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Blackhawk School District



2015-2016 Audit
March 16, 2017



Sections

- Overview of 15-16 Audit
- Historical Analysis of District Finances
- Peer Group Comparison
- Suggestions for Improvement

Overview of the 2015-2016 Audit

Independent Auditor's Report

- Expresses that the Financial Statements fairly represent the financial position of the School District as of, and for the year ended, June 30, 2016.
- The District received an Unqualified Opinion, which is the highest level of opinion the District can receive.



Source of Information: Annual Audit Reports

Management's Discussion and Analysis (MD&A)



- The intent of this discussion and analysis is to look at the District's financial performance as a whole
- Specific comments regarding Blackhawk School District
- Often carries more relevance to the average Financial Statement reader than the audit report does
- We do not give an opinion on the MD&A...simply management's view point

Source of Information: Annual Audit Reports

Pennsylvania School Employees' Retirement System (PSEERS)

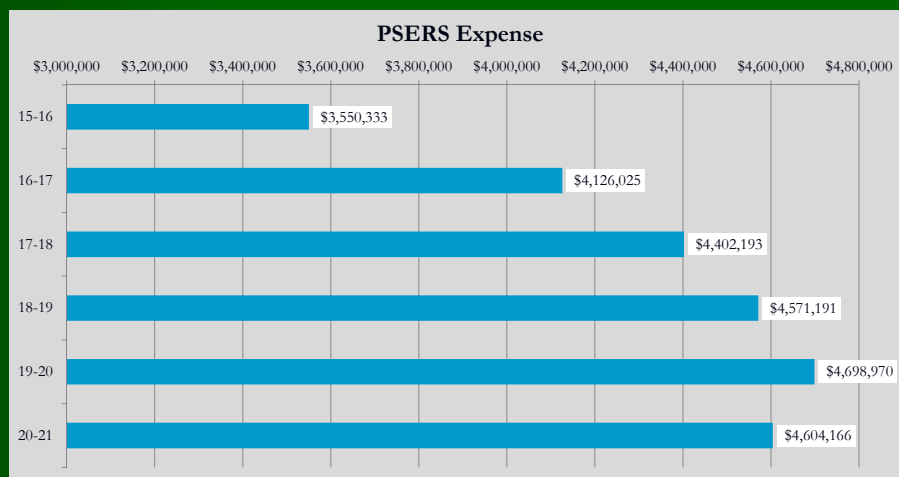


Estimated District Liability

- **PSERS State-wide Net Pension Liability at 6/30/15: \$43.315 Billion**
- **SD's % of Liability: 0.1157%**
- **SD's share of PSERS Liability at 6/30/16: \$50.116 Million**

Source of Information: Annual Audit Reports

Blackhawk Projected PSERS Expense (based on 15-16 actual payroll)



PSERS rates used in calculation of payroll expense:
<http://www.psers.state.pa.us/content/pfr/resources/fact.pdf>

What Are the District's Funds?

- **Governmental Funds:**
 - **General Fund** – The operating fund of the District and accounts for all resources except those required to be accounted for in another fund. Examples of this fund's activities include Instruction, Administration and Student Support.

Source of Information: Annual Audit Reports

What Are the District's Funds?

Proprietary Funds:

- **Food Service** – Accounts for the financial transactions of the food service operation.
- **Internal Service Funds** – Accounts for the financing of the health, vision, and dental risk management services provided to the other funds of the District. These funds allocate the cost of providing claims servicing and claims payment by charging a “premium” to the General and Food Service Funds.

Source of Information: Annual Audit Reports

Fund Statement vs. GASB 34 Statement



- Fund Statements:
 - Report on the District at the fund level
 - Use the modified accrual basis of accounting

- GASB 34 statements:
 - Report on the District as a whole using the full accrual basis of accounting.
 - Reports as if the District were a Business



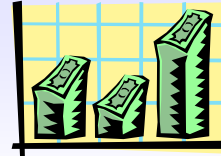
Source of Information: Annual Audit Reports

Fund Statement vs. GASB 34 Statement

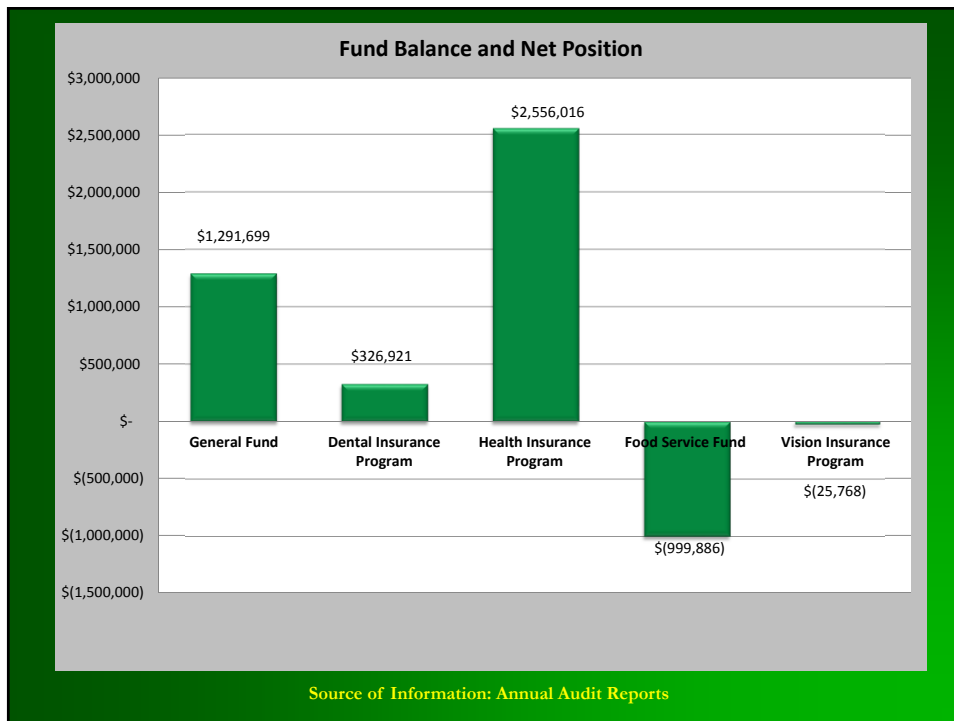
- Summary of the progression from the Fund Balance to the GASB 34 Balance.
 - Fund balance, fund statements- \$1,291,699
 - Debt - **\$(40,089,143)**
 - Fixed Assets - \$44,093,436
 - Net Pension Liability - **\$(48,984,771)**
 - Net Deferred Outflows/Inflows - \$4,566,722
 - Uncollected Taxes - \$1,169,679
 - Internal Service Funds - \$2,857,168
 - Net Position, GASB 34 Statements - **\$(35,095,210)**



Source of Information: Annual Audit Reports



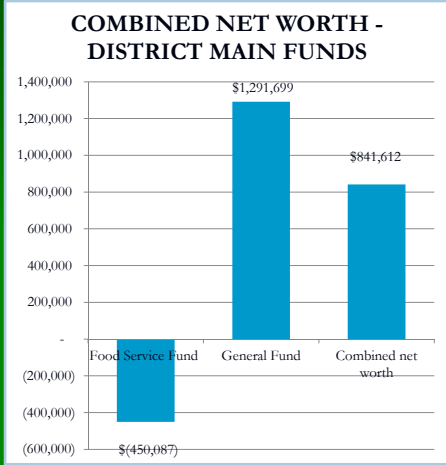
Historical Analysis of District Finances



Fund Balance and Net Position – A Closer Look

Food Service Fund Net Worth (Ignoring Fixed Assets and PSERS Liability) - \$(450,087)

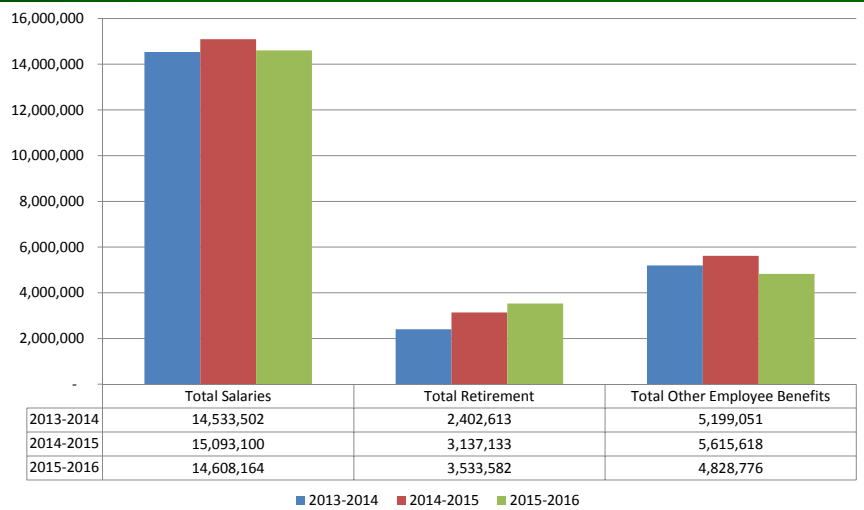
General Fund Net Worth- \$1,291,699

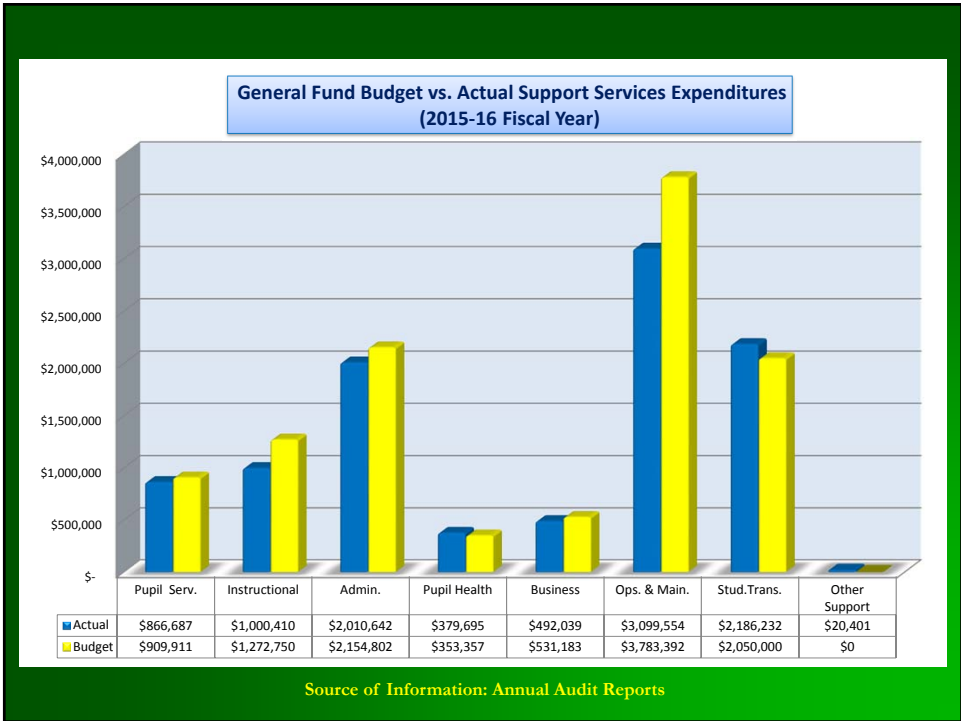
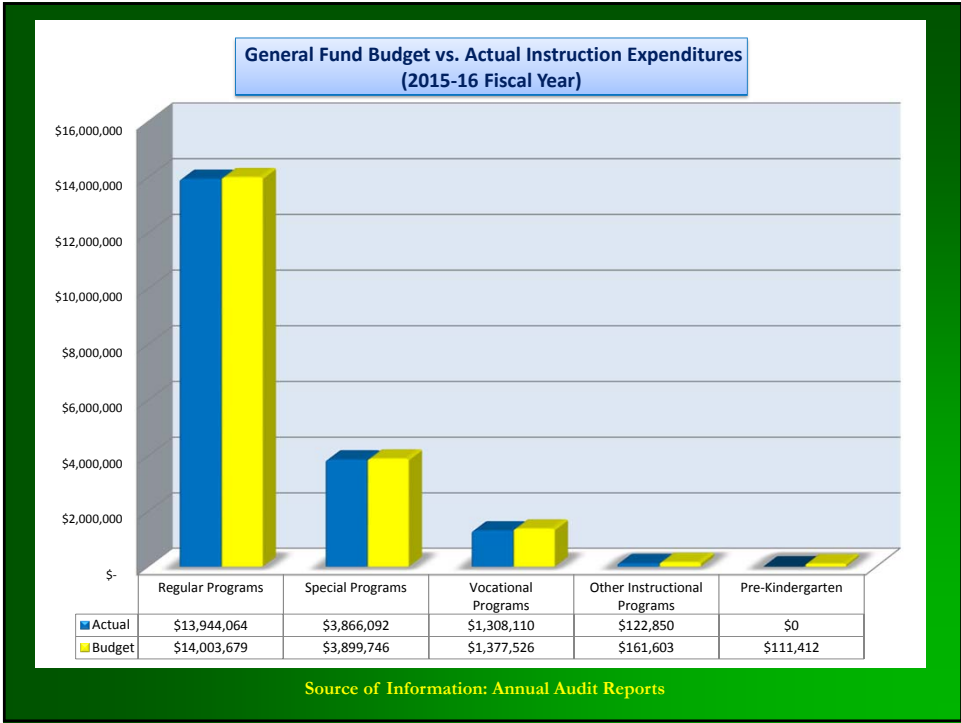


