LEA Name: North Schuylkill SD Address : 15 Academy Lane

Ashland, PA 17921

County: Schuylkill

AUN Number: 129545003

LEA Type: SD

Annual Financial Report

Accuracy Certification Statement

For Fiscal Year Ending 6/30/2018

Pennsylvania Department of Education

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

agency for the fiscal year. It has been pre	agree that the electronic data submitted is a scial operations and status of the local education pared in accordance with generally accepted Commonwealth of PA reporting guidelines.
Chief School Administrator Signature Men. Mun. Cray Board Secretary Signature	10/31/18 10/31/18 Date
Robert L Amos Contact Person	(570)874-8912 Ext:
ramos@northschuylkill.net Contact Person E-mail Address	(570)874-1531 Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2018

(Pursuant to PA School Code Section 218(b))

	lorth Schuylkill SD				4 114 44 444 44	_
AUN Number: 1	29545003				Audit Certification	Due:
County: S	ichuylkill _				12/31/2018	
	n is applicable to the Annual Financia asolidated Financial Reporting System					
		Date	<u>. </u>			
Auditing Firm:			Auditor Co	ontact Name:		
3				ditor Phone:		
		· ·	Aι	ıditor E-mail:		
, , - CERTIFICATION	V: By signing this page I agree that the fir	nancial statements of the		nronerly audited as n	inted ahove nursuant to Arti	cle
CERTIFICATION		nancial statements of the al Financial Report (PDE≾	school have been	properly audited as n n the date referenced	oted above pursuant to Arti is materially consistent with	cle i the
CERTIFICATION XXIV, and in the audited financial	auditor's professional opinion, the Annua statements.	nancial statements of the al Financial Report (PDE⊰	school have been 2057) submitted or	properly audited as n n the date referenced	oted above pursuant to Arti is materially consistent with	cle 1 the
CERTIFICATION XXIV, and in the audited financial	auditor's professional opinion, the Annua statements.	nancial statements of the al Financial Report (PDE⊰	school have been 2057) submitted or	properly audited as n n the date referenced	oted above pursuant to Arti is materially consistent with	cle 1 the
CERTIFICATION XXIV, and in the audited financial Chief School Admin	auditor's professional opinion, the Annua statements.	nancial statements of the al Financial Report (PDE⊰	school have been 2057) submitted or Board Secretary	properly audited as not the date referenced	is materially consistent with	cle n the
CERTIFICATION XXIV, and in the audited financial Chief School Admin	auditor's professional opinion, the Annua statements. nistrator Date	nancial statements of the al Financial Report (PDE⊰	school have been 2057) submitted or Board Secretary	the date referenced	Date Ext:	cle 1 the
CERTIFICATION XXIV, and in the audited financial Chief School Admin	auditor's professional opinion, the Annua statements. nistrator Date Robert L Amos	nancial statements of the al Financial Report (PDE⊰	school have been 2057) submitted or Board Secretary	(570)874-8912	Date Ext:	cle n the

LEA: 129545003 North Schuylkill SD

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Validations

Val Number	<u>Description</u>	<u>Justification</u>
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.	Information is correct due to litigation.
	SESS Schedule 2350: \$5,284.50 Prior Year SESS Schedule 2350: \$1,381.50	
60133	ICR - Since you are requesting an Indirect Cost Rate, you must upload an Organization Chart via the Submit Data/Documents menu link	

Athletic / Activity

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Page - 1 of 4

Capital Reserve (690, 1850) (31)

Amounts Expressed in Whole Dollars	Genera	ral Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	6,4	464,494		
0110 Investments		• • • •		
0120 Taxes Receivable	2,5	555,100		
0130 Due From Other Funds		87,600		
0141 Due From Other Governments				
0142 State Revenue Receivable	. 1,4	429,820		
0143 Federal Revenue Receivable	. 4	406,117		
0145 Other Intergovernmental Revenue Receivable		260,824		
0146 Due from Primary Government				
0147 Due from Component Unit				
0150 Other Receivables		18,201		
0170 Inventories				
0180 Prepaid Expenses (Expenditures)		66,792		
0190 Other Current Assets				I
Total Assets	\$11,2	288,948		
0910 Deferred Outflows of Resources	•			
Total Assets And Deferred Outflows Of Resources	\$11,2	288,948		

