

**WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
GENERAL FUND TREASURER'S REPORT
MONTH OF AUGUST 2015**

Attachment B&F 1

Function	Aug-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 301,221.81	\$ 40,670,285.12	\$ 469,957.79	\$ 24,713,541.88	\$ 15,486,785.45	1.16
1200 - SPECIAL PROGRAMS	\$ 89,716.02	\$ 16,364,694.64	\$ 209,054.30	\$ 8,097,457.55	\$ 8,058,182.79	1.28
1300 - VOCATIONAL EDUCATION	\$ 238,476.25	\$ 1,746,119.27	\$ 238,476.25	\$ 1,269,323.49	\$ 238,319.53	13.66
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 1,141.13	\$ 176,501.52	\$ 30,324.85	\$ -	\$ 146,176.67	17.18
1700 - HIGHER EDUCATION PROGRAMS	\$ 76,504.25	\$ 414,131.00	\$ 76,504.25	\$ 229,512.75	\$ 108,114.00	18.47
2100 - PUPIL PERSONNEL	\$ 68,453.11	\$ 3,149,106.47	\$ 142,744.50	\$ 2,333,558.04	\$ 672,803.93	4.53
2200 - INSTRUCTIONAL SUPPORT	\$ 62,248.07	\$ 2,195,114.50	\$ 142,207.88	\$ 1,365,733.63	\$ 687,172.99	6.48
2300 - ADMINISTRATION SUPPORT	\$ 395,983.11	\$ 6,514,473.99	\$ 913,214.37	\$ 3,997,369.57	\$ 1,603,890.05	14.02
2400 - PUPIL HEALTH	\$ 638.13	\$ 1,147,151.83	\$ 824.13	\$ 561,636.26	\$ 584,691.44	0.07
2500 - BUSINESS SERVICES	\$ 62,976.69	\$ 968,792.07	\$ 134,964.62	\$ 593,052.65	\$ 240,774.80	13.93
2600 - MAINTENANCE AND OPERATION	\$ 541,270.14	\$ 6,353,621.00	\$ 552,869.09	\$ 1,542,630.05	\$ 4,258,121.86	8.70
2700 - STUDENT TRANSPORTATION	\$ 51,859.34	\$ 5,817,058.48	\$ 62,334.84	\$ 118,406.16	\$ 5,636,317.48	1.07
2800 - INFORMATION TECHNOLOGY	\$ 73,486.21	\$ 1,234,507.19	\$ 223,670.38	\$ 775,275.32	\$ 235,561.49	18.12
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 20,597.76	\$ 989,304.92	\$ 44,298.20	\$ 210,788.20	\$ 734,218.52	4.48
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
Subtotal of Account Type: Expenditure	\$ 1,984,572.02	\$ 87,975,302.00	\$ 3,241,445.45	\$ 45,808,285.55	\$ 38,925,571.00	1.43
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ -	\$ 3,439,682.00	\$ 538.75	\$ -	\$ 3,439,143.25	0.02
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 145,162.52	\$ -	\$ 1,342,605.92	\$ 527,714.45	\$ (1,870,320.37)	
Subtotal of Account Type: Other Financing Uses	\$ 145,162.52	\$ 3,639,682.00	\$ 1,343,144.67	\$ 527,714.45	\$ 1,768,822.88	375.69
Total Expenditures	\$2,129,734.54	\$91,614,984.00	\$4,584,590.12	\$46,336,000.00	\$40,694,393.88	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (46,817.25)	\$ (41,142,588.00)	\$ (82,366.74)	\$ -	\$ (41,060,221.26)	0.20
6400 - DELINQUENT TAXES	\$ -	\$ (4,708,290.00)	\$ (493,036.59)	\$ -	\$ (4,215,253.41)	10.47
6500 - EARNINGS ON INVESTMENTS	\$ (31.86)	\$ (35,000.00)	\$ (67.62)	\$ -	\$ (34,932.38)	0.19
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (933.59)	\$ (200,000.00)	\$ (7,400.71)	\$ -	\$ (192,599.29)	3.70
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (22,069,155.00)	\$ -	\$ -	\$ (22,069,155.00)	0.00
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,171,176.00)	\$ -	\$ -	\$ (4,171,176.00)	0.00
7300 - NON-EDUCATIONAL PROGRAMS	\$ (1,702,099.00)	\$ (6,001,152.00)	\$ (1,702,099.00)	\$ -	\$ (4,299,053.00)	28.36
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (6,437,000.00)	\$ -	\$ -	\$ (6,437,000.00)	0.00
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (3,125,623.00)	\$ -	\$ -	\$ (3,125,623.00)	0.00
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (225,000.00)	\$ -	\$ -	\$ (225,000.00)	0.00
Subtotal of Account Type: Revenue	\$ (1,749,881.70)	\$ (88,114,984.00)	\$ (2,284,970.66)	\$ -	\$ (85,830,013.34)	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ (3,500,000.00)	\$ -	\$ -	\$ (3,500,000.00)	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ (3,500,000.00)	\$ -	\$ -	\$ (3,500,000.00)	0
Total Revenues	(\$1,749,881.70)	(\$91,614,984.00)	(\$2,284,970.66)	\$0.00	(\$89,330,013.34)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 8/31/2015