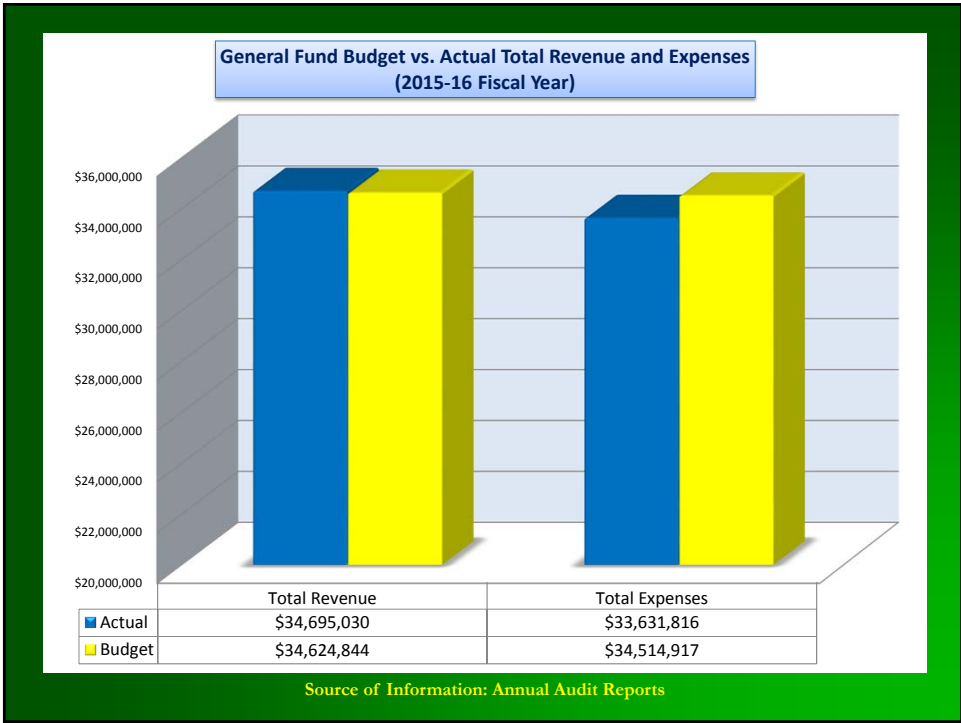
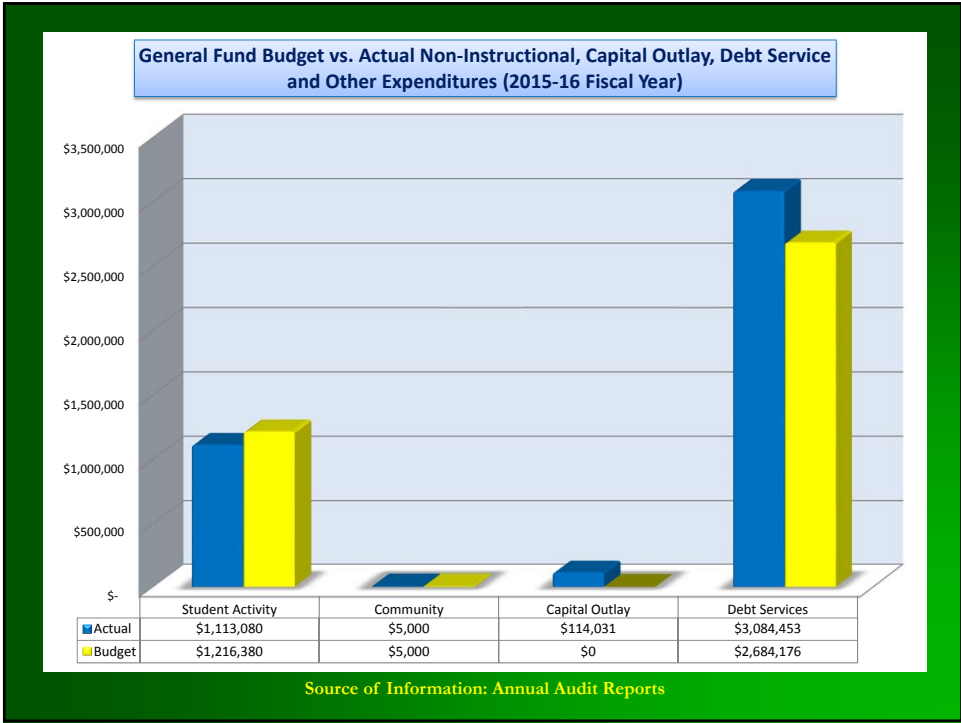
Combined Net Worth - \$947,074

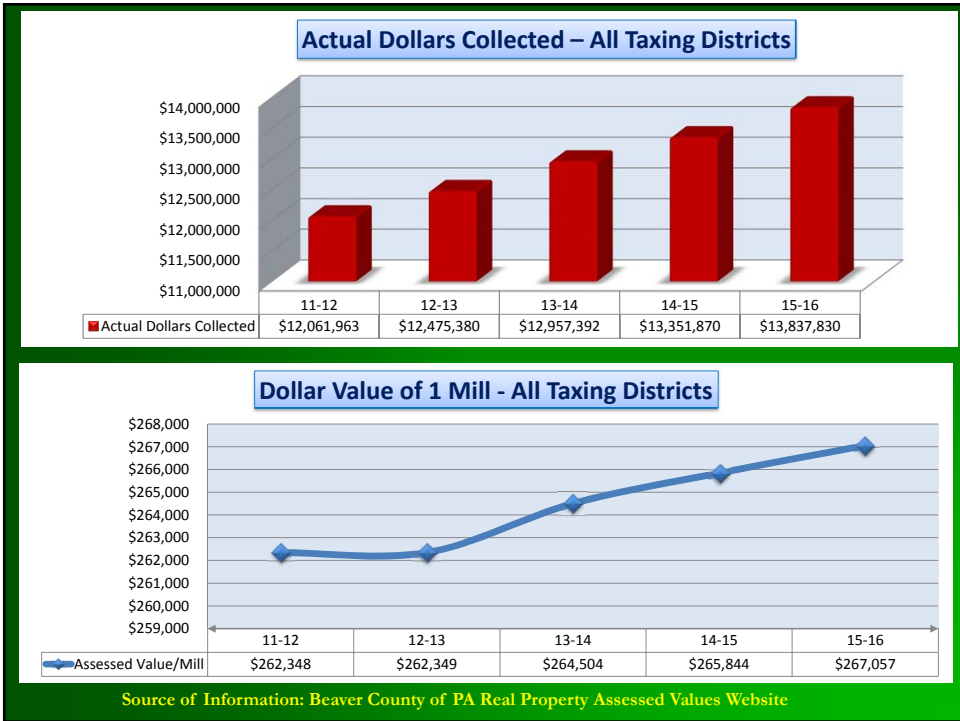
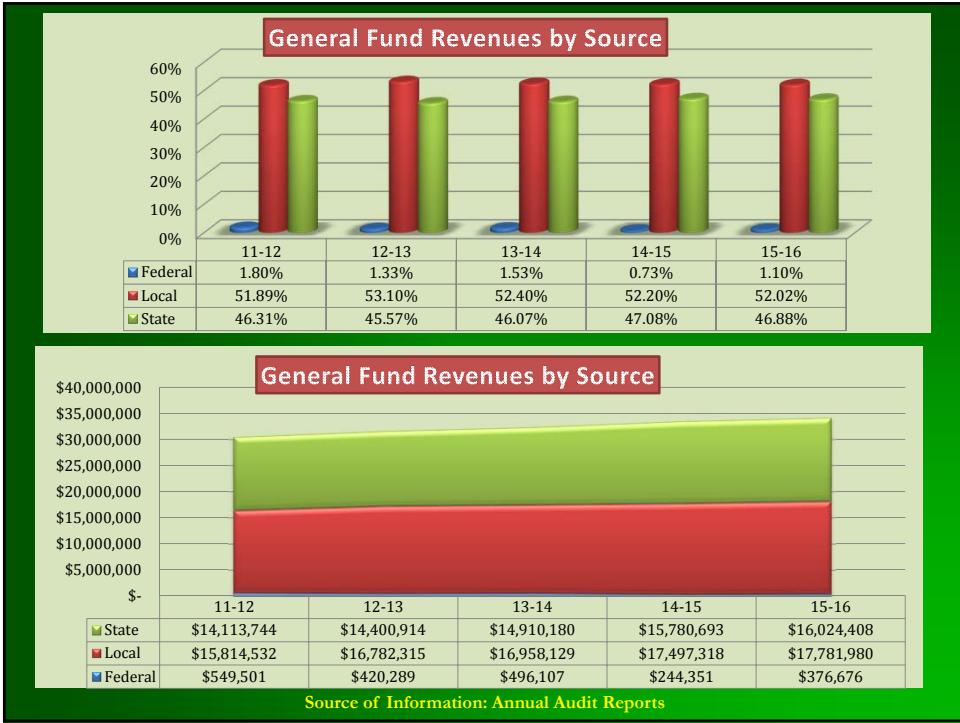
Source of Information: Annual Audit Reports

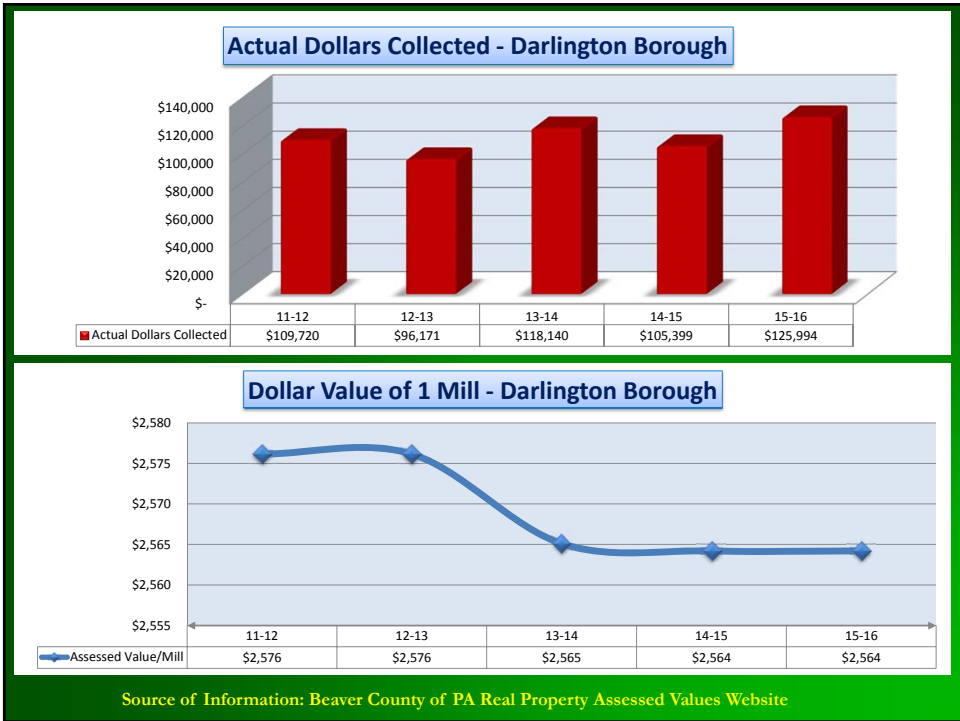
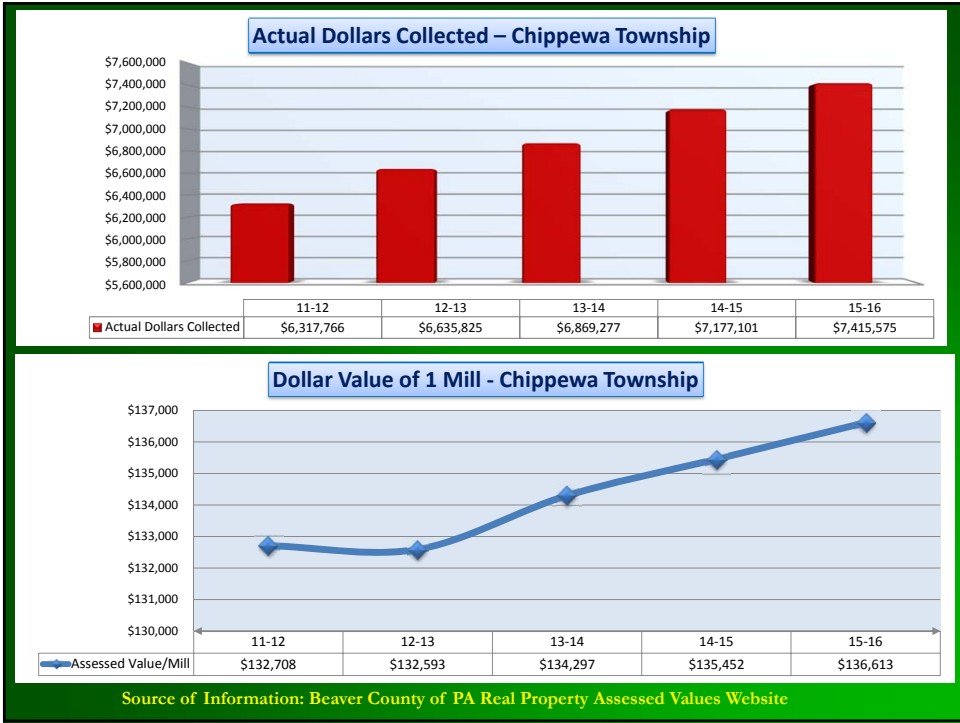
General Fund Expense Analysis

