

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

Attachment B&F 1

Function	May-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 2,913,056.70	\$ 39,824,637.32	\$ 29,533,753.28	\$ 7,931,565.89	\$ 2,359,318.15	74.16
1200 - SPECIAL PROGRAMS	\$ 1,465,126.84	\$ 15,835,611.22	\$ 11,564,002.60	\$ 2,431,244.96	\$ 1,840,363.66	73.03
1300 - VOCATIONAL EDUCATION	\$ 294,339.65	\$ 1,720,137.35	\$ 1,422,071.49	\$ 166,470.24	\$ 131,595.62	82.67
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 7,156.52	\$ 122,460.27	\$ 59,198.37	\$ -	\$ 63,261.90	48.34
1700 - HIGHER EDUCATION PROGRAMS	\$ 5,004.00	\$ 416,597.00	\$ 346,626.14	\$ 513.42	\$ 69,457.44	83.20
2100 - PUPIL PERSONNEL	\$ 224,391.68	\$ 2,958,377.99	\$ 2,254,686.72	\$ 683,811.47	\$ 19,879.80	76.21
2200 - INSTRUCTIONAL SUPPORT	\$ 132,621.10	\$ 2,335,980.64	\$ 1,379,095.63	\$ 271,313.36	\$ 685,571.65	59.04
2300 - ADMINISTRATION SUPPORT	\$ 430,426.58	\$ 6,190,575.77	\$ 4,724,254.67	\$ 462,446.39	\$ 1,003,874.71	76.31
2400 - PUPIL HEALTH	\$ 75,536.40	\$ 1,184,401.97	\$ 698,465.85	\$ 182,457.99	\$ 303,478.13	58.97
2500 - BUSINESS SERVICES	\$ 56,152.66	\$ 955,357.00	\$ 725,374.40	\$ 69,987.19	\$ 159,995.41	75.93
2600 - MAINTENANCE AND OPERATION	\$ 141,951.49	\$ 6,686,933.00	\$ 3,858,575.89	\$ 1,118,247.42	\$ 1,710,109.69	57.70
2700 - STUDENT TRANSPORTATION	\$ 513,408.10	\$ 5,742,065.64	\$ 4,171,774.41	\$ 572,772.15	\$ 997,519.08	72.65
2800 - INFORMATION TECHNOLOGY	\$ 65,632.14	\$ 1,160,397.41	\$ 1,084,876.56	\$ 104,830.99	\$ (29,310.14)	93.49
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 34,894.90	\$ -	\$ (454.90)	101.32
3200 - STUDENT ACTIVITIES	\$ 222,443.09	\$ 897,908.42	\$ 1,059,752.22	\$ 68,188.12	\$ (230,031.92)	118.02
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ 59,085.19	\$ 753.55	\$ 140,161.26	29.54
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ 320.44	\$ -	\$ 1,751.57	\$ -	\$ (1,751.57)	
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 6,547,567.39</b>	<b>\$ 86,265,881.00</b>	<b>\$ 62,978,239.89</b>	<b>\$ 14,064,603.14</b>	<b>\$ 9,223,037.97</b>	<b>58.78</b>
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 231,145.08	\$ 3,017,682.00	\$ 3,667,871.79	\$ -	\$ (650,189.79)	121.55
5200 - FUND TRANSFERS	\$ 18,124.00	\$ 300,000.00	\$ 18,902.50	\$ 77,513.00	\$ 203,584.50	6.30
5800 - SUSPENSE ACCOUNT	\$ -	\$ -	\$ 8,387,835.08	\$ 44,266.35	\$ (8,432,101.43)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 249,269.08</b>	<b>\$ 3,317,682.00</b>	<b>\$ 12,074,609.37</b>	<b>\$ 121,779.35</b>	<b>\$ (8,878,706.72)</b>	<b>375.69</b>
<b>Total Expenditures</b>	<b>\$6,796,836.47</b>	<b>\$89,583,563.00</b>	<b>\$75,052,849.26</b>	<b>\$14,186,382.49</b>	<b>\$344,331.25</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (42,108.39)	\$ (40,270,667.00)	\$ (40,609,047.02)	\$ -	\$ 338,380.02	100.84
6400 - DELINQUENT TAXES	\$ (859,191.77)	\$ (4,508,300.00)	\$ (3,744,243.47)	\$ -	\$ (764,056.53)	83.05
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (201.16)	\$ -	\$ (34,798.84)	0.57
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (43,109.12)	\$ (200,000.00)	\$ (125,788.12)	\$ -	\$ (74,211.88)	62.89
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (21,152,442.00)	\$ (13,800,535.15)	\$ -	\$ (7,351,906.85)	65.24
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,037,619.00)	\$ (3,048,880.00)	\$ -	\$ (988,739.00)	75.51
7300 - NON-EDUCATIONAL PROGRAMS	\$ (442,838.72)	\$ (5,961,404.00)	\$ (5,270,154.43)	\$ -	\$ (691,249.57)	88.40
7500 - STATE GRANTS NOT LISTED	\$ -	\$ (493,508.00)	\$ (935,768.00)	\$ -	\$ 442,260.00	189.62
7800 - PA'S SHARE OF PAID BENEFITS	\$ (186,084.92)	\$ (5,657,018.00)	\$ (3,768,718.77)	\$ -	\$ (1,888,299.23)	66.62
8500 - GRANTS-IN-AID FED GOV - PA	\$ (826,559.00)	\$ (3,194,510.00)	\$ (4,249,604.70)	\$ -	\$ 1,055,094.70	133.03
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (811,425.97)	\$ -	\$ 811,425.97	
8700 - Grants ARRA-2009	\$ -	\$ (340,850.00)	\$ (519,468.75)	\$ -	\$ 178,618.75	152.40
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (125,000.00)	\$ (220,653.02)	\$ -	\$ 95,653.02	176.52
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (2,399,891.92)</b>	<b>\$ (85,976,318.00)</b>	<b>\$ (77,104,488.56)</b>	<b>\$ -</b>	<b>\$ (8,871,829.44)</b>	<b>83.6</b>
9300 - INTERFUND TRANSFERS	\$ -	\$ (3,607,245.00)	\$ -	\$ -	\$ (3,607,245.00)	0.00
<b>Subtotal of Account Type: Other Financing Sources</b>	<b>\$ -</b>	<b>\$ (3,607,245.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,607,245.00)</b>	<b>0</b>
<b>Total Revenues</b>	<b>(\$2,399,891.92)</b>	<b>(\$89,583,563.00)</b>	<b>(\$77,104,488.56)</b>	<b>\$0.00</b>	<b>(\$12,479,074.44)</b>	

