

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

Attachment B&F 1

Function	Jun-17	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 5,393,885.69	\$ 40,543,164.25	\$ 37,426,169.26	\$ 3,970,674.44	\$ (853,679.45)	92.31
1200 - SPECIAL PROGRAMS	\$ 3,126,604.30	\$ 16,682,747.86	\$ 16,655,596.49	\$ 1,150,837.32	\$ (1,123,685.95)	99.84
1300 - VOCATIONAL EDUCATION	\$ 59,925.57	\$ 1,785,022.07	\$ 1,269,904.91	\$ 65,660.99	\$ 449,456.17	71.14
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 77,313.30	\$ 180,597.94	\$ 115,985.81	\$ -	\$ 64,612.13	64.22
1500 - NONPUBLIC SCHOOL PROGRAMS	\$ -	\$ 36,061.46	\$ -	\$ -	\$ 36,061.46	0.00
1700 - HIGHER EDUCATION PROGRAMS	\$ 681.70	\$ 408,080.00	\$ 319,644.09	\$ -	\$ 88,435.91	78.33
2100 - PUPIL PERSONNEL	\$ 357,759.02	\$ 3,506,982.25	\$ 2,881,806.13	\$ 299,429.11	\$ 325,747.01	82.17
2200 - INSTRUCTIONAL SUPPORT	\$ 284,403.41	\$ 2,860,915.71	\$ 1,851,095.47	\$ 103,586.42	\$ 906,233.82	64.70
2300 - ADMINISTRATION SUPPORT	\$ 690,548.13	\$ 6,694,746.77	\$ 5,667,164.10	\$ 14,949.41	\$ 1,012,633.26	84.65
2400 - PUPIL HEALTH	\$ 115,361.59	\$ 1,219,399.96	\$ 811,053.95	\$ 74,020.03	\$ 334,325.98	66.51
2500 - BUSINESS SERVICES	\$ 118,336.48	\$ 1,023,473.64	\$ 821,998.95	\$ 11,432.01	\$ 190,042.68	80.31
2600 - MAINTENANCE AND OPERATION	\$ 831,280.48	\$ 6,140,034.00	\$ 6,398,061.42	\$ 405,289.57	\$ (663,316.99)	104.20
2700 - STUDENT TRANSPORTATION	\$ 1,325,303.70	\$ 5,907,378.76	\$ 6,051,379.48	\$ (782,881.80)	\$ 638,861.08	102.44
2800 - INFORMATION TECHNOLOGY	\$ 130,364.15	\$ 1,829,854.00	\$ 1,407,849.17	\$ 4,541.58	\$ 417,463.25	76.94
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 33,101.74	\$ -	\$ 1,338.26	96.11
3200 - STUDENT ACTIVITIES	\$ 21,833.73	\$ 1,013,017.85	\$ 1,286,733.50	\$ 33,683.42	\$ (307,399.07)	127.02
3300 - COMMUNITY SERVICES	\$ 10,535.45	\$ 200,000.00	\$ 110,059.41	\$ -	\$ 89,940.59	55.03
3390 - OTHER COMMUNITY SERVICES	\$ 1,211.77	\$ 21,967.48	\$ 1,211.77	\$ -	\$ 20,755.71	5.52
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ 190.13	\$ -	\$ 1,797.94	\$ -	\$ (1,797.94)	
Subtotal of Account Type: Expenditure	\$ 12,545,540.60	\$ 90,087,884.00	\$ 83,110,613.59	\$ 5,351,222.50	\$ 1,626,047.91	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 3,611.98	\$ 3,439,682.00	\$ 3,666,870.48	\$ -	\$ (227,188.48)	106.60
5200 - FUND TRANSFERS	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 436,160.58	\$ -	\$ 10,313,370.41	\$ 20,552.68	\$ (10,333,923.09)	
Subtotal of Account Type: Other Financing Uses	\$ 439,772.56	\$ 3,639,682.00	\$ 13,980,240.89	\$ 20,552.68	\$ (10,361,111.57)	
Total Expenditures	\$12,985,313.16	\$93,727,566.00	\$97,090,854.48	\$5,371,775.18	(\$8,735,063.66)	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (32,603.99)	\$ (41,589,601.00)	\$ (42,179,603.86)	\$ 1,376.46	\$ 588,626.40	101.42
6400 - DELINQUENT TAXES	\$ (415,388.99)	\$ (4,708,290.00)	\$ (4,337,674.62)	\$ -	\$ (370,615.38)	92.13
6500 - EARNINGS ON INVESTMENTS	\$ (4,967.22)	\$ (35,000.00)	\$ (39,118.48)	\$ -	\$ 4,118.48	111.77
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (16,238.38)	\$ (200,000.00)	\$ (204,064.45)	\$ -	\$ 4,064.45	102.03
7100 - BASIC EDUCATION FUNDING	\$ (8,081,292.58)	\$ (23,854,566.00)	\$ (23,006,557.58)	\$ -	\$ (848,008.42)	96.45
7200 - SPECIFIC EDU-PROGRAMS	\$ (1,124,210.26)	\$ (4,456,085.00)	\$ (4,350,945.26)	\$ -	\$ (105,139.74)	97.64
7300 - NON-EDUCATIONAL PROGRAMS	\$ (540,119.91)	\$ (5,946,401.00)	\$ (6,537,424.60)	\$ -	\$ 591,023.60	109.94
7500 - STATE GRANTS NOT LISTED	\$ -	\$ -	\$ (1,278,755.08)	\$ -	\$ 1,278,755.08	
7800 - PA'S SHARE OF PAID BENEFITS	\$ (1,898,269.07)	\$ (7,187,000.00)	\$ (8,352,411.56)	\$ -	\$ 1,165,411.56	116.22
8500 - GRANTS-IN-AID FED GOV - PA	\$ (3,320.00)	\$ (3,125,623.00)	\$ (5,388,973.86)	\$ -	\$ 2,263,350.86	172.41
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	\$ (12,116,410.40)	\$ (91,327,566.00)	\$ (96,812,737.10)	\$ 1,376.46	\$ 5,483,794.64	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	(\$12,116,410.40)	(\$93,727,566.00)	(\$96,812,737.10)	\$1,376.46	\$3,083,794.64	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 6/30/2017