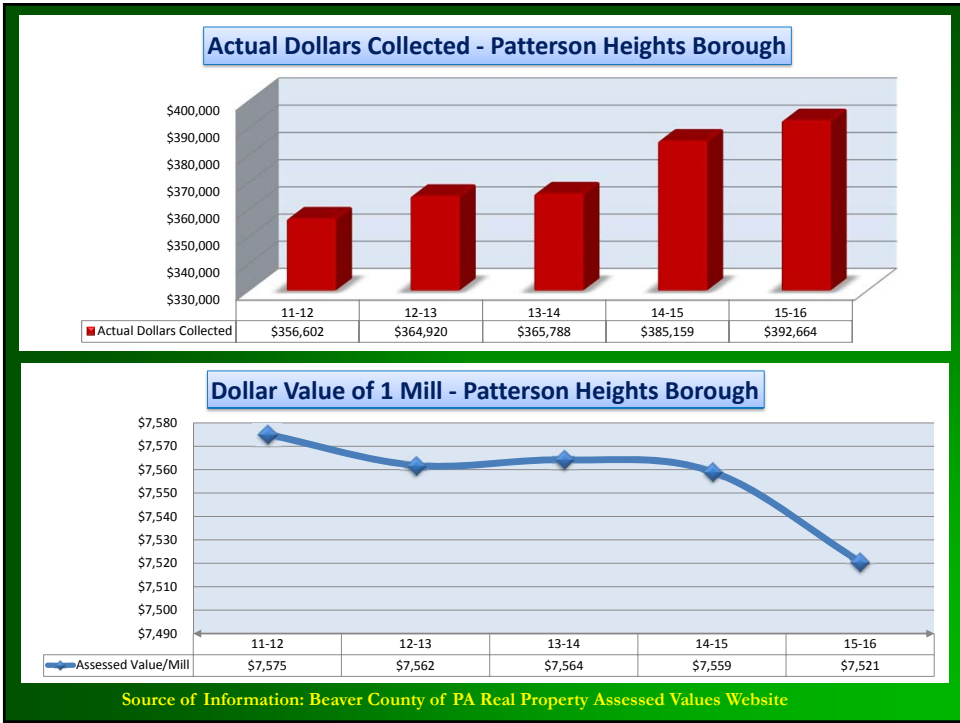
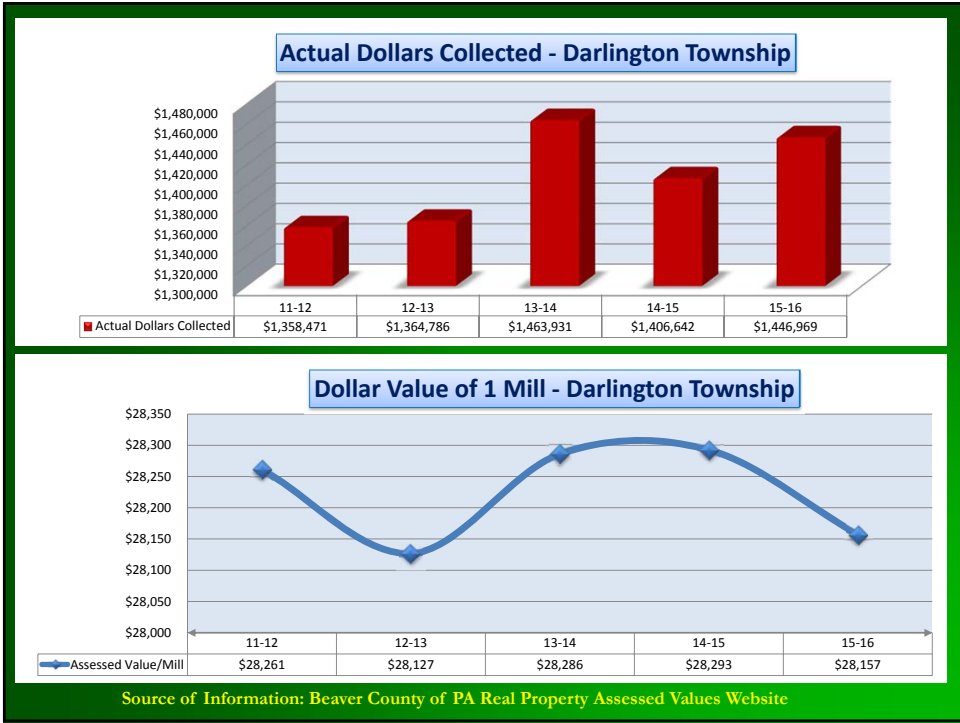


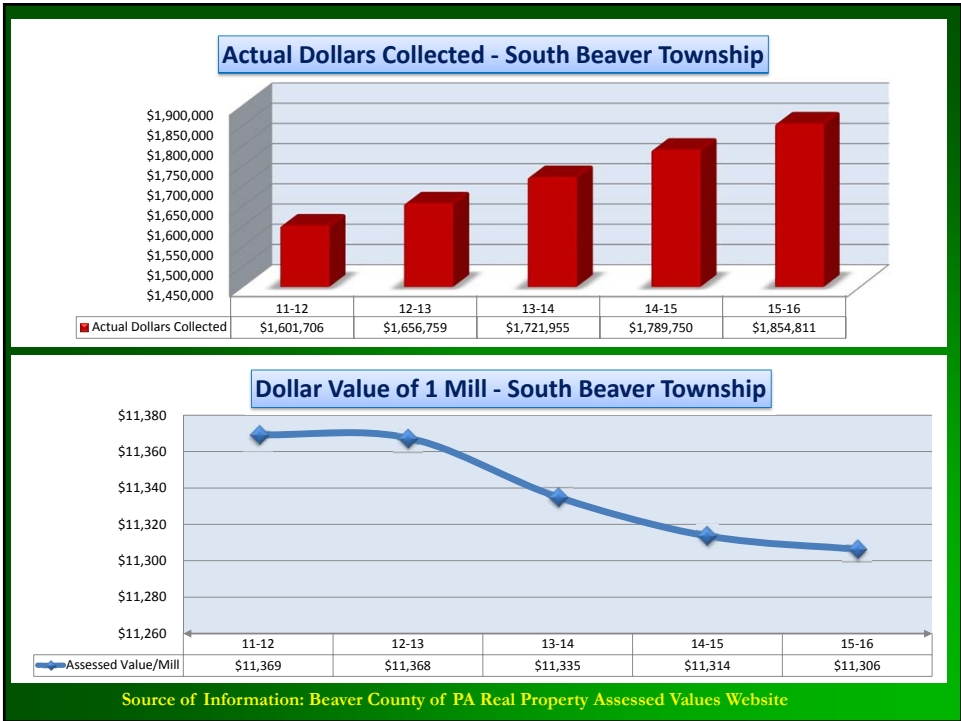
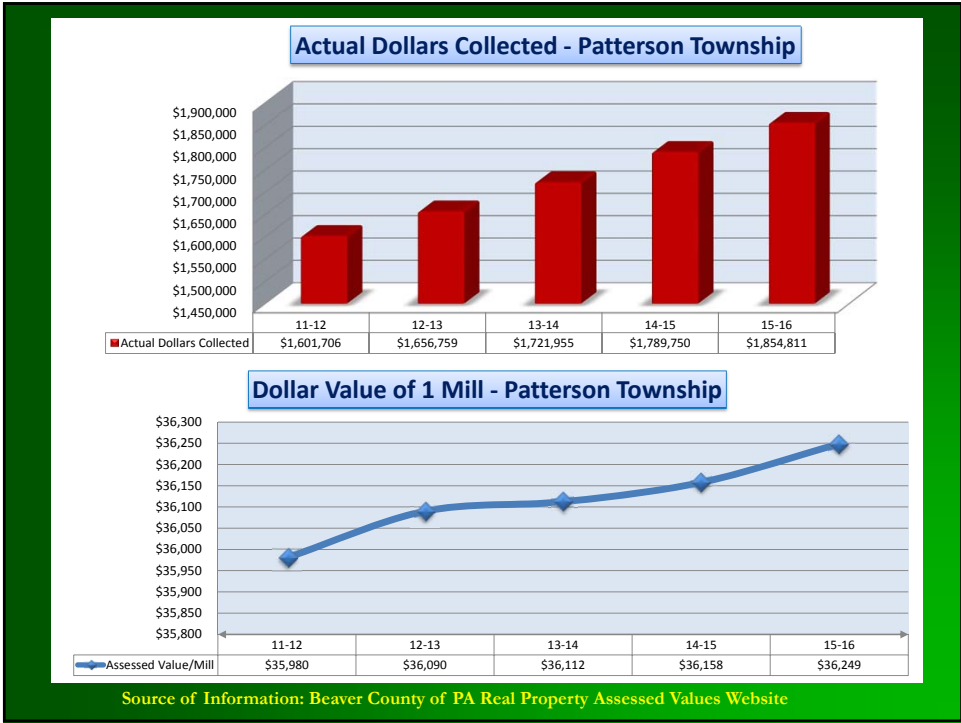












Actual Dollars Collected – West Mayfield Borough



Dollar Value of 1 Mill – West Mayfield Borough

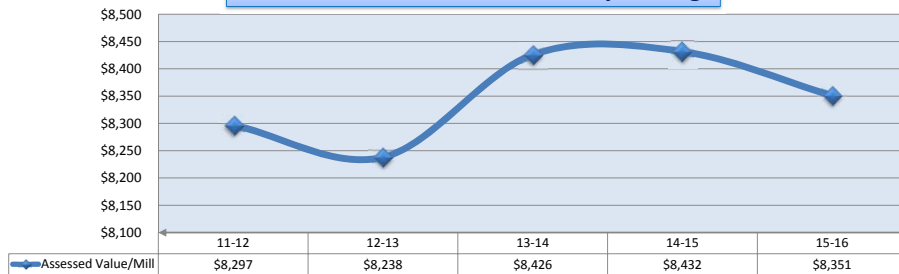


Source of Information: Beaver County of PA Real Property Assessed Values Website

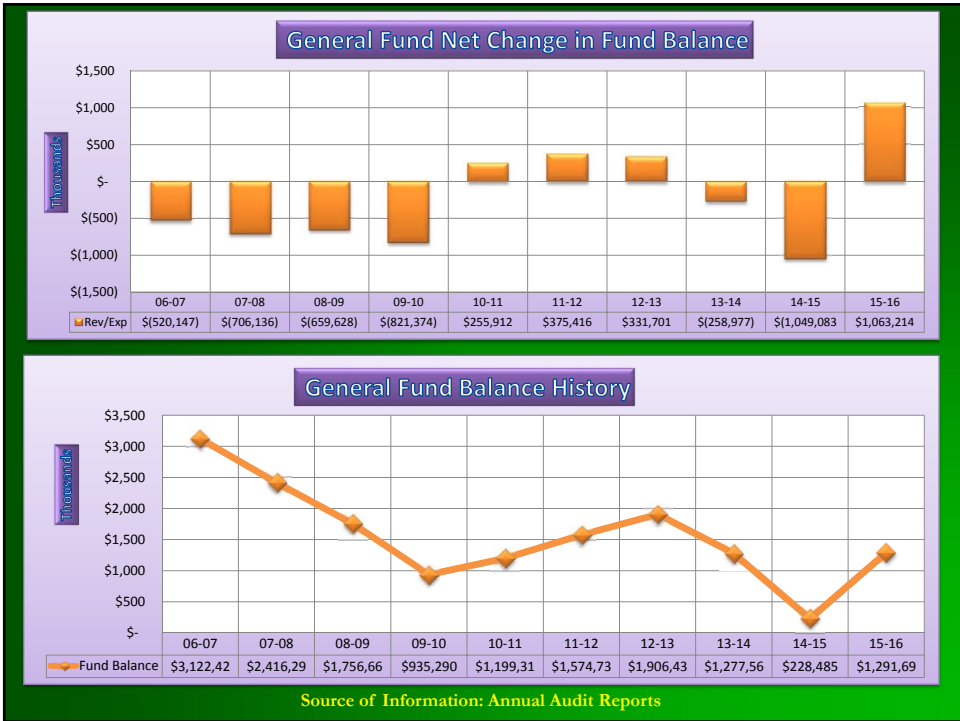
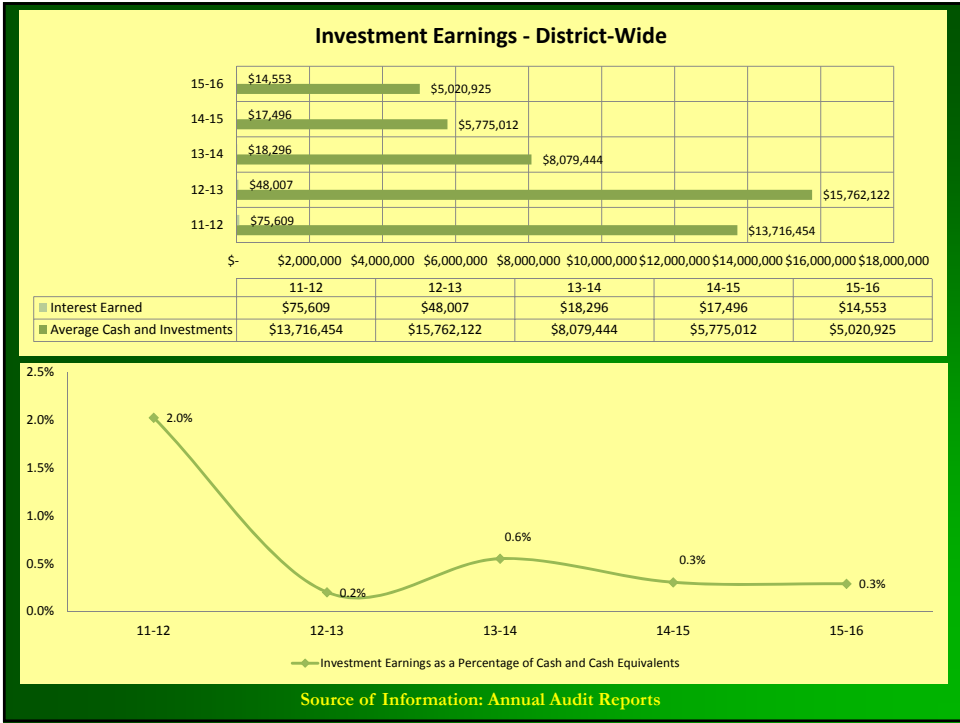
Actual Dollars Collected – Enon Valley Borough

