

## Finance

Tuesday, August 4, 2026 6:00 PM

Educational Services Center (ESC), 401 E. Hancock Street, Lansdale, PA 19446

### 1. Opening of Meeting

1.A. *Call to Order*

1.B. *Pledge of Allegiance*

### 2. Approval of Meeting Minutes

### 3. Items Recommended for Action Meeting

3.A. *Treasurer's Report*

3.B. *Budget Transfers: Year End 2025-2026*

3.C. *Power School Contract for 2026-2027 School Year*

3.D. *2026-2027 Non-Union and Confidential Support  
Wage Increases*

3.E. *Award of Transportation Department Operational  
Audit RFP to Transportation Advisory Services  
(TAS)*

### 4. Financial Reports

4.A. *Investment Report as of 6/30/2026*

4.B. *General Fund Year-End Projection as of  
6/30/2026 (Preliminary Year End)*

4.C. *General Fund MTD & YTD Net Position as of  
6/30/2026 (Preliminary Year End)*

4.D. *Enterprise Fund Statements as of 6/30/2026  
(Preliminary Year End)*

4.E. *Budgetary Reserve as of 6/30/2026 (Preliminary  
Year End)*

### 5. Right to Know Requests

### 6. Audience of Citizens

### 7. Next Meeting Date of the Finance Committee 9/8/2026

### 8. Adjournment

**Finance Committee Meeting (Tuesday, June 2, 2026)**

*Generated by Jessica Todd*

**Members present**

Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

**Meeting called to order at 6:00 PM**

**The meeting was held at the Educational Services Center located at 401 E Hancock Street, Lansdale, PA 19446**

**1. Opening**

Procedural: A. Call to Order

6:00 pm

Procedural: B. Pledge of Allegiance

**2. Minutes**

Action, Minutes: A. Approval of minutes from the May 5, 2026, Finance Committee Meeting  
Recommend approval of May 5, 2026 Finance Committee meeting minutes.

Motion by Juliane Ramic, second by Christine Coyne.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

**3. Items Recommended for Worksession / Action Meeting**

Action: A. Treasurer's Report

Motion to approved the report attached

Motion by Daniel Bell, second by Ken Keiser.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

Action: B. Budget Transfers - May 1, 2026, through May 31, 2026

Recommend approval for placement on the June 18, 2026, Action Meeting agenda.

Motion by Christine Coyne, second by Ken Keiser.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

Action, Discussion, Information: C. Assessment Appeal Appraisal

Recommend approval for placement on June 18, 2026 Action Meeting agenda.

Motion by Daniel Bell, second by Timothy MacBain.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

Action, Discussion, Information: D. Assessment Appeal Appraisal

Recommend approval for placement on June 18, 2026 Action Meeting agenda.

Motion by Daniel Bell, second by Timothy MacBain.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

Action, Discussion: E. Assessment Appeal Settlement - RE National Retail Properties Trust  
Recommend approval of the attached stipulation agreement with RE National Retail Properties Trust, concerning the property located at located at 739 Bethlehem Pike, (tax parcel ID 46-00-00181-00-7).

Motion by Al Roesch, second by Christine Coyne.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

Action, Discussion: F. Assessment Appeal Settlement - Brittany Pointe Estates Acts Community Inc., LLC

Recommend approval of the attached stipulation agreement with Brittany Pointe Estates Acts Community Inc., LLC, concerning the property located at located at 1001 Valley Forge Road, (tax parcel ID 56-00-00148-00-3).

Motion by Al Roesch, second by Christine Coyne.

Final Resolution: Motion was carried

Yea: Juliane Ramic, Timothy MacBain, Al Roesch, Christine Coyne, Ken Keiser, Koh T Chiba, Daniel Bell, Mark Teoh

#### 4. Informational Items

Information: A. FY 2026-2027 Budget Updates

Discussion, Information: B. Student Representatives

#### 5. Financial Reports

Discussion, Information, Reports: A. Investment Report

Discussion, Information, Reports: B. General Fund Year-End Projection as of 04 30 2026

Discussion, Information, Reports: C. General Fund MTD & YTD Net Position as of 04 30 2026

Discussion, Information, Reports: D. Enterprise Fund Statements

Discussion, Information, Reports: E. Capital Fund Update

Discussion, Information, Reports: F. Budgetary Reserve

Information: G. Right to Know Requests

#### 6. Public Comments

Information: A. Guidelines for Addressing the Committee

Jason Lanier, Lansdale discussed the budget, savings, tax reassessments, and enrollment.

#### 7. Summary of Items Recommended for Worksession and/or Action Meeting

#### 8. Next Meeting Dates

Information: A. The next Finance Committee meeting dates are scheduled as listed.

## 9. Adjournment

Action (Consent): A. The meeting has been adjourned

# NORTH PENN SCHOOL DISTRICT

## TREASURER'S REPORT

The monthly meeting of the Board of School Directors of the North Penn School District was held at The Educational Service Center, 401 E Hancock Street, Lansdale, PA 19446 -August 4, 2026

Financial Reports for the month of June, 2026 were given.

|                                                          |           |                       |
|----------------------------------------------------------|-----------|-----------------------|
| BALANCE AND INVESTMENT JULY 1, 2025 INCLUDING PETTY CASH | \$        | 117,548,874.31        |
| CASH RECEIPTS June                                       | \$        | 18,652,387.04         |
| CASH RECEIPTS YTD                                        |           | 350,596,425.23        |
| CASH DISBURSEMENTS FOR June                              | \$        | 44,014,727.98         |
| CASH DISBURSEMENTS YTD                                   |           | 350,593,137.88        |
| <b>TOTAL AVAILABLE FUNDS</b>                             | <b>\$</b> | <b>117,552,161.66</b> |
| CERTIFICATES OF DEPOSIT                                  | \$        | 747,000.00            |
| PAYROLL                                                  |           | -                     |
| PETTY CASH                                               |           | -                     |
| WAGE ATTACHMENT ACCOUNT                                  |           | -                     |
| CASH WITH FISCAL AGENTS                                  |           | -                     |
| ESCROW ACCOUNT FOR TAXES PAID IN PROTEST                 |           | 1,587,678.11          |
| NON-INTEREST BEARING CHECKING/SAVINGS ACCOUNTS           |           | 2,000,000.00          |
| INTEREST BEARING CHECKING/SAVINGS ACCOUNTS               |           | 113,217,483.55        |
| <b>TOTAL INVESTMENTS AS OF JUNE 30, 2026</b>             | <b>\$</b> | <b>117,552,161.66</b> |



**PowerSchool Group LLC**  
150 Parkshore Dr.  
Folsom CA 95630

**Quote #:** Q-872990-2  
**Quote Expiration Date:** 23-JUL-2026

Sales Quote - This Is Not An Invoice

Prepared By: Joel Hill  
Customer Name: North Penn School District  
Enrollment:  
Contract Term: 12 Months  
Start Date: July 1, 2026  
End Date: June 30, 2027  
Payment Terms: Net 30

Customer Contact: Tara Houser  
Title: CFO  
Address: 401 E HANCOCK ST  
City: Lansdale  
State/Province: Pennsylvania  
Zip Code: 19446  
Phone #: (215)368-0400  
Pricing Vehicle Contract #:

**Contract Term : July 1, 2026 to June 30, 2027**

#### Quote Summary

| License and Subscription Period(s)                   | License and Subscription | Implementation/<br>Training | Total          |
|------------------------------------------------------|--------------------------|-----------------------------|----------------|
| Subscription Period 1: July 1, 2026 to June 30, 2027 | USD 186,339.82           | USD 0.00                    | USD 186,339.82 |
| Total Contract : July 1, 2026 to June 30, 2027       | USD 186,339.82           | USD 0.00                    | USD 186,339.82 |

#### Period 1 : July 1, 2026 to June 30, 2027

##### License and Subscription Fees

| Product Description                                       | Quantity  | Initial Qty | Unit     | Price          |
|-----------------------------------------------------------|-----------|-------------|----------|----------------|
| ERP Application Managed Services - eFinancePlus           | 1.00      | 0           | Year     | USD 83,859.82  |
| eFinancePlus Core Subscription                            | 12,810.00 | 0           | Students | USD 102,480.00 |
| <b>New License and Subscription Fees : USD 186,339.82</b> |           |             |          |                |
| eFinancePlus MKS SysAdmin Toolkit M/S                     | 0.00      | 1           | Year     | USD -1,281.48  |
| eFinancePlus Personnel Budgeting M/S                      | 0.00      | 1           | Students | USD -3,578.51  |
| eFinancePlus Aesop Interface M/S                          | 0.00      | 1           | Students | USD -2,158.53  |
| eFinancePlus Fixed Assets M/S                             | 0.00      | 1           | Students | USD -5,721.00  |
| eFinancePlus Batch Timecard Interface M/S                 | 0.00      | 1           | Students | USD -4,039.28  |
| eFinancePlus Employee Access Center M/S                   | 0.00      | 1           | Students | USD -3,941.12  |
| eFinancePlus Module Software M/S                          | 0.00      | 1           | Year     | USD -11,953.21 |
| eFinancePlus Employee Benefits M/S                        | 0.00      | 1           | Students | USD -4,444.12  |
| Analytics eFinancePlus M/S                                | 0.00      | 1           | Students | USD -5,993.51  |
| eFinancePlus Misc Billing M/S                             | 0.00      | 1           | Students | USD -5,336.45  |
| Unified Admin eFinancePlus Four J's System Software       | 0.00      | 1           | Year     | USD -2,335.78  |
| eFinancePlus Fixed Assets Communicator M/S                | 0.00      | 1           | Students | USD -1,091.62  |
| eFinancePlus Financial Acctg Base M/S                     | 0.00      | 1           | Students | USD -13,122.66 |
| eFinancePlus Human Resources Base M/S                     | 0.00      | 1           | Students | USD -23,252.09 |
| eFinancePlus Position Control M/S                         | 0.00      | 1           | Students | USD -3,471.13  |
| eFinancePlus Employee Access Center M/S                   | 0.00      | 1           | Students | USD -4,589.79  |
| Unified Admin eFinancePlus Four J's System Software       | 0.00      | 1           | Year     | USD -13,155.04 |
| Unified Admin eFinancePlus Four J's System Software       | 0.00      | 1           | Year     | USD -874.50    |

Sub-total credits : USD -110,339.82\*

New Term 1 Total Fees : USD 186,339.82

Total Contract Amount: : USD 186,339.82

Total Contract Amount: : USD 186,339.82

**Estimated Annual Ongoing Fees as of July 1, 2027 - Fees subject to an annual uplift, which will be reflected on a renewal quote**

**License and Subscription Fees**

| Product Description                             | Quantity  | Initial Qty | Unit     | Price          |
|-------------------------------------------------|-----------|-------------|----------|----------------|
| ERP Application Managed Services - eFinancePlus | 1.00      | 0           | Year     | USD 83,859.82  |
| eFinancePlus Core Subscription                  | 12,810.00 | 0           | Students | USD 102,480.00 |
| License and Subscription Fees : USD 186,339.82  |           |             |          |                |

Subscription Start and End Dates shall be as set forth above. The Start Date may be delayed based upon the date that PowerSchool receives this executed quote or Customer's purchase order if one is needed. On-Going PowerSchool Subscription/Maintenance and Support Fees are invoiced at the then-current rates and enrollment per existing terms of the executed agreement between Customer and PowerSchool. Any applicable sales or other tax has not been added to this quote. If this quote includes promotional pricing, such promotional pricing may not be valid for the entire duration of this quote. All invoices shall be sent to Customer upon or promptly after execution of this quote, unless otherwise set forth in the applicable statement of work or executed agreement between the parties (e.g., services billed on time and material basis will be invoiced when such services are incurred).

All purchase orders must include the exact quote number of this quote. Customer agrees that purchase orders are for administrative purposes only and do not impact the terms or conditions of this quote or any agreement executed between the parties. Any credit provided by PowerSchool is nonrefundable and must be used within 12 months of issuance. Unused credits will expire after 12 months.

If Customer pays in advance for any professional services, all professional services must be scheduled and delivered within twelve (12) months of the applicable quote start date, unless otherwise agreed in writing by PowerSchool; any portion of any prepaid amount for professional services that has not been used within such twelve (12) month period will be forfeited.

This quote incorporates any statement of work attached hereto. By execution of this quote, or its incorporation, this and future purchases of subscriptions or services from PowerSchool are subject to and incorporate the terms and conditions found at: [https://www.powerschool.com/MSA\\_2024](https://www.powerschool.com/MSA_2024)

By either (i) executing this quote or (ii) accessing the services described on this quote, Customer agrees that after the contract term of this quote, the subscription for such services will continue for successive twelve (12) month subscription periods on the same terms and conditions as set forth herein, subject to a standard annual price uplift, unless Customer provides PowerSchool with a written notice of its intent not to renew at least sixty (60) days prior to the end of the applicable current contract term.

THE PARTIES BELOW ACKNOWLEDGE THAT THEY HAVE READ THE AGREEMENT, UNDERSTAND IT AND AGREE TO BE BOUND BY ITS TERMS.

POWERSCHOOL GROUP LLC  
Signature:



North Penn School District  
Signature:

Printed Name: Jon Scrimshaw

Printed Name:

Title: Chief Accounting Officer

Title:

Date: 25-JUN-2026

Date:

**\*\*\*Sales Quote - This Is Not an Invoice\*\*\***

*\* Any credits shown for the Product(s) or Service(s) listed above are only applicable if i) the Customer has been invoiced by PowerSchool and ii) the invoice has been paid prior to the issuance of this Quote. Credits listed for future amounts that have not yet been invoiced and paid (ex: Year 2 of a 3-year term) will not be applied and instead are displayed here solely to reflect the amount/ quantity reduced from your original contract for those future terms. Please reach out to your PowerSchool representative for any questions on the amounts owed.\**



# eFinancePlus Managed Services Statement of Work



**PowerSchool**

 Personalized Education  
for Every Journey

**Service:** eFinancePlus Application Managed Service

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**Updated February 16, 2025**

Document Owner: ERP Professional Services

*This edition applies to Release 23.10 of the ERP software and all subsequent releases and modifications until otherwise indicated in new editions or updates.*

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*Copyright © 2025 PowerSchool its affiliates. All rights reserved. All trademarks are either owned or licensed by PowerSchool or its affiliates. Other brands and names are the property of their respective owners.*

This Statement of Work (“SOW”) for Professional Services is entered into and between **PowerSchool Group LLC (“PowerSchool”)** and **Customer**. This SOW is not a software subscription agreement, nor does it provide Customer with licenses to any PowerSchool application which requires a separately executed Master Services Agreement (“MSA”) and PowerSchool Quote. This SOW is issued pursuant to the Professional Services terms and conditions incorporated into the MSA entered by and between PowerSchool and Customer.

“**Project**” refers to the scope of services, including the performance of all work, activities, and deliverables, set forth in this SOW. Appendices are hereby included in this SOW. Notwithstanding any other provision of these terms, the timeline contained in this SOW shall be regarded only as an estimate.

“**Professional Services**” as used herein means Professional Services work rendered by PowerSchool in relation to this SOW. It is distinguished from the meaning of “Service” as used in the MSA.

## 1. SCOPE OF WORK

This section defines the scope of the Professional Services to be delivered by PowerSchool with support from Customer resources under this SOW. If changes or expanded scope are necessary, the parties shall follow the **Project Change Request (“PCR”)** procedure. Upon investigation of changes, the SOW may result in modifications to the Estimated Schedule, Fees, or other terms of this SOW. PCR terms are defined in section 6.

### 1.2 Understanding of Objectives

The purpose of this SOW is to outline and specify the services and support provided by PowerSchool Professional Services in the fulfillment of the Application Management Service (“AMS”) and address the roles and responsibilities of PowerSchool and the school, district, or other entity subscribing to AMS.

AMS is a comprehensive solution that manages and maintains the Customer’s Enterprise Resource Program (ERP) in the following areas:

- Kick-off and Communication Planning
- Software Best Practices
- Support Case and Enhancement Requests
- Compliance/State Reporting Guidance
- Annual and Cyclical Activities
- Business Practice Optimization
- Application Upgrade Support
- Dashboards and Standard Reporting
- How To Questions

### 1.3 Organizational Information

The following organizations are in scope:

- 1 Organization
- 1 Language (English)
- 1 Currency (USD)

The Project will be executed through the following mediums:

- Remote Services
  - All services will be rendered through secure remote access or web-based meetings.

### 1.4 Location

The Project will be located at the following locations:

- Remote
- Onsite (by customer requests only and agreed upon by AMS Advisor, travel expenses billed as incurred)

### 1.5 ERP Applications

The following PowerSchool software application(s) and subsequent modules will be part of the Services outlined in this statement of work.

- ☐ PowerSchool ERP
- ☒ eFinancePlus
- ☐ Atrieve
- ☒ Applicant Tracking Integration
- ☒ Records Integration
- ☒ SmartFind Express Integration

### 1.6 Customer Environments

The following PowerSchool software application(s) and subsequent modules will be part of the Services outlined in this statement of work.

- ☒ Hosted
- ☐ On Premise

### 1.7 Hardware/Network Support

The management, maintenance, troubleshooting, etc. of the district's on-premises servers that house the applications for this statement of work are NOT included in this SOW. This also excludes Customer created SQL scripts, ODBC manipulation, server automation routines, secure file transfer protocols (SFTP) outside of the application, operating system upgrades and windows server maintenance.

### 1.8 AMS Advisor On-Premise Access

The district agrees to provide full and secure access to the application and database for the AMS Advisor to perform and render services promptly. PowerSchool provides tools and strategies for secure access that allows access and permissions to be controlled by the customer.

### 1.9 Roles & Ownership

The bullets below outline the roles, responsibilities, and ownership for this agreement.

- **AMS Manager:** Manage the priorities/activities & interactions for each client.
- **AMS Advisor:** Completing assignments defined by the PM, including all consulting sessions/BPR. Provide guidance to district on ERP system as needed.
- **District AMS Contact:** Responsible for managing the ERP system to include but not limited to financial operations, employee information, benefits, attendance, and payroll. Manage district resources & complete required tasks assigned by PS including creating support cases to be opened under advisement of the ERP AMS team.

## 2. SCOPE OF SERVICE

A PowerSchool AMS Manager & Advisor will be assigned to the district. The AMS Manager will be the Customer's primary point of contact for activities identified in this statement of work. The following activities included in this service:

### 2.2 Kickoff & Communication Plan

- Schedule meeting(s) to discuss roll-out of AMS activities and scheduling.
- Identify communication plans for leadership and staff.
- Develop and provide access to project reporting collateral.
- Establish status meeting cadence for Customer and PowerSchool management teams.

### 2.3 Business Process Optimization

A key component of the AMS offering is to provide continuous process improvement activities during the term of this SOW. Services provided will include:

1. Business Process Review (BPR) – a formal and comprehensive review of the Customer’s current ERP business practices and includes:
  - 1.1. One (1) Business Process Review is included in the term of this Statement of Work.
  - 1.2. Customer and AMS Manager to identify time and scheduling for BPR activities.
  - 1.3. Customer to inform and identify staff to participate in the workshops.
  - 1.4. PowerSchool will complete the following:
    - 1.4.1. Staff Survey and report
    - 1.4.2. Workshops that cover Finance/Budget, Purchasing, Personnel/Applicant, Payroll/Timesheet, and IT/Technical.
    - 1.4.3. A final report that includes summary overview and recommendations.