Bank Code: A - Citizens Checking GL Account: 1002 Citizens Checking

Opening Bank Statement Balance:	145,486.54
Cleared Deposits:	1,699.00
Cleared Checks and Charges:	4,066.83
Cleared Adjustments:	0.00
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Calculated Bank Balance:	143,118.71
Less: Outstanding Checks:	20,861.70
Plus: Deposits In Transit:	9,942.85
Plus: Uncleared Adjustments:	(161.80)
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Calculated Book Balance:	132,038.06
Actual Book Balance:	132,038.06
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VARIANCE:	0.00
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Ending Bank Statement Balance:	143,118.71
Calculated Bank Balance:	143,118.71
Out of Balance Amount:	0.00
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Prepared by: Veronica Miller Date: 9/21/15

Reviewed by: [Signature] Date: 9/21/15

TREASURER'S REPORT AUG-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF AUGUST 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
**PLGIT-ARM	\$ 15,021,781	0.01%	1-Aug-15	31-Aug-15	30	
Valley Green-ICS	\$ 2,555,122	Variable	1-Aug-15	31-Aug-15	30	
*PLGIT-PLUS	\$ 30,220	0.03%	1-Aug-15	31-Aug-15	30	
TOTAL	\$ 17,607,123					
*PLGIT PLUS Investment-->Capital Projects Fund						
***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT AUG-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF AUGUST 2015			Attachment B&F 4
Cash Balance, August 1, 2015			\$ 15,022,580
Receipts			\$ -
Local Revenue:			
Interest - '96 EMMAUS Bond	\$	5.62	
Interest - G.O. Note Series of 2004	\$	1.21	
Interest - G.O. Bond Series of 2012	\$	45.84	
Interest - G.O. Bond Series of 2013	\$	160.80	
Interest - G.O. Bond Series of 2015	\$	414	
Transfer from General Fund	\$	-	
Total Local Revenue			\$ 627.62
Total Receipts Plus Beginning Cash Balance			\$ 15,023,208
Less: Expenditures -			
96 EMMAUS Bond fees	\$	1,426	
Total Expenditures			\$ 1,426.20
Cash Balance, August 31, 2015			\$ 15,021,781
Recapitulation:			
PLGIT			
96 EMMAUS Bond	\$	258,429	
G.O. Note Series of 2004	\$	54,765	
G.O. Bond Series of 2012	\$	1,086,018	
G.O. Bond Series of 2013	\$	3,809,477	
G.O. Bond Series of 2015	\$	9,811,699	
PLGIT-CAP. PROJECTS	\$	30,220	
Transfer to General Fund		0	
Cash Balance, August 31, 2015			\$ 15,050,608