

**NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)**

AGREED-UPON PROCEDURES REPORT

Year Ended December 31, 2016



Certified Public Accountants and Business Consultants

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
North Penn School District
Lansdale, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and management of the North Penn School District and the Lansdale Borough Tax Collector, solely to assist you in evaluating the tax collection records of the Lansdale Borough Tax Collector for the year ended December 31, 2016. The Lansdale Borough Tax Collector is responsible for the tax collection records for the year ended December 31, 2016. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

1. We haphazardly selected and traced 30 individual tax payments from the tax duplicate to the tax receipts and 30 individual tax receipts back to the tax duplicate comparing dates and amounts. We also were alert for proper application of discounts and penalties.
2. We traced the same items selected above to the deposit slips, noting timeliness of deposit.
3. We traced the above deposit slips to the bank statements of the tax collectors.
4. We traced the same items selected above to inclusion in a payment to the School District, noting the time elapsed from the time the taxpayer made the payment to when the money was received by the School District.
5. We traced the selected payments to the School District's bank statement, noting the date of deposit by the tax collectors.
6. We confirmed outstanding taxes turned over to Montgomery County.

Our findings are as follows:

1. We found no discrepancies in dates and amounts between the notations on the tax duplicate and the tax receipts. All discounts and penalties on the sample selected appeared to have been appropriately applied according to the indicated date paid.
2. We were able to trace all 60 tax payments to deposit slips, and the deposits were made timely.

To the Board of Directors
North Penn School District
Lansdale, Pennsylvania

3. We found no discrepancies between the deposit slips and the bank statements.
4. We confirmed outstanding real estate taxes in the amount of \$248,164 turned over to the Montgomery County Tax Claim Bureau.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the tax collection records of the Lansdale Borough Tax Collector for the year ended December 31, 2016. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and management of the North Penn School District and the Lansdale Borough Tax Collector and is not intended to be and should not be used by anyone other than this specified parties.

Maillie LLP

Oaks, Pennsylvania
February 5, 2018

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
 SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES	
Assessed valuation	\$ <u>773,447,043</u>
Gross yield at 24.1890 mills (Montgomery County)	\$ 18,708,911
Less	
Credits and other adjustments	(2,205)
Homestead Act and Farmstead Act exemptions	(648,929)
Uncollected taxes at face returned to County	<u>(248,164)</u>
FACE COLLECTED BY TAX COLLECTORS	17,809,613
Add penalties collected	25,402
Less discounts	<u>(328,907)</u>
TOTAL CURRENT REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	\$ <u>17,506,108</u>
INTERIM REAL ESTATE TAXES	
Face collected by tax collectors	\$ 56,426
Add penalties collected	1,232
Less discounts	<u>(578)</u>
TOTAL INTERIM REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	\$ <u>57,080</u>
TOTAL TAXES REMITTED TO SCHOOL DISTRICT	\$ <u>17,563,188</u>

See accompanying notes and independent accountants' report.

**NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)**

**SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS PER MONTH
YEAR ENDED DECEMBER 31, 2016**

	<u>Real Estate</u>	<u>Interim</u>	<u>Totals</u>
January 2016	\$ -	\$ 7,221	\$ 7,221
February 2016	-	11,195	11,195
March 2016	-	-	-
April 2016	-	3,191	3,191
May 2016	-	159	159
June 2016	-	928	928
July 2016	1,642,216	23	1,642,239
August 2016	14,538,637	1,396	14,540,033
September 2016	166,483	-	166,483
October 2016	881,464	1,826	883,290
November 2016	70,432	12,329	82,761
December 2016	<u>206,876</u>	<u>18,812</u>	<u>225,688</u>
 TOTAL DISTRIBUTIONS TO SCHOOL DISTRICT	 <u>\$ 17,506,108</u>	 <u>\$ 57,080</u>	 <u>\$ 17,563,188</u>

See accompanying notes and independent accountants' report.

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
 SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES OUTSTANDING (at face amount)

Real Estate Parcel Number

11-00-00144-00-7	\$	1,847
11-00-00156-00-4		1,890
11-00-00192-00-4		2,043
11-00-00200-00-5		1,728
11-00-00208-00-6		1,823
11-00-00252-00-7		1,869
11-00-00292-00-3		1,730
11-00-00356-00-2		2,676
11-00-00956-00-5		13,253
11-00-00964-00-6		4,025
11-00-01032-00-1		3,327
11-00-01052-00-8		4,280
11-00-01192-00-3		1,900
11-00-01228-00-3		1,572
11-00-01320-00-1		1,693
11-00-01864-00-6		456
11-00-02192-10-1		1,136
11-00-02220-00-1		3,194
11-00-02520-00-7		1,973
11-00-02728-00-6		2,456
11-00-02744-00-8		2,509
11-00-02880-00-7		3,070
11-00-03656-00-5		3,000
11-00-04324-00-3		2,925
11-00-04408-00-9		2,774
11-00-04560-00-1		2,148
11-00-04620-00-4		3,495
11-00-05052-00-4		2,191
11-00-05176-00-6		1,911
11-00-05264-00-8		1,954
11-00-05480-01-7		232
11-00-05509-00-6		20,002
11-00-05568-00-1		2,049
11-00-05656-00-3		2,368
11-00-05768-00-8		2,253
11-00-05940-00-7		1,896
11-00-06040-00-6		2,862
11-00-06112-00-6		2,113
11-00-06444-00-7		2,117
11-00-07120-00-6		2,124
SUBTOTAL FORWARD	\$	<u>118,864</u>