**BANK RECONCILIATION REPORT**

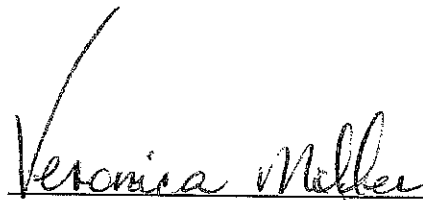
As of Statement Ending Date: 5/31/2015

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

Opening Bank Statement Balance:	190,251.23
Cleared Deposits:	45,874.63
Cleared Checks and Charges:	27,410.66
Cleared Adjustments:	213.97
Calculated Bank Balance:	208,929.17
Less: Outstanding Checks:	20,102.83
Plus: Deposits In Transit:	9,941.85
Plus: Uncleared Adjustments:	(160.80)
Calculated Book Balance:	198,607.39
Actual Book Balance:	198,607.39
VARIANCE:	0.00

Ending Bank Statement Balance:	208,929.17
Calculated Bank Balance:	208,929.17
Out of Balance Amount:	0.00

Prepared by:



Date:

6/18/15

Reviewed by:



Date:

6/18/15

TREASURER'S REPORT APR-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF MAY 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,124,157	0.01%	1-Apr-15	30-Apr-15	29	
Valley Green-ICS	\$ 2,555,122	Variable	1-Apr-15	30-Apr-15	29	
*PLGIT-PLUS	\$ 30,217	0.03%	1-Apr-15	30-Apr-15	29	
<b>TOTAL</b>	<b>\$ 3,709,495</b>					

\*PLGIT PLUS Investment-->Capital Projects Fund  
\*\*\*PLGIT-ARM Investment of 2004 Bond Issue

TREASURER'S REPORT APR-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF MAY 2015				Attachment B&F 4
<b>Cash Balance, May 1, 2015</b>				\$ 1,418,476
Receipts				\$ -
Local Revenue:				
Int.-G.O. Bond Series 2004		\$	12.86	
Interest Income - PLGIT		\$	0.62	
Int. '96 EMMAUS Bond-		\$	(1,397)	
Transfer from General Fund		\$	-	
Total Local Revenue				\$ (1,383.02)
<b>Total Receipts Plus Beginning Cash Balance</b>				<b>\$ 1,417,093.03</b>
Less: Expenditures -				
Due To GF		\$	-	
Total Expenditures				\$ -
<b>Cash Balance, May 31, 2015</b>				<b>\$ 1,417,093.03</b>
Recapitulation:				
PLGIT				\$ 262,720.54
PLGIT-ARM-G.O. Bond Series 2004				\$ 1,124,157
PLGIT-CAP. PROJECTS				\$ 30,217
Transfer to General Fund				0
<b>Cash Balance, May 31, 2015</b>				<b>\$ 1,417,094</b>