**Exclusion(s):**

- Business process review recommendations for consulting and training activities are not included as part of AMS.
- Implementation of new modules.

2. Advisement and planning activities for released system enhancements. This can include testing procedures, checklists, consultation, and other support.
3. Establishment of regularly scheduled “Open Office Hours” to provide guidance on application configuration and processes, forms, workflows, and “how-to” questions for modules currently used.
  - Customer and AMS Manager to coordinate meeting cadence.
  - AMS Manager to schedule sessions.
  - Customer to identify process and staff to participate in sessions.
  - AMS Advisor to provide troubleshooting and resolution expertise.
  - AMS Advisor, at their discretion, may include an Application Consultant to assist with sessions.
  - Upon completion of training activities for new module implementation (see Exclusions), module(s) will be covered under this SOW.
  - AMS Advisor will provide an email address to the client.
  - Customer will determine which staff will have access to AMS Advisor email address.

**Exclusions:**

- Training for module(s) not currently used by Customer at the time of the signing of this SOW.
- Refresher training activities for new hires or existing staff.
- Staff augmentation activities – performing duties handled by district staff.
- Implementations projects are not included in this SOW.
- CSAT or escalations directly related to an ongoing implementation

**2.4 Support Cases & Enhancements**

Proper management of support case priorities, issue identification, and enhancement requests is critical to customer operations. Services provided will include:

- AMS Manager will act as a “first point of contact” for potential issues prior to Customer staff submitting support case(s).
  - AMS Manager will inform the Customer to submit a support case, if needed.
  - The Customer is responsible for submitting the case to ensure proper communication channels are followed to resolve the issue and case will indicate previous communication with AMS Advisor.
- The AMS Advisor will advocate, communicate, prioritize, and assist with communications between the Customer and PowerSchool support staff for all open support case activities.
- The AMS Advisor will provide regular updates on open support case status.
- The AMS Advisor will provide guidance to the Customer for submission of product enhancement requests.

**Exclusion(s):**

- Active support cases will not be resolved by the AMS Advisor. This will be handled by the PowerSchool Support team.

## 2.5 Release Upgrade Support

To stay current on major feature releases and ensure that Customer complies with PowerSchool's N-1 policy for software versioning and support. Services to be provided:

- The AMS Manager and Customer will identify time and scheduling for upgrade activities.
- Customer to inform and identify staff to participate in the upgrade activities.
- Tasks to be completed for the upgrade:
  - Project Plan and management of upgrade tasks.
  - Test environment setup.
  - Support of testing activities.
  - Production turnover activities including production updates and overview sessions.

### Exclusion(s):

- Costs for custom retrofits created by PowerSchool for the Customer.
- Costs for custom retrofits and support for Customer created and implemented customizations (SQL, APIs, code modification, etc.).
- Technical services not within scope of SaaS (Software as a Service) or hosting MSA agreements.

## 2.6 Cognos Dashboards & Reporting

Accessing and understanding a Customer's business data is critical to understanding an organization's business health and operational efficiencies. PowerSchool AMS will provide reporting and dashboard services as part of the Application Managed Service.

- Installation of Cognos Dashboards and Report package (if not previously installed).
  - Includes Persona-based dashboards for Superintendent, Chief Financial Officer, Purchasing Director, Human Resources Director, and Payroll Manager
  - Includes reports for Accounting, Budget, Purchasing, Human Resources, and Payroll.
- Customer and AMS Manager to identify time and scheduling for installation activities.
- Customer and AMS Advisor to identify requirements for updates to dashboards and reports.

### Exclusion(s):

- Customer-specific Cognos report development
- Signatory of compliance data accuracy.
- Creation of new state reports by the AMS team.

## 2.7 Compliance & State Reporting

Partner with client on having a quarterly state compliance meeting.

### Exclusion(s):

- Submission of annual, quarterly, and monthly federal, state, and local compliance reports.
- Signatory of compliance data accuracy.

## 2.8 Seasonal & Cyclical Training

Online access to materials to support the Customer with proper management of system data and software processes that typically occur on an annual cycle will be provided.

- AMS Advisor will provide access to the online materials.
- Application consultants will provide office hours to support the online materials and questions from the Customer's staff.

**Exclusion(s):**

- Customer Education Exclusive/Monthly Training Seminars Offerings
- Customer Education for 1:1 Training requests
- Customer Education Training Bootcamps

**3. HOW TO CONTACT APPLICATION MANAGED SERVICES**

AMS has established a process for AMS Customers to use to ensure a timely response to AMS support and service requests. When the Customer contacts PowerSchool AMS, an AMS Representative, AMS Advisor or Technical Specialist will be assigned to assist the Customer with the request. The AMS representative will have access to documentation capturing the technical information related to the Customer's ERP environment and an archive of previous AMS support issues and requests.

The two primary methods for requesting service or support are indicated below. AMS provides a 24hour Service Level Agreement for responding to correspondence directed to either of the following:

**Email**

To receive support or request services by email, the Customer should direct their requests to your AMS Advisor directly.

**Telephone**

To receive support or request services by telephone, the Customer may contact their AMS Advisor directly during normal business hours.

**4. CUSTOMER ESCALATION PROCEDURE****4.2 Escalation**

If Professional Services cannot provide resolution or indicate the appropriate path to resolution within two (2) business days from receipt of the request, the Customer's Primary Contact can contact Professional Services management directly at [amsmanagement@powerschool.com](mailto:amsmanagement@powerschool.com) via email with the details of the situation and desired escalation.

**5. EXPENSES****5.2 Onsite Travel Expenses**

Customer choosing to engage in onsite engagements will be invoiced separately for travel expenses incurred monthly. Payment is due 30 days from invoice. Invoices will be sent to the Customer via electronic mail. Travel expenses are not included in the hourly rate, unless specifically stated within the statement of work.

**6. PROJECT CHANGE REQUESTS**

The following process will be followed in cases of change to Project scope, budget, or timeline:

- A **Project Change Request ("PCR")** form will be the vehicle for communicating change. The PCR must describe the change, the rationale for the change, and the effect the change will have on the Project.
- The designated Project Manager of the requesting party will submit the request to the other party.
- All Project Managers will review the proposed change and approve it or reject it.
- The PowerSchool Project Manager and Client Project manager must sign a PCR form to authorize implementation and invoicing of the changes.

The following is an example template:

**6.2 Sample PCR Template**

|                        |                         |
|------------------------|-------------------------|
| <b>Customer Name:</b>  | <b>Date Requested:</b>  |
|                        |                         |
| <b>Change Order #:</b> | <b>PowerSchool EM:</b>  |
|                        |                         |
| <b>Project Name:</b>   | <b>Project Sponsor:</b> |
|                        |                         |

|                            |    |                        |
|----------------------------|----|------------------------|
| <b>Change Order Value:</b> |    | <b>Billing Type:</b>   |
| <b>Estimated Fees:</b>     | \$ |                        |
| <b>Estimated Expenses:</b> | \$ | <b>Type of Change:</b> |
| <b>Estimated Total:</b>    | \$ | Scope? Schedule? Both? |

**Hourly Rate:**

The Professional Services will be delivered on a Time & Materials basis. Customer will be billed \$xxx per hour starting with the first monthly invoice and up to a maximum of xxx hours. Any additional hours will require a new Change Order.

**Description of Change Requested:****Reason for Change:****Proposed Approach to Resolve:**

|                              |                                    |
|------------------------------|------------------------------------|
| <b>Impact on Scope</b>       | <b>Impact on Proposed Changes:</b> |
|                              |                                    |
| <b>Impact on Scope Risk</b>  |                                    |
|                              |                                    |
| <b>Impact on Schedule</b>    |                                    |
|                              |                                    |
| <b>Approvals to Proceed:</b> |                                    |
| <b>Customer:</b>             | <b>PowerSchool Corporation</b>     |
| <b>Signature:</b>            | <b>Signature:</b>                  |
| <b>Date:</b>                 | <b>Date:</b>                       |

**7. GENERAL ASSUMPTIONS**

The following procedures will be followed for the performance of this SOW.

1. If onsite engagements occur, PowerSchool will have space to work at the Customer offices as required during this strategic project.
2. All Customer personnel who need to be involved in this project will be sufficiently knowledgeable about their business area's needs and have the authority to represent their business area.
3. All Customer personnel who need to be involved in this project will be available and responsive in a timely manner, so as not to delay the project's schedule.
4. Unless otherwise noted or specifically identified within the contract, all customizations, enhancements, forms, reports, etc. not contained within the base package are considered out of scope and will follow the Project Change Control Procedure.
5. All sign offs must be done by an employee and designated signatory of the Customer. Third-party entities engaged by the Customer are not acceptable signatories for any project sign offs.

6. Customers will provide PowerSchool with remote access to the system for AMS Services, as required.
7. The PowerSchool AMS Advisor will point the Customer to available procedures, guidelines, standards, reference materials and system/application documentation.



**North Penn School District Transportation  
Department Operational Audit — Proposal**

**Transportation Advisory Services** *Transportation  
Proposal*

*Submitted by Brian Lafountain, CPA [blafountain@TransportationConsultants.com](mailto:blafountain@TransportationConsultants.com)*

**July 8, 2026**

171 Sully's Trail, Pittsford, NY 14534 | [transportationconsultants.com](http://transportationconsultants.com) | 800.233.3251

**Rebecca Livsey, Procurement Supervisor**

North Penn School District

401 East Hancock Street

Lansdale, PA 19446

Via email: [npprocure@npenn.org](mailto:npprocure@npenn.org)

Copy: Dennis Ryan, Coordinator of Transportation — [ryands@npenn.org](mailto:ryands@npenn.org)

**Re: Request for Proposals — Transportation Department Operational Audit**

Dear Ms. Livsey:

Thank you for the opportunity to submit the enclosed proposal to provide a comprehensive Transportation Department Operational Audit for the North Penn School District (hereinafter NPSD or the District).

We believe that **TAS** is uniquely qualified to offer these services to the District. Over the past 36 years we have conducted numerous transportation studies focused on generating operating efficiencies, enhancing services, and exploring program options for districts of every size and structure. We are dedicated to serving the school district marketplace — we do not work for contractors; we do not sell products or services; we do not spread our focus to other areas such as public-sector fleets; and we do not accept fees or commissions. This independence is critical for NPSD given the strategic RFP assistance component of this engagement, where any perceived vendor bias could compromise the integrity of the future contracted-services procurement.

**TAS** offers NPSD unmatched depth in the exact scope areas contemplated by this RFP — including fleet and equipment audits, garage and facility utilization reviews, workforce and staffing analysis, technology lifecycle planning (Transfinder, Bus Hive, Bus Conduct, GPS, on-board cameras, tablets, and ASBE), three-year expenditure and benchmarking reviews, strategic RFP drafting for contracted services, demographic and feasibility modeling, and long-term capital forecasting. Our consultants have delivered these services to more than 550 districts, agencies, and associations across 22 states, including comparable large-scale districts.

The **TAS** approach is one based on providing pragmatic recommendations for services that will work. We do not burden you with meaningless graphs and sizzle. We provide the District with ideas and suggestions that have real-world applications and that are consistent with good transportation practices. As we interface with the District, you will find that we know what makes a good transportation program, and we know how to implement changes that are workable for all parties — including the practical realities of a district that transports approximately 13,000 students daily,

operates in-house with a fleet, maintenance shop, and propane fueling infrastructure, and is now planning the 2028-2029 contracted-services procurement.

We stand ready to discuss our proposal, and we would welcome an opportunity to make any adjustments that may be necessary if we have misinterpreted your needs and interests. As you evaluate our submission, please feel free to contact any of our 550+ current or former clients — we are very proud of our past efforts.

All of us at **TAS** look forward to working with the District on this challenging and important engagement.

Sincerely,

A handwritten signature in cursive script, reading "Brian Lafountain". The signature is written in a dark ink and is positioned below the word "Sincerely,".

**Brian Lafountain, CPA, CFE President**

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# Proposal Summary

Transportation Advisory Services (**TAS**) is pleased to provide this proposal to the North Penn School District (NPSD) in response to the District's *Request for Proposals — Transportation Department Operational Audit*, released June 10, 2026. We understand that NPSD seeks a qualified consulting firm to perform a comprehensive operational audit of the District's Transportation Department, with the objectives of evaluating current efficiencies, infrastructure, and technology utilization, and providing strategic assistance for future contracted service requirements — specifically the 2028-2029 contracted bus services RFP, which is anticipated to begin drafting in Spring 2027.

**TAS** offers the District proven expertise in the evaluation of student transportation services. We have detailed knowledge of both district-operated and contracted programs; we offer a dedicated staff without the risk of any conflicts of interest; and we are recognized industry leaders with a level of professionalism that is a "must" to assist in the implementation of recommendations. We are the **only** consulting firm that offers NPSD 36 years of dedicated student transportation services focused exclusively on working for our public-sector clients — with a demonstrated track record in large in-house programs, propane-fueled fleets, ASBE deployment, and multi-vendor contracted-service procurement.

We stand ready to discuss this proposal, and our recommended process, to meet the objectives of the District. **TAS** has a reputation for effective and focused student transportation consulting services. We look forward to putting our proven services to work for the North Penn School District.

# PART I – Management and Qualifications

## A. Credentials and Qualifications in Transportation Consulting

Transportation Advisory Services (**TAS**) was founded in 1987 in New York State by Mark Walsh and Christopher Andrews. From its inception, **TAS** was dedicated to working with school districts, associations, agencies, and universities to provide a variety of transportation consulting services. *Based on our philosophy of providing independent, third-party expertise void of any concerns about conflicts of interest, TAS has not accepted any engagements from any contractors, and does not market products or services that generate any income or fees from other entities.*

As **TAS'** reputation grew in the industry, our services expanded. As shown on the client listing included with our supporting materials, **TAS** has now provided services to **more than 550 districts, agencies, and associations in 22 states**. This multi-state experience includes efficiency studies of district-operated programs; focused reviews on the pros and cons of contracted services; bid process management (directly relevant to Section 2.6 of NPSD's RFP); targeted services including program troubleshooting; routing, tiering and bell time reviews; facility utilization and design options; and State-funded programs for shared services and transportation program evaluations.

### Directly Relevant Comparable Engagements:

- Fayetteville-Manlius Central School District (in-house fleet operations and contracted-service benchmarking)
- Schenectady City School District (urban, multi-tier, contracted vendor model — comprehensive efficiency study)
- Pittsford CSD, West Irondequoit CSD (in-house fleet operations and contracted-service benchmarking)
- Providence Public School District, Valley Central, Batavia, Newfane, Auburn CSD (Transportation RFP / Bid Management Services — directly parallel to NPSD's Section 2.6 scope)
- Matanuska-Susitna Borough SD (large multi-region district — comparable size complexity)

## B. Experience and References

**Brian Lafountain**, the current President of **TAS**, and **Christopher Wojciechowski**, will be the principal consultants on this project. Christopher will be the primary Consultant on the project and will manage the day-to-day activities surrounding the engagement. Brian will serve in the *Advisory Partner* capacity for this project.

We have posted to our website a complete **TAS** client list detailing every client that we have served since our formation in 1987. We do not "screen" our list or provide only "selected" clients. We are very proud of our past efforts, and we encourage the proposal reviewers to contact anyone on our list. Reference letters and the complete client list can be found at [www.TransportationConsultants.com](http://www.TransportationConsultants.com).

**Three K-12 References (as required by RFP Section 4):**

1. Fayetteville-Manlius Central School District
2. Pittsford Central School District
3. Schenectady City School District

## **C. Officers and Consultants**

Transportation Advisory Services, LLC (**TAS**) is incorporated in the State of New York. Brian Lafountain is authorized to bind the Company pursuant to this proposal.

- Transportation Advisory Services, LLC
- 171 Sully's Trail, Pittsford, NY 14534
- (800) 233-3251
- [BLafountain@TransportationConsultants.com](mailto:BLafountain@TransportationConsultants.com)
- [www.TransportationConsultants.com](http://www.TransportationConsultants.com)

## **D. Conflict of Interest Statement**

The **TAS** consultants do not have, or have not had, a business or personal relationship, directly or indirectly, with any North Penn School District employees. Additionally, **TAS** does not sell or market services or products, and we do not accept finder's fees or commissions from any provider of services. We do not operate or manage transportation systems, or serve as contractors, thereby eliminating any potential conflict of interest. This independence is particularly important given that this engagement includes strategic assistance in developing the 2028-2029 contracted-services RFP — a role that requires absolute vendor neutrality.

**TAS** is the **only** student transportation consulting firm that can stipulate officially subscribing to the nationally recognized Code of Ethics of the Institute of Management Consultants.

# **PART II – Project Scope of Services**

*The scope below is organized to mirror the eight (8) work areas defined in NPSD RFP Section 2, with TAS's methodology applied to each.*

## **A. Fleet, Equipment, and Propane Infrastructure Audit (NPSD RFP §2.1)**

TAS will conduct a physical audit of the District's current fleet, evaluating the condition, age, and utilization of each vehicle. We will review the maintenance shop equipment, tools, and hardware required for daily operations, and we will assess the propane fueling infrastructure for alignment with the District's sustainability goals — including tank capacity, dispensing throughput, redundancy, safety compliance, and long-term suitability given the pace of transition to alternative fuels and electrification. Our fleet review will produce a data-driven vehicle replacement schedule, recommendations for spare-ratio right-sizing, and a capital forecast covering the next five to ten fiscal years. Included in any fleet recommendations will be the potential impact of any routing or bell-time changes.

## **B. Facilities, Garage Operations, and Capacity Analysis (NPSD RFP §2.2)**

TAS will review the functionality of the transportation facility, including its impact on the ongoing operation of the program. TAS has been engaged over the years to assist districts in the review of facilities, including providing assistance to architects in the design of new structures. We will analyze current use of the bus garage and maintenance space to optimize workflow, review existing garage-improvement plans, and provide recommendations for facility upgrades or expansions. Our operational workflow review will cover traffic flow, bus parking configuration, mechanic workspaces, fueling access, and dispatch operations for efficiency and safety. We will conduct a formal capacity analysis to determine whether current garage and parking facilities are sufficient to support projected fleet and staffing growth — coordinated with the demographic analysis in Section H below.

## **C. Workforce and Staffing Analysis (NPSD RFP §2.3)**

TAS will review the organizational structure of the transportation program, including personnel assignments, training, sufficiency, and areas of responsibility. Our workforce analysis will cover:

- Driver and Aide Workforce Sizing relative to student transport needs, including current-versus-required headcount and substitute pool depth.

- Office and Support Staff Efficiency — routing, dispatch, and mechanic-to-fleet ratios benchmarked against industry norms.
- Recruitment, Retention, and Absenteeism Review — hiring practices, turnover trends, overtime utilization, and retention strategies for drivers, aides, mechanics, and dispatch staff.
- Program-management systems and procedures, including labor time tracking, payroll processing, and attendance reporting.

## **D. Technology and Software Review (NPSD RFP §2.4)**

TAS will conduct a comprehensive review of the District's transportation software ecosystem — including Transfinder, Bus Hive, and Bus Conduct — and assess the useful life and integration of all supporting hardware, including tablets, GPS, on-board cameras, and Automated School Bus Enforcement (ASBE) systems. Our review will identify (a) opportunities for improved utilization and training of existing platforms, (b) integration gaps between systems, (c) technology lifecycle-replacement schedules, and (d) ASBE program-performance metrics against comparable deployments. Where warranted, we will recommend platform upgrades, additional modules, or replacement — always framed against the practical operational realities of the District and free from any vendor commission relationships.