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Amounts Expressed in Whole Dollars					Page - 2 of 4
Autorus Expressed in Autole Collais	Capital Reserve (1431) (32)	Other Capital Projects	Debt Service	<u>Permanent</u>	Total Governmental
Assets And Deferred Outflows Of Resources	1221	<u>Fund</u> (<u>39)</u>	<u>(40)</u>	<u>(90)</u>	<u>Funds</u>
Assets					,
0100 Cash and Cash Equivalents	1,476,056				
0110 Investments	.,,,,,,				7,940,550
0120 Taxes Receivable					
0130 Due From Other Funds					2,555,100
0141 Due From Other Governments					87,600
0142 State Revenue Receivable					
0143 Federal Revenue Receivable			,		1,429,820
0145 Other Intergovernmental Revenue Receivable			·		406,117
0146 Due from Primary Government			•		260,824
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					18,201
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					66,792
Total Assets	\$1,476,056				
0910 Deferred Outflows of Resources	# (j47 0)030			$(x_1,\dots,x_n)\in \mathbb{R}^n$	\$12,765,004
Total Assets And Deferred Outflows Of Resources	# 144 acc	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
and the second of the second o	\$1,476,056				\$12,765,004

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Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850)
, Liabilities And Deferred Inflows Of Resources And Fund Balances				,	<u>(31)</u>
Liabilities					
0400 Due to Other Funds		•	•		
0411 Due to Other Governments					•
0412 Due to Primary Government .					
0413 Due to Component Unit		•			
0420 Accounts Payable	287,224				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					•
0450 Short-Term Payables	•	•			
0461 Accrued Salaries and Benefits	2,601,503		•		
0462 Payroll Deductions and Withholding	57,851		,		
0480 Unearned Revenues	1,803,835			i e	
0490 Other Current Liabilities					1
Total Liabilities	\$4,750,413				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance		•			
0820 Restricted Fund Balance	339,333				
0830 Committed Fund Balance					
0840 Assigned Fund Balance	600,000				
0850 Unassigned Fund Balance	5,599,202				
Total Fund Balances	\$6,538,535	4.00			
Total Liabilities, Deferred inflows Of Resources And Fund Balances	\$11,288,948	$\Psi_{(q,j)}$. ,		•	

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Balance Sheet - Governmental Funds (NAG)

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	Other Capital Projects Fund	<u>Debt Service</u>	<u>Permanent</u>	Page - 4 of 4 <u>Total Governmental</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		<u>(39)</u>	<u>(40)</u>	(90)	Funds
Liabilities	•				
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit	•				
0420 Accounts Payable					
0430 Contracts Payable					287,224
0440 Current Portion of Long-Term Debt		,			201,224
0450 Short-Term Payables		,			
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding	4				2,601,503
0480 Unearned Revenues					
0490 Other Current Liabilities		•			57,851
Total Liabilities			•		1,803,835
0950 Deferred inflows of Resources					\$A 750 440
Fund Balances		•			\$4,750,413
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					339,333
0840 Assigned Fund Balance					559,555
0850 Unassigned Fund Balance	1,476,056				2,076,056
Total Fund Balances	- 1 · · · · · · · · · · · · · · · · · ·				5,599,202
Total Liabilities, Deferred inflows Of Resources And Fund Balances	\$1,476,056		· Specifical	· .	\$8,014,591
The second secon	\$1,476,056		forste a version of the		\$12,765,004

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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850)
Revenues					(31)
6000 Revenue from Local Sources	12,479,286				
7000 Revenue from State Sources	16,166,264				
8000 Revenue from Federal Sources	895,453				
Total Revenues	\$29,541,003				
Expenditures					
1000 Instruction	18,348,161				
2000 Support Services	8,602,757				
3000 Operation of Non-Instructional Services	727,042				
4000 Facilities Acquisition, Construction and Improvement Services	1,000				
5110 Debt Service	1,427,249				
5130 Refund of Prior Year Revenues / Receipts	400		•		
Total Expenditures	\$29,106,609				
Excess (Deficiency) Of Revenues Over Expenditures	\$434,394				
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					
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	360,000				
5300 Transfers Out to Component Units/Primary Governments	200,000				
Total Other Financing Sources (Uses)	(\$360,000)				
in section of the design of the section of the sect	(4000,1000)				
• •					

