

**CENTRAL COLUMBIA SCHOOL DISTRICT**

**LOCAL TAX COLLECTORS' SETTLEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2008  
&  
INDEPENDENT AUDITORS' REPORT**

**BREWER & COMPANY, LLC**  
*CERTIFIED PUBLIC ACCOUNTANTS*  
BLOOMSBURG, PENNSYLVANIA 17815

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98  
99  
100

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	2
SCHEDULES OF SETTLEMENT:	
NORTH CENTRE TOWNSHIP	3
SOUTH CENTRE TOWNSHIP	4
MIFFLIN TOWNSHIP	5
MT. PLEASANT TOWNSHIP	6
ORANGE TOWNSHIP	7
ORANGEVILLE BOROUGH	8
SCOTT TOWNSHIP	9
NOTES TO SCHEDULES OF SETTLEMENT	10

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**INDEPENDENT AUDITORS' REPORT**

Members of the Board  
Central Columbia School District  
Bloomsburg, Pennsylvania

We have audited the accompanying Schedules of Settlement of Real Estate and Per Capita Taxes levied in the year ended December 31, 2008 for each of the local tax collectors of Central Columbia School District listed in the accompanying table of contents. These Schedules of Settlement are the responsibility of Central Columbia School District's management. Our responsibility is to express an opinion on these Schedules of Settlement based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Settlement are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Settlement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying Schedules of Settlement were prepared for the purpose of complying with the Commonwealth of Pennsylvania's Local Tax Collection Law (P.L. 1050, No. 394) as described in Note 1.

In our opinion, the Schedules of Settlement of Real Estate and Per Capita Taxes levied in the year ended December 31, 2008 referred to above present fairly, in all material respects, the reconciliation of tax duplicates, taxes collected and taxes uncollected for the local tax collectors of Central Columbia School District listed in the accompanying table of contents as of January 15, 2009, in accordance with the provisions of the statute referred to above.

This report is intended solely for the information and use of the Members of the Board and management of Central Columbia School District and their local tax collectors and is not intended to be and should not be used by anyone other than these specified parties.

*Brewer & Company LLC*

Bloomsburg, Pennsylvania  
September 18, 2009

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: NORTH CENTRE TOWNSHIP  
 TAX COLLECTOR: CYNTHIA GROSHEK

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>	<u>PER CAPITA</u>	<u>REAL</u>	<u>TOTAL</u>
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 1,030,177	\$ 17,485	\$ 3,888	\$ 1,051,550
Changes to duplicates:				
Additions	19	39	-	58
Exonerations / Changes	<u>(469)</u>	<u>(104)</u>	<u>-</u>	<u>(573)</u>
Tax for tax collector to collect	1,029,727	17,420	3,888	1,051,035
Face amount of taxes collected	<u>941,851</u>	<u>13,559</u>	<u>3,057</u>	<u>958,467</u>
Face amount to delinquent collection	<u>\$ 87,876</u>	<u>\$ 3,861</u>	<u>\$ 831</u>	<u>\$ 92,568</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 941,851	\$ 13,559	\$ 3,057	\$ 958,467
Less discounts taken	(14,631)	(215)	(56)	(14,902)
Add penalties assessed	<u>3,533</u>	<u>75</u>	<u>15</u>	<u>3,623</u>
Cash remitted to School District	<u>\$ 930,753</u>	<u>\$ 13,419</u>	<u>\$ 3,016</u>	<u>\$ 947,188</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: SOUTH CENTRE TOWNSHIP  
 TAX COLLECTOR: LINDA FEDDER

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>		<u>REAL</u>	
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 1,683,334	\$ 12,040	\$ 13,302	\$ 1,708,676
Changes to duplicates:				
Additions	1,417	20		1,437
Exonerations / Changes	<u>(3,053)</u>	<u>(150)</u>	<u>(269)</u>	<u>(3,472)</u>
Tax for tax collector to collect	1,681,698	11,910	13,033	1,706,641
Face amount of taxes collected	<u>1,570,764</u>	<u>9,360</u>	<u>11,767</u>	<u>1,591,891</u>
Face amount to delinquent collection	<u>\$ 110,934</u>	<u>\$ 2,550</u>	<u>\$ 1,266</u>	<u>\$ 114,750</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 1,570,764	\$ 9,360	\$ 11,767	\$ 1,591,891
Less discounts taken	(25,635)	(141)	(234)	(26,010)
Add penalties assessed	<u>4,541</u>	<u>71</u>	<u>11</u>	<u>4,623</u>
Cash remitted to School District	<u>\$ 1,549,670</u>	<u>\$ 9,290</u>	<u>\$ 11,544</u>	<u>\$ 1,570,504</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: MIFFLIN TOWNSHIP  
 TAX COLLECTOR: SUSAN NEVEL