## **E. Financial and Cost Analysis (Three-Year Review) (NPSD RFP §2.5)**

A critically important consideration of each area that we study will be the financial impact that any proposed changes could have upon the District. TAS will perform a three-year review of all departmental costs, including fuel, utilities, parts, labor, and administrative overhead. We will benchmark current in-house costs against contractor rates and regional benchmarks — a critical input to Section F below (Strategic RFP Assistance). We will provide long-term capital-forecasting projections for anticipated capital expenditures related to fleet replacement, facility improvements, and technology upgrades. It is important to state that this is not a financial audit, but a review from an experienced transportation consultant.

## **F. Strategic RFP Assistance — 2028-2029 Contracted Services (NPSD RFP §2.6)**

TAS has provided Transportation RFP / Bid Management Services to school districts across the U.S., including recent engagements with Providence Public School District, Valley CSD, Batavia CSD, Newfane CSD, and Auburn Enlarged CSD. Consistent with the NPSD RFP timeline — drafting to begin Spring 2027 for the 2028-2029 school year — TAS will provide professional assistance in developing the Request for Proposal for contracted bus services. This phase would include:

- Program and specification review, incorporating the operational findings of the Phase 1 audit
- Draft RFP document development and District/legal review coordination
- Contractor notification, publication, and distribution of specifications
- Pre-submission meeting facilitation with prospective contractors
- Bid/proposal evaluation, negotiation support, and contract-award assistance

*Please see Part IV, Section A for pricing of this component (proposed as an optional add-on so the audit fee remains competitive).*

## **G. Optimization and Efficiency Recommendations (NPSD RFP §2.7)**

TAS will evaluate specific cost-reduction measures, including financial-impact quantification. Our review will identify strategies to streamline internal and external communication, assess maintenance data visibility for tracking labor hours and shop throughput, and recommend a suite of Key Performance Indicators (KPIs) and reporting dashboards for ongoing departmental monitoring and accountability. We will identify opportunities to improve routing efficiency, preventive maintenance scheduling, dispatch coordination, and daily operational workflows. Where possible, recommendations will be quantified with dollar-range impact estimates to support Board and community decision-making.

## **H. Departmental Feasibility and Demographic Analysis (NPSD RFP §2.8)**

TAS will assess current and projected student population for NPSD (approximately 13,000 students transported daily) and develop long-term projections to inform future operational planning. We will analyze the current requirements of the 10-mile radius for non-public school eligibility and its impact on the required number of buses, drivers, and associated costs. We will evaluate the long-term feasibility of maintaining a primarily in-house transportation service given projected student population growth and current resource constraints — including the national driver shortage — and we will review student ridership data against bus capacity to evaluate the efficiency of current routes (including non-public routes that may involve long commute times). Our final recommendation will identify a sustainable service model that balances operational efficiency (mileage, fuel use) with fair and equitable student ride times.

# PART III – Proposed Timeline and Methodology

## A. Timeline

In many ways, the District controls the timeline for this engagement. Once the engagement begins, we will require the assistance of the District to facilitate the scheduling of meetings and the return of the data collection instrument. Consistent with NPSD's stated project schedule (RFP released June 10, 2026; proposals due July 8, 2026; interviews the week of July 20; final selection / Board vote August 20, 2026), the following timeline is proposed:

| Sample Timeline                                                    | Target                   |
|--------------------------------------------------------------------|--------------------------|
| Proposal submission                                                | July 8, 2026             |
| Interview with District                                            | Week of July 20, 2026    |
| Final selection / Board award                                      | August 20, 2026          |
| Acceptance of TAS proposal & PO issuance                           | Late August 2026         |
| Issuance of data collection instruments by TAS                     | September 2026           |
| Data submitted to TAS                                              | September – October 2026 |
| On-site interviews, physical fleet/facility audit, ridership audit | October – November 2026  |
| Interim recommendations                                            | December 2026            |
| Draft final report                                                 | January 2027             |
| Final report delivery & Board presentation                         | February 2027            |
| (Optional) RFP Assistance kickoff — 2028-2029 contracted services  | Spring 2027              |

*It is important to state that this timeline is used for sample purposes only and can be accelerated in certain areas if there are time-sensitive issues that need to be addressed.*

## B. Methodology

Based on our many years of experience with successful efficiency studies, the following process is recommended:

- **Data Collection** — TAS will develop and issue a data collection instrument designed to gather three years of operating and cost data from the District. This data will be reviewed prior to on-site meetings.
- **Physical Fleet, Equipment & Facility Audit** — On-site inspection of all buses, shop equipment, propane infrastructure, and garage/parking configurations (unique to this engagement given RFP §2.1 and §2.2).
- **Ridership Audit** — Actual-versus-scheduled ridership evaluation on all runs, typically conducted over a five-day period.
- **Stakeholder Interviews** — District Administrators, Building Principals, Athletic Director, Special Education Director, Transportation Coordinator (Dennis Ryan), office staff, mechanics, drivers, aides, dispatchers, routers, and community members as appropriate.
- **Technology Assessment** — Structured review sessions with the users of Transfinder, Bus Hive, Bus Conduct, GPS/camera vendors, and ASBE stakeholders.
- **Financial Benchmarking** — Three-year cost review with in-house-vs-contractor benchmarking against regional and national norms.
- **Demographic Modeling** — Enrollment and ridership projections modeled against non-public 10-mile mandate and driver-shortage sensitivity.
- **Interim Recommendations** — Delivered throughout the study for items that can be implemented immediately.
- **Final Report & Presentation** — Comprehensive report with prioritized recommendations, quantified financial impact ranges, KPI/dashboard framework, and capital forecast; optional Board of Education presentation included.
- **Ongoing Assistance** — Availability for follow-up consultation as the District implements recommended changes.

## C. Report Structure and Results

The District will be provided with a PDF of the final report to facilitate distribution to appropriate individuals. If requested, bound copies will be printed for each Board Member, the Superintendent, the Business Official, and the Coordinator of Transportation. A final presentation to the Board of Education is included in the base fee at the District's option.

# PART IV – Cost Proposal

## A. Consulting Fees

### ***Base Engagement — Comprehensive Operational Audit (RFP §§ 2.1–2.5, 2.7, 2.8):***

The fee for the Comprehensive Transportation Operational Audit, consistent with this proposal, is based on a fixed fee of **\$50,000**, which does not include any out-of-pocket expenses incurred as detailed in Section B.

#### **Payment schedule:**

- Initial payment (PO / kickoff) — **\$16,667**
- Interim payment (completion of data analysis and interviews) — **\$16,667**
- Final payment (submission of final report) — **\$16,666**

### ***Optional Add-On — Strategic RFP Assistance (RFP §2.6, drafting begins Spring 2027):***

Consistent with our standard Transportation Bid/RFP Management Services engagements, the fee for full RFP-drafting and bid-management services for the 2028-2029 contracted-services procurement is quoted at a fixed fee of **\$18,000**, billable per a schedule to be established at the time this phase is initiated.

*This add-on may be engaged at the District's option under the same Master Agreement, or contracted separately at that time.*

## B. Expenses

As stated in the "Consulting Fees" section, the proposed project is quoted at a flat fee — not including expenses. All expenses related to the performance of this contract will be reimbursed to TAS by the District. Expenses will consist of mileage at the applicable IRS reimbursement rate, parking fees, shipping charges, postage, road tolls, lodging, meals, and any other direct expenses related to the process that are approved by the District. Given the distance between Pittsford, NY and Lansdale, PA, TAS anticipates 2–3 multi-day on-site visits during Phase 1; travel expenses will be tracked and billed at cost.

## C. Incremental Services

Should any additional on-site meetings be requested by the District beyond those contemplated in this proposal, TAS reserves the right to charge a per-diem rate of \$1,600 (\$200 per hour), plus

expenses, for such services. TAS will notify the District in advance of any such charge to allow the District to determine the necessity of the on-site visit.

## **D. Payment Terms**

The structured payments are detailed in Section A above.

## **E. Proposal Acceptance**

To signify the District's acceptance of this proposal, please provide us with a duly authorized Purchase Order, specifying your acceptance of the terms and conditions of this proposal. Once TAS is notified of the engagement, we will provide the District with a W-9 for your files. TAS will then issue the District an invoice for the retainer.

Respectfully submitted,

*[Insert signature image OR type "Brian Lafountain" in script font, 24pt italic]*

**Brian Lafountain, CPA, CFE President, Transportation Advisory Services, LLC**

**NORTH PENN SCHOOL DISTRICT  
INVESTMENT REPORT  
30-Jun-26**

| ACCOUNT                                       | BALANCE                       | Annual %<br>Yield | June Interest        |
|-----------------------------------------------|-------------------------------|-------------------|----------------------|
| <b>GENERAL FUND 10</b>                        |                               |                   |                      |
| <b>Depository Accounts:</b>                   |                               |                   |                      |
| UNIVEST                                       | \$ 17,573,750.46              | 3.82%             | \$ 135,281.65        |
| UNIVEST MMA                                   | \$ 13,003,643.84              | 3.82%             | \$ 39,956.57         |
| UNIVEST (Compensating Balance)                | \$ 2,000,000.00               | -                 | \$ -                 |
| PSDLAF                                        | \$ 16,921,890.13              | 3.49%             | \$ 35,586.49         |
| PSDLAF - P CARD REFUND ACCOUNT                | \$ 147,790.12                 | 3.49%             | \$ 27.87             |
| C & N (Citizens & Northern Corp)              | \$ 257,924.43                 | 1.35%             | \$ 285.87            |
| FIRST RESOURCE BANK                           | \$ 257,655.59                 | 2.25%             | \$ 470.74            |
| PEOPLES SECURITY BANK                         | \$ 330,332.45                 | 3.76%             | \$ 1,001.53          |
| MERIDIAN BANK                                 | \$ 106,580.03                 | 1.00%             | \$ 87.13             |
| FCCB (First Citizens Community Bank)          | \$ 11,980,448.58              | 3.82%             | \$ 36,812.58         |
| TRUMARK FEDERAL CREDIT UNION                  | \$ 54,225,146.03              | 3.90%             | \$ 170,301.21        |
| <b>Short Term Investments:</b>                |                               |                   |                      |
| EAGLEBANK                                     | \$ 249,000.00                 | 4.78%             | \$ 871.71            |
| FIRST CREDIT BANK                             | \$ -                          | 4.25%             | \$ 898.79            |
| MAPLEMARK BANK                                | \$ -                          | 3.69%             | \$ 833.34            |
| SSB BANK                                      | \$ 249,000.00                 | 5.25%             | \$ 898.78            |
| KS STATE BANK                                 | \$ 249,000.00                 | 4.00%             | \$ 845.92            |
| <b>Other Cash on Hand:</b>                    |                               |                   |                      |
| BERKHEIMER INV INCOME                         | \$ -                          | -                 | \$ 12,627.01         |
| PETTY CASH                                    | \$ -                          | -                 | \$ -                 |
| <b>TOTAL GF</b>                               | <b>\$ 117,552,161.66</b>      |                   | <b>\$ 436,787.19</b> |
| <b>SELF INSURANCE FUND 60</b>                 |                               |                   |                      |
| UNIVEST                                       | \$ 12,352,957.77              | 3.82%             | \$ 25,847.43         |
| <b>TOTAL SI FUNDS</b>                         | <b>\$ 12,352,957.77</b>       |                   | <b>\$ 25,847.43</b>  |
| <b>CAPITAL FUND 39</b>                        |                               |                   |                      |
| UNIVEST (Disbursement Account)                | \$ 2,957,974.72               | 3.82%             | \$ 2,632.75          |
| PLGIT (G. O. Bond Series 2026)                | \$ 57,145,109.32              | 3.48%             | \$ 168,766.54        |
| PLGIT (G. O. Bond Series 2026 - Interest)     | \$ 236,614.43                 |                   | \$ 192.73            |
| <b>TOTAL CAPITAL FUNDS</b>                    | <b>\$ 60,339,698.47</b>       |                   | <b>\$ 171,592.02</b> |
| <b>OTHER RATES FOR COMPARABLE INVESTMENTS</b> |                               |                   |                      |
| <b>Rates as of 6/30/2026</b>                  | <b>INVEST PA - Daily Pool</b> | <b>PLGIT</b>      | <b>90-DAY T-BILL</b> |
|                                               | 3.740%                        | 3.400%            | 3.630%               |

# Cash Flow Projection - General Fund

NORTH PENN SD

Actuals through June 2026 and Projections through June 2026



|                               | July<br>Actual       | August<br>Actual     | September<br>Actual  | October<br>Actual    | November<br>Actual   | December<br>Actual   | January<br>Actual    | February<br>Actual   | March<br>Actual      | April<br>Actual      | May<br>Actual        | June<br>Actual       | FY2026<br>Year-End<br>Projected | FY2026<br>Annual<br>Budget | Variance            |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|----------------------------|---------------------|
| <b>Beginning Fund Balance</b> | \$89,809,002         | \$113,039,730        | \$254,280,462        | \$269,396,470        | \$245,927,482        | \$252,092,024        | \$242,086,245        | \$222,423,388        | \$192,327,919        | \$176,290,955        | \$154,115,652        | \$127,360,797        | \$89,809,002                    | \$89,809,002               |                     |
| <b>Revenue:</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                                 |                            |                     |
| Local                         | \$30,809,625         | \$151,218,864        | \$38,943,046         | \$8,700,630          | \$7,956,983          | \$6,464,706          | \$2,530,934          | \$5,340,308          | \$2,532,421          | \$2,602,015          | \$5,644,233          | \$4,321,577          | \$267,065,342                   | \$263,747,339              | \$3,318,003         |
| State                         | \$-31,097            | \$4,084,477          | \$223,350            | \$4,190,249          | \$21,540,345         | \$7,204,575          | \$1,132,521          | \$4,794,893          | \$9,355,937          | \$2,772,944          | \$1,377,811          | \$16,214,987         | \$72,860,993                    | \$71,695,551               | \$1,165,442         |
| Federal                       | \$0                  | \$992,378            | \$7,894              | \$0                  | \$395,162            | \$302,602            | \$497,409            | \$267,882            | \$196,278            | \$188,384            | \$498,428            | \$156,770            | \$3,503,188                     | \$3,477,111                | \$26,077            |
| Other                         | \$10,696             | \$-10,696            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  | \$4,203              | \$700                | \$5,578              | \$10,481                        | \$200,000                  | \$-189,519          |
| <b>Total Revenues</b>         | <b>\$30,789,224</b>  | <b>\$156,285,024</b> | <b>\$39,174,290</b>  | <b>\$12,890,878</b>  | <b>\$29,892,490</b>  | <b>\$13,971,884</b>  | <b>\$4,160,863</b>   | <b>\$10,403,083</b>  | <b>\$12,084,636</b>  | <b>\$5,567,547</b>   | <b>\$7,521,173</b>   | <b>\$20,698,912</b>  | <b>\$343,440,003</b>            | <b>\$339,120,000</b>       | <b>\$4,320,003</b>  |
| <b>Expenditures</b>           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                                 |                            |                     |
| Salaries                      | \$2,607,461          | \$6,899,001          | \$11,543,267         | \$18,585,953         | \$12,349,120         | \$12,489,263         | \$11,901,785         | \$12,555,560         | \$12,427,710         | \$12,079,261         | \$19,050,503         | \$25,871,231         | \$158,360,116                   | \$161,832,635              | \$-3,472,519        |
| Benefits                      | \$1,326,674          | \$4,235,676          | \$7,336,554          | \$11,172,927         | \$7,449,297          | \$7,702,369          | \$7,311,833          | \$7,719,710          | \$7,877,422          | \$7,388,623          | \$11,395,591         | \$15,384,752         | \$96,301,428                    | \$99,852,725               | \$-3,551,297        |
| Contracted Services           | \$259,388            | \$389,949            | \$1,418,367          | \$864,515            | \$1,566,790          | \$921,357            | \$963,588            | \$2,113,952          | \$989,608            | \$1,732,939          | \$1,260,458          | \$4,236,429          | \$16,717,341                    | \$13,940,188               | \$2,777,153         |
| Purchased Services            | \$62,402             | \$158,663            | \$152,521            | \$210,938            | \$136,679            | \$165,589            | \$204,031            | \$137,288            | \$148,694            | \$188,265            | \$102,337            | \$137,014            | \$1,804,422                     | \$2,239,288                | \$-434,865          |
| Other Purchased Services      | \$2,250,266          | \$538,517            | \$812,466            | \$3,973,182          | \$758,682            | \$1,825,513          | \$1,875,840          | \$2,293,980          | \$1,807,764          | \$2,712,829          | \$1,600,449          | \$5,874,975          | \$26,324,463                    | \$24,074,702               | \$2,249,761         |
| Supplies                      | \$925,658            | \$1,901,914          | \$1,160,874          | \$1,049,815          | \$741,950            | \$701,359            | \$982,383            | \$582,092            | \$931,463            | \$777,720            | \$701,830            | \$674,232            | \$11,131,289                    | \$13,644,563               | \$-2,513,273        |
| Property                      | \$-7,339             | \$93,944             | \$1,423,263          | \$459,352            | \$688,797            | \$71,935             | \$12,058             | \$78,744             | \$350,773            | \$13,663             | \$186,138            | \$2,202,470          | \$5,573,798                     | \$2,690,678                | \$2,883,120         |
| Other Objects                 | \$133,984            | \$826,627            | \$210,971            | \$43,184             | \$36,632             | \$100,279            | \$11,994             | \$830,452            | \$103,716            | \$50,361             | \$-21,281            | \$75,624             | \$2,402,545                     | \$3,901,172                | \$-1,498,628        |
| Other Financing Uses          | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  | \$560,207            | \$14,186,775         | \$3,484,449          | \$2,799,189          | \$0                  | \$26,525             | \$21,057,146                    | \$26,559,050               | \$-5,501,904        |
| <b>Total Expenses</b>         | <b>\$7,558,495</b>   | <b>\$15,044,291</b>  | <b>\$24,058,283</b>  | <b>\$36,359,865</b>  | <b>\$23,727,947</b>  | <b>\$23,977,664</b>  | <b>\$23,823,720</b>  | <b>\$40,498,552</b>  | <b>\$28,121,600</b>  | <b>\$27,742,850</b>  | <b>\$34,276,028</b>  | <b>\$54,483,252</b>  | <b>\$339,672,548</b>            | <b>\$348,735,000</b>       | <b>\$-9,062,452</b> |
| <b>Cash Flow Summary:</b>     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                                 |                            |                     |
| Revenues (Cash In)            | \$30,789,224         | \$156,285,024        | \$39,174,290         | \$12,890,878         | \$29,892,490         | \$13,971,884         | \$4,160,863          | \$10,403,083         | \$12,084,636         | \$5,567,547          | \$7,521,173          | \$20,698,912         | \$343,440,003                   | \$339,120,000              | \$4,320,003         |
| Expenses (Cash Out)           | \$7,558,495          | \$15,044,291         | \$24,058,283         | \$36,359,865         | \$23,727,947         | \$23,977,664         | \$23,823,720         | \$40,498,552         | \$28,121,600         | \$27,742,850         | \$34,276,028         | \$54,483,252         | \$339,672,548                   | \$348,735,000              | \$-9,062,452        |
| <b>Net Cash Flow</b>          | <b>\$23,230,729</b>  | <b>\$141,240,733</b> | <b>\$15,116,007</b>  | <b>-\$23,468,987</b> | <b>\$6,164,543</b>   | <b>-\$10,005,780</b> | <b>-\$19,662,857</b> | <b>-\$30,095,469</b> | <b>-\$16,036,964</b> | <b>-\$22,175,303</b> | <b>-\$26,754,855</b> | <b>-\$33,784,340</b> | <b>\$3,767,455</b>              | <b>-\$9,615,000</b>        | <b>\$13,382,455</b> |
| <b>Ending Fund Balance</b>    | <b>\$113,039,731</b> | <b>\$254,280,463</b> | <b>\$269,396,469</b> | <b>\$245,927,483</b> | <b>\$252,092,025</b> | <b>\$242,086,244</b> | <b>\$222,423,388</b> | <b>\$192,327,919</b> | <b>\$176,290,955</b> | <b>\$154,115,652</b> | <b>\$127,360,797</b> | <b>\$93,576,457</b>  | <b>\$93,576,457</b>             | <b>\$80,194,002</b>        |                     |

