

**WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
GENERAL FUND TREASURER'S REPORT
MONTH OF APRIL 2017**

Attachment B&F 1

Function	Apr-17	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,365,531.32	\$ 41,498,655.89	\$ 29,085,052.15	\$ 10,103,692.58	\$ 2,309,911.16	70.09
1200 - SPECIAL PROGRAMS	\$ 2,118,135.21	\$ 16,682,747.86	\$ 12,690,013.97	\$ 3,238,178.79	\$ 754,555.10	76.07
1300 - VOCATIONAL EDUCATION	\$ 36,973.53	\$ 1,785,022.07	\$ 1,173,008.40	\$ 153,796.35	\$ 458,217.32	65.71
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 1,657.67	\$ 180,597.94	\$ 36,237.08	\$ -	\$ 144,360.86	20.07
1700 - HIGHER EDUCATION PROGRAMS	\$ 3,925.95	\$ 408,080.00	\$ 318,962.39	\$ -	\$ 89,117.61	78.16
2100 - PUPIL PERSONNEL	\$ 252,223.66	\$ 3,303,982.25	\$ 2,270,013.66	\$ 903,342.11	\$ 130,626.48	68.71
2200 - INSTRUCTIONAL SUPPORT	\$ 146,160.84	\$ 2,295,281.01	\$ 1,358,432.56	\$ 466,403.77	\$ 470,444.68	59.18
2300 - ADMINISTRATION SUPPORT	\$ 431,154.28	\$ 6,694,746.77	\$ 4,525,782.31	\$ 971,866.94	\$ 1,197,097.52	67.60
2400 - PUPIL HEALTH	\$ 81,594.18	\$ 1,219,399.96	\$ 621,175.94	\$ 245,887.52	\$ 352,336.50	50.94
2500 - BUSINESS SERVICES	\$ 59,254.29	\$ 1,023,473.64	\$ 642,528.66	\$ 171,361.46	\$ 209,583.52	62.78
2600 - MAINTENANCE AND OPERATION	\$ 131,597.19	\$ 6,140,034.00	\$ 4,638,073.13	\$ 627,391.75	\$ 874,569.12	75.54
2700 - STUDENT TRANSPORTATION	\$ 1,143,851.28	\$ 5,906,150.76	\$ 4,005,208.20	\$ 37,997.32	\$ 1,862,945.24	67.81
2800 - INFORMATION TECHNOLOGY	\$ 73,216.25	\$ 1,702,254.00	\$ 1,167,841.81	\$ 204,001.72	\$ 330,410.47	68.61
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 33,101.74	\$ -	\$ 1,338.26	96.11
3200 - STUDENT ACTIVITIES	\$ 55,315.58	\$ 1,013,017.85	\$ 1,008,236.17	\$ 233,187.12	\$ (228,405.44)	99.53
3300 - COMMUNITY SERVICES	\$ 1,053.35	\$ 200,000.00	\$ 68,111.60	\$ 31,412.36	\$ 100,476.04	34.06
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ 893.37	\$ -	\$ 893.37	\$ -	\$ (893.37)	
Subtotal of Account Type: Expenditure	\$ 7,902,537.95	\$ 90,087,884.00	\$ 63,642,673.14	\$ 17,388,519.79	\$ 9,056,691.07	1.43
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 3,496.76	\$ 3,439,682.00	\$ 3,234,913.32	\$ -	\$ 204,768.68	94.05
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ (43,717.67)	\$ -	\$ 9,666,053.48	\$ 41,711.54	\$ (9,707,765.02)	
Subtotal of Account Type: Other Financing Uses	\$ (40,220.91)	\$ 3,639,682.00	\$ 12,900,966.80	\$ 41,711.54	\$ (9,302,996.34)	375.69
Total Expenditures	\$7,862,317.04	\$93,727,566.00	\$76,543,639.94	\$17,430,231.33	(\$246,305.27)	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (3,119.44)	\$ (41,589,601.00)	\$ (42,048,856.85)	\$ 1,376.46	\$ 457,879.39	101.10
6400 - DELINQUENT TAXES	\$ (289,881.26)	\$ (4,708,290.00)	\$ (3,478,131.84)	\$ -	\$ (1,230,158.16)	73.87
6500 - EARNINGS ON INVESTMENTS	\$ (2,434.26)	\$ (35,000.00)	\$ (31,391.08)	\$ -	\$ (3,608.92)	89.69
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (5,029.37)	\$ (200,000.00)	\$ (184,543.27)	\$ -	\$ (15,456.73)	92.27
7100 - BASIC EDUCATION FUNDING	\$ (2,985,053.00)	\$ (23,854,566.00)	\$ (14,925,265.00)	\$ -	\$ (8,929,301.00)	62.57
7200 - SPECIFIC EDU-PROGRAMS	\$ (2,798.83)	\$ (4,456,085.00)	\$ (3,226,735.00)	\$ -	\$ (1,229,350.00)	72.41
7300 - NON-EDUCATIONAL PROGRAMS	\$ (543,958.52)	\$ (5,946,401.00)	\$ (5,997,304.69)	\$ -	\$ 50,903.69	100.86
7500 - STATE GRANTS NOT LISTED	\$ -	\$ -	\$ (1,251,755.08)	\$ -	\$ 1,251,755.08	
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (7,187,000.00)	\$ (6,046,098.73)	\$ -	\$ (1,140,901.27)	84.13
8500 - GRANTS-IN-AID FED GOV - PA	\$ (1,401,223.47)	\$ (3,125,623.00)	\$ (5,385,653.86)	\$ -	\$ 2,260,030.86	172.31
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (814,925.38)	\$ -	\$ 814,925.38	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (225,000.00)	\$ (322,282.37)	\$ -	\$ 97,282.37	143.24
Subtotal of Account Type: Revenue	\$ (5,233,498.15)	\$ (91,327,566.00)	\$ (83,712,943.15)	\$ 1,376.46	\$ (7,615,999.31)	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ (2,400,000.00)	\$ -	\$ -	\$ (2,400,000.00)	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ (2,400,000.00)	\$ -	\$ -	\$ (2,400,000.00)	
Total Revenues	(\$5,233,498.15)	(\$93,727,566.00)	(\$83,712,943.15)	\$1,376.46	(\$10,015,999.31)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 4/30/2017

