

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

Attachment B&F 1

Function	Sep-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 2,520,041.82	\$ 40,670,285.12	\$ 2,989,999.61	\$ 26,646,485.55	\$ 11,033,799.96	7.35
1200 - SPECIAL PROGRAMS	\$ 713,388.16	\$ 16,364,694.64	\$ 922,442.46	\$ 9,340,897.10	\$ 6,101,355.08	5.64
1300 - VOCATIONAL EDUCATION	\$ 291,178.64	\$ 1,746,119.27	\$ 529,654.89	\$ 1,068,122.54	\$ 148,341.84	30.33
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ -	\$ 176,501.52	\$ 30,324.85	\$ -	\$ 146,176.67	17.18
1700 - HIGHER EDUCATION PROGRAMS	\$ -	\$ 414,131.00	\$ 76,504.25	\$ 231,485.69	\$ 106,141.06	18.47
2100 - PUPIL PERSONNEL	\$ 242,588.74	\$ 3,149,106.47	\$ 385,333.24	\$ 2,442,886.81	\$ 320,886.42	12.24
2200 - INSTRUCTIONAL SUPPORT	\$ 133,604.34	\$ 2,195,114.50	\$ 275,812.22	\$ 1,303,663.48	\$ 615,638.80	12.56
2300 - ADMINISTRATION SUPPORT	\$ 432,461.87	\$ 6,514,473.99	\$ 1,345,676.24	\$ 3,658,095.08	\$ 1,510,702.67	20.66
2400 - PUPIL HEALTH	\$ 53,645.89	\$ 1,147,151.83	\$ 54,470.02	\$ 705,096.42	\$ 387,585.39	4.75
2500 - BUSINESS SERVICES	\$ 64,156.54	\$ 968,792.07	\$ 199,121.16	\$ 561,010.78	\$ 208,660.13	20.55
2600 - MAINTENANCE AND OPERATION	\$ 254,551.36	\$ 6,353,621.00	\$ 648,857.40	\$ 1,440,759.53	\$ 4,264,004.07	10.21
2700 - STUDENT TRANSPORTATION	\$ 22,115.68	\$ 5,817,058.48	\$ 84,450.52	\$ 366,397.47	\$ 5,366,210.49	1.45
2800 - INFORMATION TECHNOLOGY	\$ 170,203.39	\$ 1,234,507.19	\$ 393,873.77	\$ 612,360.64	\$ 228,272.78	31.91
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 103,280.82	\$ 989,304.92	\$ 147,579.02	\$ 236,752.00	\$ 604,973.90	14.92
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
Subtotal of Account Type: Expenditure	\$ 5,001,217.25	\$ 87,975,302.00	\$ 8,084,099.65	\$ 48,614,013.09	\$ 31,277,189.26	1.43
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 1,378,721.57	\$ 3,439,682.00	\$ 1,379,260.32	\$ 42,557.00	\$ 2,017,864.68	0.02
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 6,578,716.11	\$ -	\$ 7,921,322.03	\$ 404,701.51	\$ (8,326,023.54)	
Subtotal of Account Type: Other Financing Uses	\$ 7,957,437.68	\$ 3,639,682.00	\$ 9,300,582.35	\$ 447,258.51	\$ (6,108,158.86)	375.69
Total Expenditures	\$12,958,654.93	\$91,614,984.00	\$17,384,682.00	\$49,061,271.60	\$25,169,030.40	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (14,091,610.05)	\$ (41,142,588.00)	\$ (35,605,401.43)	\$ -	\$ (5,537,186.57)	0.31
6400 - DELINQUENT TAXES	\$ (1,031,026.25)	\$ (4,708,290.00)	\$ (1,524,062.84)	\$ -	\$ (3,184,227.16)	32.37
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ -	\$ -	\$ (34,932.38)	0.19
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (1,268.81)	\$ (200,000.00)	\$ (8,669.52)	\$ -	\$ (191,330.48)	4.33
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	\$ (104,592.54)	\$ (6,001,152.00)	\$ (1,806,691.54)	\$ -	\$ (4,194,460.46)	30.11
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
8600 - GRANTS-IN-AID FED GOV - PA	\$ (405,494.27)	\$ -	\$ (405,494.27)	\$ -	\$ 405,494.27	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (225,000.00)	\$ -	\$ -	\$ (225,000.00)	0.00
Subtotal of Account Type: Revenue	\$ (15,633,991.92)	\$ (88,114,984.00)	\$ (39,350,319.60)	\$ -	\$ (48,764,596.78)	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	(\$15,633,991.92)	(\$91,614,984.00)	(\$39,350,319.60)	\$0.00	(\$52,264,596.78)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 9/30/2015

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

Opening Bank Statement Balance:	143,118.71
Cleared Deposits:	72,170.93
Cleared Checks and Charges:	24,000.21
Cleared Adjustments:	(39.00)
Calculated Bank Balance:	191,250.43
Less: Outstanding Checks:	11,127.59
Plus: Deposits In Transit:	9,942.85
Plus: Uncleared Adjustments:	(122.80)
Calculated Book Balance:	189,942.89
Actual Book Balance:	189,942.89
VARIANCE:	0.00

Ending Bank Statement Balance:	191,250.43
Calculated Bank Balance:	191,250.43
Out of Balance Amount:	0.00

Prepared by: Veronica Miller Date: 10/22/2015

Reviewed by: [Signature] Date: 10/22/15

TREASURER'S REPORT SEPT-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF SEPTEMBER 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 15,019,791	0.01%	1-Sep-15	30-Sep-15	29	
Valley Green-ICS	\$ 2,555,122	Variable	1-Sep-15	30-Sep-15	29	
*PLGIT-PLUS	\$ 30,221	0.03%	1-Sep-15	30-Sep-15	29	
TOTAL	\$ 17,605,134					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT SEPT-2015

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF SEPTEMBER 2015			Attachment B&F 4
Cash Balance, September 1, 2015					\$ 15,020,388
Receipts					\$ -
Local Revenue:					
Interest - '96 EMMAUS Bond		\$	6.34		
Interest - G.O. Note Series of 2004		\$	1.22		
Interest - G.O. Bond Series of 2012		\$	59.74		
Interest - G.O. Bond Series of 2013		\$	209.54		
Interest - G.O. Bond Series of 2015		\$	539.69		
Transfer from General Fund		\$	-		
Total Local Revenue					\$ 816.53
Total Receipts Plus Beginning Cash Balance					\$ 15,021,205
Less: Expenditures -					
96 EMMAUS Bond fees		\$	1,413.60		
Total Expenditures					\$ 1,413.60
Cash Balance, September 30, 2015					\$ 15,019,791
Recapitulation:					
PLGIT					
96 EMMAUS Bond		\$	257,022		
G.O. Note Series of 2004		\$	54,766		
G.O. Bond Series of 2012		\$	1,086,077		
G.O. Bond Series of 2013		\$	3,809,687		
G.O. Bond Series of 2015		\$	9,812,238		
PLGIT-CAP. PROJECTS		\$	30,221		
Transfer to General Fund					0
Cash Balance, September 30, 2015					\$ 15,050,012