

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

Attachment B&F 1

Function	Oct-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,181,495.15	\$ 40,670,285.12	\$ 6,137,994.30	\$ 24,183,018.58	\$ 10,349,272.24	15.09
1200 - SPECIAL PROGRAMS	\$ 2,139,632.25	\$ 16,364,694.64	\$ 3,063,698.69	\$ 10,073,358.50	\$ 3,227,637.45	18.72
1300 - VOCATIONAL EDUCATION	\$ 53,592.13	\$ 1,746,119.27	\$ 583,247.02	\$ 1,017,995.68	\$ 144,876.57	33.40
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ -	\$ 176,501.52	\$ 30,324.85	\$ -	\$ 146,176.67	17.18
1700 - HIGHER EDUCATION PROGRAMS	\$ 10,451.34	\$ 414,131.00	\$ 86,955.59	\$ 229,669.15	\$ 97,506.26	21.00
2100 - PUPIL PERSONNEL	\$ 234,933.19	\$ 3,149,106.47	\$ 618,191.27	\$ 2,228,209.04	\$ 302,706.16	19.63
2200 - INSTRUCTIONAL SUPPORT	\$ 163,694.90	\$ 2,195,114.50	\$ 439,207.12	\$ 1,172,701.00	\$ 583,206.38	20.01
2300 - ADMINISTRATION SUPPORT	\$ 440,215.11	\$ 6,514,473.99	\$ 1,785,098.30	\$ 3,271,172.93	\$ 1,458,202.76	27.40
2400 - PUPIL HEALTH	\$ 77,287.16	\$ 1,147,151.83	\$ 131,757.18	\$ 662,885.41	\$ 352,509.24	11.49
2500 - BUSINESS SERVICES	\$ 58,642.03	\$ 968,792.07	\$ 257,441.96	\$ 504,691.06	\$ 206,659.05	26.57
2600 - MAINTENANCE AND OPERATION	\$ 783,269.64	\$ 6,353,621.00	\$ 1,432,127.04	\$ 1,322,759.87	\$ 3,598,734.09	22.54
2700 - STUDENT TRANSPORTATION	\$ 53,581.91	\$ 5,817,058.48	\$ 138,032.43	\$ 354,813.17	\$ 5,324,212.88	2.37
2800 - INFORMATION TECHNOLOGY	\$ 85,205.96	\$ 1,234,507.19	\$ 479,079.73	\$ 554,257.95	\$ 201,169.51	38.81
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 59,902.18	\$ 989,304.92	\$ 207,481.20	\$ 557,425.94	\$ 224,397.78	20.97
3300 - COMMUNITY SERVICES	\$ 8,697.69	\$ 200,000.00	\$ 8,697.69	\$ 1,167.73	\$ 190,134.58	4.35
Subtotal of Account Type: Expenditure	\$ 7,350,600.64	\$ 87,975,302.00	\$ 15,399,334.37	\$ 46,134,126.01	\$ 26,441,841.62	1.43
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 43,095.75	\$ 3,439,682.00	\$ 1,422,356.07	\$ -	\$ 2,017,325.93	0.02
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 35,131.03	\$ -	\$ 7,956,453.06	\$ 372,202.60	\$ (8,328,655.66)	
Subtotal of Account Type: Other Financing Uses	\$ 78,226.78	\$ 3,639,682.00	\$ 9,378,809.13	\$ 372,202.60	\$ (6,111,329.73)	375.69
Total Expenditures	\$7,428,827.42	\$91,614,984.00	\$24,778,143.50	\$46,506,328.61	\$20,330,511.89	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (2,223,511.78)	\$ (41,142,588.00)	\$ (37,830,636.71)	\$ -	\$ (3,311,951.29)	0.31
6400 - DELINQUENT TAXES	\$ (578,172.90)	\$ (4,708,290.00)	\$ (2,102,235.74)	\$ -	\$ (2,606,054.26)	32.37
6500 - EARNINGS ON INVESTMENTS	\$ (203.73)	\$ (35,000.00)	\$ (271.35)	\$ -	\$ (34,728.65)	0.19
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (857.43)	\$ (200,000.00)	\$ (9,326.95)	\$ -	\$ (190,673.05)	4.33
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (22,069,155.00)	\$ -	\$ -	\$ (22,069,155.00)	0.00
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,171,176.00)	\$ -	\$ -	\$ (4,171,176.00)	0.00
7300 - NON-EDUCATIONAL PROGRAMS	\$ (1,702,098.02)	\$ (6,001,152.00)	\$ (3,508,789.56)	\$ -	\$ (2,492,362.44)	30.11
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (6,437,000.00)	\$ -	\$ -	\$ (6,437,000.00)	0.00
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (3,125,623.00)	\$ -	\$ -	\$ (3,125,623.00)	0.00
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (405,494.27)	\$ -	\$ 405,494.27	
8800 - MEDICAL ASSISTANCE REIMB	\$ (12,907.50)	\$ (225,000.00)	\$ (12,907.50)	\$ -	\$ (212,092.50)	0.00
Subtotal of Account Type: Revenue	\$ (4,517,751.36)	\$ (88,114,984.00)	\$ (43,869,662.08)	\$ -	\$ (44,245,321.92)	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ (3,500,000.00)	\$ -	\$ -	\$ (3,500,000.00)	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ (3,500,000.00)	\$ -	\$ -	\$ (3,500,000.00)	0
Total Revenues	(\$4,517,751.36)	(\$91,614,984.00)	(\$43,869,662.08)	\$0.00	(\$47,745,321.92)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 10/31/2015