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>		<u>REAL</u>	
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 1,226,031	\$ 15,630	\$ 7,848	\$ 1,249,509
Changes to duplicates:				
Additions	38	180	(251)	(33)
Exonerations / Changes	-	(210)	-	(210)
Tax for tax collector to collect	1,226,069	15,600	7,597	1,249,266
Face amount of taxes collected	<u>1,165,701</u>	<u>13,830</u>	<u>7,509</u>	<u>1,187,040</u>
Face amount to delinquent collection	<u>\$ 60,368</u>	<u>\$ 1,770</u>	<u>\$ 88</u>	<u>\$ 62,226</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 1,165,701	\$ 13,830	\$ 7,509	\$ 1,187,040
Less discounts taken	(17,998)	(215)	(43)	(18,256)
Add penalties assessed	<u>9,557</u>	<u>122</u>	<u>6</u>	<u>9,685</u>
Cash remitted to School District	<u>\$ 1,157,260</u>	<u>\$ 13,737</u>	<u>\$ 7,472</u>	<u>\$ 1,178,469</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: MT. PLEASANT TOWNSHIP  
 TAX COLLECTOR: MARJORIE E. CRAWFORD

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>		<u>REAL</u>	
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 826,280	\$ 12,870	\$ 7,155	\$ 846,305
Changes to duplicates:				
Additions	-	-	-	-
Exonerations / Changes	<u>(74)</u>	<u>(380)</u>	<u>-</u>	<u>(454)</u>
Tax for tax collector to collect	826,206	12,490	7,155	845,851
Face amount of taxes collected	<u>769,807</u>	<u>9,680</u>	<u>7,155</u>	<u>786,642</u>
Face amount to delinquent collection	<u>\$ 56,399</u>	<u>\$ 2,810</u>	<u>\$ -</u>	<u>\$ 59,209</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 769,807	\$ 9,680	\$ 7,155	\$ 786,642
Less discounts taken	(12,129)	(148)	(105)	(12,382)
Add penalties assessed	<u>3,716</u>	<u>92</u>	<u>161</u>	<u>3,969</u>
Cash remitted to School District	<u>\$ 761,394</u>	<u>\$ 9,624</u>	<u>\$ 7,211</u>	<u>\$ 778,229</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: ORANGE TOWNSHIP  
 TAX COLLECTOR: ROBERT EDWARDS

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>	<u>PER CAPITA</u>	<u>REAL</u>	<u>TOTAL</u>
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 796,110	\$ 8,880	\$ 3,194	\$ 808,184
Changes to duplicates:				
Additions	114	-	-	114
Exonerations / Changes	<u>(1,198)</u>	<u>(180)</u>	<u>-</u>	<u>(1,378)</u>
Tax for tax collector to collect	795,026	8,700	3,194	806,920
Face amount of taxes collected	<u>757,423</u>	<u>7,860</u>	<u>1,962</u>	<u>767,245</u>
Face amount to delinquent collection	<u>\$ 37,603</u>	<u>\$ 840</u>	<u>\$ 1,232</u>	<u>\$ 39,675</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 757,423	\$ 7,860	\$ 1,962	\$ 767,245
Less discounts taken	(11,557)	(116)	(38)	(11,711)
Add penalties assessed	<u>5,424</u>	<u>61</u>	<u>-</u>	<u>5,485</u>
Cash remitted to School District	<u>\$ 751,290</u>	<u>\$ 7,805</u>	<u>\$ 1,924</u>	<u>\$ 761,019</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: ORANGEVILLE BOROUGH  
 TAX COLLECTOR: GLORIA MILLER

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>		<u>REAL</u>	
	<u>ESTATE</u>	<u>PER CAPITA</u>	<u>ESTATE</u>	<u>TOTAL</u>
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 173,713	\$ 2,160	\$ 5	\$ 175,878
Changes to duplicates:				
Additions	-	10	-	10
Exonerations / Changes	(516)	(110)	-	(626)
Tax for tax collector to collect	173,197	2,060	5	175,262
Face amount of taxes collected	154,354	1,740	5	156,099
Face amount to delinquent collection	<u>\$ 18,843</u>	<u>\$ 320</u>	<u>\$ -</u>	<u>\$ 19,163</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 154,354	\$ 1,740	\$ 5	\$ 156,099
Less discounts taken	(2,404)	(23)	-	(2,427)
Add penalties assessed	426	22	-	448
Cash remitted to School District	<u>\$ 152,376</u>	<u>\$ 1,739</u>	<u>\$ 5</u>	<u>\$ 154,120</u>

The accompanying notes are an integral part of these schedules.