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

Opening Bank Statement Balance:	227,977.91
Cleared Deposits:	23,999.88
Cleared Checks and Charges:	20,798.50
Cleared Adjustments:	0.00
	<hr/>
Calculated Bank Balance:	231,179.29
Less: Outstanding Checks:	18,850.62
Plus: Deposits In Transit:	8,629.90
Plus: Uncleared Adjustments:	0.00
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Calculated Book Balance:	220,958.57
Actual Book Balance:	220,958.57
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VARIANCE:	0.00
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Ending Bank Statement Balance:	231,179.29
Calculated Bank Balance:	<u>231,179.29</u>
Out of Balance Amount:	<u>0.00</u>

Prepared by:

Carmelita Womack

Date:

5/11/17

Reviewed by:

[Signature]

Date:

5/11/17

TREASURER'S REPORT Apr-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF APRIL 2017						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,934,190	0.01%	1-Apr-17	30-Apr-17	29	
*PLGIT-PLUS	\$ 30,363	0.03%	1-Apr-17	30-Apr-17	29	
TOTAL	\$ 1,964,553					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Apr-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF APRIL 2017			Attachment B&F 4
Cash Balance, April 1, 2017			\$ 5,885,805
Receipts			\$ -
Local Revenue:			
Interest - '96 EMMAUS Bond	\$	4.68	
Interest - G.O. Note Series of 2004	\$	24.36	
Interest - G.O. Bond Series of 2012	\$	0.11	
Interest - G.O. Bond Series of 2013	\$	0.40	
Interest - G.O. Bond Series of 2015	\$	2,278.38	
Transfer from General Fund	\$	-	
Total Local Revenue			\$ 2,307.93
Total Receipts Plus Beginning Cash Balance			\$ 5,888,113
Less: Expenditures -			
GO Bond Series of 2015 Drawdown	\$	3,953,215.00	
96 EMMAUS Bond	\$	708.26	
Total Expenditures			\$ 3,953,923.26
Cash Balance, April 30, 2017			\$ 1,934,190
Recapitulation:			
PLGIT			
96 EMMAUS Bond	\$	14,894	
G.O. Note Series of 2004	\$	55,016	
G.O. Bond Series of 2012	\$	209	
G.O. Bond Series of 2013	\$	733	
G.O. Bond Series of 2015	\$	1,832,975	
PLGIT-CAP. PROJECTS	\$	30,363	
Transfer to General Fund		0	
Cash Balance, April 30, 2017			\$ 1,934,190