# NORTH PENN SD

## Month End Revenue Overview (MTD)

### June 2026

## Local Revenue

**\$4,321,577**

1.64% of Budget

## State Revenue

**\$16,214,987**

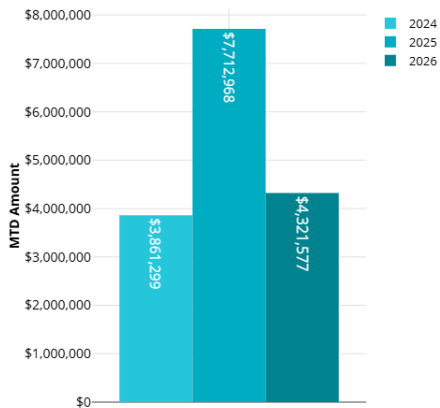
22.62% of Budget

## Federal Revenue

**\$156,770**

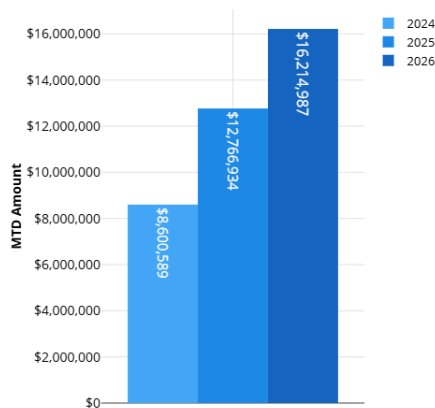
4.51% of Budget

Local Revenue



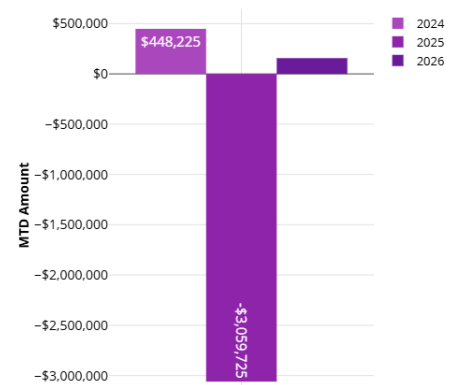
For the Month Ending - JUN

State Revenue



For the Month Ending - JUN

Federal Revenue



For the Month Ending - JUN

|                                                        | FY 2025<br>MTD Amount | FY 2026<br>MTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% MTD Budget |
|--------------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>LOCAL REVENUE</b>                                   |                       |                       |                          |                         |
| 6111 CURRENT REAL ESTATE TAXES                         | \$-907,779            | \$59,404              | \$223,900,311            | 0.03%                   |
| 6151 CURRENT ACT 511 EARNED INCOME TAXES               | \$1,202,768           | \$1,600,366           | \$22,636,116             | 7.07%                   |
| 6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES        | \$978,617             | \$291,620             | \$3,850,000              | 7.57%                   |
| 6411 DELINQUENT REAL ESTATE TAXES                      | \$500,018             | \$71,742              | \$2,000,000              | 3.59%                   |
| 6510 INTEREST ON INVESTMENTS                           | \$491,451             | \$333,714             | \$6,000,000              | 5.56%                   |
| ALL OTHER LOCAL REVENUE                                | \$5,447,894           | \$1,964,731           | \$5,360,912              | 36.65%                  |
| <b>TOTAL LOCAL REVENUE</b>                             | <b>\$7,712,968</b>    | <b>\$4,321,577</b>    | <b>\$263,747,339</b>     | <b>1.64%</b>            |
| <b>STATE REVENUE</b>                                   |                       |                       |                          |                         |
| 7111 BASIC EDUCATION FUNDING - FORMULA                 | \$0                   | \$6,464,457           | \$18,272,583             | 35.38%                  |
| 7271 SPECIAL EDUCATION FUNDING                         | \$1,976,402           | \$1,991,172           | \$8,025,359              | 24.81%                  |
| 7310 - 7313 TRANSPORTATION                             | \$754,862             | \$905,329             | \$2,200,000              | 41.15%                  |
| 7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES | \$4,702,731           | \$-16,343             | \$6,166,324              | -0.27%                  |
| 7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS           | \$6,881,994           | \$6,372,186           | \$27,219,138             | 23.41%                  |
| ALL OTHER STATE REVENUE                                | \$-1,549,056          | \$498,186             | \$9,812,147              | 5.08%                   |
| <b>TOTAL STATE REVENUE</b>                             | <b>\$12,766,934</b>   | <b>\$16,214,987</b>   | <b>\$71,695,551</b>      | <b>22.62%</b>           |
| <b>TOTAL FEDERAL REVENUE</b>                           | <b>\$-3,059,725</b>   | <b>\$156,770</b>      | <b>\$3,477,111</b>       | <b>4.51%</b>            |
| <b>TOTAL REVENUE</b>                                   | <b>\$17,420,177</b>   | <b>\$20,693,334</b>   | <b>\$338,920,001</b>     | <b>6.11%</b>            |
| 9000 OTHER FINANCING SOURCES                           | \$21,391              | \$5,578               | \$200,000                | 2.79%                   |
| <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>       | <b>\$17,441,568</b>   | <b>\$20,698,912</b>   | <b>\$339,120,001</b>     | <b>6.1%</b>             |

**Revenue Insight:**

General Fund revenues totaled \$20,698,912 in June 2026, which is \$3,257,344 or 18.7% more than the amount received last year for this month. The year over year difference is driven by an increase in 7000 REVENUE FROM STATE SOURCES of \$3,448,054, a decrease in 6000 REVENUE FROM LOCAL SOURCES of -\$3,391,392, and an increase in 8000 REVENUE FROM FEDERAL SOURCES of \$3,216,495.



**NORTH PENN SD**  
**Month End Expense Overview (MTD)**  
**June 2026**

**Salaries and Benefits**

**\$41,255,983**

15.77% of Budget

**Purchased Services**

**\$10,248,418**

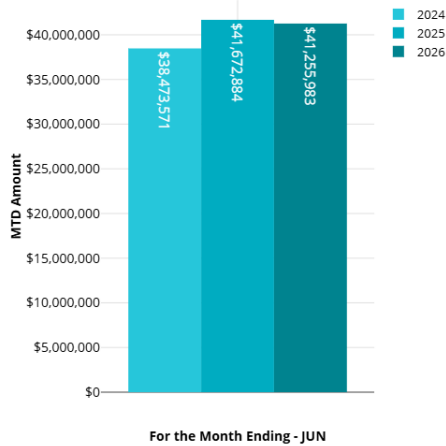
25.46% of Budget

**Supplies & Equipment**

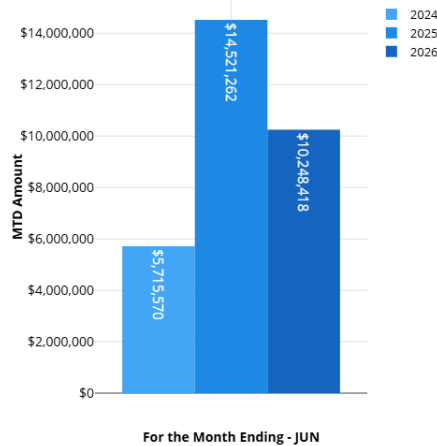
**\$2,876,702**

17.61% of Budget

**Salaries and Benefits**



**Purchased Services**



**Supplies & Equipment**



|                                                   | FY 2025<br>MTD Amount | FY 2026<br>MTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% MTD Budget |
|---------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>SALARIES AND BENEFITS</b>                      |                       |                       |                          |                         |
| 100 SALARIES                                      | \$26,612,922          | \$25,871,231          | \$161,832,635            | 15.99%                  |
| 200 EMPLOYEE BENEFITS                             | \$15,059,962          | \$15,384,752          | \$99,852,725             | 15.41%                  |
| <b>TOTAL SALARIES AND BENEFITS</b>                | <b>\$41,672,884</b>   | <b>\$41,255,983</b>   | <b>\$261,685,360</b>     | <b>15.77%</b>           |
| <b>PURCHASED SERVICES</b>                         |                       |                       |                          |                         |
| 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES | \$11,227,109          | \$4,236,429           | \$13,940,188             | 30.39%                  |
| 400 PURCHASED PROPERTY SERVICES                   | \$475,966             | \$137,014             | \$2,239,288              | 6.12%                   |
| 500 OTHER PURCHASED SERVICES                      | \$2,818,186           | \$5,874,975           | \$24,074,702             | 24.40%                  |
| <b>TOTAL PURCHASED SERVICES</b>                   | <b>\$14,521,261</b>   | <b>\$10,248,418</b>   | <b>\$40,254,178</b>      | <b>25.46%</b>           |
| <b>SUPPLIES AND EQUIPMENT</b>                     |                       |                       |                          |                         |
| 600 SUPPLIES                                      | \$2,448,498           | \$674,232             | \$13,644,563             | 4.94%                   |
| 700 PROPERTY                                      | \$1,742,967           | \$2,202,470           | \$2,690,678              | 81.86%                  |
| <b>TOTAL SUPPLIES AND EQUIPMENT</b>               | <b>\$4,191,465</b>    | <b>\$2,876,702</b>    | <b>\$16,335,241</b>      | <b>17.61%</b>           |
| <b>DEBT SERVICE AND TRANSFERS</b>                 |                       |                       |                          |                         |
| 800 OTHER OBJECTS                                 | \$248,977             | \$75,624              | \$3,901,172              | 1.94%                   |
| 900 OTHER USES OF FUNDS                           | \$0                   | \$26,525              | \$26,559,050             | 0.10%                   |
| <b>TOTAL DEBT SERVICE AND TRANSFERS</b>           | <b>\$248,977</b>      | <b>\$102,149</b>      | <b>\$30,460,222</b>      | <b>0.34%</b>            |
| <b>TOTAL EXPENSES</b>                             | <b>\$60,634,587</b>   | <b>\$54,483,252</b>   | <b>\$348,735,001</b>     | <b>15.62%</b>           |

**Expense Insights:**

General Fund expenses totaled \$54,483,252 in June 2026, which is -\$6,151,336 or -10.1% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES of -\$6,990,680, an increase in 500 OTHER PURCHASED SERVICES of \$3,056,789, and a decrease in 600 SUPPLIES of -\$1,774,267.



# NORTH PENN SD

## Year to Date Revenue Overview

### June 2026

## Local Revenue

**\$267,065,342**

101.26% of Budget

## State Revenue

**\$72,860,993**

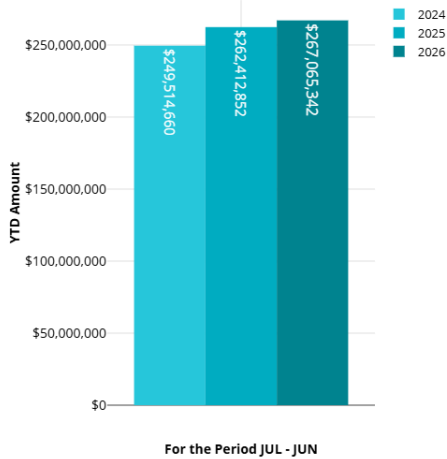
101.63% of Budget

## Federal Revenue

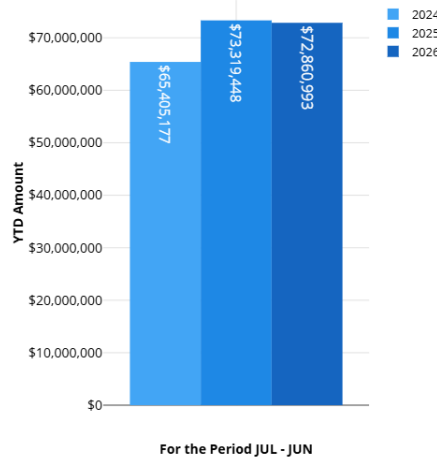
**\$3,503,188**

100.75% of Budget

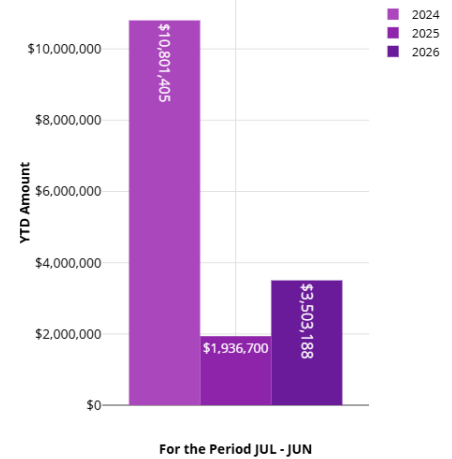
Local Revenue



State Revenue



Federal Revenue



|                                                        | FY 2025<br>YTD Amount | FY 2026<br>YTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% YTD Budget |
|--------------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>LOCAL REVENUE</b>                                   |                       |                       |                          |                         |
| 6111 CURRENT REAL ESTATE TAXES                         | \$215,114,557         | \$225,257,138         | \$223,900,311            | 100.61%                 |
| 6151 CURRENT ACT 511 EARNED INCOME TAXES               | \$22,346,552          | \$22,988,898          | \$22,636,116             | 101.56%                 |
| 6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES        | \$4,894,502           | \$4,361,550           | \$3,850,000              | 113.29%                 |
| 6411 DELINQUENT REAL ESTATE TAXES                      | \$2,206,907           | \$1,838,667           | \$2,000,000              | 91.93%                  |
| 6510 INTEREST ON INVESTMENTS                           | \$9,139,419           | \$8,264,904           | \$6,000,000              | 137.75%                 |
| ALL OTHER LOCAL REVENUE                                | \$8,710,914           | \$4,354,184           | \$5,360,912              | 81.22%                  |
| <b>TOTAL LOCAL REVENUE</b>                             | <b>\$262,412,852</b>  | <b>\$267,065,342</b>  | <b>\$263,747,339</b>     | <b>101.26%</b>          |
| <b>STATE REVENUE</b>                                   |                       |                       |                          |                         |
| 7111 BASIC EDUCATION FUNDING - FORMULA                 | \$18,635,311          | \$19,033,108          | \$18,272,583             | 104.16%                 |
| 7271 SPECIAL EDUCATION FUNDING                         | \$7,813,997           | \$8,111,337           | \$8,025,359              | 101.07%                 |
| 7310 - 7313 TRANSPORTATION                             | \$2,507,570           | \$2,827,355           | \$2,200,000              | 128.52%                 |
| 7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES | \$7,765,865           | \$5,610,120           | \$6,166,324              | 90.98%                  |
| 7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS           | \$25,905,018          | \$26,329,679          | \$27,219,138             | 96.73%                  |
| ALL OTHER STATE REVENUE                                | \$10,691,686          | \$10,949,392          | \$9,812,147              | 111.59%                 |
| <b>TOTAL STATE REVENUE</b>                             | <b>\$73,319,448</b>   | <b>\$72,860,993</b>   | <b>\$71,695,551</b>      | <b>101.63%</b>          |
| <b>TOTAL FEDERAL REVENUE</b>                           | <b>\$1,936,700</b>    | <b>\$3,503,188</b>    | <b>\$3,477,111</b>       | <b>100.75%</b>          |
| <b>TOTAL REVENUE</b>                                   | <b>\$337,669,000</b>  | <b>\$343,429,523</b>  | <b>\$338,920,001</b>     | <b>101.33%</b>          |
| <b>9000 OTHER FINANCING SOURCES</b>                    |                       |                       |                          |                         |
|                                                        | \$371,391             | \$10,481              | \$200,000                | 5.24%                   |
| <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>       | <b>\$338,040,391</b>  | <b>\$343,440,004</b>  | <b>\$339,120,001</b>     | <b>101.27%</b>          |

**Revenue Insight:**

General Fund YTD revenues totaled \$343,440,003 through June 2026, which is \$5,399,613 or 1.6% more than the amount received last year for this period. The YTD difference is driven by an increase in 6000 REVENUE FROM LOCAL SOURCES of \$4,652,490, an increase in 8000 REVENUE FROM FEDERAL SOURCES of \$1,566,488, and a decrease in 7000 REVENUE FROM STATE SOURCES of -\$458,455.



