

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

Attachment B&F 1

Function	Feb-15	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$3,120,486.93	\$40,005,653.13	\$20,337,688.39	\$14,439,956.42	\$5,228,008.32	50.84
1200 - SPECIAL PROGRAMS	\$1,315,436.19	\$15,638,184.87	\$7,869,714.42	\$5,754,228.74	\$2,014,241.71	50.32
1300 - VOCATIONAL EDUCATION	\$50,753.83	\$1,720,137.35	\$1,057,015.08	\$556,302.81	\$106,819.46	61.45
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDARY	\$3,744.30	\$122,460.27	\$42,299.08	\$0.00	\$80,161.19	34.54
1700 - HIGHER EDUCATION PROGRAMS	\$53.33	\$416,597.00	\$257,760.44	\$84,049.68	\$74,786.88	61.87
2100 - PUPIL PERSONNEL	\$224,558.93	\$2,959,701.88	\$1,582,005.24	\$1,268,682.66	\$109,013.98	53.45
2200 - INSTRUCTIONAL SUPPORT	\$131,639.08	\$2,343,266.10	\$962,292.78	\$639,325.28	\$741,648.04	41.07
2300 - ADMINISTRATION SUPPORT	\$424,431.89	\$6,198,735.45	\$3,486,782.02	\$1,462,318.27	\$1,249,635.16	56.25
2400 - PUPIL HEALTH	\$75,199.89	\$1,184,043.48	\$479,054.93	\$393,315.09	\$311,673.46	40.46
2500 - BUSINESS SERVICES	\$56,179.61	\$955,357.00	\$545,474.51	\$241,109.39	\$168,773.10	57.1
2600 - MAINTENANCE AND OPERATION	\$708,957.63	\$6,686,933.00	\$3,354,989.32	\$1,374,163.12	\$1,957,780.56	50.17
2700 - STUDENT TRANSPORTATION	\$463,555.13	\$5,742,065.64	\$2,576,719.52	\$568,947.80	\$2,596,398.32	44.87
2800 - INFORMATION TECHNOLOGY	\$74,874.06	\$1,160,397.41	\$877,595.96	\$294,165.62	(\$11,364.17)	75.63
2900 - OTHER SUPPORT SERVICES	\$0.00	\$34,440.00	\$34,894.90	\$0.00	(\$454.90)	101.32
3200 - STUDENT ACTIVITIES	\$178,982.15	\$897,908.42	\$768,632.99	\$222,437.95	(\$93,162.52)	85.6
3300 - COMMUNITY SERVICES	\$12,523.15	\$200,000.00	\$46,986.39	\$0.00	\$153,013.61	23.49
Subtotal of Account Type: Expenditure	\$6,841,376.10	\$86,265,881.00	\$44,279,905.97	\$27,299,002.83	\$14,686,972.20	51.33
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$31,036.06	\$3,017,682.00	\$1,735,236.98	\$0.00	\$1,282,445.02	57.5
5200 - FUND TRANSFERS	\$0.00	\$300,000.00	\$0.00	\$77,513.00	\$222,487.00	0
5800 - SUSPENSE ACCOUNT	\$17,402.71	\$0.00	\$9,015,294.77	\$177,244.03	(\$9,192,538.80)	
Subtotal of Account Type: Other Financing Uses	\$48,438.77	\$3,317,682.00	\$10,750,531.75	\$254,757.03	(\$7,687,606.78)	324.04
Total Expenditures	\$6,889,814.87	\$89,583,563.00	\$55,030,437.72	\$27,553,759.86	\$6,999,365.42	
Revenues						
6100 - LOCAL TAX REVENUE	(\$97,536.93)	(\$40,270,667.00)	(\$40,228,704.35)	\$0.00	(\$41,962.65)	99.68
6400 - DELINQUENT TAXES	(\$208,732.94)	(\$4,508,300.00)	(\$2,701,645.08)	\$0.00	(\$1,806,654.92)	59.93
6500 - EARNINGS ON INVESTMENTS	\$0.00	(\$35,000.00)	(\$194.38)	\$0.00	(\$34,805.62)	0.56
6900 - OTHER REVENUE FROM LOCAL SOURCES	(\$2,043.74)	(\$200,000.00)	(\$15,065.78)	\$0.00	(\$184,934.22)	7.53
7100 - BASIC EDUCATION FUNDING	(\$2,842,516.00)	(\$21,152,442.00)	(\$11,370,064.00)	\$0.00	(\$9,782,378.00)	53.75
7200 - SPECIFIC EDU-PROGRAMS	\$0.00	(\$4,037,619.00)	(\$2,439,104.00)	\$0.00	(\$1,598,515.00)	60.41
7300 - NON-EDUCATIONAL PROGRAMS	\$0.00	(\$5,961,404.00)	(\$4,465,565.71)	\$0.00	(\$1,495,838.29)	74.91
7500 - STATE GRANTS NOT LISTED	\$0.00	(\$493,508.00)	(\$935,768.00)	\$0.00	\$442,260.00	189.62
7800 - PA'S SHARE OF PAID BENEFITS	(\$114,395.54)	(\$5,657,018.00)	(\$3,039,056.20)	\$0.00	(\$2,617,961.80)	53.72
8500 - GRANTS-IN-AID FED GOV - PA	(\$24,012.36)	(\$3,194,510.00)	(\$3,332,365.84)	\$0.00	\$137,855.84	104.32
8600 - GRANTS-IN-AID FED GOV - PA	\$0.00	\$0.00	(\$405,931.70)	\$0.00	\$405,931.70	
8700 - Grants ARRA-2009	\$0.00	(\$340,850.00)	(\$519,468.75)	\$0.00	\$178,618.75	152.4
8800 - MEDICAL ASSISTANCE REIMB	(\$14,486.17)	(\$125,000.00)	(\$46,653.02)	\$0.00	(\$78,346.98)	37.32
Subtotal of Account Type: Revenue	(\$3,303,723.68)	(\$85,976,318.00)	(\$69,499,586.81)	\$0.00	(\$16,476,731.19)	80.84
9300 - INTERFUND TRANSFERS	\$0.00	(\$3,607,245.00)	\$0.00	\$0.00	(\$3,607,245.00)	0
Subtotal of Account Type: Other Financing Sources	\$0.00	(\$3,607,245.00)	\$0.00	\$0.00	(\$3,607,245.00)	0
Total Revenues	(\$3,303,723.68)	(\$89,583,563.00)	(\$69,499,586.81)	\$0.00	(\$20,083,976.19)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 2/28/2015