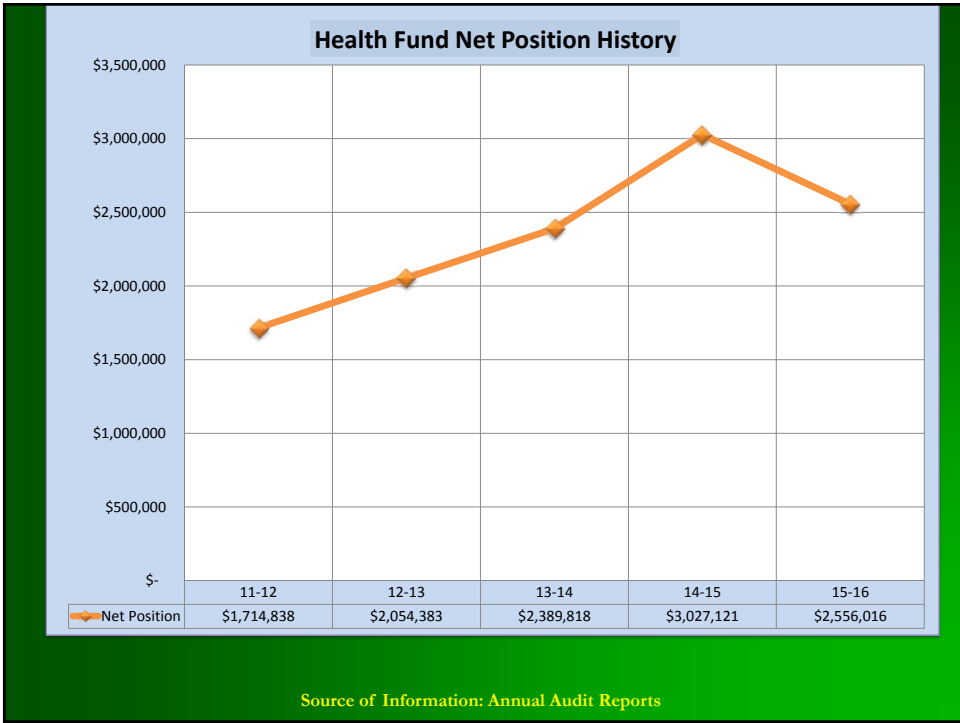
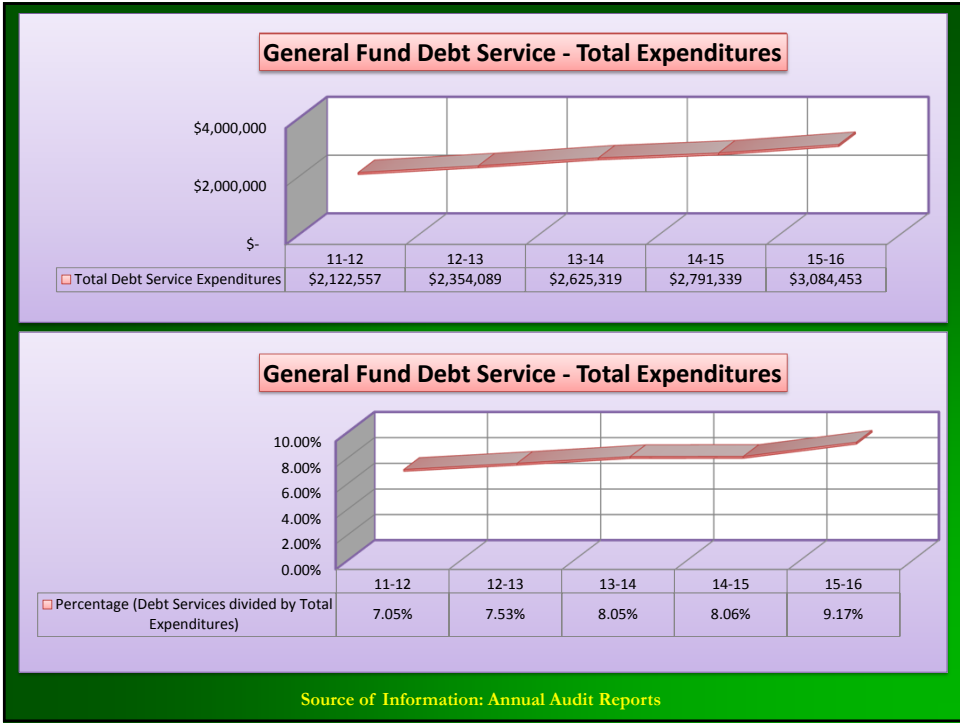


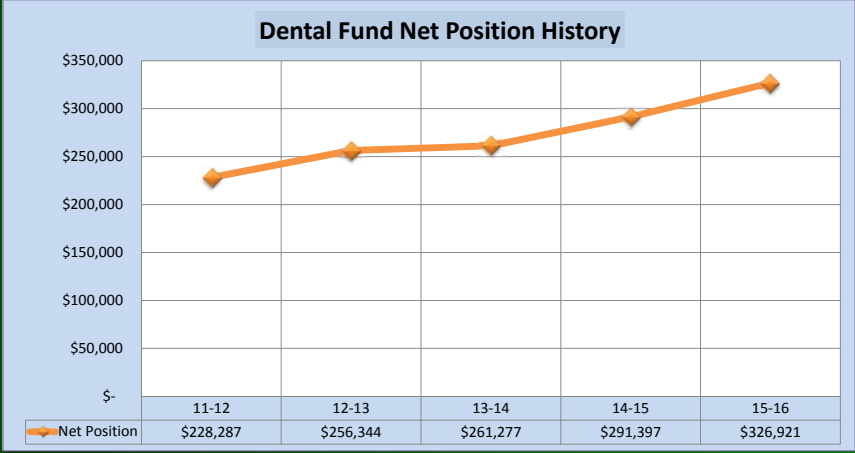
Dollar Value of 1 Mill – Enon Valley Borough



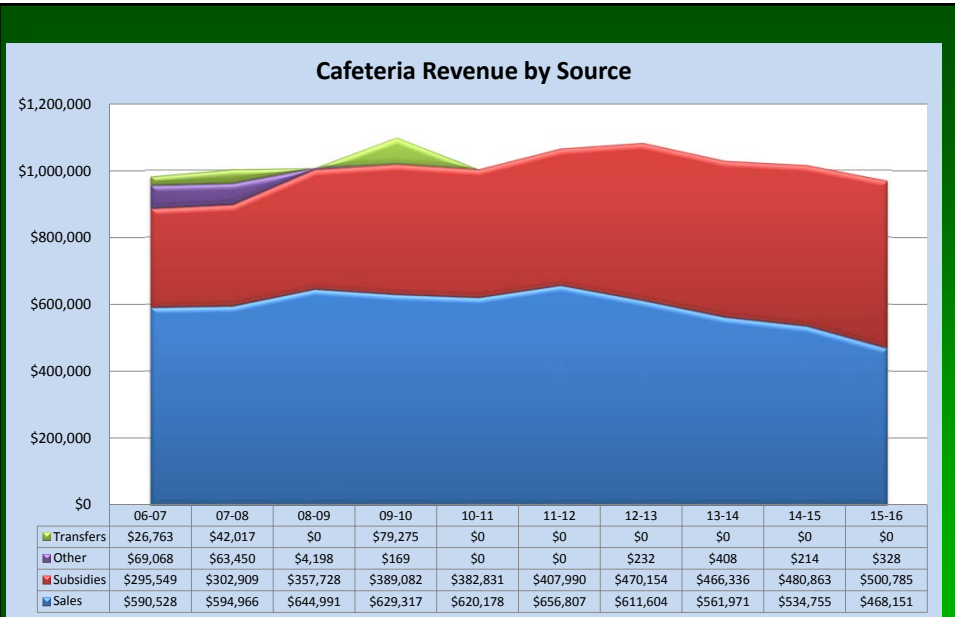
Source of Information: Lawrence County of PA Real Property Assessed Values Website



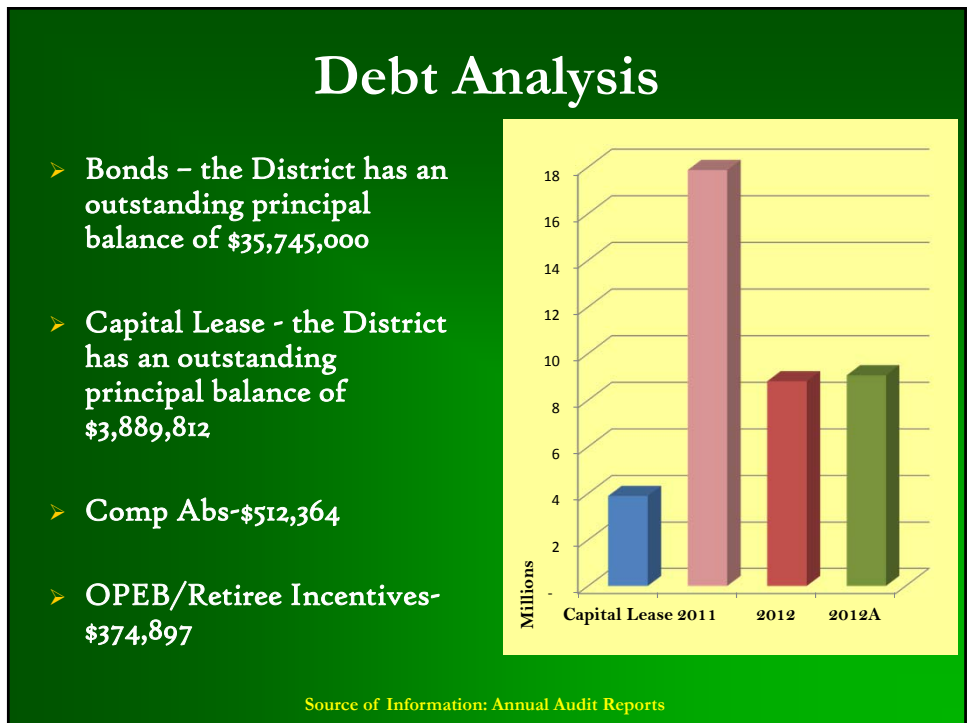
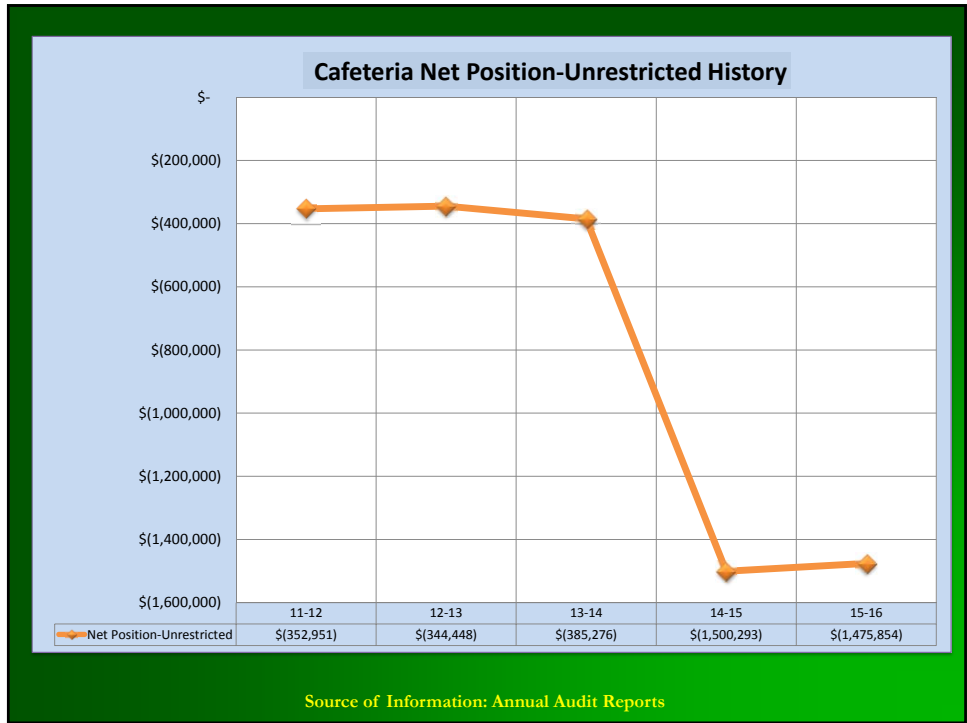




Source of Information: Annual Audit Reports



Source of Information: Annual Audit Reports



Peer Group Comparison Data

***DOES NOT INCLUDE 2015-2016 DATA AS IT IS UNAVAILABLE UNTIL THE SPRING**



Peer Group Comparison Data

WE AT COTTRILL ARBUTINA, CERTIFIED PUBLIC ACCOUNTANTS, ARE PLEASED TO PROVIDE YOU WITH THIS INFORMATIONAL DOCUMENT CONTAINING A REGIONAL PEER GROUP ANALYSIS FOR YOUR SCHOOL DISTRICT. THE INFORMATION IN THIS REPORT WAS OBTAINED FROM THE PENNSYLVANIA DEPARTMENT OF EDUCATION'S WEBSITE AND WE MAKE NO REPRESENTATION WITH REGARDS TO THE ACCURACY OR SUFFICIENCY OF THE DATA PROVIDED.