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

Opening Bank Statement Balance:	191,250.43
Cleared Deposits:	12,322.11
Cleared Checks and Charges:	16,874.29
Cleared Adjustments:	0.00
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Calculated Bank Balance:	186,698.25
Less: Outstanding Checks:	14,654.48
Plus: Deposits in Transit:	9,942.85
Plus: Uncleared Adjustments:	(122.80)
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Calculated Book Balance:	181,863.82
Actual Book Balance:	181,863.82
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VARIANCE:	0.00
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Ending Bank Statement Balance:	186,698.25
Calculated Bank Balance:	<u>186,698.25</u>
Out of Balance Amount:	<u><u>0.00</u></u>

Prepared by: Veronica Miller Date: 11/16/15

Reviewed by: [Signature] Date: 11/16/15

TREASURER'S REPORT OCT-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF OCTOBER 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 15,019,483	0.01%	1-Oct-15	31-Oct-15	30	
Valley Green-ICS	\$ 2,555,122	Variable	1-Oct-15	31-Oct-15	30	
*PLGIT-PLUS	\$ 30,222	0.03%	1-Oct-15	31-Oct-15	30	
TOTAL	\$ 17,604,827					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT OCT-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF OCTOBER 2015				Attachment B&F 4
Cash Balance, October 1, 2015				\$ 15,019,791
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$ 9.18		
Interest - G.O. Note Series of 2004		\$ 2.00		
Interest - G.O. Bond Series of 2012		\$ 77.47		
Interest - G.O. Bond Series of 2013		\$ 271.75		
Interest - G.O. Bond Series of 2015		\$ 699.92		
Transfer from General Fund		\$ -		
Total Local Revenue				\$ 1,060.32
Total Receipts Plus Beginning Cash Balance				\$ 15,020,851
Less: Expenditures -				
96 EMMAUS Bond fees		\$ 1,368.00		
Total Expenditures				\$ 1,368.00
Cash Balance, October 30, 2015				\$ 15,019,483
Recapitulation:				
PLGIT				
96 EMMAUS Bond				\$ 255,663
G.O. Note Series of 2004				\$ 54,768
G.O. Bond Series of 2012				\$ 1,086,155
G.O. Bond Series of 2013				\$ 3,809,958
G.O. Bond Series of 2015				\$ 9,812,938
PLGIT-CAP. PROJECTS				\$ 30,222
Transfer to General Fund				0
Cash Balance, October 30, 2015				\$ 15,049,705