenance of Plant Services	3,038,676.92				
2700 Student Transportation Services	2,263,116.82				
2800 Support Services - Central	839,560.27				
2900 Other Support Services	17,657.92				
Total Support Services	\$11,872,175.64				
3000 Operation of Non-Instructional Services					
3200 Student Activities	843,567.41				
3300 Community Services	22,787.74				
3400 Scholarships and Awards	53,120.72				
Total Operation of Non-Instructional Services	\$919,475.87				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services	419,513.60				
Total Facilities Acquisition, Construction and Improvement Services	\$419,513.60				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	2,586,197.34				
5200 Interfund Transfers - Out	70,000.00				
Total Other Expenditures and Financing Uses	\$2,656,197.34				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$37,975,976.87				

	<u>Capital Reserve (690, Capital Reserve (1431))(32)</u> <u>1850(31)</u>	<u>Other Capital Projects</u> <u>Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction				
1100 Regular Programs - Elementary / Secondary				
1200 Special Programs - Elementary / Secondary				
1300 Vocational Education				
1400 Other Instructional Programs - Elementary / Secondary				
1500 Nonpublic School Programs				
1600 Adult Education Programs				
1700 Higher Education Programs for Secondary Students				
Total Instruction				
2000 Support Services				
2100 Support Services - Students				
2200 Support Services - Instructional Staff				
2300 Support Services - Administration			397,268.00	
2400 Support Services - Pupil Health				
2500 Support Services - Business		58.09		
2600 Operation and Maintenance of Plant Services				
2700 Student Transportation Services				
2800 Support Services - Central				
2900 Other Support Services				
Total Support Services		\$58.09	\$397,268.00	
3000 Operation of Non-Instructional Services				
3200 Student Activities				
3300 Community Services				
3400 Scholarships and Awards				
Total Operation of Non-Instructional Services				
4000 Facilities Acquisition, Construction and Improvement Services				
4200 Existing Site Improvement Services		62,712.21		
4600 Existing Building Improvement Services				
Total Facilities Acquisition, Construction and Improvement Services		\$62,712.21		
5000 Other Expenditures and Financing Uses				
5100 Debt Service / Other Expenditures and Financing Uses			14,906,345.00	
5200 Interfund Transfers - Out			2,007,713.00	
Total Other Expenditures and Financing Uses			\$16,914,058.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$62,770.30	\$17,311,326.00	

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,416,112.08
1200 Special Programs - Elementary / Secondary	6,119,447.08
1300 Vocational Education	1,324,111.43
1400 Other Instructional Programs - Elementary / Secondary	63,395.87
1500 Nonpublic School Programs	4,783.00
1600 Adult Education Programs	173,379.96
1700 Higher Education Programs for Secondary Students	7,385.00
Total Instruction	\$22,108,614.42
2000 Support Services	
2100 Support Services - Students	1,159,212.65
2200 Support Services - Instructional Staff	1,085,964.56
2300 Support Services - Administration	2,818,252.11
2400 Support Services - Pupil Health	506,714.71
2500 Support Services - Business	540,345.77
2600 Operation and Maintenance of Plant Services	3,038,676.92
2700 Student Transportation Services	2,263,116.82
2800 Support Services - Central	839,560.27
2900 Other Support Services	17,657.92
Total Support Services	\$12,269,501.73
3000 Operation of Non-Instructional Services	
3200 Student Activities	843,567.41
3300 Community Services	22,787.74
3400 Scholarships and Awards	53,120.72
Total Operation of Non-Instructional Services	\$919,475.87
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	82,712.21
4600 Existing Building Improvement Services	419,513.60
Total Facilities Acquisition, Construction and Improvement Services	\$482,225.81
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,492,542.34
5200 Interfund Transfers - Out	2,077,713.00
Total Other Expenditures and Financing Uses	\$19,570,255.34
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$55,350,073.17

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	14,552,603.90
Total Federally Funded salaries subject to PSERS withholding	1,036,867.32

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	535,343.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$535,343.00

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	30,391.00
Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	6,283,737.33
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,811,652.84
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	168,872.34
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	211,138.69
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	438,093.53
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	204,792.92
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	181,917.80