WE DETERMINED YOUR PEER GROUP BASED ON THE MARKET VALUE PERSONAL INCOME RATIO (MVPI RATIO) AND TOTAL EXPENDITURES OF EACH DISTRICT IN YOUR PEER GROUP AS OF JUNE 30, 2013. THIS PEER GROUP WAS CARRIED FORWARD TO THE NEXT YEAR AND UPDATED WITH THE JUNE 30, 2015 AFR DATA.

ALTHOUGH WE PROVIDE THIS ANALYSIS, THE USE OF PEER ANALYSIS REMAINS A VERY CONTROVERSIAL SUBJECT. IN PARTICULAR, NOT EVERY SCHOOL DISTRICT REFLECTED IN THIS ANALYSIS OFFERS THE EDUCATIONAL PRODUCTS, SERVICES, OR LEVEL OF SERVICES THAT YOU PROVIDE TO YOUR STUDENTS, NOR HAS THE SAME NUMBER OF BUILDINGS, ETC. SUCH DIFFERENCES, ALONG WITH DIFFERENCES IN STRATEGIC OBJECTIVES AND OVERALL MANAGEMENT PHILOSOPHIES MUST BE TAKEN INTO ACCOUNT WHEN MAKING ANY PEER COMPARISONS.

THIS DOCUMENT IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY FOR THE USE OF THE SCHOOL BOARD AND BLACKHAWK SCHOOL DISTRICT.

Blackhawk's Peer Group-Total Expenditures and MVPI Ratio*

* The Market Value Personal Income Ratio (MVPI Ratio) represents the combined market value and income wealth for each pupil in a district. A low MVPI ratio would indicate that a district was affluent.

Peer Group

School District	Total Expenditures	MV / PI Aid Ratio	2014-15 ADM
1 General McLane SD	30,966,094	0.5934	2,182
2 Harbor Creek SD	31,279,589	0.5768	2,152
3 Wyoming Area SD	31,975,894	0.6086	2,432
4 Juniata County SD	32,163,328	0.5801	3,010
5 South Butler County SD	34,027,476	0.5112	2,581
6 Blackhawk SD	35,036,025	0.5762	2,518
7 Grove City Area SD	35,170,072	0.5980	2,133
8 West Perry SD	35,295,630	0.5947	2,608
9 Hopewell Area SD	35,741,961	0.5791	2,295
10 Lehigh Area SD	37,168,664	0.6045	2,453

County Group

School District	Total Expenditures	MV / PI Aid	2014-15 ADM
1 Midland Borough SD	5,474,631	0.8246	417
2 Rochester Area SD	15,382,757	0.7062	816
3 Western Beaver County SD	20,544,965	0.6530	761
4 Freedom Area SD	21,388,760	0.6264	1,536
5 Aliquippa SD	21,470,691	0.7898	1,299
6 New Brighton Area SD	21,529,110	0.7598	1,499
7 South Side Area SD	21,870,818	0.5953	1,168
8 Riverside Beaver County SD	22,027,953	0.6277	1,547
9 Big Beaver Falls Area SD	25,404,353	0.7681	1,755
10 Beaver Area SD	28,077,055	0.5431	2,072
11 Central Valley SD	33,272,731	0.5116	2,452
12 Blackhawk SD	35,036,025	0.5762	2,518
13 Hopewell Area SD	35,741,961	0.5791	2,295
14 Ambridge Area SD	44,563,704	0.6047	2,944

Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

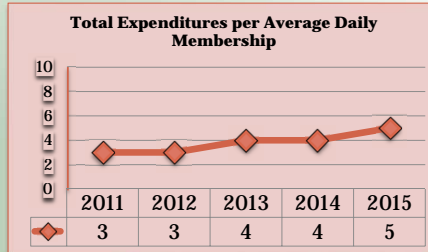
Blackhawk-Total Expenditures Per Average Daily Membership

2015 Detail

School District	TE Per ADM
1 Juniata County SD	10,686
2 Wyoming Area SD	13,147
3 South Butler County SD	13,182
4 West Perry SD	13,533
5 Blackhawk SD	13,917
6 General McLane SD	14,192
7 Harbor Creek SD	14,534
8 Lehigh Area SD	15,150
9 Hopewell Area SD	15,575
10 Grove City Area SD	16,491

Peer Group

5-Year Comparison

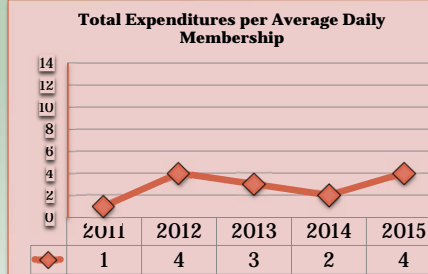


2015 Detail

School District	TE Per ADM
1 Midland Borough SD	13,128
2 Beaver Area SD	13,552
3 Central Valley SD	13,569
4 Blackhawk SD	13,917
5 Freedom Area SD	13,925
6 Riverside Beaver County SD	14,238
7 New Brighton Area SD	14,367
8 Big Beaver Falls Area SD	14,473
9 Ambridge Area SD	15,136
10 Hopewell Area SD	15,575
11 Aliquippa SD	16,529
12 South Side Area SD	18,722
13 Rochester Area SD	18,862
14 Western Beaver County SD	26,989

County Group

5-Year Comparison



Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Total Revenue Per Average Daily Membership

2015 Detail		Peer Group	5-Year Comparison				
School District	Total Rev Per ADM		2011	2012	2013	2014	2015
1 Grove City Area SD	17,288		8	8	7	7	7
2 Lehigh Area SD	15,760						
3 Hopewell Area SD	15,614						
4 General McLane SD	14,361						
5 Harbor Creek SD	14,342						
6 West Perry SD	13,640						
7 Blackhawk SD	13,500						
8 South Butler County SD	13,249						
9 Wyoming Area SD	12,783						
10 Juniata County SD	11,311						

2015 Detail		County Group	5-Year Comparison				
School District	Total Rev Per ADM		2011	2012	2013	2014	2015
1 Western Beaver County SD	27,757		13	11	12	12	11
2 Rochester Area SD	19,893						
3 South Side Area SD	18,641						
4 Allegheny SD	16,146						
5 Hopewell Area SD	15,614						
6 New Brighton Area SD	14,819						
7 Ambridge Area SD	14,487						
8 Big Beaver Falls Area SD	14,389						
9 Riverside Beaver County SD	14,274						
10 Freedom Area SD	13,684						
11 Blackhawk SD	13,500						
12 Central Valley SD	13,292						
13 Beaver Area SD	13,208						
14 Midland Borough SD	12,787						

Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

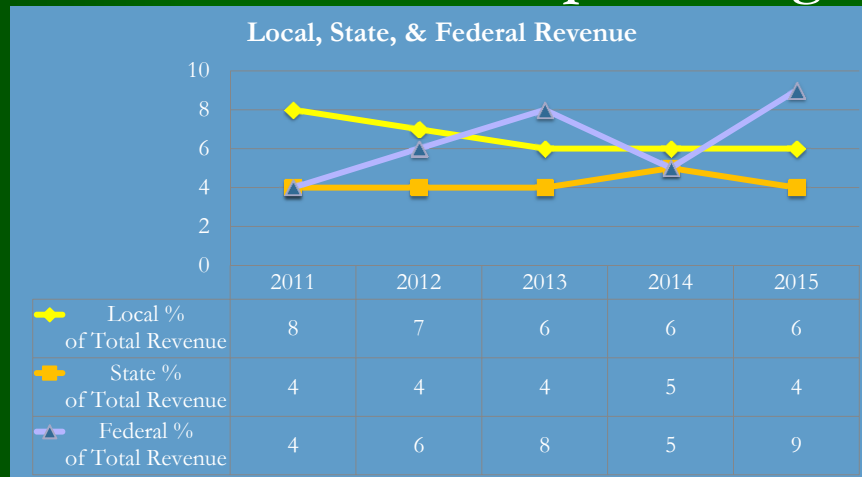
Blackhawk-Total Net Income

2015 Detail		Peer Group	5-Year Comparison				
School District	Net Income		2011	2012	2013	2014	2015
1 Juniata County SD	1,880,380		9	8	7	6	10
2 Grove City Area SD	1,699,450						
3 Lehigh Area SD	1,497,695						
4 General McLane SD	368,661						
5 West Perry SD	279,552						
6 South Butler County SD	173,690						
7 Hopewell Area SD	90,093						
8 Harbor Creek SD	(412,987)						
9 Wyoming Area SD	(885,798)						
10 Blackhawk SD	(1,049,083)						

2015 Detail		County Group	5-Year Comparison				
School District	Net Income		2011	2012	2013	2014	2015
1 Rochester Area SD	840,752		8	3	5	12	13
2 New Brighton Area SD	677,761						
3 Western Beaver County SD	584,683						
4 Hopewell Area SD	90,093						
5 Riverside Beaver County SD	55,528						
6 South Side Area SD	(94,412)						
7 Midland Borough SD	(142,523)						
8 Big Beaver Falls Area SD	(147,378)						
9 Freedom Area SD	(369,909)						
10 Allegheny SD	(498,343)						
11 Central Valley SD	(678,728)						
12 Beaver Area SD	(713,306)						
13 Blackhawk SD	(1,049,083)						
14 Ambridge Area SD	(1,912,579)						

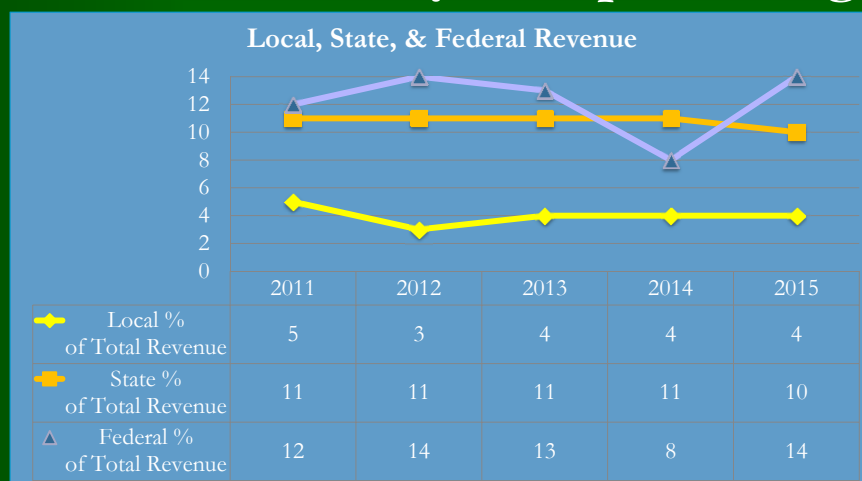
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Local, State, & Federal Revenue-Peer Group Ranking



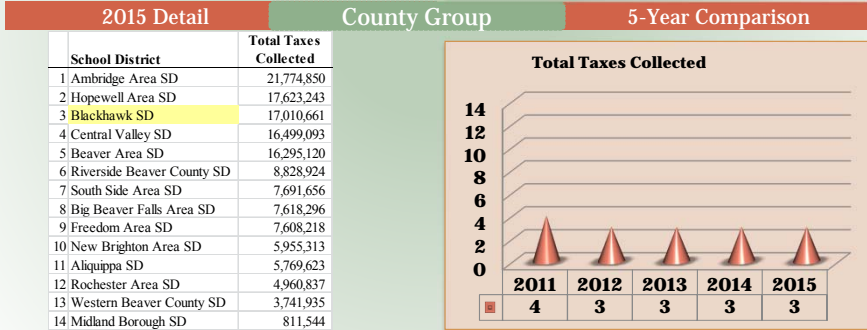
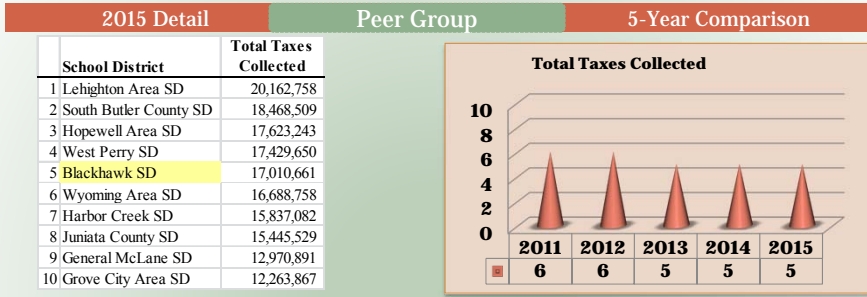
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Blackhawk-Local, State, & Federal Revenue-County Group Ranking



