

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
6/30/2019

Pennsylvania Department of Education
&
Office of Comptroller Operations
PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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


Chief School Administrator Signature

Date 12/9/19


Board Secretary Signature

Date 12/9/19

Robert L Amos

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Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

	<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve</u>
0100 Cash and Cash Equivalents	7,383,118				
0110 Investments					
0120 Taxes Receivable	2,618,340				
0130 Due From Other Funds	33,316				
0141 Due From Other Governments					
0142 State Revenue Receivable	1,489,965				
0143 Federal Revenue Receivable	392,548				
0145 Other Intergovernmental Revenue Receivable	244,090				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	10,397				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	71,943				
0190 Other Current Assets					
Total Assets	\$12,243,717				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$12,243,717				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental Funds</u>
	(32)	(39)	(40)	(90)	
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents					8,447,589
0110 Investments					1,064,471
0120 Taxes Receivable					2,618,340
0130 Due From Other Funds					33,316
0141 Due From Other Governments					1,489,965
0142 State Revenue Receivable					392,548
0143 Federal Revenue Receivable					244,090
0145 Other Intergovernmental Revenue Receivable					10,397
0146 Due from Primary Government					71,943
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$1,064,471			\$13,308,188
0910 Deferred Outflows of Resources					\$13,308,188
Total Assets And Deferred Outflows Of Resources					\$13,308,188

	<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690)</u>
	(10)	(27)	(28)	(29)	1850
	(10)	(27)	(28)	(29)	(31)
Amounts Expressed in Whole Dollars					
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					
0430 Contracts Payable	404,619				
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,999,273				
0462 Payroll Deductions and Withholding	124,151				
0480 Unearned Revenues	1,849,954				
0490 Other Current Liabilities					
Total Liabilities	\$5,377,997				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance	353,428				
0830 Committed Fund Balance					
0840 Assigned Fund Balance	600,000				
0850 Unassigned Fund Balance	5,912,292				
Total Fund Balances	\$6,865,720				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$12,243,717				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total Governmental Funds</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					415,762
0430 Contracts Payable	11,143				
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					2,999,273
0462 Payroll Deductions and Withholding					124,151
0480 Unearned Revenues					1,849,954
0490 Other Current Liabilities					
Total Liabilities					\$5,389,140
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					353,428
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance		1,053,328			1,653,328
0850 Unassigned Fund Balance					5,912,292
Total Fund Balances					\$7,919,048
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					\$13,308,188

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	12,864,793				
7000 Revenue from State Sources	16,529,811				
8000 Revenue from Federal Sources	866,323				
Total Revenues	\$30,260,927				
Expenditures					
1000 Instruction	18,230,154				
2000 Support Services	8,962,831				
3000 Operation of Non-Instructional Services	814,017				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,721,740				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$29,728,742				
Excess (Deficiency) Of Revenues Over Expenditures	\$532,185				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued	20,000				
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	225,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$205,000)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total Governmental Funds</u>
Revenues					
6000 Revenue from Local Sources	18,721				12,883,514
7000 Revenue from State Sources					16,529,811
8000 Revenue from Federal Sources					866,323
Total Revenues	\$18,721				\$30,279,648
Expenditures					
1000 Instruction					18,230,154
2000 Support Services					8,962,831
3000 Operation of Non-Instructional Services	115,232				929,249
4000 Facilities Acquisition, Construction and Improvement Services	190,562				190,562
5110 Debt Service	360,655				2,082,395
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$666,449				\$30,395,191
Excess (Deficiency) Of Revenues Over Expenditures	(\$647,728)				(\$115,543)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					20,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	225,000				225,000
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					225,000
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$225,000				\$20,000

Amounts Expressed in Whole Dollars	<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
Special And Extraordinary Items					
9920 Special Items – Gains	(10)				1850
9930 Extraordinary Items – Gains					(31)
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change in Fund Balances	\$327,185				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,538,535				
Fund Balance - End Of Year	\$6,865,720				

Amounts Expressed in Whole Dollars	<u>Capital Reserve</u> (1431)	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental</u>
	(32)	Fund (39)	(40)	(90)	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	(\$422,728)				(\$95,543)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					8,014,591
Fund Balance - End Of Year					\$7,919,048

Amounts Expressed in Whole Dollars	<u>Food Service</u>	<u>Child Care</u>	<u>Other Enterprise</u>	<u>TOTAL</u>	<u>Internal Service</u>
	(51)	(52)	(58)		(60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents				460,262	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)				66,026	
0190 Other Current Assets					
Total Current Assets				\$526,288	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)				144,986	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets				\$144,986	
0910 Deferred Outflows of Resources				161,580	
Total Assets And Deferred Outflows Of Resources				\$832,854	

Amounts Expressed in Whole Dollars	<u>Food Service</u>	<u>Child Care</u>	<u>Other Enterprise</u>	<u>TOTAL</u>	<u>Internal Service</u>
	<u>(51)</u>	<u>Operations</u>	<u>(58)</u>		<u>(60)</u>
	(51)	(52)	(58)		(60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	33,316			33,316	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	79,984			79,984	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	12,389			12,389	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	7,456			7,456	
0490 Other Current Liabilities					
Total Current Liabilities	\$133,145			\$133,145	
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	977,044			977,044	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$977,044			\$977,044	
Total Liabilities	\$1,110,189			\$1,110,189	
0950 Deferred Inflows of Resources	22,835			22,835	
Net Position					
0791 Net Investment in Capital Assets	144,986			144,986	
0008 Restricted Net Position (0792 - 0798)	(445,156)			(445,156)	
0799 Unrestricted Net Position	(300,170)			(300,170)	
Total Net Position	\$832,854			\$832,854	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$832,854			\$832,854	

