

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

Attachment B&F 1

Function	Jan-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,800,875.61	\$ 40,005,862.36	\$ 16,864,308.31	\$ 16,486,748.96	\$ 6,654,805.09	42.15
1200 - SPECIAL PROGRAMS	\$ 1,179,471.53	\$ 15,638,184.87	\$ 6,562,930.23	\$ 6,424,435.20	\$ 2,650,819.44	41.97
1300 - VOCATIONAL EDUCATION	\$ 71,980.05	\$ 1,720,137.35	\$ 1,006,261.25	\$ 598,642.37	\$ 115,233.73	58.50
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 3,372.43	\$ 122,460.27	\$ 38,554.78	\$ -	\$ 83,905.49	31.48
1700 - HIGHER EDUCATION PROGRAMS	\$ 290.81	\$ 416,597.00	\$ 257,707.11	\$ 83,687.76	\$ 75,202.13	61.86
2100 - PUPIL PERSONNEL	\$ 311,673.57	\$ 2,959,701.88	\$ 1,357,446.31	\$ 1,476,142.65	\$ 126,112.92	45.86
2200 - INSTRUCTIONAL SUPPORT	\$ 179,452.24	\$ 2,343,266.10	\$ 830,653.70	\$ 749,441.49	\$ 763,170.91	35.45
2300 - ADMINISTRATION SUPPORT	\$ 581,472.55	\$ 6,198,526.22	\$ 3,062,350.13	\$ 1,813,531.44	\$ 1,322,644.65	49.40
2400 - PUPIL HEALTH	\$ 110,294.79	\$ 1,184,043.48	\$ 403,855.04	\$ 463,956.45	\$ 316,231.99	34.11
2500 - BUSINESS SERVICES	\$ 127,400.68	\$ 955,357.00	\$ 489,294.90	\$ 294,449.50	\$ 171,612.60	51.22
2600 - MAINTENANCE AND OPERATION	\$ 174,302.72	\$ 6,686,933.00	\$ 2,646,331.20	\$ 1,404,350.30	\$ 2,636,251.50	39.57
2700 - STUDENT TRANSPORTATION	\$ 525,149.10	\$ 5,742,065.64	\$ 2,113,464.39	\$ 519,132.69	\$ 3,109,468.56	36.81
2800 - INFORMATION TECHNOLOGY	\$ 101,345.29	\$ 1,160,397.41	\$ 802,042.87	\$ 366,332.53	\$ (7,977.99)	69.12
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 34,894.90	\$ -	\$ (454.90)	101.32
3200 - STUDENT ACTIVITIES	\$ 131,449.54	\$ 897,908.42	\$ 589,214.08	\$ 259,293.48	\$ 49,400.86	65.62
3300 - COMMUNITY SERVICES	\$ 30,191.09	\$ 200,000.00	\$ 34,463.24	\$ -	\$ 165,536.76	17.23
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 7,328,722.00</b>	<b>\$ 86,265,881.00</b>	<b>\$ 37,093,772.44</b>	<b>\$ 30,940,144.82</b>	<b>\$ 18,231,963.74</b>	<b>43.00</b>
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 2,969.39	\$ 3,017,682.00	\$ 1,704,200.92	\$ -	\$ 1,313,481.08	56.47
5200 - FUND TRANSFERS	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 24,001.91	\$ -	\$ 8,997,892.06	\$ 193,331.73	\$ (9,191,223.79)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 26,971.30</b>	<b>\$ 3,317,682.00</b>	<b>\$ 10,702,092.98</b>	<b>\$ 193,331.73</b>	<b>\$ (7,577,742.71)</b>	<b>322.58</b>
<b>Total Expenditures</b>	<b>\$ 7,355,693.30</b>	<b>\$ 89,583,563.00</b>	<b>\$ 47,795,865.42</b>	<b>\$ 31,133,476.55</b>	<b>\$ 10,654,221.03</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (405,713.58)	\$ (40,270,667.00)	\$ (40,110,565.30)	\$ 4,161.39	\$ (164,263.09)	99.60
6400 - DELINQUENT TAXES	\$ -	\$ (4,508,300.00)	\$ (2,285,344.00)	\$ -	\$ (2,222,956.00)	50.69
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (194.38)	\$ -	\$ (34,805.62)	0.56
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ -	\$ (200,000.00)	\$ (11,687.20)	\$ -	\$ (188,312.80)	5.84
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (21,152,442.00)	\$ (8,527,548.00)	\$ -	\$ (12,624,894.00)	40.31
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,037,619.00)	\$ (1,829,328.00)	\$ -	\$ (2,208,291.00)	45.31
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (5,961,404.00)	\$ (4,465,565.71)	\$ -	\$ (1,495,838.29)	74.91
7500 - STATE GRANTS NOT LISTED	\$ -	\$ (493,508.00)	\$ (482,884.00)	\$ -	\$ (10,624.00)	97.85
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (5,657,018.00)	\$ (2,924,660.66)	\$ -	\$ (2,732,357.34)	51.70
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (3,194,510.00)	\$ (3,122,436.69)	\$ -	\$ (72,073.31)	97.74
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (405,931.70)	\$ -	\$ 405,931.70	
8700 - Grants ARRA-2009	\$ -	\$ (340,850.00)	\$ (519,468.75)	\$ -	\$ 178,618.75	152.40
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (125,000.00)	\$ (32,166.85)	\$ -	\$ (92,833.15)	25.73
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (405,713.58)</b>	<b>\$ (85,976,318.00)</b>	<b>\$ (64,717,781.24)</b>	<b>\$ 4,161.39</b>	<b>\$ (21,262,698.15)</b>	<b>75.27</b>
9300 - INTERFUND TRANSFERS	\$ -	\$ (3,607,245.00)	\$ -	\$ -	\$ (3,607,245.00)	0.00
<b>Subtotal of Account Type: Other Financing Sources</b>	<b>\$ -</b>	<b>\$ (3,607,245.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,607,245.00)</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>\$ (405,713.58)</b>	<b>\$ (89,583,563.00)</b>	<b>\$ (64,717,781.24)</b>	<b>\$ 4,161.39</b>	<b>\$ (24,869,943.15)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 1/31/2015