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
 SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES OUTSTANDING (at face amount)		
SUBTOTAL FORWARDED	\$	118,864
Real Estate Parcel Number		
11-00-07256-00-5		1,922
11-00-07308-00-7		3,240
11-00-07800-00-1		2,153
11-00-08232-00-1		2,143
11-00-08740-00-6		2,629
11-00-09076-00-3		2,768
11-00-09080-00-8		1,215
11-00-09128-06-3		3,401
11-00-09528-00-1		6,259
11-00-09540-01-6		24
11-00-09548-00-8		3,822
11-00-09888-00-1		7,607
11-00-10144-30-3		4,228
11-00-10196-00-8		2,070
11-00-10312-00-9		6,432
11-00-10464-00-1		4,547
11-00-10920-00-4		2,598
11-00-10996-00-9		2,686
11-00-11120-00-2		2,211
11-00-11636-00-8		4,131
11-00-12192-00-1		1,911
11-00-12548-00-5		2,543
11-00-12580-00-9		2,355
11-00-12700-00-6		2,734
11-00-12728-00-5		2,634
11-00-12820-00-3		2,867
11-00-13152-00-4		3,790
11-00-13452-00-1		2,622
11-00-13788-00-7		2,253
11-00-13860-00-7		3,014
11-00-14200-00-9		2,033
11-00-14312-52-7		3,110
11-00-14788-00-6		2,234
11-00-14904-00-7		1,451
11-00-15256-00-6		1,379
11-00-16608-00-4		2,278
11-00-16736-00-2		2,177
11-00-16844-00-2		2,198
11-00-17156-00-5		2,354
11-00-17308-03-3		3,207
11-00-17517-25-6		1,550
11-00-18472-00-3		2,051
SUBTOTAL FORWARD	\$	<u>237,695</u>

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
 SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES OUTSTANDING (at face amount)	
SUBTOTAL FORWARDED	\$ 237,695
Real Estate Parcel Number	
11-00-18776-00-5	1,850
11-00-18796-00-3	1,730
11-00-19044-00-7	1,539
11-00-19344-00-4	2,157
11-00-19872-00-7	<u>3,193</u>
 TOTAL TAXES UNCOLLECTED AT DECEMBER 31, 2016, AND TURNED OVER TO THE MONTGOMERY COUNTY TAX CLAIM BUREAU	 <u>\$ 248,164</u>

NORTH PENN SCHOOL DISTRICT
(Lansdale Borough Tax Collector)
 NOTES TO SCHEDULES
 DECEMBER 31, 2016

NOTE A - TAX COLLECTORS

Real estate taxes are collected on behalf of the School District by the following publicly elected tax collectors:

Montgomery County Tax Collectors

Hatfield Borough	Nancy DeFinis
Hatfield Township.....	Christina Murphy
Lansdale Borough.....	Christine Calhoun
Montgomery Township.....	Patricia Gallagher
North Wales Borough.....	Diane Skudlarek
Towamencin Township	Robert DiDomizio, Jr.
Upper Gwynedd Township.....	Jane Murray

Bucks County Tax Collector

Line Lexington.....	Deborah Schmid
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NOTE B - REPORTING ENTITY

These schedules include distributions from the Lansdale Borough Tax Collector. Also, these schedules only include taxes collected and distributed specifically to the School District even though the tax collector also collect taxes for other taxing authorities.

NOTE C - REAL ESTATE TAXES

The millage rate levied by the School District for the year ended December 31, 2016, was 24.1890 in Montgomery County. Collections reflected in these schedules were approximately 98% of the total tax levy. The remaining uncollected balances have been lienied with the Montgomery County Tax Claim Bureau as of December 31, 2016.

**NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)**

AGREED-UPON PROCEDURES REPORT

Year Ended December 31, 2016



Certified Public Accountants and Business Consultants

**NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)**

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
North Penn School District
Lansdale, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and management of the North Penn School District and the North Wales Borough Tax Collector, solely to assist you in evaluating the tax collection records of the North Wales Borough Tax Collector for the year ended December 31, 2016. The North Wales Borough Tax Collector is responsible for the tax collection records for the year ended December 31, 2016. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

1. We haphazardly selected and traced 30 individual tax payments from the tax duplicate to the tax receipts and 30 individual tax receipts back to the tax duplicate comparing dates and amounts. We also were alert for proper application of discounts and penalties.
2. We traced the same items selected above to the deposit slips, noting timeliness of deposit.
3. We traced the above deposit slips to the bank statements of the tax collectors.
4. We traced the same items selected above to inclusion in a payment to the School District, noting the time elapsed from the time the taxpayer made the payment to when the money was received by the School District.
5. We traced the selected payments to the School District's bank statement, noting the date of deposit by the tax collectors.
6. We confirmed outstanding taxes turned over to Montgomery County.

