

**WILLIAM PENN SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
GENERAL FUND TREASURER'S REPORT  
MONTH OF AUGUST 2016**

Attachment B&F 1

Function	Aug-16	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 220,824.10	\$ 41,485,473.46	\$ 578,592.78	\$ 29,900,365.55	\$ 11,006,515.13	1.39
1200 - SPECIAL PROGRAMS	\$ 79,272.16	\$ 16,683,841.04	\$ 192,055.26	\$ 9,650,506.30	\$ 6,841,279.48	1.15
1300 - VOCATIONAL EDUCATION	\$ -	\$ 1,785,022.07	\$ -	\$ 1,533,715.93	\$ 251,306.14	0.00
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 360.43	\$ 180,597.94	\$ 24,192.95	\$ -	\$ 156,404.99	13.40
1700 - HIGHER EDUCATION PROGRAMS	\$ 68.40	\$ 408,080.00	\$ 68.40	\$ -	\$ 408,011.60	0.02
2100 - PUPIL PERSONNEL	\$ 68,864.08	\$ 3,303,982.25	\$ 135,318.59	\$ 2,875,787.41	\$ 292,876.25	4.10
2200 - INSTRUCTIONAL SUPPORT	\$ 57,953.21	\$ 2,300,488.60	\$ 124,987.44	\$ 1,492,261.65	\$ 683,239.51	5.43
2300 - ADMINISTRATION SUPPORT	\$ 375,612.68	\$ 6,701,427.23	\$ 848,971.18	\$ 4,043,340.01	\$ 1,809,116.04	12.67
2400 - PUPIL HEALTH	\$ 1,000.00	\$ 1,219,601.16	\$ 1,000.00	\$ 782,566.33	\$ 436,034.83	0.08
2500 - BUSINESS SERVICES	\$ 67,464.85	\$ 1,023,473.64	\$ 135,170.08	\$ 640,864.90	\$ 247,438.66	13.21
2600 - MAINTENANCE AND OPERATION	\$ 1,343,125.24	\$ 6,140,034.00	\$ 1,302,247.95	\$ 983,072.50	\$ 3,854,713.55	21.21
2700 - STUDENT TRANSPORTATION	\$ 57,009.85	\$ 5,906,150.76	\$ 73,996.20	\$ 95,068.21	\$ 5,737,086.35	1.25
2800 - INFORMATION TECHNOLOGY	\$ 107,216.79	\$ 1,702,254.00	\$ 218,503.82	\$ 912,521.61	\$ 571,228.57	12.84
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 9,775.23	\$ 1,013,017.85	\$ 33,995.82	\$ 257,287.94	\$ 721,734.09	3.36
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 2,388,547.02</b>	<b>\$ 90,087,884.00</b>	<b>\$ 3,669,100.47</b>	<b>\$ 53,167,358.34</b>	<b>\$ 33,251,425.19</b>	<b>1.43</b>
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 3,154.80	\$ 3,439,682.00	\$ 4,845.23	\$ 40,735.50	\$ 3,394,101.27	0.14
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 1,624,199.38	\$ -	\$ 1,506,618.26	\$ 537,035.81	\$ (2,043,654.07)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 1,627,354.18</b>	<b>\$ 3,639,682.00</b>	<b>\$ 1,511,463.49</b>	<b>\$ 577,771.31</b>	<b>\$ 1,550,447.20</b>	<b>375.69</b>
<b>Total Expenditures</b>	<b>\$4,015,901.20</b>	<b>\$93,727,566.00</b>	<b>\$5,180,563.96</b>	<b>\$53,745,129.65</b>	<b>\$34,801,872.39</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (11,818,161.55)	\$ (41,589,601.00)	\$ (14,251,350.47)	\$ -	\$ (27,338,250.53)	0.34
6400 - DELINQUENT TAXES	\$ (725,249.02)	\$ (4,708,290.00)	\$ (725,338.26)	\$ -	\$ (3,982,951.74)	15.41
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ -	\$ -	\$ (35,000.00)	0.00
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (2,497.99)	\$ (200,000.00)	\$ (8,977.51)	\$ -	\$ (191,022.49)	4.49
7100 - BASIC EDUCATION FUNDING	\$ (2,985,053.00)	\$ (23,854,566.00)	\$ (2,985,053.00)	\$ -	\$ (20,869,513.00)	12.51
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,456,085.00)	\$ (645,347.00)	\$ -	\$ (3,810,738.00)	14.48
7300 - NON-EDUCATIONAL PROGRAMS	\$ (1,881,401.60)	\$ (5,946,401.00)	\$ (1,881,401.60)	\$ -	\$ (4,064,999.40)	31.64
7500 - STATE GRANTS NOT LISTED	\$ (18,179.00)	\$ -	\$ (18,179.00)	\$ -	\$ 18,179.00	
7800 - PA'S SHARE OF PAID BENEFITS	\$ (146,339.11)	\$ (7,187,000.00)	\$ (212,107.55)	\$ -	\$ (6,974,892.45)	2.95
8500 - GRANTS-IN-AID FED GOV - PA	\$ (27,881.88)	\$ (3,125,623.00)	\$ (85,909.64)	\$ -	\$ (3,039,713.36)	2.75
8800 - MEDICAL ASSISTANCE REIMB	\$ (10,728.87)	\$ (225,000.00)	\$ (303,816.92)	\$ -	\$ 78,816.92	135.03
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (17,615,492.02)</b>	<b>\$ (91,327,566.00)</b>	<b>\$ (21,117,480.95)</b>	<b>\$ -</b>	<b>\$ (70,210,085.05)</b>	<b>83.6</b>
9300 - INTERFUND TRANSFERS	\$ -	\$ (2,400,000.00)	\$ -	\$ -	\$ (2,400,000.00)	0.00
<b>Subtotal of Account Type: Other Financing Sources</b>	<b>\$ -</b>	<b>\$ (2,400,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,400,000.00)</b>	
<b>Total Revenues</b>	<b>(\$17,615,492.02)</b>	<b>(\$93,727,566.00)</b>	<b>(\$21,117,480.95)</b>	<b>\$0.00</b>	<b>(\$72,610,085.05)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 8/31/2016