NORTH PENN SD  
Year to Date Expense Overview  
June 2026

## Salaries and Benefits

**\$254,661,544**

97.32% of Budget

## Purchased Services

**\$44,846,227**

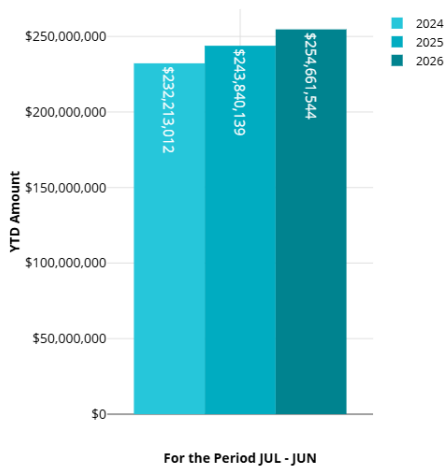
111.41% of Budget

## Supplies &amp; Equipment

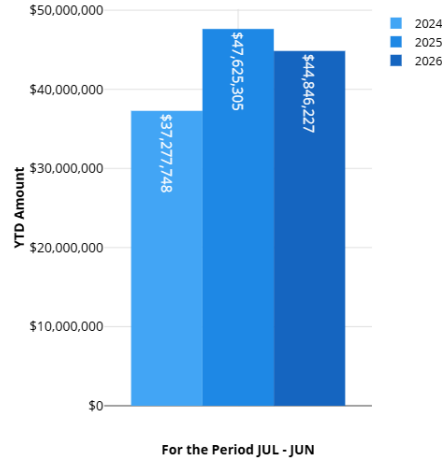
**\$16,705,087**

102.26% of Budget

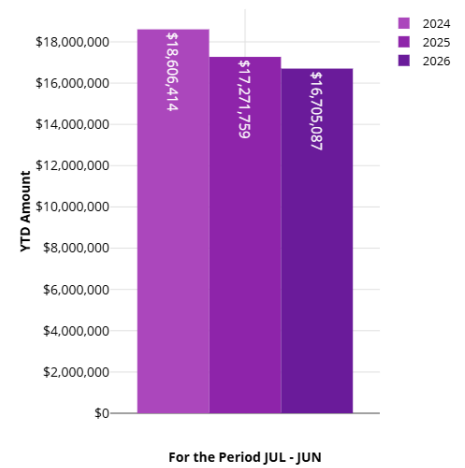
Salaries and Benefits



Purchased Services



Supplies &amp; Equipment



|                                                   | FY 2025<br>YTD Amount | FY 2026<br>YTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% YTD Budget |
|---------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>SALARIES AND BENEFITS</b>                      |                       |                       |                          |                         |
| 100 SALARIES                                      | \$153,687,005         | \$158,360,116         | \$161,832,635            | 97.85%                  |
| 200 EMPLOYEE BENEFITS                             | \$90,153,133          | \$96,301,428          | \$99,852,725             | 96.44%                  |
| <b>TOTAL SALARIES AND BENEFITS</b>                | \$243,840,138         | \$254,661,544         | \$261,685,360            | 97.32%                  |
| <b>PURCHASED SERVICES</b>                         |                       |                       |                          |                         |
| 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES | \$21,783,892          | \$16,717,341          | \$13,940,188             | 119.92%                 |
| 400 PURCHASED PROPERTY SERVICES                   | \$2,040,762           | \$1,804,422           | \$2,239,288              | 80.58%                  |
| 500 OTHER PURCHASED SERVICES                      | \$23,800,651          | \$26,324,463          | \$24,074,702             | 109.34%                 |
| <b>TOTAL PURCHASED SERVICES</b>                   | \$47,625,305          | \$44,846,226          | \$40,254,178             | 111.41%                 |
| <b>SUPPLIES AND EQUIPMENT</b>                     |                       |                       |                          |                         |
| 600 SUPPLIES                                      | \$12,504,297          | \$11,131,289          | \$13,644,563             | 81.58%                  |
| 700 PROPERTY                                      | \$4,767,462           | \$5,573,798           | \$2,690,678              | 207.15%                 |
| <b>TOTAL SUPPLIES AND EQUIPMENT</b>               | \$17,271,759          | \$16,705,087          | \$16,335,241             | 102.26%                 |
| <b>DEBT SERVICE AND TRANSFERS</b>                 |                       |                       |                          |                         |
| 800 OTHER OBJECTS                                 | \$2,141,171           | \$2,402,545           | \$3,901,172              | 61.59%                  |
| 900 OTHER USES OF FUNDS                           | \$16,693,924          | \$21,057,146          | \$26,559,050             | 79.28%                  |
| <b>TOTAL DEBT SERVICE AND TRANSFERS</b>           | \$18,835,095          | \$23,459,691          | \$30,460,222             | 77.02%                  |
| <b>TOTAL EXPENSES</b>                             | \$327,572,297         | \$339,672,548         | \$348,735,001            | 97.4%                   |

**Expense Insights:**

General Fund YTD expenses totaled \$339,672,548 through June 2026, which is \$12,100,250 or 3.6% more than the amount spent last year for this period. The YTD difference is driven by an increase in 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS of \$6,148,294, a decrease in 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES of -\$5,066,551, and an increase in 100 PERSONNEL SERVICES - SALARIES of \$4,673,111.



# NORTH PENN SD

## Month End Revenue Overview (MTD)

### May 2026

## Local Revenue

**\$5,644,233**

2.14% of Budget

## State Revenue

**\$1,377,811**

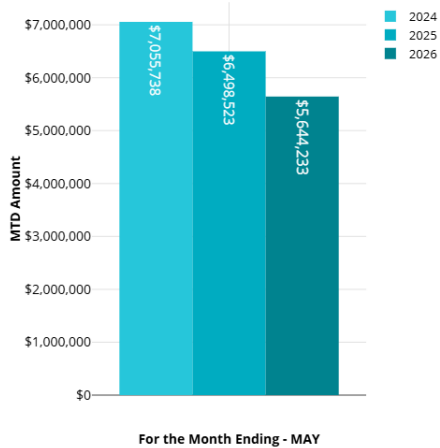
1.92% of Budget

## Federal Revenue

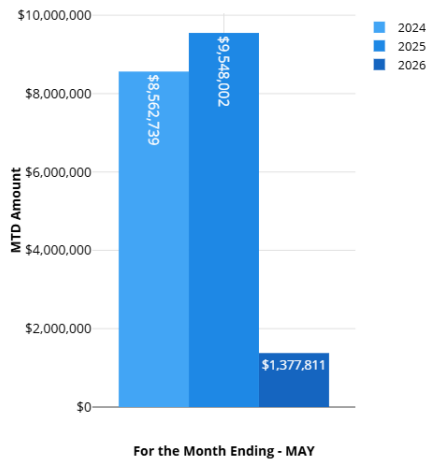
**\$498,428**

14.33% of Budget

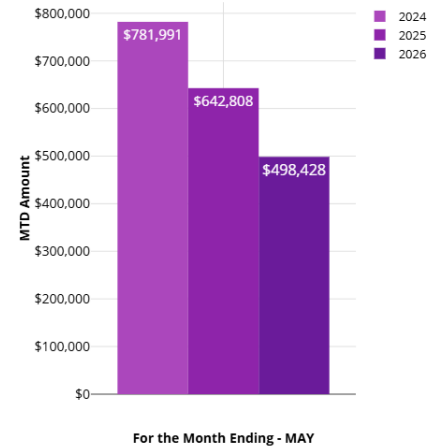
Local Revenue



State Revenue



Federal Revenue



|                                                        | FY 2025<br>MTD Amount | FY 2026<br>MTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% MTD Budget |
|--------------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>LOCAL REVENUE</b>                                   |                       |                       |                          |                         |
| 6111 CURRENT REAL ESTATE TAXES                         | \$0                   | \$34,223              | \$223,900,311            | 0.02%                   |
| 6151 CURRENT ACT 511 EARNED INCOME TAXES               | \$4,827,229           | \$4,372,152           | \$22,636,116             | 19.31%                  |
| 6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES        | \$650,698             | \$206,511             | \$3,850,000              | 5.36%                   |
| 6411 DELINQUENT REAL ESTATE TAXES                      | \$242,587             | \$311,612             | \$2,000,000              | 15.58%                  |
| 6510 INTEREST ON INVESTMENTS                           | \$600,000             | \$472,336             | \$6,000,000              | 7.87%                   |
| ALL OTHER LOCAL REVENUE                                | \$178,009             | \$247,398             | \$5,360,912              | 4.61%                   |
| <b>TOTAL LOCAL REVENUE</b>                             | <b>\$6,498,523</b>    | <b>\$5,644,233</b>    | <b>\$263,747,339</b>     | <b>2.14%</b>            |
| <b>STATE REVENUE</b>                                   |                       |                       |                          |                         |
| 7111 BASIC EDUCATION FUNDING - FORMULA                 | \$6,498,316           | \$0                   | \$18,272,583             | 0.00%                   |
| 7271 SPECIAL EDUCATION FUNDING                         | \$0                   | \$150,000             | \$8,025,359              | 1.87%                   |
| 7310 - 7313 TRANSPORTATION                             | \$0                   | \$0                   | \$2,200,000              | 0.00%                   |
| 7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES | \$571,846             | \$1,339,296           | \$6,166,324              | 21.72%                  |
| 7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS           | \$-83,425             | \$-111,485            | \$27,219,138             | -0.41%                  |
| ALL OTHER STATE REVENUE                                | \$2,561,265           | \$0                   | \$9,812,147              | 0.00%                   |
| <b>TOTAL STATE REVENUE</b>                             | <b>\$9,548,002</b>    | <b>\$1,377,811</b>    | <b>\$71,695,551</b>      | <b>1.92%</b>            |
| <b>TOTAL FEDERAL REVENUE</b>                           | <b>\$642,808</b>      | <b>\$498,428</b>      | <b>\$3,477,111</b>       | <b>14.33%</b>           |
| <b>TOTAL REVENUE</b>                                   | <b>\$16,689,333</b>   | <b>\$7,520,472</b>    | <b>\$338,920,001</b>     | <b>2.22%</b>            |
| <b>9000 OTHER FINANCING SOURCES</b>                    |                       |                       |                          |                         |
|                                                        | \$0                   | \$700                 | \$200,000                | 0.35%                   |
| <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>       | <b>\$16,689,333</b>   | <b>\$7,521,172</b>    | <b>\$339,120,001</b>     | <b>2.22%</b>            |

**Revenue Insight:**

General Fund revenues totaled \$7,521,173 in May 2026, which is -\$9,168,160 or -54.9% less than the amount received last year for this month. The year over year difference is driven by a decrease in 7000 REVENUE FROM STATE SOURCES of -\$8,170,191, a decrease in 6000 REVENUE FROM LOCAL SOURCES of -\$854,290, and a decrease in 8000 REVENUE FROM FEDERAL SOURCES of -\$144,380.



# NORTH PENN SD

## Month End Expense Overview (MTD)

### May 2026

## Salaries and Benefits

**\$30,446,095**

11.63% of Budget

## Purchased Services

**\$2,963,245**

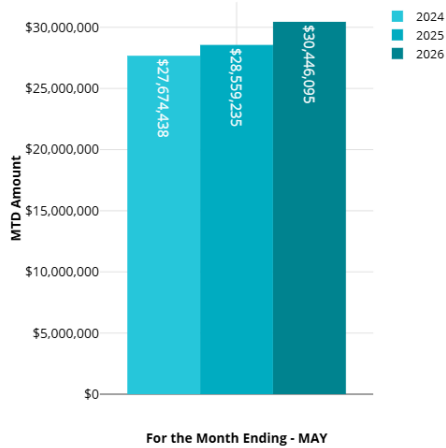
7.36% of Budget

## Supplies &amp; Equipment

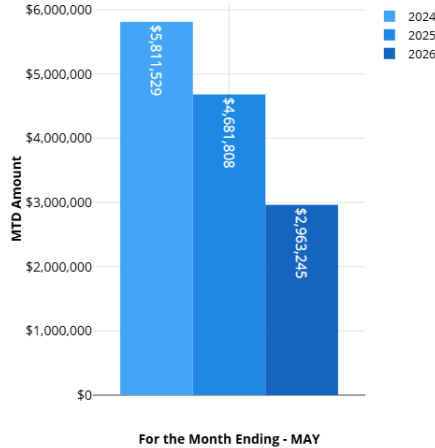
**\$887,969**

5.44% of Budget

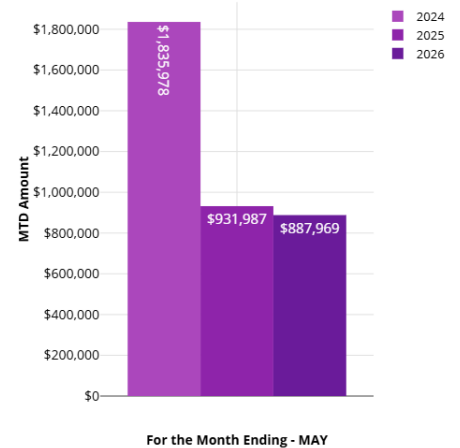
Salaries and Benefits



Purchased Services



Supplies &amp; Equipment



|                                                   | FY 2025<br>MTD Amount | FY 2026<br>MTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% MTD Budget |
|---------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>SALARIES AND BENEFITS</b>                      |                       |                       |                          |                         |
| 100 SALARIES                                      | \$18,003,352          | \$19,050,503          | \$161,832,635            | 11.77%                  |
| 200 EMPLOYEE BENEFITS                             | \$10,555,883          | \$11,395,591          | \$99,852,725             | 11.41%                  |
| <b>TOTAL SALARIES AND BENEFITS</b>                | <b>\$28,559,235</b>   | <b>\$30,446,094</b>   | <b>\$261,685,360</b>     | <b>11.63%</b>           |
| <b>PURCHASED SERVICES</b>                         |                       |                       |                          |                         |
| 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES | \$1,018,543           | \$1,260,458           | \$13,940,188             | 9.04%                   |
| 400 PURCHASED PROPERTY SERVICES                   | \$118,245             | \$102,337             | \$2,239,288              | 4.57%                   |
| 500 OTHER PURCHASED SERVICES                      | \$3,545,019           | \$1,600,449           | \$24,074,702             | 6.65%                   |
| <b>TOTAL PURCHASED SERVICES</b>                   | <b>\$4,681,807</b>    | <b>\$2,963,244</b>    | <b>\$40,254,178</b>      | <b>7.36%</b>            |
| <b>SUPPLIES AND EQUIPMENT</b>                     |                       |                       |                          |                         |
| 600 SUPPLIES                                      | \$792,323             | \$701,830             | \$13,644,563             | 5.14%                   |
| 700 PROPERTY                                      | \$139,664             | \$186,138             | \$2,690,678              | 6.92%                   |
| <b>TOTAL SUPPLIES AND EQUIPMENT</b>               | <b>\$931,987</b>      | <b>\$887,968</b>      | <b>\$16,335,241</b>      | <b>5.44%</b>            |
| <b>DEBT SERVICE AND TRANSFERS</b>                 |                       |                       |                          |                         |
| 800 OTHER OBJECTS                                 | \$-29,436             | \$-21,281             | \$3,901,172              | -0.55%                  |
| 900 OTHER USES OF FUNDS                           | \$0                   | \$0                   | \$26,559,050             | 0.00%                   |
| <b>TOTAL DEBT SERVICE AND TRANSFERS</b>           | <b>-\$29,436</b>      | <b>-\$21,281</b>      | <b>\$30,460,222</b>      | <b>-0.07%</b>           |
| <b>TOTAL EXPENSES</b>                             | <b>\$34,143,593</b>   | <b>\$34,276,025</b>   | <b>\$348,735,001</b>     | <b>9.83%</b>            |

**Expense Insights:**

General Fund expenses totaled \$34,276,028 in May 2026, which is \$132,433 or 0.4% more than the amount spent last year for this month. The year over year difference is driven by a decrease in 500 OTHER PURCHASED SERVICES of -\$1,944,570, an increase in 100 PERSONNEL SERVICES - SALARIES of \$1,047,151, and an increase in 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS of \$839,709.



# NORTH PENN SD

## Year to Date Revenue Overview

### May 2026

## Local Revenue

**\$262,743,765**

99.62% of Budget

## State Revenue

**\$56,646,005**

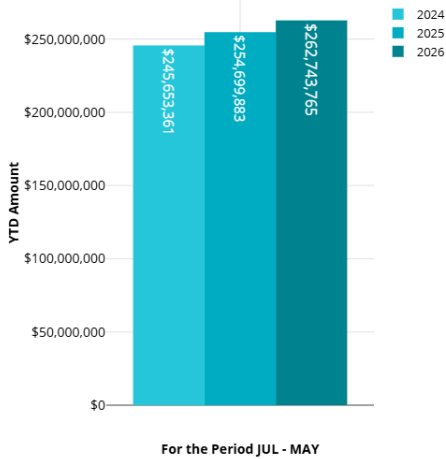
79.01% of Budget

## Federal Revenue

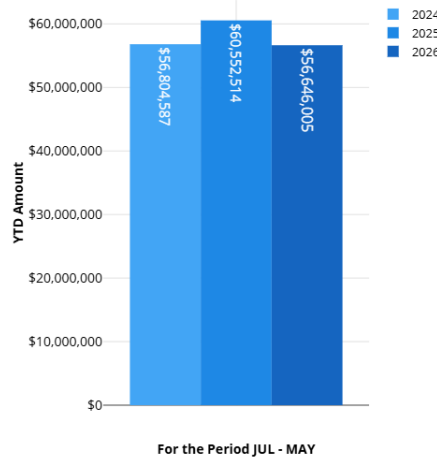
**\$3,346,418**

96.24% of Budget

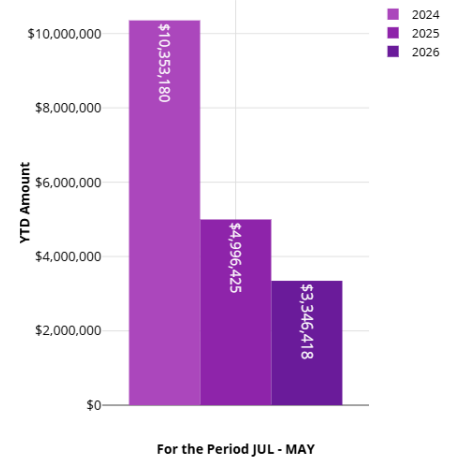
Local Revenue



State Revenue



Federal Revenue



|                                                        | FY 2025<br>YTD Amount | FY 2026<br>YTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% YTD Budget |
|--------------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>LOCAL REVENUE</b>                                   |                       |                       |                          |                         |
| 6111 CURRENT REAL ESTATE TAXES                         | \$216,022,337         | \$225,197,734         | \$223,900,311            | 100.58%                 |
| 6151 CURRENT ACT 511 EARNED INCOME TAXES               | \$21,143,785          | \$21,388,532          | \$22,636,116             | 94.49%                  |
| 6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES        | \$3,915,885           | \$4,069,931           | \$3,850,000              | 105.71%                 |
| 6411 DELINQUENT REAL ESTATE TAXES                      | \$1,706,889           | \$1,766,924           | \$2,000,000              | 88.35%                  |
| 6510 INTEREST ON INVESTMENTS                           | \$8,647,967           | \$7,931,190           | \$6,000,000              | 132.19%                 |
| ALL OTHER LOCAL REVENUE                                | \$3,263,020           | \$2,389,454           | \$5,360,912              | 44.57%                  |
| <b>TOTAL LOCAL REVENUE</b>                             | <b>\$254,699,883</b>  | <b>\$262,743,765</b>  | <b>\$263,747,339</b>     | <b>99.62%</b>           |
| <b>STATE REVENUE</b>                                   |                       |                       |                          |                         |
| 7111 BASIC EDUCATION FUNDING - FORMULA                 | \$18,635,311          | \$12,568,652          | \$18,272,583             | 68.78%                  |
| 7271 SPECIAL EDUCATION FUNDING                         | \$5,837,595           | \$6,120,165           | \$8,025,359              | 76.26%                  |
| 7310 - 7313 TRANSPORTATION                             | \$1,752,708           | \$1,922,026           | \$2,200,000              | 87.36%                  |
| 7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES | \$3,063,134           | \$5,626,463           | \$6,166,324              | 91.25%                  |
| 7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS           | \$19,023,024          | \$19,957,493          | \$27,219,138             | 73.32%                  |
| ALL OTHER STATE REVENUE                                | \$12,240,743          | \$10,451,206          | \$9,812,147              | 106.51%                 |
| <b>TOTAL STATE REVENUE</b>                             | <b>\$60,552,514</b>   | <b>\$56,646,005</b>   | <b>\$71,695,551</b>      | <b>79.01%</b>           |
| <b>TOTAL FEDERAL REVENUE</b>                           | <b>\$4,996,425</b>    | <b>\$3,346,418</b>    | <b>\$3,477,111</b>       | <b>96.24%</b>           |
| <b>TOTAL REVENUE</b>                                   | <b>\$320,248,822</b>  | <b>\$322,736,188</b>  | <b>\$338,920,001</b>     | <b>95.22%</b>           |
| 9000 OTHER FINANCING SOURCES                           | \$350,000             | \$4,903               | \$200,000                | 2.45%                   |
| <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>       | <b>\$320,598,822</b>  | <b>\$322,741,091</b>  | <b>\$339,120,001</b>     | <b>95.17%</b>           |

**Revenue Insight:**

General Fund YTD revenues totaled \$322,741,091 through May 2026, which is \$2,142,268 or 0.7% more than the amount received last year for this period. The YTD difference is driven by an increase in 6000 REVENUE FROM LOCAL SOURCES of \$8,043,882, a decrease in 7000 REVENUE FROM STATE SOURCES of -\$3,906,509, and a decrease in 8000 REVENUE FROM FEDERAL SOURCES of -\$1,650,007.