CENTRAL COLUMBIA SCHOOL DISTRICT  
 SCHEDULE OF SETTLEMENT OF REAL ESTATE  
 AND PER CAPITA TAXES  
 FOR THE YEAR ENDED DECEMBER 31, 2008

MUNICIPALITY: SCOTT TOWNSHIP  
 TAX COLLECTOR: H. JAMES HOCK

	<u>TAXES LEVIED JULY 1, 2008</u>		<u>INTERIM</u>	
	<u>REAL</u>	<u>PER CAPITA</u>	<u>REAL</u>	<u>TOTAL</u>
	<u>ESTATE</u>		<u>ESTATE</u>	
<b>RECONCILIATION OF DUPLICATES:</b>				
Face amount of taxes on tax duplicates delivered to tax collector	\$ 3,845,280	\$ 32,120	\$ 33,747	\$ 3,911,147
Changes to duplicates:				
Additions	-	30		30
Exonerations / Changes	-	(20)	(342)	(362)
Tax for tax collector to collect	3,845,280	32,130	33,405	3,910,815
Face amount of taxes collected	<u>3,712,415</u>	<u>26,960</u>	<u>23,486</u>	<u>3,762,861</u>
Face amount to delinquent collection	<u>\$ 132,865</u>	<u>\$ 5,170</u>	<u>\$ 9,919</u>	<u>\$ 147,954</u>
<b>RECONCILIATION TO CASH REMITTED TO SCHOOL DISTRICT:</b>				
Face amount of taxes collected	\$ 3,712,415	\$ 26,960	\$ 23,486	\$ 3,762,861
Less discounts taken	(62,612)	(434)	(376)	(63,422)
Add penalties assessed	<u>11,461</u>	<u>140</u>	<u>269</u>	<u>11,870</u>
Cash remitted to School District	<u>\$ 3,661,264</u>	<u>\$ 26,666</u>	<u>\$ 23,379</u>	<u>\$ 3,711,309</u>

The accompanying notes are an integral part of these schedules.

**CENTRAL COLUMBIA SCHOOL DISTRICT**

**NOTES TO SCHEDULES OF SETTLEMENT OF  
REAL ESTATE AND PER CAPITA TAXES**

**1. SUMMARY OF TAX COLLECTION PROCESS AND  
SIGNIFICANT ACCOUNTING POLICIES**

**TAX COLLECTION PROCESS**

**ANNUAL TAX LEVY:**

Each of the elected local tax collectors of Central Columbia School District (the "School District") collects Real Estate and Per Capita taxes levied by the School District based upon valuations provided by Columbia County. The calendar for taxes levied is as follows:

July 1	Original Levy Date
July 1 – August 31	2% Discount
September 1 – October 31	Face Period
November 1 – December 31	10% Penalty
January 1 (subsequent year)	Lien Date

Tax duplicates and the original tax bills are delivered to each of the School District's elected local tax collectors. The elected tax collectors are responsible for mailing the tax bills to taxpayers and collecting the taxes from taxpayers. The tax collectors are responsible for collection of the July 1 levy from July 1 through December 31.

On at least a monthly basis, each of the tax collectors remits taxes collected to the School District and reconciles such collections to the duplicates remaining uncollected. The School District Business Office reviews each of the elected local tax collectors' reports and reconciles each report to the cash remitted to the School District.

The elected local tax collectors "settle" with the School District by January 15 of the subsequent year. Taxes not collected by the elected local tax collectors are turned over to the School District's delinquent tax collectors, thereby ending the elected local tax collectors' responsibility for collection.

**INTERIM REAL ESTATE TAXES:**

Twice a year, (generally in the spring and fall) Columbia County provides the School District assessed valuations for new properties and improvements that occurred subsequent to July 1 of the tax year. The School District issues "interim" real estate tax bills on such properties based upon the portion of the School District's tax year (July 1 to June 30) that the new property or improvement was occupied. Such taxes are subject to the discount and penalty provisions displayed above.

The tax collectors remit the interim real estate taxes on a monthly basis and turn the uncollected interim taxes over to the School District's delinquent tax collector consistent with the process used on the annual taxes.

CENTRAL COLUMBIA SCHOOL DISTRICT  
NOTES TO SCHEDULES OF SETTLEMENT

REPORT CONTENTS

The accompanying schedules of settlement of real estate and per capita taxes represent the reconciliation of the tax duplicates delivered to each of the School District's elected tax collectors for collection on behalf of the School District to the amounts remitted to and recorded as current revenue by the School District and taxes turned over to the School District's delinquent tax collectors. Such settlements represent the final accounts for each of the elected tax collectors as of January 15, 2009 for the settlement of taxes for the calendar year 2008 as required by the Pennsylvania Local Tax Collection Law (P.L. 1050, No. 394).

The Pennsylvania Local Tax Collection Law (P.L. 1050, No. 394) requires, in part, each local tax collector to remit taxes collected monthly and to reconcile such amounts to the amount of taxes remaining to be collected. Additionally, by January fifteenth each local tax collector is required to make a complete settlement with the School District of all taxes for the prior calendar year. The law also requires that each tax collector's final accounts and records as well as monthly returns and payments be audited annually.

BASIS OF ACCOUNTING

Tax collections remitted to the School District on the accompanying schedules are recognized at the time received by the School District.