

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

Attachment B&F 1

Function	Sep-16	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,040,203.34	\$ 41,485,473.46	\$ 3,618,796.12	\$ 27,356,924.18	\$ 10,509,753.16	8.72
1200 - SPECIAL PROGRAMS	\$ 1,254,027.09	\$ 16,683,841.04	\$ 1,446,082.35	\$ 11,077,623.74	\$ 4,160,134.95	8.67
1300 - VOCATIONAL EDUCATION	\$ 288,102.65	\$ 1,785,022.07	\$ 288,102.65	\$ 1,247,488.92	\$ 249,430.50	16.14
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ -	\$ 180,597.94	\$ 24,192.95	\$ -	\$ 156,404.99	13.40
1700 - HIGHER EDUCATION PROGRAMS	\$ 153,817.59	\$ 408,080.00	\$ 153,885.99	\$ 153,788.00	\$ 100,406.01	37.71
2100 - PUPIL PERSONNEL	\$ 259,405.37	\$ 3,303,982.25	\$ 394,723.96	\$ 2,655,447.65	\$ 253,810.64	11.95
2200 - INSTRUCTIONAL SUPPORT	\$ 136,739.39	\$ 2,300,488.60	\$ 261,726.83	\$ 1,407,760.67	\$ 631,001.10	11.38
2300 - ADMINISTRATION SUPPORT	\$ 427,221.98	\$ 6,701,427.23	\$ 1,276,193.16	\$ 3,777,186.42	\$ 1,648,047.65	19.04
2400 - PUPIL HEALTH	\$ 65,643.21	\$ 1,219,601.16	\$ 66,643.21	\$ 710,140.91	\$ 442,817.04	5.46
2500 - BUSINESS SERVICES	\$ 60,007.58	\$ 1,023,473.64	\$ 195,177.66	\$ 583,286.87	\$ 245,009.11	19.07
2600 - MAINTENANCE AND OPERATION	\$ 100,249.88	\$ 6,140,034.00	\$ 1,402,497.83	\$ 1,289,765.91	\$ 3,447,770.26	22.84
2700 - STUDENT TRANSPORTATION	\$ 21,933.93	\$ 5,906,150.76	\$ 95,930.13	\$ 103,117.40	\$ 5,707,103.23	1.62
2800 - INFORMATION TECHNOLOGY	\$ 120,974.03	\$ 1,702,254.00	\$ 339,477.85	\$ 848,520.03	\$ 514,256.12	19.94
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 87,895.91	\$ 1,013,017.85	\$ 121,891.73	\$ 237,707.41	\$ 653,418.71	12.03
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ 10,804.75	\$ 189,195.25	0.00
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 6,016,221.95</b>	<b>\$ 90,087,884.00</b>	<b>\$ 9,685,322.42</b>	<b>\$ 51,459,562.86</b>	<b>\$ 28,942,998.72</b>	<b>1.43</b>
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 40,735.50	\$ 3,439,682.00	\$ 45,580.73	\$ -	\$ 3,394,101.27	1.33
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 157,067.77	\$ -	\$ 1,663,686.03	\$ 397,631.55	\$ (2,061,317.58)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 197,803.27</b>	<b>\$ 3,639,682.00</b>	<b>\$ 1,709,266.76</b>	<b>\$ 397,631.55</b>	<b>\$ 1,532,783.69</b>	<b>375.69</b>
<b>Total Expenditures</b>	<b>\$6,214,025.22</b>	<b>\$93,727,566.00</b>	<b>\$11,394,589.18</b>	<b>\$51,857,194.41</b>	<b>\$30,475,782.41</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (22,162,233.87)	\$ (41,589,601.00)	\$ (36,555,175.82)	\$ -	\$ (5,034,425.18)	0.37
6400 - DELINQUENT TAXES	\$ (772,726.47)	\$ (4,708,290.00)	\$ (1,498,064.73)	\$ -	\$ (3,210,225.27)	31.82
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ -	\$ -	\$ (35,000.00)	0.00
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (16,000.48)	\$ (200,000.00)	\$ (24,977.99)	\$ -	\$ (175,022.01)	12.49
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (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	\$ -	\$ (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	
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (7,187,000.00)	\$ (212,107.55)	\$ -	\$ (6,974,892.45)	2.95
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (3,125,623.00)	\$ (85,909.64)	\$ -	\$ (3,039,713.36)	2.75
8600 - GRANTS-IN-AID FED GOV - PA	\$ (407,681.40)	\$ -	\$ (407,681.40)	\$ -	\$ 407,681.40	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (225,000.00)	\$ (303,816.92)	\$ -	\$ 78,816.92	135.03
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (23,358,642.22)</b>	<b>\$ (91,327,566.00)</b>	<b>\$ (44,617,714.65)</b>	<b>\$ -</b>	<b>\$ (46,709,851.35)</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>(\$23,358,642.22)</b>	<b>(\$93,727,566.00)</b>	<b>(\$44,617,714.65)</b>	<b>\$0.00</b>	<b>(\$49,109,851.35)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 9/30/2016

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

Opening Bank Statement Balance:	140,895.75
Cleared Deposits:	54,928.59
Cleared Checks and Charges:	34,611.34
Cleared Adjustments:	4,961.00
Calculated Bank Balance:	166,174.00
Less: Outstanding Checks:	16,005.41
Plus: Deposits In Transit:	2,465.90
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	152,634.49
Actual Book Balance:	152,634.49
VARIANCE:	0.00

Ending Bank Statement Balance:	166,174.00
Calculated Bank Balance:	166,174.00
Out of Balance Amount:	0.00

Prepared by: Veronica Miller      Date: 10/19/16

Reviewed by: [Signature]      Date: 10/19/16

TREASURER'S REPORT Sept-2016

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF SEPTEMBER 2016						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 6,246,659	0.01%	1-Jun-16	30-Jun-16	29	
*PLGIT-PLUS	\$ 30,292	0.03%	1-Jun-16	30-Jun-16	29	
<b>TOTAL</b>	<b>\$ 6,276,951</b>					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Sept-2016

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF SEPTEMBER 2016				Attachment B&F 4
<b>Cash Balance, September 1, 2016</b>				\$ 6,245,797
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$ 95.88		
Interest - G.O. Note Series of 2004		\$ 13.01		
Interest - G.O. Bond Series of 2012		\$ 0.07		
Interest - G.O. Bond Series of 2013		\$ 0.25		
Interest - G.O. Bond Series of 2015		\$ 1,998.71		
Transfer from General Fund		\$ -		
Total Local Revenue			\$ 2,107.92	
<b>Total Receipts Plus Beginning Cash Balance</b>				<b>\$ 6,247,905</b>
Less: Expenditures -				
96 EMMAUS Bond		\$ 1,245.53		
Total Expenditures			\$ 1,245.53	
<b>Cash Balance, September 30, 2016</b>				<b>\$ 6,246,659</b>
Recapitulation:				
PLGIT				
96 EMMAUS Bond			\$ 389,348	
G.O. Note Series of 2004			\$ 54,887	
G.O. Bond Series of 2012			\$ 208	
G.O. Bond Series of 2013			\$ 731	
G.O. Bond Series of 2015			\$ 5,770,076	
PLGIT-CAP. PROJECTS			\$ 30,292	
Transfer to General Fund			0	
<b>Cash Balance, September 30, 2016</b>				<b>\$ 6,245,542</b>