NORTH PENN SD  
Year to Date Expense Overview  
May 2026

## Salaries and Benefits

**\$213,405,560**

81.55% of Budget

## Purchased Services

**\$34,597,809**

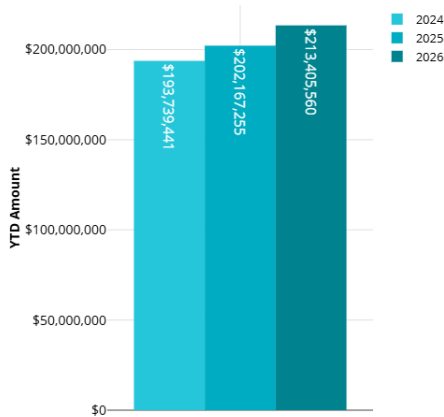
85.95% of Budget

## Supplies &amp; Equipment

**\$13,828,385**

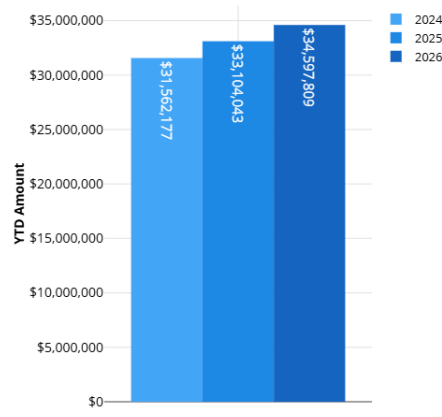
84.65% of Budget

Salaries and Benefits



For the Period JUL - MAY

Purchased Services



For the Period JUL - MAY

Supplies &amp; Equipment



For the Period JUL - MAY

|                                                   | FY 2025<br>YTD Amount | FY 2026<br>YTD Amount | FY 2026<br>Annual Budget | FY 2026<br>% YTD Budget |
|---------------------------------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>SALARIES AND BENEFITS</b>                      |                       |                       |                          |                         |
| 100 SALARIES                                      | \$127,074,083         | \$132,488,884         | \$161,832,635            | 81.87%                  |
| 200 EMPLOYEE BENEFITS                             | \$75,093,172          | \$80,916,676          | \$99,852,725             | 81.04%                  |
| <b>TOTAL SALARIES AND BENEFITS</b>                | <b>\$202,167,255</b>  | <b>\$213,405,560</b>  | <b>\$261,685,360</b>     | <b>81.55%</b>           |
| <b>PURCHASED SERVICES</b>                         |                       |                       |                          |                         |
| 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES | \$10,556,782          | \$12,480,912          | \$13,940,188             | 89.53%                  |
| 400 PURCHASED PROPERTY SERVICES                   | \$1,564,796           | \$1,667,409           | \$2,239,288              | 74.46%                  |
| 500 OTHER PURCHASED SERVICES                      | \$20,982,465          | \$20,449,488          | \$24,074,702             | 84.94%                  |
| <b>TOTAL PURCHASED SERVICES</b>                   | <b>\$33,104,043</b>   | <b>\$34,597,809</b>   | <b>\$40,254,178</b>      | <b>85.95%</b>           |
| <b>SUPPLIES AND EQUIPMENT</b>                     |                       |                       |                          |                         |
| 600 SUPPLIES                                      | \$10,055,799          | \$10,457,057          | \$13,644,563             | 76.64%                  |
| 700 PROPERTY                                      | \$3,024,495           | \$3,371,328           | \$2,690,678              | 125.30%                 |
| <b>TOTAL SUPPLIES AND EQUIPMENT</b>               | <b>\$13,080,294</b>   | <b>\$13,828,385</b>   | <b>\$16,335,241</b>      | <b>84.65%</b>           |
| <b>DEBT SERVICE AND TRANSFERS</b>                 |                       |                       |                          |                         |
| 800 OTHER OBJECTS                                 | \$1,892,194           | \$2,326,921           | \$3,901,172              | 59.65%                  |
| 900 OTHER USES OF FUNDS                           | \$16,693,924          | \$21,030,620          | \$26,559,050             | 79.18%                  |
| <b>TOTAL DEBT SERVICE AND TRANSFERS</b>           | <b>\$18,586,118</b>   | <b>\$23,357,541</b>   | <b>\$30,460,222</b>      | <b>76.68%</b>           |
| <b>TOTAL EXPENSES</b>                             | <b>\$266,937,710</b>  | <b>\$285,189,295</b>  | <b>\$348,735,001</b>     | <b>81.78%</b>           |

**Expense Insights:**

General Fund YTD expenses totaled \$285,189,296 through May 2026, which is \$18,251,586 or 6.4% more than the amount spent last year for this period. The YTD difference is driven by an increase in 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS of \$5,823,504, an increase in 100 PERSONNEL SERVICES - SALARIES of \$5,414,801, and an increase in 900 OTHER USES OF FUNDS of \$4,336,696.



| <b>Fund - 59 - COMMUNITY EDUCATION FUND</b> |                                                    |                         |                             |
|---------------------------------------------|----------------------------------------------------|-------------------------|-----------------------------|
| Account Code                                | Title                                              | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
| R6510                                       | COMMUNITY EDUCATION FUND INTEREST ON INVESTMENTS   | \$1,526.91              | \$3,930.92                  |
| R6630                                       | COMMUNITY EDUCATION FUND INCOME FROM SPECIAL EVENT | \$0.00                  | \$0.00                      |
| R6943                                       | COMMUNITY EDUCATION FUND ADULT EDUCATION TUITION   | \$3,422.52              | \$57,197.89                 |
| R6981                                       | COMMUNITY EDUCATION FUND AQUATICS CLASSES          | \$0.00                  | \$0.00                      |
| R6982                                       | COMMUNITY EDUCATION FUND GYMNASTICS                | \$0.00                  | \$0.00                      |
| R6983                                       | COMMUNITY EDUCATION FUND SPORTS CAMP               | \$37,928.25             | \$193,108.12                |
| R6984                                       | COMMUNITY EDUCATION FUND TRIPS                     | \$0.00                  | \$0.00                      |
| R6985                                       | COMMUNITY EDUCATION FUND SWIM TEAM                 | \$0.00                  | \$0.00                      |
| R6986                                       | COMMUNITY EDUCATION FUND WATER POLO                | \$0.00                  | \$0.00                      |
| R6991                                       | COMMUNITY EDUCATION FUND REFUND PRIOR YR EXPENSE   | \$0.00                  | \$0.00                      |
| R69961                                      | COMMUNITY EDUCATION FUND MISC REVENUE-SWIM TEAM    | \$0.00                  | \$0.00                      |
| R6999                                       | COMMUNITY EDUCATION FUND REVENUE FROM LOCAL SOURCE | \$0.00                  | \$0.00                      |
| R7810                                       | COMMUNITY EDUCATION FUND REVENUE/SOCIAL SECURITY   | \$0.00                  | \$0.00                      |
| R7820                                       | COMMUNITY EDUCATION FUND REVENUE/RETIREMENT        | \$0.00                  | \$0.00                      |
| R9500                                       | COMMUNITY EDUCATION FUND REFUNDS/PRIOR YR EXPEND   | \$0.00                  | \$0.00                      |
| <b>Revenue - Total</b>                      |                                                    | <b>\$42,877.68</b>      | <b>\$254,236.93</b>         |
| Account Code                                | Title                                              | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
| 100-00                                      | COMMUNITY ED SALARIES AND WAGES                    | \$0.00                  | \$0.00                      |
| 115-00                                      | COMMUNITY ED LEAVE PAY-OUT                         | \$0.00                  | \$0.00                      |
| 116-00                                      | COMMUNITY ED EMP INS OPT OUT                       | \$0.00                  | \$0.00                      |
| 130-00                                      | AQUATICS CLASSES SALARIES PRO OTHER                | \$0.00                  | \$0.00                      |
| 130-00                                      | COMMUNITY ED SALARIES PRO OTHER                    | \$0.00                  | \$0.00                      |
| 133-00                                      | COMMUNITY ED OVERTIME                              | \$0.00                  | \$0.00                      |
| 140-00                                      | COMMUNITY ED SALARIES TECHNICAL                    | \$0.00                  | \$0.00                      |
| 150-00                                      | COMMUNITY ED CLERICAL SALARIES                     | \$7,117.41              | \$25,780.60                 |
| 153-00                                      | COMMUNITY ED CLERICAL OVERTIME                     | \$0.00                  | \$0.00                      |
| 213-00                                      | COMMUNITY ED LIFE INSURANCE                        | \$10.01                 | \$36.31                     |
| 220-00                                      | COMMUNITY ED SOCIAL SECURITY                       | \$246.01                | \$881.55                    |
| 230-00                                      | COMMUNITY ED RETIREMENT                            | \$1,209.98              | \$4,389.33                  |

| Account Code | Title                                  | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|--------------|----------------------------------------|-------------------------|-----------------------------|
| 230-00       | SWIM TEAM RETIREMENT                   | \$0.00                  | \$0.00                      |
| 250-00       | COMMUNITY ED UNEMPLOYMENT              | \$0.00                  | \$0.00                      |
| 260-00       | COMMUNITY ED WORKERS COMP              | \$0.00                  | \$1,487.99                  |
| 271-00       | COMMUNITY ED SELF INS MEDICAL BENEFITS | \$2,084.43              | \$8,704.10                  |
| 272-00       | COMMUNITY ED SELF INS DENTAL BENEFITS  | \$105.47                | \$444.77                    |
| 275-00       | COMMUNITY ED SELF INS - VISION BENEFIT | \$6.47                  | \$27.50                     |
| 276-00       | COMMUNITY ED SELF INS - RX BENEFITS    | \$584.68                | \$2,441.65                  |
| 290-00       | COMMUNITY ED SALARY CONTINUATION       | \$0.00                  | \$0.00                      |
| 340-00       | COMMUNITY ED TECHNICAL SVS             | \$7,352.61              | \$23,143.45                 |
| 340-14       | COMMUNITY ED PUR PRO TECHS SVS SP CAMP | \$23,859.03             | \$100,850.88                |
| 340-16       | COMMUNITY ED PUR PRO SVS GYMNASTICS    | \$0.00                  | \$0.00                      |
| 340-17       | COMMUNITY ED PUR PRO SVS AQUATICS      | \$0.00                  | \$0.00                      |
| 340-50       | COMMUNITY ED TECHNICAL SVS-ALUM        | \$0.00                  | \$0.00                      |
| 390-00       | COMMUNITY ED PRO SVS MISC              | \$0.00                  | \$0.00                      |
| 390-50       | COMMUNITY ED OFFICIALS-ALUM            | \$0.00                  | \$0.00                      |
| 390-57       | COMMUNITY ED VMSC - ALUM               | \$0.00                  | \$0.00                      |
| 432-00       | COMMUNITY ED REPAIRS EQUIP             | \$0.00                  | \$0.00                      |
| 442-00       | COMMUNITY ED RENT EQUIP                | \$0.00                  | \$0.00                      |
| 442-01       | COMMUNITY ED POSTAGE MACHINE RENTAL    | \$0.00                  | \$0.00                      |
| 523-00       | COMMUNITY ED PROP AND LIAB INSURANCE   | \$0.00                  | \$3,378.75                  |
| 530-01       | COMMUNITY ED POSTAGE                   | \$0.00                  | \$9,000.00                  |
| 530-02       | COMMUNITY ED TELEPHONE                 | \$0.00                  | \$0.00                      |
| 550-00       | COMMUNITY ED PRINTING/BINDING          | \$0.00                  | \$9,086.00                  |
| 580-00       | COMMUNITY ED TRAVEL                    | \$0.00                  | \$0.00                      |
| 599-00       | COMMUNITY ED PUR OTHER SVS EXPENSES    | \$0.00                  | \$0.00                      |
| 610-00       | COMMUNITY ED GEN SUPPLIES              | \$774.00                | \$2,756.11                  |
| 610-24       | COMMUNITY ED GEN SUPPLIES SPORTS CAMP  | \$0.00                  | \$0.00                      |
| 610-33       | COMMUNITY ED GEN SUPPLIES AQUATICS     | \$0.00                  | \$0.00                      |
| 610-55       | COMMUNITY ED GEN SUPPLIES - ALUM       | \$0.00                  | \$0.00                      |
| 640-00       | COMMUNITY ED BOOKS AND PERIODICALS     | \$0.00                  | \$0.00                      |
| 650-18       | COMMUNITY ED TECHNOLOGY SUPPLIES       | \$1,300.01              | \$5,083.38                  |
| 749-00       | COMMUNITY ED DEPRECIATION EXPENSE      | \$0.00                  | \$0.00                      |
| 750-00       | COMMUNITY ED NEW EQUIP                 | \$0.00                  | \$0.00                      |
| 752-00       | COMMUNITY ED CAP EQUIP NEW             | \$0.00                  | \$0.00                      |
| 758-00       | COMMUNITY ED CAPITAL TECH SOFTWARE-NEW | \$0.00                  | \$0.00                      |
| 760-00       | COMMUNITY ED REPLACEMENT EQUIP         | \$0.00                  | \$0.00                      |

| Account Code    | Title                      | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|-----------------|----------------------------|-------------------------|-----------------------------|
| 810-00          | COMMUNITY ED DUES AND FEES | (\$18.54)               | (\$18.54)                   |
| 810-01          | COMMUNITY ED BANK FEES     | (\$124.77)              | (\$2,807.28)                |
| 890-00          | COMMUNITY ED MISC EXPND    | \$0.00                  | \$0.00                      |
| Expense - Total |                            | \$44,506.80             | \$194,666.55                |
| Income - Total  |                            | (\$1,629.12)            | \$59,570.38                 |

| <b>Fund - 52 - CHILD CARE FUND</b> |                                           |                         |                             |
|------------------------------------|-------------------------------------------|-------------------------|-----------------------------|
| Account Code                       | Title                                     | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
| R6510                              | CHILD CARE FUND INTEREST ON INVESTMENTS   | \$12,040.70             | \$42,328.68                 |
| R681020                            | CHILD CARE FUND REVENUE - LOCAL GOVT - BP | \$2,368.00              | \$20,617.59                 |
| R681021                            | CHILD CARE FUND REVENUE - LOCAL GOVT - GN | \$17,946.08             | \$56,021.61                 |
| R681022                            | CHILD CARE FUND REVENUE - LOCAL GOVT - GS | \$9,001.36              | \$30,687.10                 |
| R681023                            | CHILD CARE FUND REVENUE - LOCAL GOVT - HF | \$6,967.90              | \$22,929.91                 |
| R681024                            | CHILD CARE FUND REVENUE - LOCAL GOVT - IN | \$9,133.33              | \$20,855.76                 |
| R681025                            | CHILD CARE FUND REVENUE - LOCAL GOVT - KN | \$4,093.04              | \$12,795.20                 |
| R681026                            | CHILD CARE FUND REVENUE-LOCAL GOVT-KULP   | \$1,624.95              | \$6,056.96                  |
| R681027                            | CHILD CARE FUND REVENUE-LOCAL GOVT-MONT   | \$4,804.74              | \$14,845.37                 |
| R681028                            | CHILD CARE FUND REVENUE-LOCAL GOVT - NASH | \$6,802.69              | \$29,328.17                 |
| R681029                            | CHILD CARE FUND REVENUE-LOCAL GOVT - NW   | \$5,064.26              | \$19,788.28                 |
| R681030                            | CHILD CARE FUND REVENUE-LOCAL GOVT - OP   | \$4,419.70              | \$14,037.74                 |
| R681031                            | CHILD CARE FUND REVENUE-LOCAL GOVT - WF   | \$6,514.28              | \$16,072.78                 |
| R681032                            | CHILD CARE FUND REVENUE-LOCAL GOVT - YORK | \$5,195.12              | \$18,776.86                 |
| R6837                              | CHILD CARE FUND FED CARES REV-PASS THRU   | \$0.00                  | \$0.00                      |
| R6845                              | CHILD CARE FUND REVENUE-LOCAL GOVT-CAMP   | \$54,395.43             | \$61,520.43                 |
| R6945                              | CHILD CARE FUND SUMMER CAMP               | \$0.00                  | \$221,955.03                |
| R6946                              | CHILD CARE FUND HOLIDAY CAMP              | \$0.00                  | \$0.00                      |
| R6990                              | CHILD CARE FUND MISCELLANEOUS REVENUE     | \$0.00                  | \$0.00                      |
| R699020                            | CHILD CARE FUND MISC REVENUE BRIDLE PATH  | \$46,870.80             | \$236,382.44                |
| R699021                            | CHILD CARE FUND MISC REVENUE GWYN NOR     | \$59,136.00             | \$286,466.27                |
| R699022                            | CHILD CARE FUND MISC REVENUE GWYNEDD SQUA | \$68,531.40             | \$328,768.15                |
| R699023                            | CHILD CARE FUND MISC REVENUE HATFIELD     | \$14,309.90             | \$71,691.60                 |
| R699024                            | CHILD CARE FUND MISC REVENUE INGLEWOOD    | \$33,228.30             | \$164,640.50                |
| R699025                            | CHILD CARE FUND MISC REVENUE KNAPP        | \$47,055.70             | \$247,959.06                |
| R699026                            | CHILD CARE FUND MISC REVENUE KULP         | \$36,341.10             | \$160,955.12                |
| R699027                            | CHILD CARE FUND MISC REVENUE MONTGOMERY   | \$68,713.40             | \$331,261.90                |
| R699028                            | CHILD CARE FUND MISC REVENUE NASH         | \$29,438.70             | \$160,454.60                |
| R699029                            | CHILD CARE FUND MISC REVENUE NORTH WALES  | \$47,394.75             | \$240,390.12                |
| R699030                            | CHILD CARE FUND MISC REVENUE OAK PARK     | \$24,152.20             | \$130,921.92                |
| R699031                            | CHILD CARE FUND MISC REVENUE WALTON FARM  | \$34,080.50             | \$157,383.06                |
| R699032                            | CHILD CARE FUND MISC REVENUE YORK         | \$21,408.40             | \$103,570.54                |
| R6991                              | CHILD CARE FUND REFUND PRIOR YR EXPENSE   | \$0.00                  | \$0.00                      |
| R7500                              | CHILD CARE FUND EXTRA GRANTS              | \$0.00                  | \$0.00                      |
| R7810                              | CHILD CARE FUND REVENUE/SOCIAL SECURITY   | \$0.00                  | \$0.00                      |