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Amounts Expressed in Whole Dollars	(32)	Other Capital Projects Fund	<u>Debt Service</u> (40)	Permanent (90)	Total Governmen
Revenues		(39)		120/	<u>Fur</u>
6000 Revenue from Local Sources	25,438				
7000 Revenue from State Sources	40/100	•			12,504,7
8000 Revenue from Federal Sources					16,166,2
Total Revenues	\$25,438				895,4
Expenditures	420,400				\$29,566,4
1000 Instruction					, , , , , , , , , , , , , , , , , , , ,
2000 Support Services					18,348,1
3000 Operation of Non-Instructional Services					8,602,7
4000 Facilities Acquisition, Construction and Improvement Services	4 000 000				727,0
5110 Debt Service	1,930,938				1,931,9
5130 Refund of Prior Year Revenues / Receipts	641,566				2,068,8
otal Expenditures	A.				
xcess (Deficiency) Of Revenues Over Expenditures	\$2,572,504 (\$2,547,066)	:			\$24.670.4
	(\$2,547,066)				\$31,679,1 (\$3,443.6)
Other Financing Sources (Uses)					(\$2,112,6
9110 Face Value of Bonds Issued	•				
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	360,000	,			
9400 Sale of or Compensation for Loss of Fixed Assets	.,			•	360,0
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					
5300 Transfers Out to Component Units/Primary Governments otal Other Financing Sources (Uses)					360,0

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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690,
Special And Extraordinary Items					(31)
9920 Special Items - Gains					
9930 Extraordinary Items - Gains					
5520 Special Items - Losses					
5530 Extraordinary Items – Losses					
Net Change in Fund Balances	\$74,394				
Fund Balance	, ,				
0001 Fund Balance - Beginning of Fiscal Year	6,464,141				
Fund Balance - End Of Year	\$6,538,535				

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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)

Amounts Expressed in Whole Dollars	0 4 1 -				Page - 4 of 4
	Capital Reserve (1431) (32)	Fund	Debt Service (40)	Permanent	Total Governmental
Special And Extraordinary Items		<u>(39)</u>	*****	<u>(90)</u>	Funds
9920 Special Items – Gains	•				
9930 Extraordinary Items - Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change in Fund Balances	1				
Fund Balance	(\$2,187,066)				(\$2,112,672)
0001 Fund Balance - Beginning of Fiscal Year	3,663,122				
Fund Balance - End Of Year	\$1,476,056			•	10,127,263
•	\$1,470,036				\$8,014,591
					, , , , ,