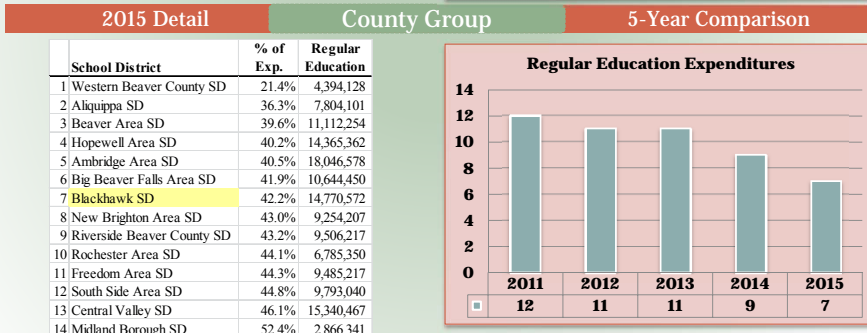
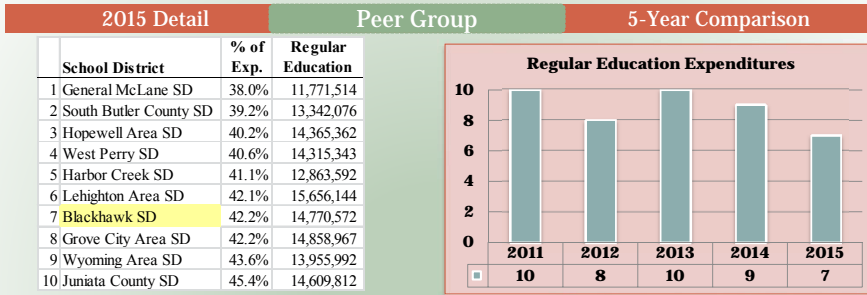
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Total Taxes Collected



Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

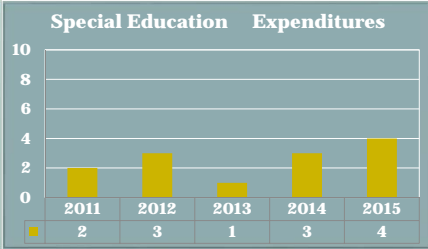
Blackhawk- Regular Education Expenditures



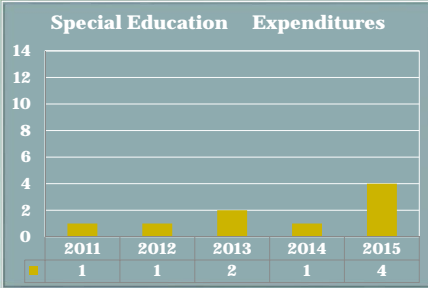
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Special Education Expenditures

2015 Detail			Peer Group		5-Year Comparison		
School District	% of Exp.	Special Education	2011	2012	2013	2014	2015
1 General McLane SD	9.4%	2,923,794	2	3	1	3	4
2 South Butler County SD	10.0%	3,410,952					
3 Harbor Creek SD	10.2%	3,189,998					
4 Blackhawk SD	10.8%	3,789,016					
5 West Perry SD	12.3%	4,324,321					
6 Wyoming Area SD	13.0%	4,170,488					
7 Hopewell Area SD	13.2%	4,704,010					
8 Juniata County SD	13.2%	4,256,764					
9 Lehigh Area SD	14.8%	5,514,047					
10 Grove City Area SD	20.7%	7,292,461					



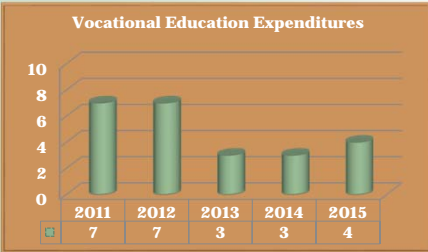
2015 Detail			County Group		5-Year Comparison		
School District	% of Exp.	Special Education	2011	2012	2013	2014	2015
1 Western Beaver County SD	7.6%	1,570,336					
2 Central Valley SD	10.3%	3,416,146					
3 South Side Area SD	10.5%	2,294,585					
4 Blackhawk SD	10.8%	3,789,016					
5 Beaver Area SD	10.8%	3,043,197					
6 New Brighton Area SD	11.9%	2,572,603					
7 Ambridge Area SD	12.0%	5,326,137					
8 Big Beaver Falls Area SD	12.1%	3,078,170					
9 Riverside Beaver County SD	12.2%	2,692,705					
10 Freedom Area SD	12.5%	2,667,070					
11 Hopewell Area SD	13.2%	4,704,010					
12 Midland Borough SD	14.8%	807,922					
13 Rochester Area SD	15.2%	2,343,839					
14 Aliquippa SD	15.7%	3,367,544					



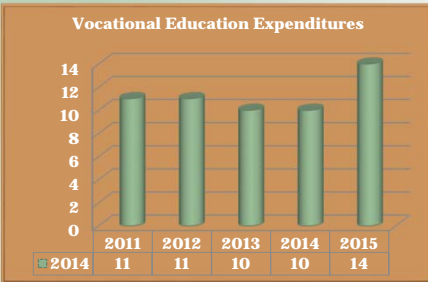
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Vocational Education Expenditures

2015 Detail			Peer Group		5-Year Comparison		
School District	% of Exp.	Vocational Education	2011	2012	2013	2014	2015
1 Harbor Creek SD	0.9%	286,728	7	7	3	3	4
2 Wyoming Area SD	2.7%	861,698					
3 Hopewell Area SD	2.9%	1,040,772					
4 Blackhawk SD	3.4%	1,202,071					
5 West Perry SD	3.7%	1,308,210					
6 General McLane SD	3.7%	1,150,082					
7 South Butler County SD	4.2%	1,418,353					
8 Lehigh Area SD	4.4%	1,622,030					
9 Grove City Area SD	4.5%	1,584,070					
10 Juniata County SD	5.1%	1,638,463					



2015 Detail			County Group		5-Year Comparison		
School District	% of Exp.	Vocational Education	2011	2012	2013	2014	2015
1 Midland Borough SD	0.0%	-					
2 South Side Area SD	0.7%	155,821					
3 Central Valley SD	0.7%	238,521					
4 Rochester Area SD	1.3%	194,216					
5 Riverside Beaver County SD	1.3%	295,707					
6 Big Beaver Falls Area SD	1.8%	462,165					
7 Freedom Area SD	2.1%	450,684					
8 Beaver Area SD	2.1%	591,870					
9 Aliquippa SD	2.4%	508,248					
10 Ambridge Area SD	2.7%	1,185,862					
11 Hopewell Area SD	2.9%	1,040,772					
12 Western Beaver County SD	3.1%	633,889					
13 New Brighton Area SD	3.3%	699,869					
14 Blackhawk SD	3.4%	1,202,071					



Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Other Instructional Program Expenditures

2015 Detail		Peer Group	5-Year Comparison
School District	% of Exp.	Other Instructional Programs	
1 Lehigh Area SD	0.0%	13,996	
2 South Butler County SD	0.2%	53,608	
3 Blackhawk SD	0.4%	135,748	
4 Hopewell Area SD	0.4%	158,602	
5 Grove City Area SD	0.6%	197,100	
6 Juniata County SD	0.6%	200,823	
7 General McLane SD	0.9%	271,222	
8 Harbor Creek SD	1.1%	330,322	
9 West Perry SD	1.1%	401,738	
10 Wyoming Area SD	3.1%	983,970	



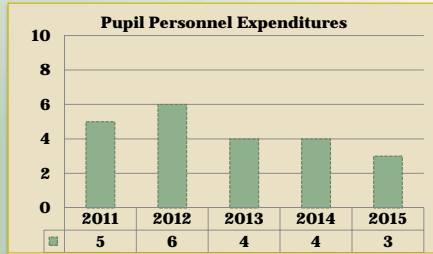
2015 Detail		County Group	5-Year Comparison
School District	% of Exp.	Other Instructional Programs	
1 Central Valley SD	0.1%	22,300	
2 Freedom Area SD	0.1%	25,461	
3 Midland Borough SD	0.1%	8,080	
4 Beaver Area SD	0.2%	45,441	
5 Riverside Beaver County SD	0.2%	40,049	
6 Rochester Area SD	0.2%	28,513	
7 Ambridge Area SD	0.2%	103,661	
8 Aliquippa SD	0.2%	51,592	
9 South Side Area SD	0.3%	65,217	
10 Blackhawk SD	0.4%	135,748	
11 Hopewell Area SD	0.4%	158,602	
12 Big Beaver Falls Area SD	0.8%	194,840	
13 New Brighton Area SD	0.8%	170,076	
14 Western Beaver County SD	2.7%	547,410	



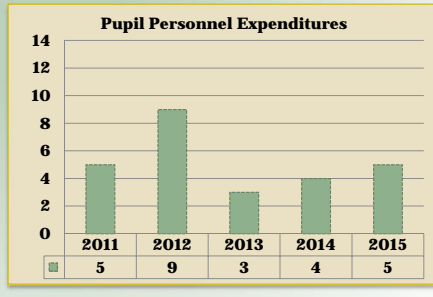
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Pupil Personnel Expenditures

2015 Detail		Peer Group	5-Year Comparison
School District	% of Exp	Pupil Personnel	
1 Wyoming Area SD	2.15%	688,591	
2 South Butler County SD	2.33%	792,819	
3 Blackhawk SD	2.34%	820,804	
4 Lehigh Area SD	2.44%	905,847	
5 Harbor Creek SD	2.46%	770,612	
6 Hopewell Area SD	2.50%	893,388	
7 Juniata County SD	2.56%	822,622	
8 West Perry SD	3.07%	1,083,238	
9 Grove City Area SD	3.09%	1,087,491	
10 General McLane SD	3.10%	959,694	

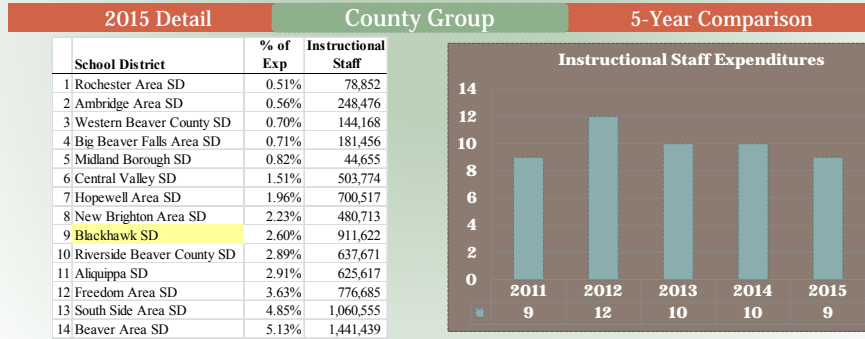
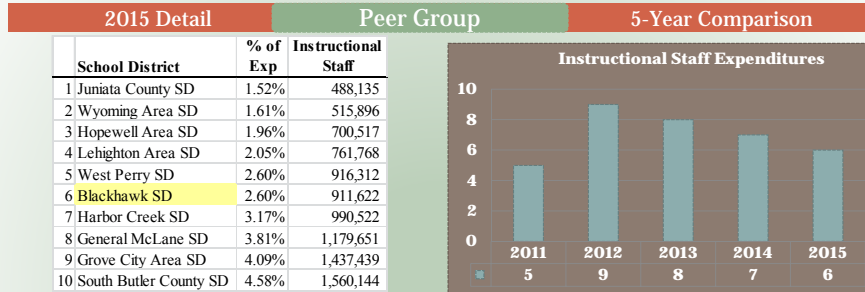


2015 Detail		County Group	5-Year Comparison
School District	% of Exp	Pupil Personnel	
1 Midland Borough SD	0.57%	31,181	
2 Western Beaver County SD	1.53%	314,681	
3 Ambridge Area SD	1.63%	726,210	
4 Rochester Area SD	1.92%	294,956	
5 Blackhawk SD	2.34%	820,804	
6 Hopewell Area SD	2.50%	893,388	
7 Central Valley SD	2.58%	858,881	
8 South Side Area SD	2.74%	598,887	
9 Aliquippa SD	2.78%	597,115	
10 Beaver Area SD	3.01%	845,540	
11 Freedom Area SD	3.04%	649,751	
12 New Brighton Area SD	3.30%	710,662	
13 Riverside Beaver County SD	3.49%	768,051	
14 Big Beaver Falls Area SD	4.25%	1,079,899	