North Penn School District  
Enterprise Fund Income Statement

| Account Code           | Title                                        | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|------------------------|----------------------------------------------|-------------------------|-----------------------------|
| R7820                  | CHILD CARE FUND REVENUE/RETIREMENT           | \$0.00                  | \$0.00                      |
| R8749                  | CHILD CARE FUND OTHER CARES ACT FUNDING      | \$0.00                  | \$0.00                      |
| R9310                  | CHILD CARE FUND GF INTERFUND TRANSFER        | \$0.00                  | \$0.00                      |
| R9500                  | CHILD CARE FUND REFUNDS/PRIOR YR EXPEND      | \$0.00                  | \$0.00                      |
| <b>Revenue - Total</b> |                                              | <b>\$681,032.73</b>     | <b>\$3,229,462.75</b>       |
| Account Code           | Title                                        | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
| 100-00                 | EXT CARE SALARIES AND WAGES                  | \$0.00                  | \$0.00                      |
| 100-00                 | KEYSTONE STARS GRANT SALARIES AND WAGES      | \$0.00                  | \$0.00                      |
| 110-00                 | EXT CARE SALARIES ADMIN                      | \$32,470.89             | \$120,606.00                |
| 113-00                 | EXT CARE WAGES OVERTIME                      | \$0.00                  | \$0.00                      |
| 115-00                 | EXT CARE LEAVE PAY-OUT                       | \$213.99                | \$396.71                    |
| 116-00                 | EXT CARE EMP INS OPT OUT                     | \$1,197.56              | \$5,687.36                  |
| 119-00                 | KEYSTONE STARS GRANT ADDITIONAL COMPENSATION | \$0.00                  | \$0.00                      |
| 130-00                 | EXT CARE SALARIES PRO OTHER                  | \$39,984.87             | \$148,709.08                |
| 130-10                 | EXT CARE WAGES SITE STAFF                    | \$493,653.60            | \$1,474,458.83              |
| 130-11                 | EXT CARE WAGES SUMMER STAFF                  | \$0.00                  | \$140,157.91                |
| 130-11                 | EXTENDED CARE OTHER WAGES SUMMER STAFF       | \$0.00                  | \$0.00                      |
| 130-27                 | EXTENDED CARE OTHER ESY NURSES               | \$0.00                  | \$0.00                      |
| 133-00                 | EXT CARE OVERTIME                            | \$0.00                  | \$0.00                      |
| 133-10                 | EXT CARE O/T WAGES SITE STAFF                | \$0.00                  | \$0.00                      |
| 133-11                 | EXT CARE OVERTIME-SUMMER STAFF               | \$0.00                  | \$682.67                    |
| 140-07                 | EXT CARE STAFF DEV                           | \$0.00                  | \$0.00                      |
| 150-00                 | EXT CARE CLERICAL SALARIES                   | \$15,738.92             | \$57,465.34                 |
| 152-00                 | EXT CARE CLERICAL SUBS                       | \$0.00                  | \$0.00                      |
| 153-00                 | EXT CARE CLERICAL OVERTIME                   | \$0.00                  | \$0.00                      |
| 170-02                 | EXT CARE SALARIES CAFETERIA WORKER           | \$381.60                | \$650.36                    |
| 192-11                 | EXTENDED CARE OTHER EXT CARE SUB AIDES       | \$0.00                  | \$0.00                      |
| 193-11                 | EXTENDED CARE OTHER EXT CARE SUB AIDES OT    | \$0.00                  | \$0.00                      |
| 213-00                 | EXT CARE LIFE INSURANCE                      | \$860.07                | \$3,025.41                  |
| 213-01                 | EXT CARE LIFE EMPLOYEE SHARE                 | \$0.00                  | \$0.00                      |
| 214-00                 | EXT CARE INCOME PROTECTION                   | \$147.72                | \$590.88                    |
| 220-00                 | EXT CARE SOCIAL SECURITY                     | \$20,027.35             | \$69,338.60                 |
| 220-00                 | EXTENDED CARE OTHER SOCIAL SECURITY          | \$0.00                  | \$0.00                      |
| 220-00                 | KEYSTONE STARS GRANT SOCIAL SECURITY         | \$2,615.03              | \$2,615.03                  |
| 230-00                 | EXT CARE RETIREMENT                          | \$96,121.41             | \$318,393.82                |

North Penn School District  
Enterprise Fund Income Statement

| Account Code | Title                                    | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|--------------|------------------------------------------|-------------------------|-----------------------------|
| 230-00       | EXTENDED CARE OTHER RETIREMENT           | \$0.00                  | \$0.00                      |
| 240-00       | EXT CARE TUITION                         | \$0.00                  | \$0.00                      |
| 250-00       | EXT CARE UNEMPLOYMENT                    | \$0.00                  | \$0.00                      |
| 260-00       | EXT CARE WORKERS COMP                    | \$0.00                  | \$16,135.37                 |
| 271-00       | EXT CARE SELF INS MEDICAL BENEFITS       | \$89,011.62             | \$325,332.29                |
| 272-00       | EXT CARE SELF INS DENTAL BENEFITS        | \$5,785.17              | \$20,982.21                 |
| 275-00       | EXT CARE SELF INS - VISION BENEFIT       | \$255.29                | \$928.79                    |
| 276-00       | EXT CARE SELF INS - RX BENEFITS          | \$24,831.43             | \$90,764.54                 |
| 290-00       | EXT CARE SALARY CONTINUATION             | \$0.00                  | \$0.00                      |
| 330-00       | EXT CARE OTHER PRO SVS                   | \$0.00                  | \$2,963.92                  |
| 330-05       | EXT CARE PUR PRO SVS OTHER               | \$1,200.00              | \$10,200.00                 |
| 340-01       | EXT CARE TECHNOLOGY                      | \$0.00                  | \$0.00                      |
| 340-02       | EXT CARE TECH SVS -FOOD SVS              | \$0.00                  | \$0.00                      |
| 390-00       | EXT CARE PRO SVS MISC                    | \$0.00                  | \$0.00                      |
| 390-00       | KEYSTONE STARS PRO SVS MISC              | \$0.00                  | \$0.00                      |
| 432-00       | EXT CARE REPAIRS EQUIP                   | \$0.00                  | \$0.00                      |
| 510-00       | EXT CARE STUDENT TRANSPORTATION          | \$0.00                  | \$8,999.65                  |
| 530-01       | EXT CARE POSTAGE                         | \$0.00                  | \$21.82                     |
| 549-00       | EXT CARE OTHER ADVERTISING/PR            | \$0.00                  | \$0.00                      |
| 580-01       | EXT CARE MILEAGE                         | \$279.85                | \$883.81                    |
| 580-03       | EXT CARE CONFERENCE EXPENSES             | \$0.00                  | \$0.00                      |
| 580-04       | EXT CARE FIELD TRIP FEES                 | \$9,111.80              | \$57,637.02                 |
| 609-00       | EXT CARE PROMOTIONAL SUPPLIES            | \$0.00                  | \$0.00                      |
| 610-00       | EXT CARE GEN SUPPLIES                    | \$0.00                  | \$4,657.83                  |
| 610-34       | AT&T SUPPLIES CHILD CARE                 | \$0.00                  | \$0.00                      |
| 610-34       | EXT CARE SUPPLIES CHILD CARE             | \$630.99                | \$5,468.88                  |
| 610-34       | KEYSTONE STARS GRANT SUPPLIES CHILD CARE | \$1,677.97              | (\$6,988.10)                |
| 610-34       | KEYSTONE STARS SUPPLIES CHILD CARE       | \$0.00                  | \$0.00                      |
| 610-35       | EXT CARE SUPPLIES CAMP                   | \$1,742.68              | \$3,808.45                  |
| 631-00       | EXT CARE FOOD                            | \$32,254.21             | \$65,581.24                 |
| 640-00       | EXT CARE BOOKS AND PERIODICALS           | \$0.00                  | \$0.00                      |
| 650-00       | EXT CARE TECH LIC FEES,SOFT/Hardware     | \$2,600.00              | \$2,600.00                  |
| 749-00       | EXT CARE DEPRECIATION EXPENSE            | \$0.00                  | \$0.00                      |
| 750-00       | EXT CARE NEW EQUIP                       | \$0.00                  | \$0.00                      |
| 810-00       | EXT CARE DUES AND FEES                   | \$0.00                  | \$0.00                      |
| 810-01       | EXT CARE BANK FEES                       | \$0.00                  | \$0.00                      |

| Account Code    | Title                                         | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|-----------------|-----------------------------------------------|-------------------------|-----------------------------|
| 880-00          | REFUND PRYR REV/RECEIPTS REFUND PR YR REV/RCT | \$0.00                  | \$0.00                      |
| 890-00          | EXT CARE MISC EXPND                           | \$0.00                  | \$0.00                      |
| 890-07          | CHILD CARE FUND MISC EXP BAD DEBT             | \$0.00                  | \$0.00                      |
| 890-07          | EXT CARE MISC EXP BAD DEBT                    | \$0.00                  | \$0.00                      |
| 939-00          | GENERAL FUND TRANSFERS OTHER FUND TRANSFERS   | \$0.00                  | \$0.00                      |
| Expense - Total |                                               | \$872,794.02            | \$2,952,755.72              |
| Income - Total  |                                               | (\$191,761.29)          | \$276,707.03                |

| <b>Fund - 51 - NUTRITION SVS FUND</b> |                                              |                         |                             |
|---------------------------------------|----------------------------------------------|-------------------------|-----------------------------|
| Account Code                          | Title                                        | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
| R6510                                 | NUTRITION SVS FUND INTEREST ON INVESTMENTS   | \$85,475.85             | \$364,147.52                |
| R6611                                 | NUTRITION SVS FUND SALES TO PUPILS           | \$340,751.75            | \$1,365,961.70              |
| R6612                                 | NUTRITION SVS FUND DAILY SALES BREAKFAST PRO | \$0.00                  | \$0.00                      |
| R6620                                 | NUTRITION SVS FUND ALA CARTE SALES-STUDENTS  | \$143,953.45            | \$701,629.58                |
| R6621                                 | NUTRITION SVS FUND SALES TO ADULTS           | \$4,423.15              | \$17,869.45                 |
| R662150                               | NUTRITION SVS FUND ADULT SALES - SFSP        | \$0.00                  | \$0.00                      |
| R6630                                 | NUTRITION SVS FUND INCOME FROM SPECIAL EVENT | \$24,405.83             | \$70,187.68                 |
| R6690                                 | NUTRITION SVS FUND EXTENDED CARE INCOME      | \$22,067.60             | \$57,343.65                 |
| R6691                                 | NUTRITION SVS FUND VEND SALES NPHS           | \$3,459.72              | \$3,459.72                  |
| R6692                                 | NUTRITION SVS FUND VEND SALES PD             | \$0.00                  | \$0.00                      |
| R6693                                 | NUTRITION SVS FUND VEND SALES PB             | \$0.00                  | \$0.00                      |
| R6694                                 | NUTRITION SVS FUND VENDING SALES ESC         | \$0.00                  | \$0.00                      |
| R6695                                 | NUTRITION SVS FUND GAINS/LOSS ON FIXED ASSET | \$0.00                  | \$0.00                      |
| R6920                                 | NUTRITION SVS FUND DONATIONS/GRANTS-PRSOURCE | \$0.00                  | \$37.10                     |
| R6930                                 | NUTRITION SVS FUND GAIN ON SALE FIXED ASSET  | \$0.00                  | \$0.00                      |
| R6990                                 | NUTRITION SVS FUND MISCELLANEOUS REVENUE     | \$0.00                  | \$4,825.00                  |
| R6991                                 | NUTRITION SVS FUND REFUND PRIOR YR EXPENSE   | \$0.00                  | \$3,406.02                  |
| R6999                                 | NUTRITION SVS FUND REVENUE FROM LOCAL SOURCE | \$0.00                  | \$0.00                      |
| R7500                                 | NUTRITION SVS FUND EXTRA GRANTS              | \$0.00                  | \$0.00                      |
| R7600                                 | NUTRITION SVS FUND STATE SUBSIDIES           | \$48,009.92             | \$205,758.40                |
| R7610                                 | NUTRITION SVS FUND STATE BREAKFAST INITIATIV | \$164,397.74            | \$727,107.36                |
| R8531                                 | NUTRITION SVS FUND FEDERAL SUBSIDIES         | \$845,643.77            | \$3,595,108.30              |
| R853110                               | NUTRITION SVS FUND FED SUB - SCA             | \$0.00                  | \$447,619.00                |
| R853170                               | NUTRITION SVS FUND FED SUB - CACFP           | \$0.00                  | \$0.00                      |
| R8532                                 | NUTRITION SVS FUND NON-FOOD SUBSIDIES        | \$0.00                  | \$0.00                      |
| R8533                                 | NUTRITION SVS FUND VALUE DONATED COMMODITIES | \$0.00                  | \$0.00                      |
| R853350                               | NUTRITION SVS FUND VALUE DONATED COMMODITIES | \$0.00                  | \$0.00                      |
| R8534                                 | NUTRITION SVS FUND CASH IN LIEU DON COMMODIT | \$0.00                  | \$0.00                      |
| R8535                                 | NUTRITION SVS FUND USDA COMMODITY REFUND     | \$0.00                  | \$0.00                      |
| R9400                                 | NUTRITION SVS FUND GAIN OR COMP-FIXED ASSET  | \$0.00                  | \$0.00                      |
| R9500                                 | NUTRITION SVS FUND REFUNDS/PRIOR YR EXPEND   | \$0.00                  | \$0.00                      |
| R9990                                 | NUTRITION SVS FUND INSURANCE RECOVERIES      | \$0.00                  | \$0.00                      |
| R853150                               | NUTRITION SVS FUND FED SUB - SUMMER FOOD     | \$0.00                  | \$91,079.41                 |
| <b>Revenue - Total</b>                |                                              | <b>\$1,682,588.78</b>   | <b>\$7,655,539.89</b>       |

| Account Code | Title                                          | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|--------------|------------------------------------------------|-------------------------|-----------------------------|
| 100-00       | NUTRITION SVS SALARIES AND WAGES               | \$0.00                  | \$0.00                      |
| 110-00       | NUTRITION SVS SALARIES ADMIN                   | \$34,942.13             | \$124,793.28                |
| 115-00       | NUTRITION SVS LEAVE PAY-OUT                    | \$0.00                  | \$0.00                      |
| 116-00       | NUTRITION SVS EMP INS OPT OUT                  | \$3,243.46              | \$10,531.33                 |
| 130-00       | NUTRITION SVS SALARIES PRO OTHER               | \$21,692.17             | \$77,471.82                 |
| 150-00       | NUTRITION SVS CLERICAL SALARIES                | \$36,066.15             | \$124,965.12                |
| 152-00       | NUTRITION SVS CLERICAL SUBS                    | \$0.00                  | \$0.00                      |
| 153-00       | NUTRITION SVS CLERICAL OVERTIME                | \$0.00                  | \$0.00                      |
| 170-02       | NUTRITION SVS SALARIES CAFETERIA WORKER        | \$587,191.67            | \$2,189,020.08              |
| 170-22       | NUTRITION SVS CAFE WORKERS BONUS               | \$0.00                  | \$0.00                      |
| 173-02       | NUTRITION SVS CAFETERIA OVERTIME               | \$2,810.33              | \$10,678.81                 |
| 190-00       | NUTRITION SVS SALARIES AIDES                   | \$0.00                  | \$0.00                      |
| 190-22       | NUTRITION SVS AIDES - BONUS                    | \$0.00                  | \$0.00                      |
| 193-00       | NUTRITION SVS AIDES OVERTIME                   | \$0.00                  | \$0.00                      |
| 211-01       | NUTRITION SVS RETIRE MEDICAL REIMB             | \$0.00                  | \$0.00                      |
| 213-00       | NUTRITION SVS LIFE INSURANCE                   | \$1,202.25              | \$3,927.80                  |
| 214-00       | NUTRITION SVS INCOME PROTECTION                | \$159.00                | \$609.48                    |
| 220-00       | NUTRITION SVS SOCIAL SECURITY                  | \$24,438.29             | \$90,999.78                 |
| 230-00       | NUTRITION SVS RETIREMENT                       | \$110,257.67            | \$422,202.15                |
| 240-00       | NUTRITION SVS TUITION                          | \$0.00                  | \$0.00                      |
| 250-00       | NUTRITION SVS UNEMPLOYMENT                     | \$0.00                  | (\$40.72)                   |
| 260-00       | NUTRITION SVS WORKERS COMP                     | \$0.00                  | \$22,105.48                 |
| 271-00       | NUTRITION SVS SELF INS MEDICAL BENEFITS        | \$151,103.21            | \$518,139.04                |
| 272-00       | NUTRITION SVS SELF INS DENTAL BENEFITS         | \$8,789.58              | \$30,284.79                 |
| 275-00       | NUTRITION SVS SELF INS - VISION BENEFIT        | \$445.63                | \$1,561.71                  |
| 276-00       | NUTRITION SVS SELF INS - RX BENEFITS           | \$42,153.09             | \$144,553.97                |
| 290-00       | NUTRITION SVS SALARY CONTINUATION              | \$0.00                  | \$0.00                      |
| 330-00       | BUILDING IMPROVEMENTS OTHER PRO SVS            | \$0.00                  | \$0.00                      |
| 330-05       | NUTRITION SVS PUR PRO SVS OTHER                | \$3,666.66              | \$14,666.67                 |
| 330-12       | NUTRITION SVS EMPLOYEES MEDICAL EXAMS          | \$0.00                  | \$0.00                      |
| 330-20       | NUTRITION SVS LEGAL FEES                       | \$0.00                  | \$0.00                      |
| 340-00       | NUTRITION SVS TECHNICAL SVS                    | \$0.00                  | \$0.00                      |
| 348-00       | NUTRITION SVS TECH SVS                         | \$0.00                  | \$0.00                      |
| 360-00       | NUTRITION SVS EMPLOYEE TRAIN & DEV             | \$7,500.00              | \$34,920.50                 |
| 360-00       | STAFF DEV-NONCERT;NONINST EMPLOYEE TRAIN & DEV | \$0.00                  | \$0.00                      |
| 360-03       | NUTRITION SVS CONF REGISTRATIONS               | \$0.00                  | \$0.00                      |