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

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

		Benefits for Staff Relative to Collective Bargaining Agreements		
	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	2,222,668.90	550,964.98	2,773,633.88
	212 Dental Insurance	70,155.28	17,038.42	87,193.70
	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	\$2,292,824.18	\$568,003.40
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		36,263.16	36,263.16
	212 Dental Insurance		1,018.62	1,018.62
	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		\$37,281.78
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		\$2,292,824.18	\$605,285.18	\$2,898,109.36

LEA : 121394503 Northern Lehigh SD

Printed 11/29/2023 6:08:25 PM

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	125,875.00	631,497.00	757,372.00	147,598.03	603,536.97	751,135.00
2140 Psychological Services	47,991.00	240,763.52	288,754.52	58,912.86	240,898.14	299,811.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	64,069.00	321,422.00	385,491.00	74,652.21	305,281.79	379,940.00
2350 Legal and Accounting Services	15,002.00	75,261.90	90,263.90	15,482.56	63,309.08	78,791.64
2420 Medical Services	77,361.58	388,112.00	465,473.58	99,569.44	407,145.27	506,714.71
2440 Nursing Services						
2700 Student Transportation Services	321,824.00	1,614,539.00	1,936,363.00	444,702.46	1,818,414.36	2,263,116.82
Total	\$652,122.58	\$3,271,595.42	\$3,923,718.00	\$840,923.56	\$3,438,585.61	\$4,279,509.17

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		20,545,000.00			139,709.00		42,669,986.00	63,354,695.00
2. Additional Debt Incurred During Year		17,010,000.00			642,460.00		3,392,498.00	21,044,958.00
3. Retirements and Repayments		16,330,000.00			282,281.00		811,168.00	17,423,449.00
4. Debt at End of Fiscal Year		21,225,000.00			499,888.00		45,251,316.00	66,976,204.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		21,225,000.00			499,888.00		45,251,316.00	66,976,204.00
7. Current Portion P&I - Due within 1 year		575,000.00			202,698.00		34,861.00	812,559.00
8. Interest Paid during current fiscal year		703,034.07			7,684.00			710,718.07

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							1,244,266.00	1,244,266.00
2. Additional Debt Incurred During Year							100,430.00	100,430.00
3. Retirements and Repayments							13,998.00	13,998.00
4. Debt at End of Fiscal Year							1,330,698.00	1,330,698.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,330,698.00	1,330,698.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,772,211.84		708,676.16	2,480,958.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund			2,042.00	2,042.00	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	14,841,426.00			14,841,426.00	
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$16,613,707.84		\$710,718.16	\$17,324,426.00	

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

Debt Details

Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	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			
General Obligation Bonds/Notes – CIB	11/2023	2,485,000.00		2,485,000.00			38,310.00
General Obligation Bonds/Notes – CIB	06/2023		4,645,000.00		4,645,000.00	5,000.00	
General Obligation Bonds/Notes – CIB	10/2022		8,900,000.00	40,000.00	8,860,000.00	40,000.00	164,854.07
General Obligation Bonds/Notes – CIB	10/2022		3,465,000.00	25,000.00	3,440,000.00	25,000.00	50,820.00
General Obligation Bonds/Notes – CIB	08/2020	4,885,000.00		1,625,000.00	3,060,000.00	5,000.00	77,375.00
General Obligation Bonds/Notes – CIB	06/2018	2,065,000.00		845,000.00	1,220,000.00	500,000.00	49,475.00
General Obligation Bonds/Notes – CIB	06/2018	11,310,000.00		11,310,000.00			322,200.00
Extended Term Financing Agreements		139,709.00	642,460.00	282,281.00	499,888.00	202,698.00	7,684.00
Compensated Absences		751,196.00	2,305.00	8,097.00	745,404.00	34,861.00	
Other Post-Employment Benefits (OPEB)		4,141,697.00		803,071.00	3,338,626.00		
Net Pension Liability		37,777.093.00	3,390,193.00		41,167,286.00		
Totals for Debt Entered:		\$63,354,695.00	\$21,044,958.00	\$17,423,449.00	\$66,976,204.00	\$812,559.00	\$710,718.07