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

Opening Bank Statement Balance:	149,179.75
Cleared Deposits:	2,748.27
Cleared Checks and Charges:	11,032.27
Cleared Adjustments:	0.00
	<hr/>
Calculated Bank Balance:	140,895.75
Less: Outstanding Checks:	8,457.15
Plus: Deposits in Transit:	2,465.90
Plus: Uncleared Adjustments:	0.00
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Calculated Book Balance:	134,904.50
Actual Book Balance:	134,904.50
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VARIANCE:	0.00
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Ending Bank Statement Balance:	140,895.75
Calculated Bank Balance:	140,895.75
Out of Balance Amount:	0.00
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Prepared by: *Vernice Miller*      Date: *9/16/16*

Reviewed by: *[Signature]*      Date: *9/16/16*

TREASURER'S REPORT Aug-2016

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF AUGUST 2016					Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015
***PLGIT-ARM	\$ 6,245,797	0.01%	1-Jun-16	30-Jun-16	29
*PLGIT-PLUS	\$ 30,281	0.03%	1-Jun-16	30-Jun-16	29
<b>TOTAL</b>	<b>\$ 6,276,078</b>				
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds					

TREASURER'S REPORT Aug-2016

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF AUGUST 2016				Attachment B&F 4
<b>Cash Balance, August 1, 2016</b>				\$ 6,244,956
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond	\$	95.70		
Interest - G.O. Note Series of 2004	\$	13.60		
Interest - G.O. Bond Series of 2012	\$	0.07		
Interest - G.O. Bond Series of 2013	\$	0.24		
Interest - G.O. Bond Series of 2015	\$	1,924.99		
Transfer from General Fund	\$	-		
Total Local Revenue			\$ 2,034.60	
<b>Total Receipts Plus Beginning Cash Balance</b>				<b>\$ 6,246,991</b>
Less: Expenditures -				
96 EMMAUS Bond	\$	1,193.82		
Total Expenditures			\$ 1,193.82	
<b>Cash Balance, August 31, 2016</b>				<b>\$ 6,245,797</b>
Recapitulation:				
PLGIT				
96 EMMAUS Bond			\$ 390,497	
G.O. Note Series of 2004			\$ 54,861	
G.O. Bond Series of 2012			\$ 208	
G.O. Bond Series of 2013			\$ 730	
G.O. Bond Series of 2015			\$ 5,766,152	
PLGIT-CAP. PROJECTS			\$ 30,268	
Transfer to General Fund			0	
<b>Cash Balance, August 31, 2016</b>				<b>\$ 6,242,716</b>