

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

Attachment B&F 1

Function	Jun-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 4,049,662.18	\$ 39,824,637.32	\$ 33,583,366.69	\$ 5,421,140.89	\$ 820,129.74	84.33
1200 - SPECIAL PROGRAMS	\$ 2,888,411.66	\$ 15,835,611.22	\$ 14,457,445.71	\$ 1,312,686.37	\$ 65,479.14	91.30
1300 - VOCATIONAL EDUCATION	\$ 56,817.74	\$ 1,720,137.35	\$ 1,478,889.23	\$ 116,666.48	\$ 124,581.64	85.98
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 89,558.51	\$ 122,460.27	\$ 148,756.88	\$ -	\$ (26,296.61)	121.47
1700 - HIGHER EDUCATION PROGRAMS	\$ 7,104.78	\$ 416,597.00	\$ 353,730.92	\$ 237.97	\$ 62,628.11	84.91
2100 - PUPIL PERSONNEL	\$ 254,001.30	\$ 2,958,377.99	\$ 2,508,688.02	\$ 435,877.90	\$ 13,812.07	84.80
2200 - INSTRUCTIONAL SUPPORT	\$ 179,586.53	\$ 2,335,980.64	\$ 1,558,682.16	\$ 132,274.85	\$ 645,023.63	66.72
2300 - ADMINISTRATION SUPPORT	\$ 473,333.87	\$ 6,190,575.77	\$ 5,197,588.54	\$ 61,735.14	\$ 931,252.09	83.96
2400 - PUPIL HEALTH	\$ 116,149.95	\$ 1,184,401.97	\$ 814,615.80	\$ 102,464.94	\$ 267,321.23	68.78
2500 - BUSINESS SERVICES	\$ 78,646.74	\$ 955,357.00	\$ 804,021.14	\$ 10,847.04	\$ 140,488.82	84.16
2600 - MAINTENANCE AND OPERATION	\$ 2,013,335.86	\$ 6,686,933.00	\$ 5,871,911.75	\$ 936,409.98	\$ (121,388.73)	87.81
2700 - STUDENT TRANSPORTATION	\$ 1,449,140.16	\$ 5,742,065.64	\$ 5,621,914.57	\$ (280,736.43)	\$ 400,887.50	97.91
2800 - INFORMATION TECHNOLOGY	\$ 77,537.80	\$ 1,160,397.41	\$ 1,162,414.36	\$ 41,609.74	\$ (43,626.69)	100.17
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 34,894.90	\$ -	\$ (454.90)	101.32
3200 - STUDENT ACTIVITIES	\$ 55,413.62	\$ 897,908.42	\$ 1,115,165.84	\$ 16,136.50	\$ (233,393.92)	124.20
3300 - COMMUNITY SERVICES	\$ 10,750.66	\$ 200,000.00	\$ 69,835.85	\$ -	\$ 130,164.15	34.92
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ 173.21	\$ -	\$ 1,924.78	\$ -	\$ (1,924.78)	
Subtotal of Account Type: Expenditure	\$ 11,799,624.57	\$ 86,265,881.00	\$ 74,783,847.14	\$ 8,307,351.37	\$ 3,174,682.49	86.69
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ -	\$ 3,017,682.00	\$ 4,021,494.28	\$ -	\$ (1,003,812.28)	133.26
5200 - FUND TRANSFERS	\$ 80,807.00	\$ 300,000.00	\$ 99,709.50	\$ -	\$ 200,290.50	33.24
5800 - SUSPENSE ACCOUNT	\$ 63,170.49	\$ -	\$ 8,451,005.57	\$ (7,137.08)	\$ (8,443,868.49)	
Subtotal of Account Type: Other Financing Uses	\$ 143,977.49	\$ 3,317,682.00	\$ 12,572,209.35	\$ (7,137.08)	\$ (9,247,390.27)	375.69
Total Expenditures	\$11,943,602.06	\$89,583,563.00	\$87,356,056.49	\$8,300,214.29	(\$6,072,707.78)	
Revenues						
6100 - LOCAL TAX REVENUE	\$ 12,480.14	\$ (40,270,667.00)	\$ (40,596,566.88)	\$ -	\$ 325,899.88	100.81
6400 - DELINQUENT TAXES	\$ (397,907.95)	\$ (4,508,300.00)	\$ (4,142,151.42)	\$ -	\$ (366,148.58)	91.88
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (1,226.70)	\$ -	\$ (33,773.30)	3.50
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (9,987.61)	\$ (200,000.00)	\$ (133,775.73)	\$ -	\$ (65,034.27)	66.89
7100 - BASIC EDUCATION FUNDING	\$ (7,219,947.42)	\$ (21,152,442.00)	\$ (21,020,482.57)	\$ -	\$ (131,959.43)	99.38
7200 - SPECIFIC EDU-PROGRAMS	\$ (1,016,109.15)	\$ (4,037,619.00)	\$ (4,064,989.15)	\$ -	\$ 27,370.15	100.68
7300 - NON-EDUCATIONAL PROGRAMS	\$ (558,034.02)	\$ (5,961,404.00)	\$ (5,828,188.45)	\$ -	\$ (133,215.55)	97.77
7500 - STATE GRANTS NOT LISTED	\$ -	\$ (493,508.00)	\$ (935,768.00)	\$ -	\$ 442,260.00	189.62
7800 - PA'S SHARE OF PAID BENEFITS	\$ (1,485,157.32)	\$ (5,657,018.00)	\$ (5,253,876.09)	\$ -	\$ (403,141.91)	92.87
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (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	\$ (14,146.61)	\$ (125,000.00)	\$ (234,799.63)	\$ -	\$ 109,799.63	187.84
Subtotal of Account Type: Revenue	\$ (10,688,809.94)	\$ (85,976,318.00)	\$ (87,792,324.04)	\$ -	\$ 1,817,196.04	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ (3,607,245.00)	\$ -	\$ -	\$ (3,607,245.00)	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ (3,607,245.00)	\$ -	\$ -	\$ (3,607,245.00)	0
Total Revenues	(\$10,688,809.94)	(\$89,583,563.00)	(\$87,792,324.04)	\$0.00	(\$1,790,048.96)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 6/30/2015