Bond Details

Proprietary Funds

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			
Compensated Absences		4,938.00	71.00		5,009.00		
Other Post-Employment Benefits (OPEB)		64,235.00		13,998.00	50,237.00		
Net Pension Liability		1,175,093.00	100,359.00		1,275,452.00		
Totals for Debt Entered:		\$1,244,266.00	\$100,430.00	\$13,998.00	\$1,330,698.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,077,228.26
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	9,375.57
Section 1 Total	\$4,086,603.83

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	5,216.20	92,415.90	97,632.10
6 Brick and Mortar Charter Schools	553,858.61	32,957.87	586,816.48
7 Cyber Charter Schools	667,270.05	725,518.23	1,392,788.28
8 Career and Technology Centers	1,324,111.43		1,324,111.43
9 Approved Private Schools		11,915.59	11,915.59
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		6,595.19	6,595.19
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	228,118.76	438,626.00	666,744.76
Section 2 Total	\$2,778,575.05	\$1,308,028.78	\$4,086,603.83

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	418,910.00
Total Personnel Services – Salaries	\$418,910.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	37,344.00
220 Social Security Contributions	31,934.00
230 PSERS Retirement Contributions	100,944.00
260 Workers' Compensation	2,617.00
299 All Other Employee Benefits	3,451.00
Total Personnel Services – Employee Benefits	\$176,290.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	5,485.00
490 Other Purchased Property Services	300.00
Total Purchased Property Services	\$5,785.00
500 Other Purchased Services	
530 Communications	414.00
540 Advertising	33.00
580 Travel	1,008.00
Total Other Purchased Services	\$1,455.00
600 Supplies	
610 General Supplies	32,110.00
630 Food	401,968.00
650 Supplies & Fees – Technology Related	4,795.00
Total Supplies	\$438,873.00
700 Property	
740 Depreciation	26,231.00
Total Property	\$26,231.00
800 Other Objects	
810 Dues and Fees	888.00
880 Refunds of Prior Years' Receipts	2,334.00
Total Other Objects	\$3,222.00
Total 3000 Operation of Non-Instructional Services	\$1,070,766.00

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			21,421.00	418,910.00
Total Personnel Services – Salaries			\$21,421.00	\$418,910.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				37,344.00
220 Social Security Contributions			1,305.00	31,934.00
230 PSERS Retirement Contributions			7,553.00	100,944.00
260 Workers' Compensation			135.00	2,617.00
299 All Other Employee Benefits				3,451.00
Total Personnel Services – Employee Benefits			\$8,993.00	\$176,290.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,485.00
490 Other Purchased Property Services				300.00
Total Purchased Property Services				\$5,785.00
500 Other Purchased Services				
530 Communications				414.00
540 Advertising				33.00
580 Travel				1,008.00
Total Other Purchased Services				\$1,455.00
600 Supplies				
610 General Supplies				32,110.00
630 Food				401,968.00
650 Supplies & Fees – Technology Related				4,795.00
Total Supplies				\$438,873.00
700 Property				
740 Depreciation				26,231.00
Total Property				\$26,231.00
800 Other Objects				
810 Dues and Fees				888.00
880 Refunds of Prior Years' Receipts				2,334.00
Total Other Objects				\$3,222.00
Total 3100 Food Services			\$30,414.00	\$1,070,766.00

LEA : 121394503 Northern Lehigh SD

Printed 11/29/2023 6:08:41 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Northern Lehigh MS	6829	2,515,591.20	425,605.09	1,832,699.18	310,068.70	92,156.69	36,070.63	5,212,191.49	
	Northern Lehigh SHS	2818	3,334,635.91	743,432.20	2,793,670.96	541,617.25	362,085.55	65,281.85	8,340,723.72	
	Peters El Sch	2813	2,844,598.16	604,124.34	2,072,392.65	440,126.43	572,849.43	59,050.16	6,593,141.17	
	Slatington El Sch	6727	3,565,369.33	825,282.26	2,597,500.52	601,247.98	461,339.90	78,168.36	8,128,908.35	
Total			12,760,194.60	2,598,443.89	9,296,263.31	1,893,060.36	1,488,431.57	238,571.00	28,274,964.73	