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

Opening Bank Statement Balance:	172,135.00
Cleared Deposits:	7,553.00
Cleared Checks and Charges:	14,671.06
Cleared Adjustments:	1.00
Calculated Bank Balance:	<u>165,017.94</u>
Less: Outstanding Checks:	8,715.74
Plus: Deposits In Transit:	8,878.85
Plus: Uncleared Adjustments:	(161.00)
Calculated Book Balance:	<u>165,020.05</u>
Actual Book Balance:	<u>165,020.05</u>
VARIANCE:	<u>0.00</u>

Ending Bank Statement Balance:	165,017.94
Calculated Bank Balance:	<u>165,017.94</u>
Out of Balance Amount:	<u><u>0.00</u></u>

Prepared by: Veronica Miller Date: 3/16/15

Reviewed by: [Signature] Date: 3/16/15

TREASURER'S REPORT FEB-2015

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF FEBRUARY 2015						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,124,122	0.01%	1-Feb-15	28-Feb-15	27	
Valley Green-ICS	\$ 2,555,122	Variable	1-Feb-15	28-Feb-15	27	
*PLGIT-PLUS	\$ 30,216	0.03%	1-Feb-15	28-Feb-15	27	
TOTAL	\$ 3,709,460					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of 2004 Bond Issue						

TREASURER'S REPORT FEB-2015

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF FEBRUARY 2015		Attachment B&F 4
Cash Balance, February 1, 2015				\$ 1,183,321
Receiptes				\$ -
Local Revenue:				
Int.-G.O. Bond Series 2004		\$	17.11	
Interest Income - PLGIT		\$	0.31	
Int. '96 EMMAUS Bond-		\$	-	
Transfer from General Fund		\$	-	
Total Local Revenue				\$ 17.42
Total Receipts Plus Beginning Cash Balance				\$ 1,183,338.01
Less: Expenditures -				
Due To GF		\$	-	
Total Expenditures				\$ -
Cash Balance, February 1, 2015				\$ 1,183,338.01
Recapitulation:				
PLGIT				\$ 29,000.00
PLGIT-ARM-G.O. Bond Series 2004				\$ 1,124,122
PLGIT-CAP. PROJECTS				\$ 30,216
Transfer to General Fund				0
Cash Balance, February 1, 2015				\$ 1,183,338