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

Opening Bank Statement Balance:	208,929.17
Cleared Deposits:	13,257.87
Cleared Checks and Charges:	71,447.15
Cleared Adjustments:	111.00
Calculated Bank Balance:	<u>150,850.89</u>
Less: Outstanding Checks:	12,573.70
Plus: Deposits In Transit:	11,132.85
Plus: Uncleared Adjustments:	(161.80)
Calculated Book Balance:	<u>149,248.24</u>
Actual Book Balance:	<u>149,248.24</u>
VARIANCE:	<u>0.00</u>

Ending Bank Statement Balance:	150,850.89
Calculated Bank Balance:	<u>150,850.89</u>
Out of Balance Amount:	<u><u>0.00</u></u>

Prepared by:

Veronica Miller

Date:

7/15/15

Reviewed by:

[Signature]

Date:

7/15/15

TREASURER'S REPORT JUN-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF JUNE 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,124,162	0.01%	1-Jun-15	30-Jun-15	29	
Valley Green-ICS	\$ 2,555,122	Variable	1-Jun-15	30-Jun-15	29	
*PLGIT-PLUS	\$ 30,218	0.03%	1-Jun-15	30-Jun-15	29	
TOTAL	\$ 3,709,502					
<i>*-PLGIT PLUS Investment-->Capital Projects Fund</i> <i>***-PLGIT-ARM Investment of 2004 Bond Issue</i>						

TREASURER'S REPORT JUN-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF JUNE 2015				Attachment B&F 4
Cash Balance, June 1, 2015				\$ 1,183,374
Receiptes				\$ -
Local Revenue:				
Int.-G.O. Bond Series 2004		\$ 5.24		
Interest Income - PLGIT		\$ 2.91		
Int. '96 EMMAUS Bond-		\$ -		
Transfer from General Fund		\$ -		
Total Local Revenue				\$ 8.15
Total Receipts Plus Beginning Cash Balance				\$ 1,183,381.76
Less: Expenditures -				
Due To GF		\$ -		
Total Expenditures				\$ -
Cash Balance, June 30, 2015				\$ 1,183,381.76
Recapitulation:				
PLGIT				\$ 29,001.00
PLGIT-ARM-G.O. Bond Series 2004				\$ 1,124,162
PLGIT-CAP. PROJECTS				\$ 30,218
Transfer to General Fund				0
Cash Balance, June 30, 2015				\$ 1,183,381