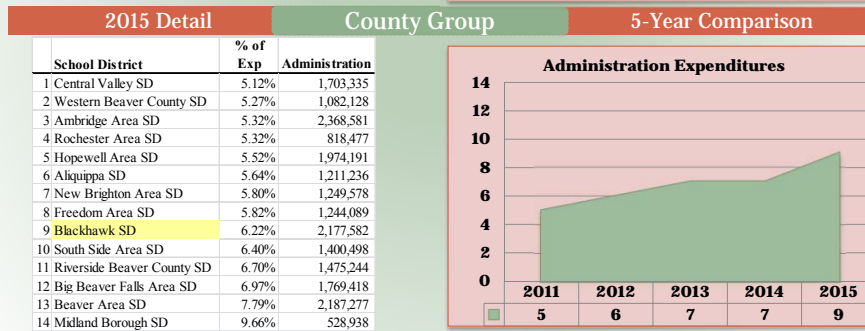
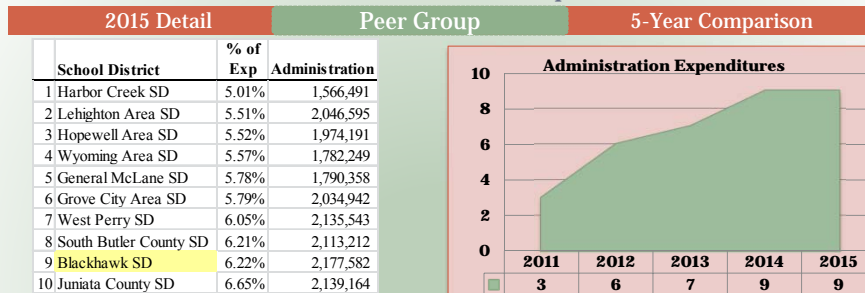
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Instructional Staff Expenditures



Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

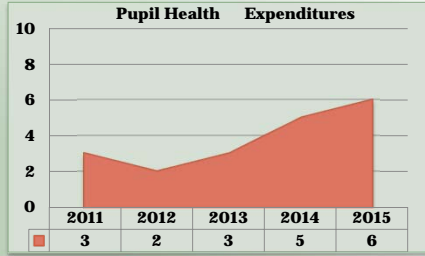
Blackhawk-Administration Expenditures



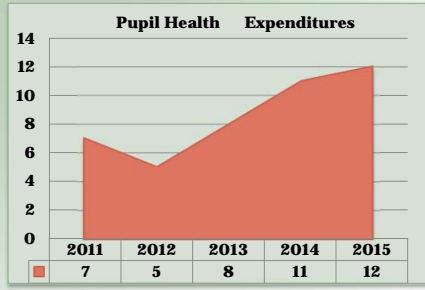
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Pupil Health Expenditures

2015 Detail			Peer Group	5-Year Comparison	
School District	% of Exp	Pupil Health			
1 Grove City Area SD	0.80%	281,062			
2 South Butler County SD	0.92%	311,974			
3 Harbor Creek SD	1.03%	321,766			
4 West Perry SD	1.15%	406,263			
5 General McLane SD	1.28%	395,719			
6 Blackhawk SD	1.33%	466,367			
7 Lehigh Area SD	1.33%	495,277			
8 Hopewell Area SD	1.51%	538,613			
9 Juniata County SD	1.52%	489,284			
10 Wyoming Area SD	1.99%	637,396			



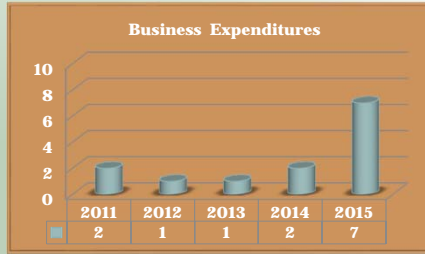
2015 Detail			County Group	5-Year Comparison	
School District	% of Exp	Pupil Health			
1 Western Beaver County SD	0.63%	130,096			
2 Ambridge Area SD	0.84%	373,631			
3 South Side Area SD	0.88%	191,677			
4 Beaver Area SD	0.90%	251,771			
5 Big Beaver Falls Area SD	0.94%	239,731			
6 Riverside Beaver County SD	0.95%	210,319			
7 Aliquippa SD	1.06%	228,181			
8 Rochester Area SD	1.07%	164,042			
9 Central Valley SD	1.07%	355,966			
10 Freedom Area SD	1.11%	236,628			
11 New Brighton Area SD	1.19%	255,556			
12 Blackhawk SD	1.33%	466,367			
13 Midland Borough SD	1.34%	73,104			
14 Hopewell Area SD	1.51%	538,613			



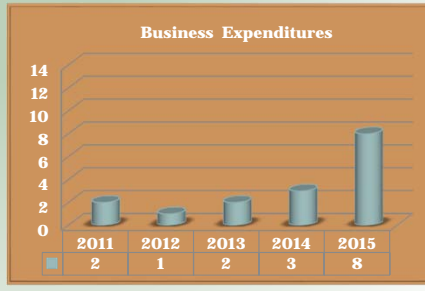
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Business Expenditures

2015 Detail			Peer Group	5-Year Comparison	
School District	% of Exp Business				
1 Wyoming Area SD	0.96%	305,855			
2 Grove City Area SD	1.08%	380,506			
3 South Butler County SD	1.17%	398,644			
4 General McLane SD	1.18%	363,946			
5 Juniata County SD	1.25%	400,520			
6 Harbor Creek SD	1.30%	405,596			
7 Blackhawk SD	1.47%	514,537			
8 West Perry SD	1.72%	607,307			
9 Hopewell Area SD	1.90%	679,685			
10 Lehigh Area SD	1.93%	717,186			



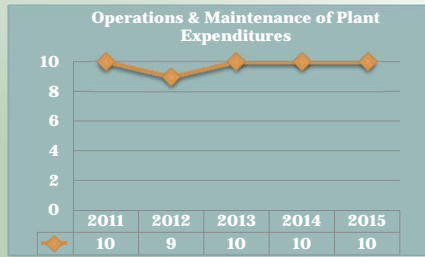
2015 Detail			County Group	5-Year Comparison	
School District	% of Exp Business				
1 Ambridge Area SD	0.67%	296,612			
2 Western Beaver County SD	0.74%	151,116			
3 New Brighton Area SD	1.19%	255,243			
4 Aliquippa SD	1.21%	259,845			
5 Freedom Area SD	1.28%	272,737			
6 Central Valley SD	1.35%	447,749			
7 Big Beaver Falls Area SD	1.45%	368,844			
8 Blackhawk SD	1.47%	514,537			
9 South Side Area SD	1.73%	377,525			
10 Beaver Area SD	1.84%	515,458			
11 Hopewell Area SD	1.90%	679,685			
12 Rochester Area SD	2.06%	317,132			
13 Riverside Beaver County SD	2.40%	529,582			
14 Midland Borough SD	2.78%	152,415			



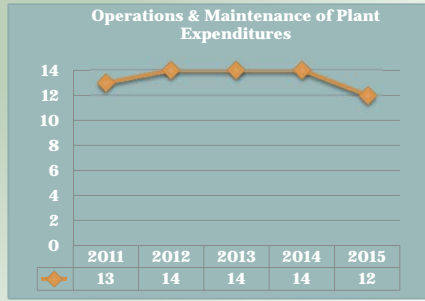
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Operations & Maintenance of Plant Expenditures

2015 Detail		Peer Group		5-Year Comparison	
School District	% of Exp	Operation & Maintenance of Plant			
1 Harbor Creek SD	7.18%	2,245,023			
2 Grove City Area SD	7.23%	2,541,258			
3 Juniata County SD	7.70%	2,476,731			
4 General McLane SD	7.84%	2,427,491			
5 South Butler County SD	8.47%	2,882,857			
6 Lehigh Area SD	8.85%	3,289,807			
7 Wyoming Area SD	9.14%	2,921,212			
8 West Perry SD	9.47%	3,341,116			
9 Hopewell Area SD	9.63%	3,442,612			
10 Blackhawk SD	10.12%	3,546,529			



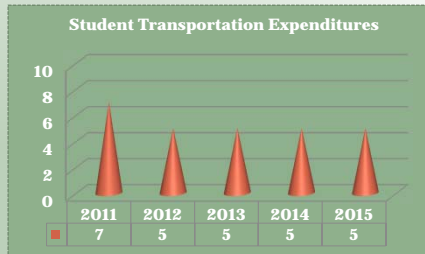
2015 Detail		County Group		5-Year Comparison	
School District	% of Exp	Operation & Maintenance of Plant			
1 Western Beaver County SD	5.44%	1,117,817			
2 Rochester Area SD	7.53%	1,158,410			
3 Ambridge Area SD	8.34%	3,715,323			
4 New Brighton Area SD	8.97%	1,931,033			
5 Midland Borough SD	9.03%	494,388			
6 Aliquippa SD	9.18%	1,972,006			
7 Central Valley SD	9.40%	3,128,001			
8 Riverside Beaver County SD	9.47%	2,085,750			
9 Hopewell Area SD	9.63%	3,442,612			
10 Beaver Area SD	9.68%	2,717,527			
11 Freedom Area SD	10.04%	2,147,757			
12 Blackhawk SD	10.12%	3,546,529			
13 South Side Area SD	10.53%	2,302,774			
14 Big Beaver Falls Area SD	10.54%	2,677,146			



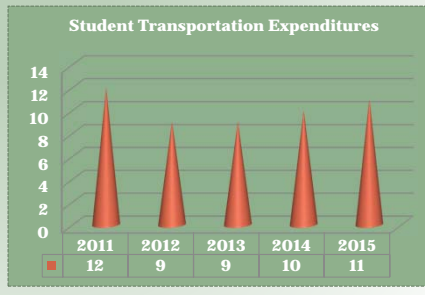
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Student Transportation Expenditures

2015 Detail		Peer Group		5-Year Comparison	
School District	% of Exp	Student Transportation			
1 Lehigh Area SD	4.18%	1,554,055			
2 Grove City Area SD	4.64%	1,632,810			
3 Wyoming Area SD	5.52%	1,765,087			
4 Hopewell Area SD	5.67%	2,027,649			
5 Blackhawk SD	6.18%	2,165,897			
6 Harbor Creek SD	6.22%	1,945,887			
7 General McLane SD	6.62%	2,050,855			
8 South Butler County SD	7.49%	2,548,177			
9 West Perry SD	8.52%	3,007,325			
10 Juniata County SD	9.12%	2,933,330			



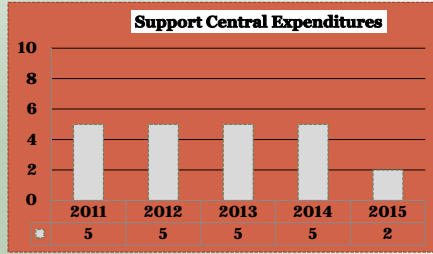
2015 Detail		County Group		5-Year Comparison	
School District	% of Exp	Student Transportation			
1 Midland Borough SD	4.37%	239,025			
2 Aliquippa SD	4.49%	963,017			
3 Rochester Area SD	4.51%	693,694			
4 Western Beaver County SD	4.57%	938,930			
5 Big Beaver Falls Area SD	4.86%	1,235,137			
6 New Brighton Area SD	5.01%	1,079,424			
7 Freedom Area SD	5.18%	1,108,673			
8 Ambridge Area SD	5.54%	2,470,847			
9 Riverside Beaver County SD	5.65%	1,243,866			
10 Hopewell Area SD	5.67%	2,027,649			
11 Blackhawk SD	6.18%	2,165,897			
12 Beaver Area SD	6.37%	1,789,409			
13 Central Valley SD	6.63%	2,213,681			
14 South Side Area SD	7.70%	1,683,644			



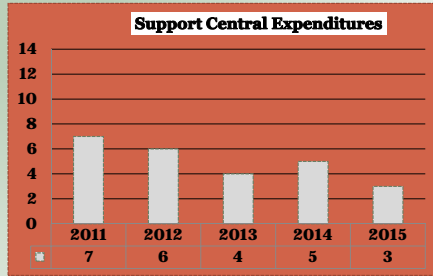
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Support Central Expenditures

2015 Detail			Peer Group	5-Year Comparison	
School District	% of Exp	Support Central			
1 Grove City Area SD	0.00%	-			
2 Blackhawk SD	0.00%	311			
3 General McLane SD	0.01%	1,910			
4 Harbor Creek SD	0.04%	12,210			
5 Juniata County SD	0.12%	38,341			
6 Wyoming Area SD	0.55%	174,607			
7 South Butler County SD	0.78%	264,116			
8 West Perry SD	0.79%	277,731			
9 Hopewell Area SD	1.06%	379,654			
10 Lehigh Area SD	1.19%	443,446			



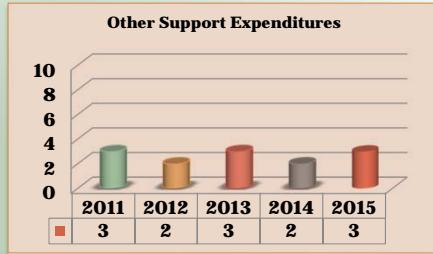
2015 Detail			County Group	5-Year Comparison	
School District	% of Exp	Support Central			
1 Midland Borough SD	0.00%	-			
2 Western Beaver County SD	0.00%	-			
3 Blackhawk SD	0.00%	311			
4 Beaver Area SD	0.05%	13,884			
5 Riverside Beaver County SD	0.10%	22,009			
6 South Side Area SD	0.14%	29,797			
7 Hopewell Area SD	1.06%	379,654			
8 Ambridge Area SD	1.07%	476,174			
9 Freedom Area SD	1.26%	270,226			
10 Aliquippa SD	1.34%	287,598			
11 New Brighton Area SD	1.52%	327,612			
12 Rochester Area SD	2.54%	391,166			
13 Big Beaver Falls Area SD	2.81%	712,651			
14 Central Valley SD	5.38%	1,789,773			



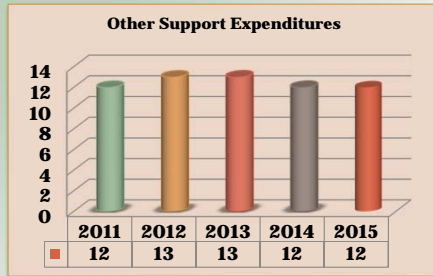
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Other Support Expenditures