| Account Code | Title                                        | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|--------------|----------------------------------------------|-------------------------|-----------------------------|
| 360-03       | STAFF DEV-NONCERT;NONINST CONF REGISTRATIONS | \$0.00                  | \$0.00                      |
| 390-00       | NUTRITION SVS PRO SVS MISC                   | \$845.01                | \$2,763.66                  |
| 411-00       | NUTRITION SVS TRASH DISPOSAL                 | \$0.00                  | \$0.00                      |
| 415-00       | NUTRITION SVS PUR PROP SVS DRY CLEANING      | \$0.00                  | \$0.00                      |
| 431-00       | NUTRITION SVS REPAIRS BULDG                  | \$0.00                  | \$0.00                      |
| 432-00       | NUTRITION SVS REPAIRS EQUIP                  | \$21,888.85             | \$134,142.21                |
| 442-00       | NUTRITION SVS RENT EQUIP                     | \$0.00                  | \$0.00                      |
| 444-00       | NUTRITION SVS VEHICLE RENTAL                 | \$0.00                  | \$0.00                      |
| 460-00       | NUTRITION SVS EXTERMINATING                  | \$0.00                  | \$0.00                      |
| 490-00       | NUTRITION SVS PUR PROP SVS OTHER             | \$0.00                  | \$0.00                      |
| 530-01       | NUTRITION SVS POSTAGE                        | \$0.00                  | \$1,018.70                  |
| 530-02       | NUTRITION SVS TELEPHONE                      | \$0.00                  | \$0.00                      |
| 530-06       | NUTRITION SVS CELLULAR PHONES                | \$0.00                  | \$0.00                      |
| 550-00       | NUTRITION SVS PRINTING/BINDING               | \$0.00                  | \$0.00                      |
| 580-00       | NUTRITION SVS TRAVEL                         | \$19.86                 | \$33.01                     |
| 580-01       | NUTRITION SVS MILEAGE                        | \$456.05                | \$1,621.32                  |
| 590-00       | NUTRITION SVS OTHER PUR SVS MISC             | \$67,747.00             | \$304,861.50                |
| 601-00       | NUTRITION SVS BREAKFAST EXPENSE              | \$0.00                  | \$0.00                      |
| 606-00       | NUTRITION SVS PAPER SUPPLIES                 | \$30,070.61             | \$104,163.71                |
| 607-00       | NUTRITION SVS EXPENDABLE SUPPLIES            | \$5,472.57              | \$26,631.68                 |
| 608-00       | NUTRITION SVS UNIFORMS                       | \$0.00                  | \$4,398.00                  |
| 609-00       | NUTRITION SVS PROMOTIONAL SUPPLIES           | \$0.00                  | \$338.23                    |
| 610-00       | NUTRITION SVS GEN SUPPLIES                   | \$2,114.31              | \$25,525.03                 |
| 610-14       | NUTRITION SVS OFFICE SUPPLIES                | \$239.33                | \$1,697.05                  |
| 610-15       | NUTRITION SVS REPAIR PARTS, TIRES ETC.       | \$597.21                | \$1,952.65                  |
| 610-23       | NUTRITION SVS SUPPLIES-SPECIAL AFFAIRS       | \$0.00                  | \$0.00                      |
| 610-51       | NUTRITION SVS SNS SUPPLIES/SMALL EQUIP       | \$0.00                  | \$11,777.44                 |
| 612-00       | NPHS VENDING SUPPLIES                        | \$0.00                  | \$0.00                      |
| 612-00       | PENNBROOK VENDING SUPPLIES                   | \$0.00                  | \$0.00                      |
| 612-00       | PENNDALDE VENDING SUPPLIES                   | \$0.00                  | \$0.00                      |
| 612-00       | PENNFIELD VENDING SUPPLIES                   | \$0.00                  | \$0.00                      |
| 615-00       | NUTRITION SVS VENDING SUPPLIES               | \$0.00                  | \$0.00                      |
| 626-00       | NUTRITION SVS GASOLINE                       | \$503.17                | \$3,376.46                  |
| 631-00       | NUTRITION SVS FOOD                           | \$485,099.11            | \$2,195,440.84              |
| 631-00       | SCHOOL LUNCH PROGRAM FOOD                    | \$0.00                  | \$3,071.69                  |
| 631-01       | NUTRITION SVS FOOD REBATES                   | \$0.00                  | \$0.00                      |

| Account Code | Title                                             | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|--------------|---------------------------------------------------|-------------------------|-----------------------------|
| 632-00       | NUTRITION SVS FUND LFS MILK                       | \$0.00                  | \$0.00                      |
| 632-00       | NUTRITION SVS MILK                                | (\$1,643.90)            | (\$1,643.90)                |
| 632-00       | SCHOOL LUNCH PROGRAM MILK                         | \$47,167.64             | \$109,724.25                |
| 633-00       | NUTRITION SVS DONATED COMMODITIES                 | \$0.00                  | \$0.00                      |
| 634-00       | NUTRITION SVS SNACKS                              | \$16,648.82             | \$71,706.38                 |
| 635-00       | NUTRITION SVS MEALS/REFRESHMENTS                  | \$0.00                  | \$0.00                      |
| 636-00       | NUTRITION SVS CONSUMABLE SUPPLIES                 | \$0.00                  | \$0.00                      |
| 640-00       | NUTRITION SVS BOOKS AND PERIODICALS               | \$0.00                  | \$0.00                      |
| 650-00       | NUTRITION SVS TECH LIC FEES,SOFT/HDWARE           | \$0.00                  | \$26,945.16                 |
| 650-18       | NUTRITION SVS TECHNOLOGY SUPPLIES                 | \$0.00                  | \$163.12                    |
| 741-00       | NUTRITION SVS DEPRECIATION EXPENSE                | \$20,063.14             | \$80,252.56                 |
| 749-00       | NUTRITION SVS DEPRECIATION EXPENSE                | \$0.00                  | \$0.00                      |
| 752-00       | NUTRITION SVS CAP EQUIP NEW                       | \$0.00                  | \$159,451.40                |
| 756-00       | NUTRITION SVS CAP TECH HRDWRE/EQUIP-NEW           | \$0.00                  | \$0.00                      |
| 762-00       | NUTRITION SVS CAP EQUIP REPLACE                   | \$0.00                  | \$19,981.00                 |
| 768-00       | NUTRITION SVS CAPITAL TECHSOFTWARE-REPL           | \$0.00                  | \$9,985.97                  |
| 803-00       | NPHS SCHOOL INCENTIVE                             | \$0.00                  | \$0.00                      |
| 803-00       | PENNBROOK SCHOOL INCENTIVE                        | \$0.00                  | \$0.00                      |
| 803-00       | PENNDALE SCHOOL INCENTIVE                         | \$0.00                  | \$0.00                      |
| 803-00       | PENNFIELD SCHOOL INCENTIVE                        | \$0.00                  | \$0.00                      |
| 810-00       | NUTRITION SVS DUES AND FEES                       | \$1,842.33              | \$8,832.33                  |
| 810-01       | NUTRITION SVS BANK FEES                           | \$0.00                  | \$472.20                    |
| 831-00       | NUTRITION SVS INT LOANS AND LEASES                | \$0.00                  | \$0.00                      |
| 880-00       | REFUND PRIOR YEAR RECEIPT REFUND PR YR REV/RCT    | \$0.00                  | \$0.00                      |
| 890-00       | NUTRITION SVS MISC EXPND                          | \$0.00                  | \$0.00                      |
| 890-07       | NUTRITION SVS MISC EXP BAD DEBT                   | \$0.00                  | \$0.00                      |
| 911-00       | NUTRITION SVS PRINCIPAL LOANS/LEASE               | \$0.00                  | \$0.00                      |
| 939-00       | GENERAL FUND TRANSFERS OTHER FUND TRANSFERS       | \$0.00                  | \$0.00                      |
| 110-00       | SUMMER FOOD SVS PROGRAM SALARIES ADMIN            | \$0.00                  | \$4,991.72                  |
| 116-00       | SUMMER FOOD SVS PROGRAM EMP INS OPT OUT           | \$0.00                  | \$0.00                      |
| 130-00       | SUMMER FOOD SVS PROGRAM SALARIES PRO OTHER        | \$0.00                  | \$3,098.88                  |
| 150-00       | SUMMER FOOD SVS PROGRAM CLERICAL SALARIES         | \$0.00                  | \$6,372.40                  |
| 170-02       | SUMMER FOOD SVS PROGRAM SALARIES CAFETERIA WORKER | \$0.00                  | \$16,886.48                 |
| 173-02       | SUMMER FOOD SVS PROGRAM CAFETERIA OVERTIME        | \$0.00                  | \$0.00                      |
| 190-00       | SUMMER FOOD SVS PROGRAM SALARIES AIDES            | \$0.00                  | \$0.00                      |

| Account Code           | Title                                             | Quarter Revenue/Expense | YTD to Date Revenue/Expense |
|------------------------|---------------------------------------------------|-------------------------|-----------------------------|
| 213-00                 | SUMMER FOOD SVS PROGRAM LIFE INSURANCE            | \$0.00                  | \$50.56                     |
| 214-00                 | SUMMER FOOD SVS PROGRAM INCOME PROTECTION         | \$0.00                  | \$26.52                     |
| 220-00                 | SUMMER FOOD SVS PROGRAM SOCIAL SECURITY           | \$0.00                  | \$1,105.28                  |
| 230-00                 | SUMMER FOOD SVS PROGRAM RETIREMENT                | \$0.00                  | \$5,329.40                  |
| 260-00                 | SUMMER FOOD SVS PROGRAM WORKERS COMP              | \$0.00                  | \$0.00                      |
| 271-00                 | SUMMER FOOD SVS PROGRAM SELF INS MEDICAL BENEFITS | \$0.00                  | \$7,893.08                  |
| 272-00                 | SUMMER FOOD SVS PROGRAM SELF INS DENTAL BENEFITS  | \$0.00                  | \$490.08                    |
| 275-00                 | SUMMER FOOD SVS PROGRAM SELF INS - VISION BENEFIT | \$0.00                  | \$30.24                     |
| 276-00                 | SUMMER FOOD SVS PROGRAM SELF INS - RX BENEFITS    | \$0.00                  | \$2,204.08                  |
| 323-00                 | SUMMER FOOD SVS PROGRAM PROF ED SVS-OTHER AGENCY  | \$0.00                  | \$0.00                      |
| 444-00                 | SUMMER FOOD SVS PROGRAM VEHICLE RENTAL            | \$0.00                  | \$0.00                      |
| 580-01                 | SUMMER FOOD SVS PROGRAM MILEAGE                   | \$0.00                  | \$0.00                      |
| 606-00                 | SUMMER FOOD SVS PROGRAM PAPER SUPPLIES            | \$1,744.60              | \$2,218.86                  |
| 607-00                 | SUMMER FOOD SVS PROGRAM EXPENDABLE SUPPLIES       | \$0.00                  | \$0.00                      |
| 610-00                 | SUMMER FOOD SVS PROGRAM GEN SUPPLIES              | \$0.00                  | \$0.00                      |
| 610-51                 | SUMMER FOOD SVS PROGRAM SNS SUPPLIES/SMALL EQUIP  | \$0.00                  | \$0.00                      |
| 626-00                 | SUMMER FOOD SVS PROGRAM GASOLINE                  | \$0.00                  | \$0.00                      |
| 631-00                 | SUMMER FOOD SVS PROGRAM FOOD                      | \$31,573.63             | \$53,638.99                 |
| 631-01                 | SUMMER FOOD SVS PROGRAM FOOD REBATES              | \$0.00                  | \$0.00                      |
| 632-00                 | SUMMER FOOD SVS PROGRAM MILK                      | \$0.00                  | \$1,780.93                  |
| 633-00                 | SUMMER FOOD SVS PROGRAM DONATED COMMODITIES       | \$0.00                  | \$0.00                      |
| <b>Expense - Total</b> |                                                   | <b>\$1,768,110.63</b>   | <b>\$7,236,192.24</b>       |
| <b>Income - Total</b>  |                                                   | <b>(\$85,521.85)</b>    | <b>\$419,347.65</b>         |

PAGE NUMBER: 1  
AUDIT21

SELECTION CRITERIA: expldgr.key\_orgn='1059000000102000'  
ACCOUNTING PERIODS: 1/26 THRU 12/26

SORTED BY: FUND,FUNCTION,FUNDING SOURCE

TOTALED ON: FUND,FUNCTION,FUNDING SOURCE

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND  
ACCT NUMBER - 1059000000102000 - DIST

| ACCOUNT DATE                                  | T/C                   | PURCHASE O | REFERENCE | VENDOR | BUDGET       | EXPENDITURES | ENCUMBRANCES | DESCRIPTION               | CUMULATIVE BALANCE |
|-----------------------------------------------|-----------------------|------------|-----------|--------|--------------|--------------|--------------|---------------------------|--------------------|
| 10-5900-000-01-02-000-1059000000102000 - DIST |                       |            |           |        |              |              |              |                           |                    |
| 840-00                                        | BUDGETARY RESERVE     |            |           |        | .00          | .00          | .00          | BEGINNING BALANCE         |                    |
| 07/01/25                                      | 11-1                  |            |           |        | 1,500,000.00 |              |              | POSTED FROM BUDGET SYSTEM |                    |
| 10/09/25                                      | 25-4                  |            | 83        |        | 7,773.00     |              |              | CORRECT TIV CO            |                    |
| 10/09/25                                      | 25-4                  |            | 84        |        | -1,049.88    |              |              | CORRECT TIII CARRYOVER    |                    |
| 10/09/25                                      | 25-4                  |            | 85        |        | 4,179.76     |              |              | 24-25 CORRECT BT          |                    |
| 10/09/25                                      | 25-4                  |            | 81        |        | 166,448.54   |              |              | CORRECT TITLE I C/O       |                    |
| 10/09/25                                      | 25-4                  |            | 82        |        | 19,829.75    |              |              | 24-25 TITLE II CARRYOVER  |                    |
| 10/27/25                                      | 25-4                  |            | 137       |        | 23,906.00    |              |              | CORRECT TIII TO ALLOC     |                    |
| 11/05/25                                      | 25-5                  |            | 168       |        | -10,000.00   |              |              | CORR 25-26 PLTW GRANT     |                    |
| 11/05/25                                      | 19-5                  |            | 57013     |        |              | -10,000.00   |              | CORR 25-26 PLTW GRANT     |                    |
| 11/05/25                                      | 19-5                  |            | 57011     |        |              | 10,000.00    |              | CORR 25-26 PLTW GRANT     |                    |
| 02/27/26                                      | 25-8                  |            | 617       |        | 1,006.63     |              |              | TITLE II AWARD ALLOCATIO  |                    |
| 02/27/26                                      | 25-8                  |            | 614       |        | -7,732.00    |              |              | TIII IMM AWARD            |                    |
| 02/27/26                                      | 25-8                  |            | 618       |        | -28,460.82   |              |              | ALLOCATE TIV AWARD        |                    |
| 02/27/26                                      | 25-8                  |            | 619       |        | 1,006.63     |              |              | CORRECT ENTRY 617         |                    |
| 03/06/26                                      | 25-9                  |            | 666       |        | -12,056.18   |              |              | ALLOCATE BUDGET           |                    |
| 05/04/26                                      | 25-11                 |            | 1236      |        | -230,925.22  |              |              | CORRECT TITLE I ALLOC     |                    |
| 05/07/26                                      | 25-11                 |            | 1282      |        | 7,691.12     |              |              | TITLE I BT                |                    |
| TOTAL BUDGETARY RESERVE                       |                       |            |           |        | 1,441,617.33 | .00          | .00          |                           | 1,441,617.33       |
| 840-01                                        | BUD RESERVE POSTPONED |            |           |        | .00          | .00          | .00          | BEGINNING BALANCE         |                    |
| 07/01/25                                      | 11-1                  |            |           |        | .00          |              |              | POSTED FROM BUDGET SYSTEM |                    |
| 02/27/26                                      | 25-8                  |            | 619       |        | -1,006.63    |              |              | CORRECT ENTRY 617         |                    |
| TOTAL BUD RESERVE POSTPONED                   |                       |            |           |        | -1,006.63    | .00          | .00          |                           | -1,006.63          |
| TOTAL FUNDING SOURCE - NON-CATEGORICAL        |                       |            |           |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70       |
| TOTAL FUNCTION - OTHER FINANCE BUD RESERVE    |                       |            |           |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70       |
| TOTAL FUND - GENERAL FUND                     |                       |            |           |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70       |
| TOTAL REPORT                                  |                       |            |           |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70       |

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD K-12 EDUCATION  
 DATE: 07/28/2026  
 TIME: 07:39:38

NORTH PENN SCHOOL DISTRICT  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1  
 AUDIT21

SELECTION CRITERIA: exp1edgr.key\_orgn='1059000000102000'  
 ACCOUNTING PERIODS: 1/26 THRU 11/26

SORTED BY: FUND,FUNCTION,FUNDING SOURCE

TOTALED ON: FUND,FUNCTION,FUNDING SOURCE

PAGE BREAKS ON: FUND

FUND - 10 - GENERAL FUND  
 ACCT NUMBER - 1059000000102000 - DIST

| ACCOUNT<br>DATE                               | T/C   | PURCHASE O | REFERENCE             | VENDOR | BUDGET       | EXPENDITURES | ENCUMBRANCES | DESCRIPTION               | CUMULATIVE<br>BALANCE |
|-----------------------------------------------|-------|------------|-----------------------|--------|--------------|--------------|--------------|---------------------------|-----------------------|
| 10-5900-000-01-02-000-1059000000102000 - DIST |       |            |                       |        |              |              |              |                           |                       |
| 840-00                                        |       |            | BUDGETARY RESERVE     |        | .00          | .00          | .00          | BEGINNING BALANCE         |                       |
| 07/01/25                                      | 11-1  |            |                       |        | 1,500,000.00 |              |              | POSTED FROM BUDGET SYSTEM |                       |
| 10/09/25                                      | 25-4  |            | 83                    |        | 7,773.00     |              |              | CORRECT TIV CO            |                       |
| 10/09/25                                      | 25-4  |            | 84                    |        | -1,049.88    |              |              | CORRECT TIII CARRYOVER    |                       |
| 10/09/25                                      | 25-4  |            | 85                    |        | 4,179.76     |              |              | 24-25 CORRECT BT          |                       |
| 10/09/25                                      | 25-4  |            | 81                    |        | 166,448.54   |              |              | CORRECT TITLE I C/O       |                       |
| 10/09/25                                      | 25-4  |            | 82                    |        | 19,829.75    |              |              | 24-25 TITLE II CARRYOVER  |                       |
| 10/27/25                                      | 25-4  |            | 137                   |        | 23,906.00    |              |              | CORRECT TIII TO ALLOC     |                       |
| 11/05/25                                      | 25-5  |            | 168                   |        | -10,000.00   |              |              | CORR 25-26 PLTW GRANT     |                       |
| 11/05/25                                      | 19-5  |            | 57013                 |        |              | -10,000.00   |              | CORR 25-26 PLTW GRANT     |                       |
| 11/05/25                                      | 19-5  |            | 57011                 |        |              | 10,000.00    |              | CORR 25-26 PLTW GRANT     |                       |
| 02/27/26                                      | 25-8  |            | 617                   |        | 1,006.63     |              |              | TITLE II AWARD ALLOCATIO  |                       |
| 02/27/26                                      | 25-8  |            | 614                   |        | -7,732.00    |              |              | TIII IMM AWARD            |                       |
| 02/27/26                                      | 25-8  |            | 618                   |        | -28,460.82   |              |              | ALLOCATE TIV AWARD        |                       |
| 02/27/26                                      | 25-8  |            | 619                   |        | 1,006.63     |              |              | CORRECT ENTRY 617         |                       |
| 03/06/26                                      | 25-9  |            | 666                   |        | -12,056.18   |              |              | ALLOCATE BUDGET           |                       |
| 05/04/26                                      | 25-11 |            | 1236                  |        | -230,925.22  |              |              | CORRECT TITLE I ALLOC     |                       |
| 05/07/26                                      | 25-11 |            | 1282                  |        | 7,691.12     |              |              | TITLE I BT                |                       |
| TOTAL BUDGETARY RESERVE                       |       |            |                       |        | 1,441,617.33 | .00          | .00          |                           | 1,441,617.33          |
| 840-01                                        |       |            | BUD RESERVE POSTPONED |        | .00          | .00          | .00          | BEGINNING BALANCE         |                       |
| 07/01/25                                      | 11-1  |            |                       |        | .00          |              |              | POSTED FROM BUDGET SYSTEM |                       |
| 02/27/26                                      | 25-8  |            | 619                   |        | -1,006.63    |              |              | CORRECT ENTRY 617         |                       |
| TOTAL BUD RESERVE POSTPONED                   |       |            |                       |        | -1,006.63    | .00          | .00          |                           | -1,006.63             |
| TOTAL FUNDING SOURCE - NON-CATEGORICAL        |       |            |                       |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70          |
| TOTAL FUNCTION - OTHER FINANCE BUD RESERVE    |       |            |                       |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70          |
| TOTAL FUND - GENERAL FUND                     |       |            |                       |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70          |
| TOTAL REPORT                                  |       |            |                       |        | 1,440,610.70 | .00          | .00          |                           | 1,440,610.70          |

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION