

**NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)**

AGREED-UPON PROCEDURES REPORT

Year Ended December 31, 2017



Certified Public Accountants and Business Consultants

NORTH PENN SCHOOL DISTRICT
(Montgomery Township 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, solely to assist you in evaluating the tax collection records of the Montgomery Township Tax Collector for the year ended December 31, 2017. The municipal tax collectors are responsible for the tax collection records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the party 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 \$387,522 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 Montgomery Township Tax Collector for the year ended December 31, 2017. 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 is not intended to be and should not be used by anyone other than this specified party.

Maillie LLP

Oaks, Pennsylvania
September 18, 2019

NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)
 SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS
 YEAR ENDED DECEMBER 31, 2017

REAL ESTATE TAXES	
Assessed valuation	\$ <u>2,218,242,184</u>
Gross yield at 24.6704 mills (Montgomery County)	\$ 54,724,922
Less	
Credits and other adjustments	(11,040)
Homestead Act and Farmstead Act exemptions	(1,556,285)
Uncollected taxes at face returned to County	<u>(387,522)</u>
FACE COLLECTED BY TAX COLLECTORS	52,770,075
Add penalties collected	29,630
Less discounts	<u>(965,905)</u>
 TOTAL CURRENT REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>51,833,800</u>
 INTERIM REAL ESTATE TAXES	
Face collected by tax collectors	\$ 222,313
Add penalties collected	8,415
Less discounts	<u>(2,315)</u>
 TOTAL INTERIM REAL ESTATE TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>228,413</u>
 TOTAL TAXES REMITTED TO SCHOOL DISTRICT	 \$ <u>52,062,213</u>

See accompanying notes and independent accountants' report.

**NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)**

**SCHEDULE OF REAL ESTATE TAX DISTRIBUTIONS PER MONTH
YEAR ENDED DECEMBER 31, 2017**

	<u>Real Estate</u>	<u>Interim</u>	<u>Totals</u>
January 2017	\$ -	\$ 6,312	\$ 6,312
February 2017	-	3,349	3,349
March 2017	-	20,561	20,561
April 2017	-	18,678	18,678
May 2017	-	18,600	18,600
June 2017	-	22,926	22,926
July 2017	5,029,876	21,270	5,051,146
August 2017	43,145,301	7,308	43,152,609
September 2017	760,683	39,912	800,595
October 2017	2,566,916	29,914	2,596,830
November 2017	121,179	9,891	131,070
December 2017	<u>209,845</u>	<u>29,692</u>	<u>239,537</u>
TOTAL DISTRIBUTIONS TO SCHOOL DISTRICT	<u>\$ 51,833,800</u>	<u>\$ 228,413</u>	<u>\$ 52,062,213</u>

See accompanying notes and independent accountants' report.

NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)
SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
YEAR ENDED DECEMBER 31, 2017

REAL ESTATE TAXES OUTSTANDING (at face amount)

46-00-00000-00-6	\$	5,586
46-00-00001-12-4		3,044
46-00-00003-28-4		819
46-00-00005-16-5		2,349
46-00-00006-82-1		5,746
46-00-00007-43-3		2,972
46-00-00009-76-4		3,523
46-00-00056-02-4		4,096
46-00-00076-01-3		1,061
46-00-00076-03-6		5,578
46-00-00076-33-6		17,708
46-00-00076-70-9		5,566
46-00-00253-00-7		5,262
46-00-00465-13-7		9,971
46-00-00470-31-2		7,428
46-00-00534-42-8		5,862
46-00-00541-66-4		4,186
46-00-00544-12-1		11,598
46-00-00545-74-1		4,532
46-00-00666-18-8		2,493
46-00-00694-03-4		7,373
46-00-00695-02-4		5,477
46-00-00752-21-8		22,484
46-00-00752-22-7		9,040
46-00-00796-56-2		17,217
46-00-00811-00-7		2,023
46-00-00945-34-1		3,914
46-00-01004-62-4		3,663
46-00-01033-68-5		4,781
46-00-01036-89-8		2,485
46-00-01039-37-3		5,054
46-00-01060-31-8		4,458
46-00-01086-19-1		3,265
46-00-01086-26-3		2,789
46-00-01114-00-1		3,991
46-00-01306-00-7		2,943
46-00-01306-01-6		7
46-00-01459-00-7		4,818
46-00-01465-10-9		493
46-00-01465-11-8		493
46-00-01537-00-1		4,026
46-00-01612-16-3		235
46-00-01612-17-2		235
SUBTOTAL FORWARD	\$	<u>220,644</u>

NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)
SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
YEAR ENDED DECEMBER 31, 2017

REAL ESTATE TAXES OUTSTANDING (at face amount)

SUBTOTAL FORWARDED	\$ 220,644
46-00-01683-16-1	997
46-00-01683-77-3	1,703
46-00-01745-50-4	4,728
46-00-02167-00-1	5,181
46-00-02580-07-4	7,946
46-00-02584-23-2	2,253
46-00-02806-12-7	1,569
46-00-02845-00-7	2,486
46-00-03013-62-2	9,880
46-00-03014-27-9	2,969
46-00-03083-40-8	3,172
46-00-03145-00-4	2,817
46-00-03151-05-2	7,454
46-00-03286-52-9	1,790
46-00-03286-65-5	2,523
46-00-03288-07-7	2,013
46-00-03289-00-4	3,735
46-00-03390-02-9	2,764
46-00-03390-16-4	2,646
46-00-03405-00-7	3,541
46-00-03405-01-3	3,923
46-00-03733-03-7	6,587
46-00-03873-72-5	4,570
46-00-04141-42-1	4,064
46-00-04156-00-1	5,769
46-00-04159-00-7	3,080
46-00-04249-00-7	44,612
46-00-04250-16-7	4,302
46-00-04369-00-4	4,115
46-00-04500-10-7	265
46-00-04500-64-7	83
46-00-04500-67-4	309
46-00-04500-74-6	233
46-00-04500-88-1	523
46-00-04501-35-8	348
46-00-04501-93-4	220
46-00-04502-02-4	491
46-00-04502-29-4	1,303
46-00-04502-85-2	380
46-00-04503-83-3	533
46-00-04504-29-2	487
46-00-04504-38-2	196
SUBTOTAL FORWARD	<u>\$ 379,204</u>

NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)
SCHEDULE OF OUTSTANDING REAL ESTATE TAXES
YEAR ENDED DECEMBER 31, 2017

REAL ESTATE TAXES OUTSTANDING (at face amount)

SUBTOTAL FORWARDED	\$ 379,204
46-00-04504-51-7	280
46-00-04504-60-7	166
46-00-04504-63-4	248
46-00-04504-64-3	301
46-00-04504-72-4	294
46-00-04506-77-6	1,202
46-00-04506-79-4	827
46-00-04506-93-8	605
46-00-04506-94-7	546
46-00-04507-51-4	449
46-00-04507-98-2	1,253
46-00-04600-14-2	615
46-00-04600-62-8	<u>1,532</u>

TOTAL TAXES UNCOLLECTED AT DECEMBER 31, 2017,
AND TURNED OVER TO THE MONTGOMERY COUNTY
TAX CLAIM BUREAU

\$ 387,522

NORTH PENN SCHOOL DISTRICT
(Montgomery Township Tax Collector)
NOTES TO SCHEDULES
DECEMBER 31, 2017

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 BoroughJim Hanratty
Montgomery Township..... Patricia Gallagher
North Wales Borough..... Tim Wier
Towamencin TownshipRobert DiDomizio, Jr
Upper Gwynedd Township..... Jane Murray

Bucks County Tax Collector

Line Lexington..... Deborah Schmid

NOTE B - REPORTING ENTITY

These schedules include distributions from the elected tax collectors. Also, these schedules only include taxes collected and distributed specifically to the School District even though the tax collectors 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, 2017, was 22.6704 in Montgomery County. Collections reflected in these schedules were approximately 95% of the total tax levy. The remaining uncollected balances have been liened with the Montgomery County Tax Claim Bureau as of December 31, 2017.