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Amounts Expressed in Whole Dol	lats :	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	<u>TOTAL</u>	Internal Service (60)
Assets And Deferred Outflows Of Resources		٠	4			
Current Assets	•					
0100 Cash and Cash Equivalents		363,141			363,141	
0110 Investments					303,141	
0130 Due From Other Funds						
0141 Due From Other Governments						
0142 State Revenue Receivable		5,27.1			5,271	
0143 Federal Revenue Receivable		88,701			88,701	
0146 Due from Primary Government					00,701	
0147 Due from Component Unit						
0150 Other Receivables						
0170 Inventories						1
0180 Prepaid Expenses (Expenditures)		56,101		h	56,101	
0190 Other Current Assets		·			30,101	
Total Current Assets		\$513,214			\$513,214	
Noncurrent Assets					\$513, <u>2</u> 14	•
0211 Land						
0212 Site Improvements (Net)						
0220 Buildings and Building Improvements (Net)						
0230 Machinery, Equipment and Furniture (Net)		135,869			455.000	
0250 Construction in Progress		,			135,869	
0260 Long Term Prepayments						
0290 Other Noncurrent Assets						
Total Noncurrent Assets	the second of th	\$135,869			\$47Ë 000	
0910 Deferred Outflows of Resources		213,216	•		\$135,869	
Total Assets And Deferred Outflows Of Resources	· "我想到这个一个说。	\$862,299			213,216	
		No. of the section of	7:	* .	\$862;29 9	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	Child Care	Other Enterprise	<u>TOTA</u> L	Page - 2 of 2
Liablitties And Deferred Inflows Of Resources And Net Position	(21)	Operations (52)	<u>(58)</u>		Internal Service (60)
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments	87,600			87,600	
0413 Due to Component Unit				, -	
0420 Accounts Payable	•				
0430 Contracts Payable	42,354			42,354	
0440 Current Portion of Long-Term Debt				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding	10,745			10,745	
0480 Unearned Revenues				, .	
0490 Other Current Liabilities	13,201			13,201	
Total Current Liabilities Noncurrent Liabilities	\$153,900			\$153,900	
0510 Bonds Payable				,	
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities	999,962			999,962	
Total Noncurrent Liabilities	. 23%: 64%				
Total Liabilities	\$999,962	•		\$999,962	
0950 Deferred Inflows of Resources	\$1,153,862		• ,	\$1,153,862	
Net Position	7,908			7,908	
0791 Net Investment in Capital Assets				. -	
0008 Restricted Net Position (0792 – 0798)	135,869			135,869	
0799 Unrestricted Net Position					
Total Net Position	(435,340)			(435,340)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	(\$299,471)	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	The part of the second	(\$299,471)	
A Commence of the control of the con	\$862,299		信用 建氯化二氯甲烷基酚	\$862,299	

