

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

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.

Robert J. Amos
Chief School Administrator Signature

10/31/18
Date

Megan Lynn Cray
Board Secretary Signature

10/31/18
Date

Robert L Amos
Contact Person

ramos@northschuylkill.net
Contact Person E-mail Address

(570)874-8912 Ext :
Contact Person Telephone Number

(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))

LEA Name : North Schuylkill SD
AUN Number : 129545003
County : Schuylkill

Audit Certification Due: 12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Robert L Amos

Contact Person

ramos@northschuylkill.net

Contact Person E-mail Address

(570)874-8912

Ext :

Contact Person Telephone Number

(570)874-1531

Contact Person Fax Number

<u>Val Number</u>	<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. SESS Schedule 2350: \$5,284.50 Prior Year SESS Schedule 2350: \$1,381.50	Information is correct due to litigation.
60133	ICR - Since you are requesting an Indirect Cost Rate, you must upload an Organization Chart via the Submit Data/Documents menu link	

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690,</u> <u>1850)</u> (31)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	6,464,494				
0110 Investments					
0120 Taxes Receivable	2,555,100				
0130 Due From Other Funds	87,600				
0141 Due From Other Governments					
0142 State Revenue Receivable	1,429,820				
0143 Federal Revenue Receivable	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					
Total Assets	\$11,288,948				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$11,288,948				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
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				\$12,765,004
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,476,056				\$12,765,004

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve</u> (690) <u>1850</u> (31)
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	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				
0490 Other Current Liabilities					
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				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$11,288,948				

Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities					
0400 Due to Other Funds					287,224
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
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
0490 Other Current Liabilities					
Total Liabilities					\$4,750,413
Deferred Inflows of Resources					
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					339,333
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance		1,476,056			2,076,056
Total Fund Balances		\$1,476,056			5,599,202
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$1,476,056			\$8,014,591
					\$12,765,004

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve</u> (690, 1850) (31)
Revenues					
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					
Total Other Financing Sources (Uses)	(\$360,000)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources					12,504,724
7000 Revenue from State Sources		25,438			16,166,264
8000 Revenue from Federal Sources					895,453
Total Revenues		\$25,438			\$29,566,441
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		1,930,938			1,931,938
5110 Debt Service		641,566			2,068,815
5130 Refund of Prior Year Revenues / Receipts					400
Total Expenditures					\$2,572,504
Excess (Deficiency) Of Revenues Over Expenditures		\$2,572,504			\$31,679,113
Other Financing Sources (Uses)		(\$2,547,066)			(\$2,112,672)
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		360,000			360,000
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					360,000
Total Other Financing Sources (Uses)		\$360,000			\$0

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> <u>1850</u> (31)
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	\$74,394				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,464,141				
Fund Balance - End Of Year	\$6,538,535				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</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					
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year					
	(\$2,187,066)				(\$2,112,672)
		3,663,122			10,127,263
		\$1,476,056			\$8,014,591

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	363,141			363,141	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	5,271			5,271	
0143 Federal Revenue Receivable	88,701			88,701	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	56,101			56,101	
0190 Other Current Assets					
Total Current Assets	\$513,214			\$513,214	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	135,869			135,869	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$135,869			\$135,869	
0910 Deferred Outflows of Resources	213,216			213,216	
Total Assets And Deferred Outflows Of Resources	\$862,299			\$862,299	

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	87,600			87,600	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	42,354			42,354	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	10,745			10,745	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	13,201			13,201	
0490 Other Current Liabilities					
Total Current Liabilities	\$153,900			\$153,900	
Noncurrent Liabilities					
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	999,962			999,962	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$999,962			\$999,962	
Total Liabilities	\$1,153,862			\$1,153,862	
0950 Deferred Inflows of Resources	7,908			7,908	
Net Position					
0791 Net Investment in Capital Assets	135,869			135,869	
0008 Restricted Net Position (0792 - 0798)					
0799 Unrestricted Net Position	(435,340)			(435,340)	
Total Net Position	(\$299,471)			(\$299,471)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$862,299			\$862,299	

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	355,928			355,928	
0071 Charges for Services					
0072 Other Operating Revenue	14,101			14,101	
Total Operating Revenues	\$370,029			\$370,029	
Operating Expenses					
100 Personnel Services – Salaries	294,785			294,785	
200 Personnel Services – Employee Benefits	244,167			244,167	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	511,229			511,229	
600 Supplies	77,298			77,298	
740 Depreciation	39,242			39,242	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,166,721			\$1,166,721	
Operating Income (Loss)	(\$796,692)			(\$796,692)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	3,096			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			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			\$800,247	
Income (Loss) Before Contributions And Transfers	\$3,555			\$3,555	

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					
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)			(\$299,471)	

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	368,294			368,294	
0012 Cash Receipts From Assessments Made to Other Funds					
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					
0017 Cash Payments To Suppliers For Goods and Services	561,497			561,497	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$635,418)			(\$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)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
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					
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)			(\$11,320)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	3,096			3,096	
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

\$3,096

\$3,096

	<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	136,809			136,809	
0004 Cash and Cash Equivalents Beginning of Year	226,332			226,332	
Cash and Cash Equivalents at Year End	\$363,141			\$363,141	
<hr/>					
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					
0051 Depreciation and Net Amortization	39,242			39,242	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
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			64,273	
0056 (Inc) Dec in Inventories (0170)					
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)					
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					
0067 Deferred Inflows (0950)					
Total Adjustments	\$161,274			\$161,274	
Cash Provided By (Used for) Total	(\$635,418)			(\$635,418)	

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

Explanation of Transaction and Balance Sheet Effect

Total

Amount

LEA : 129545003 North Schuylkill SD

Printed 10/31/2018 9:40:00 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (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			\$97,414
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$355,411			\$97,414