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

Opening Bank Statement Balance:	179,200.70
Cleared Deposits:	2,182.20
Cleared Checks and Charges:	9,244.90
Cleared Adjustments:	(3.00)
Calculated Bank Balance:	172,135.00
Less: Outstanding Checks:	15,229.06
Plus: Deposits In Transit:	8,878.85
Plus: Uncleared Adjustments:	(161.00)
Calculated Book Balance:	165,623.79
Actual Book Balance:	165,623.79
VARIANCE:	0.00

Ending Bank Statement Balance:	172,135.00
Calculated Bank Balance:	172,135.00
Out of Balance Amount:	0.00

Prepared by:

Veronica Miller

Date:

2/19/15

Reviewed by:

[Signature]

Date:

2/19/15

TREASURER'S REPORT JAN-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF JANUARY 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,124,105	0.01%	1-Jan-15	31-Jan-15	30	
Valley Green-ICS	\$ 2,555,122	Variable	1-Jan-15	31-Jan-15	30	
*PLGIT-PLUS	\$ 30,216	0.03%	1-Jan-15	31-Jan-15	30	
<b>TOTAL</b>	<b>\$ 3,709,442</b>					
<i>*-PLGIT PLUS Investment--&gt;Capital Projects Fund</i> <i>***-PLGIT-ARM Investment of 2004 Bond Issue</i>						

TREASURER'S REPORT JAN-2015

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF JANUARY 2015			Attachment B&F 4
<b>Cash Balance, January 1, 2015</b>					\$ 1,183,308
Receipts					\$ -
Local Revenue:					
Int.-G.O. Bond Series 2004			\$ 11.70		
Interest Income - PLGIT			\$ 0.40		
Int. '96 EMMAUS Bond-			\$ -		
Transfer from General Fund			\$ -		
<b>Total Local Revenue</b>					\$ 12.10
<b>Total Receipts Plus Beginning Cash Balance</b>					\$ 1,183,320.59
Less: Expenditures -					
Due To GF			\$ -		
<b>Total Expenditures</b>					\$ -
<b>Cash Balance, January 1, 2015</b>					\$ 1,183,320.59
Recapitulation:					
PLGIT					\$ 29,000.00
PLGIT-ARM-G.O. Bond Series 2004					\$ 1,124,105
PLGIT-CAP. PROJECTS					\$ 30,216
Transfer to General Fund					0
<b>Cash Balance, January 1, 2015</b>					\$ 1,183,321