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Coperating Revenues S55,928 S57,029 S5	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	<u>TOTAL</u>	Internal Service
14,101	Operating Revenues	•	75 <u>-57</u>	(20)		<u>(60)</u>
0071 Charges for Services 14,101 0072 Other Operating Revenues \$370,029 Operating Expenses \$370,029 100 Personnel Services – Salaries 294,765 200 Personnel Services – Employoe Benefits 244,167 300 Purchased Professional and Technical Services 244,167 400 Purchased Property Services 511,229 500 Other Purchased Services 511,229 600 Supplies 77,298 740 Depreciation 39,242 310 Dues and Fees 39,242 800 Miscellaneous Expenditures \$1,166,721 10-perating Expenses \$1,166,721 Operating Income (Loss) (\$795,692) 6500 Earnings on Investments 3,098 6500 Earnings on Investments 3,098 6500 Earnings on Investments 3,098 6500 Earnings on Investments 89,238 6931 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8991 Refunds of a Prior Year Expenditure 7000 Revenue from Federal Sources 89,238 890 Diagness and Jugents Against the LEA 830 Interest \$80,047 TIOTAL Not Operating Revenues (Expenses) \$800,247 TIOSONE (Loss) Before Contributions and Transfers	6600 Food Service Revenue	355,928			355 028	
Total Operating Revenues	0071 Charges for Services				555,526	
	0072 Other Operating Revenue	14,101			14 101	
100 Personnel Services - Salaries 294,785 294,78	Total Operating Revenues				•	
200 Personnel Services - Employee Benefits 244,167 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Cher Purchased Services 511,229 600 Supplies 77,298 740 Depreciation 39,242 810 Dues and Fees 39,242 890 Miscellarious Expenditures \$1,166,721 Coperating Expenses \$1,166,721 Operating Income (Loss) (\$796,692) (\$796,692) Non Operating Revenues (Expenses) 3,096 3,096 6500 Earnings on Investments 3,096 3,096 6920 Contributions and Donations from Private Sources 3,096 3,096 6930 Gains or Losses on Sale of Fixed Assets 89,238 6991 Refunds of a Prior Year Expenditure 7000 7000 Revenue from State Sources 89,238 8000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 89,238 800 Revenue from Federal Sources 89,238 800 Revenue from Fed	Operating Expenses				\$51 0 ₁ 025	
200 Personnal Services – Employee Benefits 244,167 244,167 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Olher Purchased Services 511,229 511,229 600 Supplies 77,298 77,298 77,298 710 Dues and Fees 810 Dues and Fees 810 Miscellaneous Expenditures Total Operating Expenses \$1,166,721 \$1,166,721 Operating Income (Loss) (\$796,692) (\$796,692) Non Operating Revenues (Expenses) 3,096 6500 Earnings on Investments 3,096 6500 Earnings on Investments 3,096 6920 Contributions and Donations from Private Sources 6931 Gains or Losses on Sale of Fixed Assets 6931 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 330 Interest \$800,247	100 Personnel Services - Salaries	294,785			294 785	
Purchased Professional and Technical Services	200 Personnel Services - Employee Benefits	244,167				
500 Other Purchased Services 511,229 600 Supplies 77,298 740 Depreciation 39,242 810 Dues and Fees 890 Miscollaneous Expenditures Total Operating Expenses \$1,166,721 Operating Income (Loss) (\$796,692) Non Operating Revenues (Expenses) 6500 Earnings on Investments 3,096 6930 Contributions and Donations from Private Sources 6930 Refunds of a Prior Year Expenditure 6931 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 89,238 8000 Revenue from Federal Sources 89,238 800 Revenue from Federal Sources 89,238 800 Revenue from Federal Sources 89,238 800 Return of Federal Sources 89,238 800 Return of Federal Sources 89,238 800 Return of Sources 89,238 800 Return of Sources 89,238 800 Return of So	300 Purchased Professional and Technical Services				244,107	
Supplies 17,298	400 Purchased Property Services					
600 Supplies 77,298 77,298 77,298 77,298 39,242 39,	500 Other Purchased Services	511,229			£11 220	
740 Depreciation 39,242	600 Supplies	77,298			•	
### State Best	740 Depreciation				•	
State Control Contro	810 Dues and Fees				39,242	
Non Operating Income (Loss) (\$796,692) Non Operating Revenues (Expenses) 6500 Earnings on Investments 3,096 6920 Contributions and Donations from Private Sources 6930 Gains or Losses on Sale of Fixed Assets 6991 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247	890 Miscellaneous Expenditures					
Operating Income (Loss) (\$796,692) (\$796,692) Non Operating Revenues (Expenses) 6500 Earnings on Investments 3,096 6920 Contributions and Donations from Private Sources 6930 Gains or Losses on Sale of Fixed Assets 6931 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$600,247	Total Operating Expenses	\$1,166,721	•		\$1 466 704	
Non Operating Revenues (Expenses) 6500 Earnings on Investments 6920 Contributions and Donations from Private Sources 6930 Gains or Losses on Sale of Fixed Assels 6991 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247	Operating income (Loss)	the state of the s	•.	•		
6920 Contributions and Donations from Private Sources 6930 Gains or Losses on Sale of Fixed Assets 6991 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest 707AL Non Operating Revenues (Expenses) \$800,247	Non Operating Revenues (Expenses)			•	(4190,092)	
6920 Contributions and Donations from Private Sources 6930 Gains or Losses on Sale of Fixed Assets 6991 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest 707AL Non Operating Revenues (Expenses) \$800,247	6500 Earnings on Investments	3 096				
6930 Gains or Losses on Sale of Fixed Assets 6991 Refunds of a Prior Year Expenditure 7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 820 Claims and Judgments Against the LEA 830 Interest 707AL Non Operating Revenues (Expenses) \$800,247 \$800,247	6920 Contributions and Donations from Private Sources	0,000			3,096	
7000 Revenue from State Sources 89,238 8000 Revenue from Federal Sources 707,913 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247						
8000 Revenue from Federal Sources 707,913 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247 Income (Loss) Before Contributions And Transfers	6991 Refunds of a Prior Year Expenditure					
8000 Revenue from Federal Sources 707,913 707,913 820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247 Income (Loss) Before Contributions And Transfers	7000 Revenue from State Sources	89.238			***	
820 Claims and Judgments Against the LEA 830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247 Income (Loss) Before Contributions And Transfers	8000 Revenue from Federal Sources	*			·	
830 Interest TOTAL Non Operating Revenues (Expenses) \$800,247 Income (Loss) Before Contributions And Transfers	820 Claims and Judgments Against the LEA	757,515			707,913	
RCOME (Loss) Before Contributions And Transfers	· · · · · · · · · · · · · · · · · · ·					
ncome (Loss) Before Contributions And Transfers	TOTAL Non Operating Revenues (Expenses)	\$800.247			tono ou	
\$3,655			· · · · · · · · · · · · · · · · · · ·		•	
	en in Kristian kun tan in di di pristikatika di di sembili di semb	40,000			\$3,555	

