

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

Attachment B&F 1

Function	May-17	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,005,981.25	\$ 40,543,164.25	\$ 32,053,494.24	\$ 7,624,280.20	\$ 865,389.81	79.06
1200 - SPECIAL PROGRAMS	\$ 833,276.37	\$ 16,682,747.86	\$ 13,530,646.41	\$ 2,576,123.14	\$ 575,978.31	81.11
1300 - VOCATIONAL EDUCATION	\$ 36,970.94	\$ 1,785,022.07	\$ 1,209,979.34	\$ 117,330.45	\$ 457,712.28	67.79
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDARY	\$ 2,435.43	\$ 180,597.94	\$ 38,672.51	\$ -	\$ 141,925.43	21.41
1500 - NONPUBLIC SCHOOL PROGRAMS	\$ -	\$ 36,061.46	\$ -	\$ -	\$ 36,061.46	0.00
1700 - HIGHER EDUCATION PROGRAMS	\$ -	\$ 408,080.00	\$ 318,962.39	\$ 609.20	\$ 88,508.41	78.16
2100 - PUPIL PERSONNEL	\$ 253,720.25	\$ 3,506,982.25	\$ 2,524,047.11	\$ 639,399.61	\$ 343,535.53	71.97
2200 - INSTRUCTIONAL SUPPORT	\$ 208,081.52	\$ 2,860,915.71	\$ 1,566,246.06	\$ 304,111.08	\$ 990,558.57	54.75
2300 - ADMINISTRATION SUPPORT	\$ 451,571.43	\$ 6,694,746.77	\$ 4,976,709.07	\$ 611,867.64	\$ 1,106,170.06	74.34
2400 - PUPIL HEALTH	\$ 74,491.48	\$ 1,219,399.96	\$ 695,667.42	\$ 170,101.87	\$ 353,630.67	57.05
2500 - BUSINESS SERVICES	\$ 81,132.81	\$ 1,023,473.64	\$ 703,660.47	\$ 100,076.99	\$ 219,736.18	68.75
2600 - MAINTENANCE AND OPERATION	\$ 376,999.77	\$ 6,140,034.00	\$ 5,569,594.90	\$ 561,349.72	\$ 9,089.38	90.71
2700 - STUDENT TRANSPORTATION	\$ 720,867.58	\$ 5,907,378.76	\$ 4,726,075.78	\$ 514,610.90	\$ 666,692.08	80.00
2800 - INFORMATION TECHNOLOGY	\$ 109,643.21	\$ 1,829,854.00	\$ 1,277,485.02	\$ 102,956.81	\$ 449,412.17	69.81
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 33,101.74	\$ -	\$ 1,338.26	96.11
3200 - STUDENT ACTIVITIES	\$ 254,292.09	\$ 1,013,017.85	\$ 1,264,225.05	\$ 79,992.34	\$ (331,199.54)	124.80
3300 - COMMUNITY SERVICES	\$ 31,412.36	\$ 200,000.00	\$ 99,523.96	\$ 2,051.27	\$ 98,424.77	49.76
3390 - OTHER COMMUNITY SERVICES	\$ -	\$ 21,967.48	\$ -	\$ -	\$ 21,967.48	0.00
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ 714.44	\$ -	\$ 1,607.81	\$ -	\$ (1,607.81)	
Subtotal of Account Type: Expenditure	\$ 6,421,590.93	\$ 90,087,884.00	\$ 70,589,699.28	\$ 13,404,861.22	\$ 6,093,323.50	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 421,114.08	\$ 3,439,682.00	\$ 3,660,656.51	\$ -	\$ (220,974.51)	106.42
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 211,156.35	\$ -	\$ 9,877,209.83	\$ 36,057.11	\$ (9,913,266.94)	
Subtotal of Account Type: Other Financing Uses	\$ 632,270.43	\$ 3,639,682.00	\$ 13,537,866.34	\$ 36,057.11	\$ (9,934,241.45)	
Total Expenditures	\$ 7,053,861.36	\$ 93,727,566.00	\$ 84,127,565.62	\$ 13,440,918.33	\$ (3,840,917.95)	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (63,456.44)	\$ (41,589,601.00)	\$ (42,146,999.87)	\$ 1,376.46	\$ 556,022.41	101.34
6400 - DELINQUENT TAXES	\$ (444,153.79)	\$ (4,708,290.00)	\$ (3,922,285.63)	\$ -	\$ (786,004.37)	83.31
6500 - EARNINGS ON INVESTMENTS	\$ (2,040.84)	\$ (35,000.00)	\$ (33,867.67)	\$ -	\$ (1,132.33)	96.76
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (2,800.52)	\$ (200,000.00)	\$ (187,125.62)	\$ -	\$ (12,874.38)	93.56
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (23,854,566.00)	\$ (14,925,265.00)	\$ -	\$ (8,929,301.00)	62.57
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,456,085.00)	\$ (3,226,735.00)	\$ -	\$ (1,229,350.00)	72.41
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (5,946,401.00)	\$ (5,997,304.69)	\$ -	\$ 50,903.69	100.86
7500 - STATE GRANTS NOT LISTED	\$ -	\$ -	\$ (1,278,755.08)	\$ -	\$ 1,278,755.08	
7800 - PA'S SHARE OF PAID BENEFITS	\$ (408,043.76)	\$ (7,187,000.00)	\$ (6,454,142.49)	\$ -	\$ (732,857.51)	89.80
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (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	\$ (920,495.35)	\$ (91,327,566.00)	\$ (84,695,342.66)	\$ 1,376.46	\$ (6,633,599.80)	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	(\$920,495.35)	(\$93,727,566.00)	(\$84,695,342.66)	\$ 1,376.46	(\$9,033,599.80)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 5/31/2017