Our findings are as follows:

1. We found no discrepancies in dates and amounts between the notations on the tax duplicate and the tax receipts. All discounts and penalties on the sample selected appeared to have been appropriately applied according to the indicated date paid.
2. We were able to trace all 60 tax payments to deposit slips, and the deposits were made timely.

To the Board of Directors
North Penn School District
Lansdale, Pennsylvania

3. We found no discrepancies between the deposit slips and the bank statements.
4. We confirmed outstanding real estate taxes in the amount of \$49,656 turned over to the Montgomery County Tax Claim Bureau.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the tax collection records of the North Wales Borough Tax Collector. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and management of the North Penn School District and the North Wales Borough Tax Collector and is not intended to be and should not be used by anyone other than this specified parties.

Maullie LLP

Oaks, Pennsylvania
February 5, 2018

NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)
 SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES	
Assessed valuation	\$ <u>155,009,870</u>
Gross yield at 24.1890 mills (Montgomery County)	\$ 3,749,534
Less	
Homestead Act and Farmstead Act exemptions	(153,710)
Uncollected taxes at face returned to County	<u>(49,656)</u>
FACE COLLECTED BY TAX COLLECTORS	3,546,168
Add penalties collected	10,922
Less discounts	<u>(63,527)</u>
 TOTAL CURRENT REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>3,493,563</u>
 INTERIM REAL ESTATE TAXES	
Face collected by tax collectors	\$ 6,905
Add penalties collected	242
Less discounts	<u>(56)</u>
 TOTAL INTERIM REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>7,091</u>
 TOTAL TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>3,500,654</u>

See accompanying notes and independent accountants' report.

NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)
SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS PER MONTH
YEAR ENDED DECEMBER 31, 2016

	<u>Real Estate</u>	<u>Interim</u>	<u>Totals</u>
January 2016	\$ -	\$ -	\$ -
February 2016	-	1,907	1,907
March 2016	-	-	-
April 2016	-	-	-
May 2016	-	436	436
June 2016	-	244	244
July 2016	276,022	382	276,404
August 2016	2,853,346	3,950	2,857,296
September 2016	42,901	-	42,901
October 2016	207,959	-	207,959
November 2016	33,904	172	34,076
December 2016	<u>79,431</u>	<u>-</u>	<u>79,431</u>
TOTAL DISTRIBUTIONS TO SCHOOL DISTRICT	<u>\$ 3,493,563</u>	<u>\$ 7,091</u>	<u>\$ 3,500,654</u>

See accompanying notes and independent accountants' report.

NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)
 SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2016

REAL ESTATE TAXES OUTSTANDING (at face amount)

Real Estate Parcel Number		\$
14-00-00024-00-7		518
14-00-00308-00-2		1,807
14-00-01216-00-3		2,940
14-00-01220-00-8		2,666
14-00-01452-00-1		3,891
14-00-01668-00-1		1,451
14-00-01916-00-5		7,225
14-00-02008-00-3		3,340
14-00-02664-00-4		2,145
14-00-02672-00-5		2,118
14-00-02724-00-7		2,297
14-00-02744-00-5		2,494
14-00-02836-00-3		3,088
14-00-03056-00-8		1,907
14-00-03312-00-4		2,196
14-00-04204-00-3		6,683
14-00-04256-00-5		1,220
14-00-04472-00-5		<u>1,670</u>

TOTAL TAXES UNCOLLECTED AT DECEMBER 31, 2016, AND TURNED OVER TO THE MONTGOMERY COUNTY TAX CLAIM BUREAU	\$	<u><u>49,656</u></u>
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NORTH PENN SCHOOL DISTRICT
(North Wales Borough Tax Collector)
NOTES TO SCHEDULES
DECEMBER 31, 2016

NOTE A - TAX COLLECTORS

Real estate taxes are collected on behalf of the School District by the following publicly elected tax collectors:

Montgomery County Tax Collectors

Hatfield Borough	Nancy DeFinis
Hatfield Township.....	Christina Murphy
Lansdale Borough.....	Christine Calhoun
Montgomery Township.....	Patricia Gallagher
North Wales Borough.....	Diane Skudlarek
Towamencin Township	Robert DiDomizio, Jr.
Upper Gwynedd Township.....	Jane Murray

Bucks County Tax Collector

Line Lexington.....	Deborah Schmid
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NOTE B - REPORTING ENTITY

These schedules include distributions from the North Wales Borough Tax Collector. Also, these schedules only include taxes collected and distributed specifically to the School District even though the tax collector also collect taxes for other taxing authorities.

NOTE C - REAL ESTATE TAXES

The millage rate levied by the School District for the year ended December 31, 2016, was 24.1890 in Montgomery County. Collections reflected in these schedules were approximately 97% of the total tax levy. The remaining uncollected balances have been lienied with the Montgomery County Tax Claim Bureau as of December 31, 2016.