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Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (REP)

Page	- 2	of 2
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Ambunts Expressed in Mihala Stall					Page - 2 of 2
Campania Expressed in Whole Dollars	Food Service (51)	Child Care Operations	Other Enterprise	TOTAL	
Contributions, Transfers, and Special and Extraordinary Items	7017	(52)	(58)	TOTAL	Internal Service
5200 Interfund Transfers - Out					<u>(60)</u>
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items - Losses			0		
5530 Extraordinary Items - Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments		,	•		
9920 Special Items - Gains		•			
9930 Extraordinary Items – Gains					
Change in Net Position		•			
0002 Net Position - Beginning of Fiscal Year	\$3,555			\$3,555	
0003 Accounting Changes / Residual Equity Transfers	(303,026)			-	
				(303,026)	
Net Position - End Of Year	(\$299,471)		•		
	(4-000,41,1)			(\$299,471)	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities			•		
0011 Cash Receipts From Users	. 368,294			368,294	
0012 Cash Receipts From Assessments Made to Other Funds				000,204	
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	442,215			442,215	
0016 Cash Payments For Insurance Claims				442,213	
0017 Cash Payments To Suppliers For Goods and Services	561,497			561,497	
0018 Cash Payments For Other Operating Expenses				301,431	
Net Cash Provided By (Used For) Operating Activities	(\$635,418)	9		(\$635,418)	
Cash Flows From Non-Capital Financing Activities				• •	
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	88,321			88,321	
0023 Receipts From Federal Sources -8000	692,130			692,130	
0024 Notes and Loans Received (Repaid)				032,100	
0025 Interest Pald on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)			e e		
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$780,451			\$780,451	·
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(11,320)			(11,320)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930		•		(1:1,320)	
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	(\$11,320)		<i>:</i>	(\$11,320)	
Cash Flows From Investing Activities		•		(411/020)	
0041 Earnings on Investments - 6500	3,096			3,096	
0042 Purchase of Inv Securities / Deposits to Inv Pools				0,000	
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

Statement of Cash Flows - Proprietary Funds (CFP)

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\$3,096

\$3,096

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Net Increase (Decrease) in Cash Flows 0004 Cash and Cash Equivalents Beginning of Year Cash and Cash Equivalents at Year End	Food Service (51) 136,809 226,332 \$363,141	Child Care Operations (52)	Other Enterprise (58)	TOTAL 136,809 226,332 \$363,141	<u>Internal Serviç</u> (6t
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(796,692)			(796,692)	
Adjustments				(190,092)	1
0051 Depreciation and Net Amortization 0052 Provision for Uncollectible Accounts	39,242			39,242	
0053 Other Adjustments		1			
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows			•		
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	64.273			04.070	
0056 (Inc) Dec in Inventories (0170)	2 (12)			64,273	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	27,030			27,030	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,033			2,033	
0065 Inc (Dec) in Net Pension Liabilities (0570)	30,431			30,431	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)				30,431	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,735)			(1,735)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	• • •			(1,755)	
0067 Deferred Inflows (0950)					
otal Adjustments	\$161,274	1		#404 ô= -	
Cash Provided By (Used for) Total	(\$635,418)	de la companya de la		\$161,274 (\$635,418)	

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Statement of Cash Flows - Proprietary Funds (CFP)

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COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect

Total

Amount

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Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	<u>Pension Trust</u> <u>(73)</u>	Activity (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	355,411			97,414
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				•
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$355,411	en e		\$97,414
0910 Deferred Outflows of Resources			. · ·	
Total Assets And Deferred Outflows Of Resources	\$355,411		and the second s	\$97,414