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	378,622			378,622	
0071 Charges for Services				13,115	
0072 Other Operating Revenue	13,115			13,115	
Total Operating Revenues	\$391,737			\$391,737	
Operating Expenses					
100 Personnel Services – Salaries	286,005			286,005	
200 Personnel Services – Employee Benefits	266,424			266,424	
300 Purchased Professional and Technical Services	1,628			1,628	
400 Purchased Property Services				537,366	
500 Other Purchased Services	537,366			76,334	
600 Supplies	76,334			46,499	
740 Depreciation	46,499				
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,214,256			\$1,214,256	
Operating Income (Loss)	(\$822,519)			(\$822,519)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	4,423			4,423	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure				94,191	
7000 Revenue from State Sources	94,191			94,191	
8000 Revenue from Federal Sources	723,206			723,206	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$821,820			\$821,820	
Income (Loss) Before Contributions And Transfers	(\$699)			(\$699)	

Amounts Expressed in Whole Dollars	<u>Food Service</u>	<u>Child Care Operations</u>	<u>Other Enterprise</u>	<u>TOTAL</u>	<u>Internal Service</u>
Contributions, Transfers, and Special and Extraordinary Items	(51)	(52)	(58)		(60)
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	(\$699)			(\$699)	
0002 Net Position - Beginning of Fiscal Year				(299,471)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$300,170)			(\$300,170)	

Amounts Expressed in Whole Dollars

Cash Flows From Operating Activities

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
0011 Cash Receipts From Users	372,877			372,877	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	13,115			13,115	
0015 Cash Payments To Employees For Services	561,424			561,424	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	587,623			587,623	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$763,055)			(\$763,055)	

Cash Flows From Non-Capital Financing Activities

0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	99,462			99,462	
0023 Receipts From Federal Sources -8000	811,907			811,907	
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	\$911,369			\$911,369	

Cash Flows From Capital and Related Financing Activities

0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930	(55,616)			(55,616)	
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	(\$55,616)			(\$55,616)	

Cash Flows From Investing Activities

0041 Earnings on Investments - 6500				4,423	
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

\$4,423

\$4,423

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	97,121			97,121	
0004 Cash and Cash Equivalents Beginning of Year	363,141			363,141	
Cash and Cash Equivalents at Year End	\$460,262			\$460,262	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(822,519)			(822,519)	
Adjustments					
0051 Depreciation and Net Amortization	46,499			46,499	
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 (012C-0150)					
0055 Advances to Other Funds (0160)	(54,284)			(54,284)	
0056 (Inc) Dec in Inventories (0170)					
0057 (Inc) Dec in Prepaid Expenses (0180)	(9,925)			(9,925)	
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	51,636			51,636	
0059 Inc (Dec) in Accounts Payable (0400-0450)	37,630			37,630	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	1,644			1,644	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(22,918)			(22,918)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(5,745)			(5,745)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	14,927			14,927	
Total Adjustments	\$59,464			\$59,464	
Cash Provided By (Used for) Total	(\$763,055)			(\$763,055)	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
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Total

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Activity</u>
Assets And Deferred Outflows Of Resources	(71)	(72)	(73)	(81)
Assets				
0100 Cash and Cash Equivalents	327,659			162,841
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	\$327,659			\$162,841
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$327,659			\$162,841

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				490,500
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				\$490,500
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$490,500

Other Agency
(89)

Discrete Component Units
(98)

Discrete Component Units
(99)

Total Fiduciary Funds

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Activity</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
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				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				162,841
0950 Deferred Inflows of Resources				
Net Position				\$162,841
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 -- 0798)				
0799 Unrestricted Net Position	327,659			
Total Net Position	\$327,659			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$327,659			\$162,841

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

	<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
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0400 Due to Other Funds

	(89)			
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0411 Due to Other Governments

0412 Due to Primary Government

0413 Due to Component Unit

0420 Accounts Payable

0430 Contracts Payable

0450 Short-Term Payables

0461 Accrued Salaries and Benefits

0462 Payroll Deductions and Withholding

0480 Unearned Revenues

0490 Other Current Liabilities

Total Liabilities

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets

0009 Restricted Net Position (0792 - 0798)

0799 Unrestricted Net Position

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position

	162,841			162,841
				\$162,841
				327,659

				\$327,659
				\$490,500

	Amounts Expressed in Whole Dollars	Private Purpose Trust	Investment Trust	Pension Trust	Discrete Component	Discrete Component	Total Fiduciary
		(71)	(72)	(73)	Units (98)	Units (99)	Funds
Additions							
0091 Gifts and Contributions							
0092 Other Additions							
Deductions							
0093 Scholarships Awarded	27,752						27,752
0094 Other Deductions							
Change in Net Position		(\$27,752)					(\$27,752)
0006 Net Position – Beginning of Fiscal Year		355,411					355,411
0007 Net Position Held in Trust for Pension Benefits							
Net Position - End of Fiscal Year		\$327,659					\$327,659