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

Opening Bank Statement Balance:	205,603.48
Cleared Deposits:	18,776.46
Cleared Checks and Charges:	83,377.11
Cleared Adjustments:	0.00
Calculated Bank Balance:	<u>141,002.83</u>
Less: Outstanding Checks:	9,621.88
Plus: Deposits In Transit:	24,077.66
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	<u>155,458.61</u>
Actual Book Balance:	<u>155,458.61</u>
VARIANCE:	<u>0.00</u>
Ending Bank Statement Balance:	141,002.83
Calculated Bank Balance:	<u>141,002.83</u>
Out of Balance Amount:	<u>0.00</u>

Attachment B & F #2

Prepared by: Carmalita Womack Date: 7/18/17

Reviewed by: [Signature] Date: 7/18/17

TREASURER'S REPORT June-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF JUNE 2017						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,935,054	0.01%	1-Jun-17	30-Jun-17	29	
*PLGIT-PLUS	\$ 30,397	0.03%	1-Jun-17	30-Jun-17	29	
TOTAL	\$ 1,965,451					
*PLGIT PLUS Investment-->Capital Projects Fund						
***PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT June-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF JUNE 2017				Attachment B&F 4
Cash Balance, June 1, 2017				\$ 1,934,576
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$	12.44	
Interest - G.O. Note Series of 2004		\$	28.69	
Interest - G.O. Bond Series of 2012		\$	0.13	
Interest - G.O. Bond Series of 2013		\$	0.47	
Interest - G.O. Bond Series of 2015		\$	1,176.82	
Transfer from General Fund		\$	-	
Total Local Revenue				\$ 1,218.55
Total Receipts Plus Beginning Cash Balance				\$ 1,935,795
Less: Expenditures -				
96 EMMAUS Bond		\$	740.32	
Total Expenditures				\$ 740.32
Cash Balance, June 30, 2017				\$ 1,935,054
Recapitulation:				
PLGIT				
96 EMMAUS Bond		\$	13,428	
G.O. Note Series of 2004		\$	55,070	
G.O. Bond Series of 2012		\$	209	
G.O. Bond Series of 2013		\$	734	
G.O. Bond Series of 2015		\$	1,835,218	
PLGIT-CAP. PROJECTS		\$	30,396	
Transfer to General Fund			0	
Cash Balance, June 30, 2017				\$ 1,935,055