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

Opening Bank Statement Balance:	231,179.29
Cleared Deposits:	35,021.72
Cleared Checks and Charges:	60,597.53
Cleared Adjustments:	0.00
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Calculated Bank Balance:	205,603.48
Less: Outstanding Checks:	28,053.50
Plus: Deposits In Transit:	22,653.78
Plus: Uncleared Adjustments:	0.00
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Calculated Book Balance:	200,203.76
Actual Book Balance:	200,203.76
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VARIANCE:	0.00
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Ending Bank Statement Balance:	205,603.48
Calculated Bank Balance:	<u>205,603.48</u>
Out of Balance Amount:	<u>0.00</u>

Attachment B & F #2

Prepared by: Carmelita Womack Date: 6/20/17

Reviewed by: [Signature] Date: 6/20/17

TREASURER'S REPORT May-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF MAY 2017						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,934,556	0.01%	1-Apr-17	30-Apr-17	29	
*PLGIT-PLUS	\$ 30,376	0.03%	1-Apr-17	30-Apr-17	29	
TOTAL	\$ 1,964,932					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT May-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF MAY 2017				Attachment B&F 4
Cash Balance, May 1, 2017				\$ 1,934,202
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$ 4.55		
Interest - G.O. Note Series of 2004		\$ 25.59		
Interest - G.O. Bond Series of 2012		\$ 0.12		
Interest - G.O. Bond Series of 2013		\$ 0.43		
Interest - G.O. Bond Series of 2015		\$ 1,066.61		
Transfer from General Fund		\$ -		
Total Local Revenue			\$ 1,097.30	
Total Receipts Plus Beginning Cash Balance				\$ 1,935,299
Less: Expenditures -				
96 EMMAUS Bond		\$ 743.03		
Total Expenditures			\$ 743.03	
Cash Balance, May 31, 2017				\$ 1,934,556
Recapitulation:				
PLGIT				
96 EMMAUS Bond			\$ 14,156	
G.O. Note Series of 2004			\$ 55,041	
G.O. Bond Series of 2012			\$ 209	
G.O. Bond Series of 2013			\$ 733	
G.O. Bond Series of 2015			\$ 1,834,041	
PLGIT-CAP. PROJECTS			\$ 30,375	
Transfer to General Fund			0	
Cash Balance, May 31, 2017				\$ 1,934,556