2015 Detail			Peer Group	5-Year Comparison	
School District	% of Exp	Other Support			
1 Juniata County SD	0.00%	-			
2 Hopewell Area SD	0.05%	17,783			
3 Blackhawk SD	0.06%	20,393			
4 West Perry SD	0.07%	23,202			
5 Grove City Area SD	0.07%	25,517			
6 Lehigh Area SD	0.07%	27,684			
7 South Butler County SD	0.11%	38,989			
8 Wyoming Area SD	0.13%	42,167			
9 Harbor Creek SD	0.15%	47,519			
10 General McLane SD	0.17%	51,344			



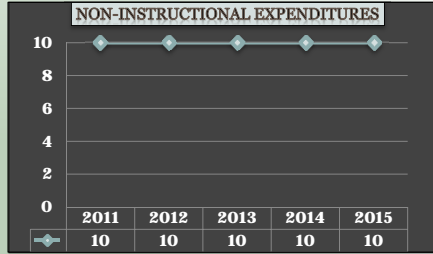
2015 Detail			County Group	5-Year Comparison	
School District	% of Exp	Other Support			
1 Midland Borough SD	0.02%	1,269			
2 Aliquippa SD	0.02%	4,993			
3 Western Beaver County SD	0.02%	4,895			
4 Big Beaver Falls Area SD	0.03%	6,904			
5 Rochester Area SD	0.03%	4,379			
6 New Brighton Area SD	0.03%	6,285			
7 Ambridge Area SD	0.04%	19,794			
8 South Side Area SD	0.05%	9,909			
9 Riverside Beaver County SD	0.05%	10,652			
10 Freedom Area SD	0.05%	10,552			
11 Hopewell Area SD	0.05%	17,783			
12 Blackhawk SD	0.06%	20,393			
13 Beaver Area SD	0.06%	16,687			
14 Central Valley SD	0.07%	23,469			



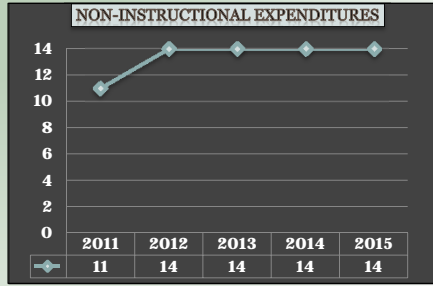
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Non-Instructional Expenditures

2015 Detail		Peer Group		5-Year Comparison	
School District	% of Exp	Non-Instructional			
1 West Perry SD	1.0%	336,244			
2 Harbor Creek SD	1.6%	489,840			
3 Juniata County SD	1.7%	549,044			
4 Wyoming Area SD	2.2%	698,213			
5 Lehigh Area SD	2.3%	840,921			
6 Grove City Area SD	2.4%	837,341			
7 General McLane SD	2.5%	769,374			
8 Hopewell Area SD	2.5%	891,659			
9 South Butler County SD	2.9%	970,015			
10 Blackhawk SD	3.3%	1,149,768			



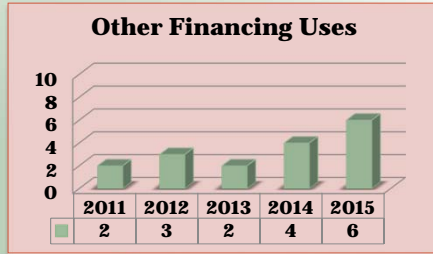
2015 Detail		County Group		5-Year Comparison	
School District	% of Exp	Non-Instructional			
1 Midland Borough SD	0.2%	8,422			
2 Western Beaver County SD	1.3%	260,182			
3 Ambridge Area SD	1.5%	648,078			
4 Rochester Area SD	1.9%	285,225			
5 Aliquippa SD	2.1%	456,454			
6 Riverside Beaver County SD	2.2%	495,066			
7 Hopewell Area SD	2.5%	891,659			
8 Freedom Area SD	2.5%	533,878			
9 Big Beaver Falls Area SD	2.6%	665,799			
10 Beaver Area SD	2.8%	784,520			
11 Central Valley SD	2.8%	930,792			
12 South Side Area SD	2.9%	627,104			
13 New Brighton Area SD	3.1%	659,968			
14 Blackhawk SD	3.3%	1,149,768			



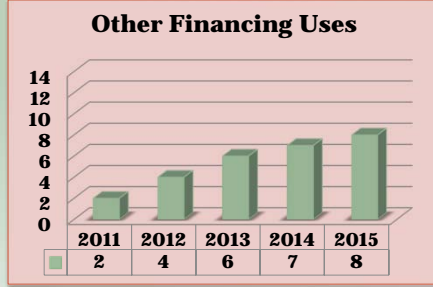
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Other Financing Uses Expenditures

2015 Detail		Peer Group		5-Year Comparison	
School District	% of Exp	Other Financing Uses			
1 Grove City Area SD	2.8%	979,107			
2 Juniata County SD	2.9%	946,379			
3 West Perry SD	6.8%	2,414,933			
4 Lehigh Area SD	7.1%	2,638,006			
5 Wyoming Area SD	7.7%	2,460,447			
6 Blackhawk SD	9.2%	3,214,634			
7 Hopewell Area SD	11.0%	3,917,968			
8 South Butler County SD	11.5%	3,900,343			
9 General McLane SD	15.7%	4,859,141			
10 Harbor Creek SD	18.5%	5,801,619			

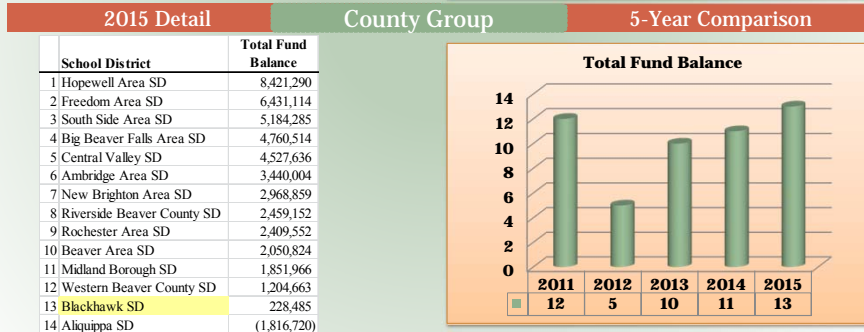
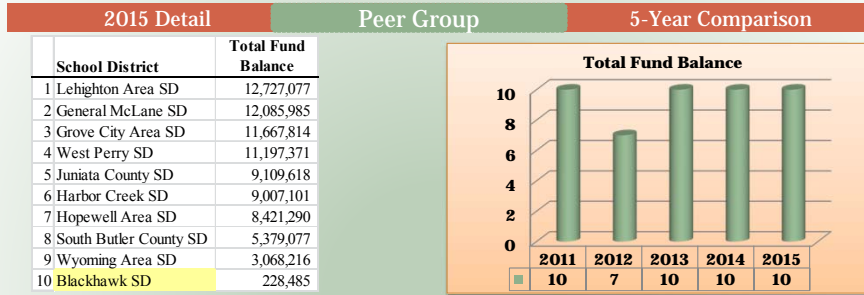


2015 Detail		County Group		5-Year Comparison	
School District	% of Exp	Other Financing Uses			
1 Midland Borough SD	3.9%	213,826			
2 South Side Area SD	5.9%	1,279,785			
3 Central Valley SD	6.9%	2,299,875			
4 Freedom Area SD	7.1%	1,508,078			
5 Big Beaver Falls Area SD	7.1%	1,809,029			
6 New Brighton Area SD	7.9%	1,699,572			
7 Riverside Beaver County SD	8.4%	1,848,455			
8 Blackhawk SD	9.2%	3,214,634			
9 Beaver Area SD	9.3%	2,597,797			
10 Hopewell Area SD	11.0%	3,917,968			
11 Rochester Area SD	11.6%	1,790,985			
12 Aliquippa SD	14.6%	3,124,543			
13 Ambridge Area SD	18.8%	8,391,575			
14 Western Beaver County SD	43.5%	8,935,781			



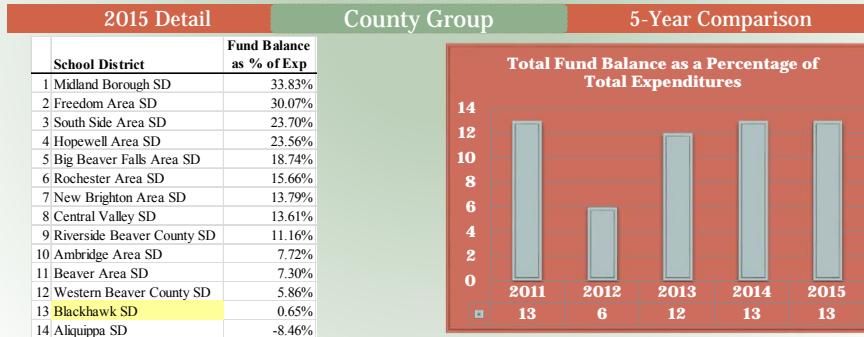
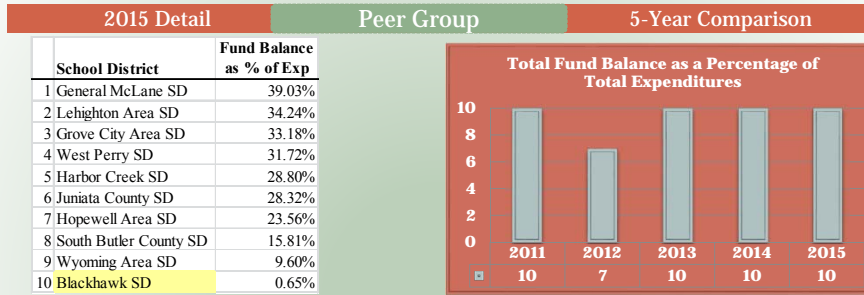
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk-Total Fund Balance



Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

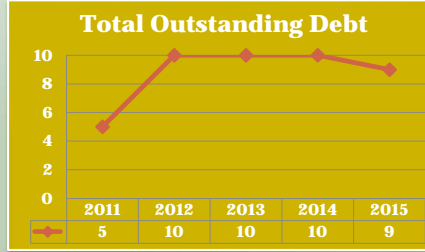
Blackhawk- Total Fund Balance as a Percentage Total Expenditures



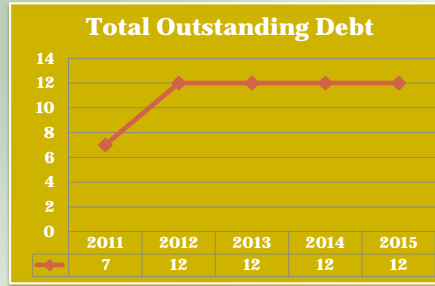
Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Blackhawk- Total Outstanding Debt

2015 Detail		Peer Group	5-Year Comparison	
School District	Total Debt Outstanding		2011	2012
1 Grove City Area SD	12,793,156		5	10
2 South Butler County SD	16,993,936		10	10
3 West Perry SD	17,043,176		10	10
4 Juniata County SD	18,360,607		10	10
5 Harbor Creek SD	19,129,255		10	10
6 Hopewell Area SD	19,781,351		10	10
7 Wyoming Area SD	23,456,484		10	10
8 Lehigh Area SD	27,248,668		10	10
9 Blackhawk SD	42,697,349		9	9
10 General McLane SD	52,420,981		9	9



2015 Detail		County Group	5-Year Comparison	
School District	Total Debt Outstanding		2011	2012
1 Midland Borough SD	3,739,450		7	12
2 Western Beaver County SD	5,915,631		12	12
3 New Brighton Area SD	7,658,214		12	12
4 Rochester Area SD	12,425,479		12	12
5 Freedom Area SD	13,656,515		12	12
6 South Side Area SD	14,715,141		12	12
7 Hopewell Area SD	19,781,351		12	12
8 Riverside Beaver County SD	20,229,726		12	12
9 Big Beaver Falls Area SD	21,292,140		12	12
10 Central Valley SD	28,244,110		12	12
11 Beaver Area SD	34,043,719		12	12
12 Blackhawk SD	42,697,349		12	12
13 Aliquippa SD	47,646,049		12	12
14 Ambridge Area SD	76,027,964		12	12

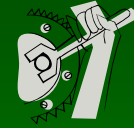


Source of Information: Pennsylvania Department of Education Website – Annual Financial Report Data

Suggestions for Improvements

Significant Deficiencies:

- Controls Over the Athletic Fund
- Invoice Approval
- Tagging of Fixed Assets
- Approval of Invoices Related to Federal Programs
- Uniform Guidance – Written Policies Over Federal Awards
- System Award Management Review
- Child Nutrition Cluster – Eligibility Applications



Material Weaknesses:

- Preparation of Financial Statements
- Interfund Reconciliations
- Payroll Liabilities Reconciliation
- Concentration of Duties
- Controls over School District Credit Cards
- General Controls Over Activity Funds
- Transfer from Internal Service Fund

Source of Information: Annual Audit Reports

Recommendation for Best Practices

- Internal Service Fund Net Assets
- Service Organizations
- Lunt Fund Endowment
- Cafeteria Receipts

Source of Information: Annual Audit Reports

We would like to personally thank the entire staff for their help and cooperation in performing this year's audit. We appreciate the relationship we have developed with the District.

