

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

Attachment B&F 1

| Function | Apr-15 | Current Budget | Actuals (YTD) | Encumbrances (YTD) | Available | % of Budget |
|---|--------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------|
| 1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY | \$ 3,453,315.37 | \$ 39,824,637.32 | \$ 26,769,614.11 | \$ 10,101,941.68 | \$ 2,953,081.53 | 67.22 |
| 1200 - SPECIAL PROGRAMS | \$ 645,932.17 | \$ 15,835,611.22 | \$ 10,094,754.83 | \$ 3,666,081.84 | \$ 2,074,774.55 | 63.75 |
| 1300 - VOCATIONAL EDUCATION | \$ 19,963.15 | \$ 1,720,137.35 | \$ 1,127,731.84 | \$ 459,394.73 | \$ 133,010.78 | 65.56 |
| 1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA | \$ 4,971.44 | \$ 122,460.27 | \$ 52,041.85 | \$ - | \$ 70,418.42 | 42.50 |
| 1700 - HIGHER EDUCATION PROGRAMS | \$ 83,687.27 | \$ 416,597.00 | \$ 341,622.14 | \$ 5,191.98 | \$ 69,782.88 | 82.00 |
| 2100 - PUPIL PERSONNEL | \$ 226,391.19 | \$ 2,958,377.99 | \$ 2,033,866.59 | \$ 837,240.40 | \$ 87,271.00 | 68.75 |
| 2200 - INSTRUCTIONAL SUPPORT | \$ 155,531.57 | \$ 2,335,980.64 | \$ 1,247,364.93 | \$ 389,052.62 | \$ 699,563.09 | 53.40 |
| 2300 - ADMINISTRATION SUPPORT | \$ 399,030.43 | \$ 6,190,575.77 | \$ 4,296,168.99 | \$ 825,229.09 | \$ 1,069,177.69 | 69.40 |
| 2400 - PUPIL HEALTH | \$ 69,888.12 | \$ 1,184,401.97 | \$ 622,929.45 | \$ 254,070.84 | \$ 307,401.68 | 52.59 |
| 2500 - BUSINESS SERVICES | \$ 63,757.87 | \$ 955,357.00 | \$ 669,544.74 | \$ 124,090.59 | \$ 161,721.67 | 70.08 |
| 2600 - MAINTENANCE AND OPERATION | \$ 163,534.86 | \$ 6,686,933.00 | \$ 3,776,065.84 | \$ 1,060,572.20 | \$ 1,850,294.96 | 56.47 |
| 2700 - STUDENT TRANSPORTATION | \$ 530,709.59 | \$ 5,742,065.64 | \$ 3,658,478.31 | \$ 500,781.93 | \$ 1,582,805.40 | 63.71 |
| 2800 - INFORMATION TECHNOLOGY | \$ 73,667.13 | \$ 1,160,397.41 | \$ 1,019,244.42 | \$ 167,955.71 | \$ (26,802.72) | 87.84 |
| 2900 - OTHER SUPPORT SERVICES | \$ - | \$ 34,440.00 | \$ 34,894.90 | \$ - | \$ (454.90) | 101.32 |
| 3200 - STUDENT ACTIVITIES | \$ 34,949.15 | \$ 897,908.42 | \$ 837,309.13 | \$ 208,550.72 | \$ (147,951.43) | 93.25 |
| 3300 - COMMUNITY SERVICES | \$ 11,420.60 | \$ 200,000.00 | \$ 59,085.19 | \$ - | \$ 140,914.81 | 29.54 |
| 6900 - OTHER REVENUE FROM LOCAL SOURCES | \$ 332.77 | \$ - | \$ 1,431.13 | \$ - | \$ (1,431.13) | |
| Subtotal of Account Type: Expenditure | \$ 5,937,082.68 | \$ 86,265,881.00 | \$ 56,642,148.39 | \$ 18,600,154.33 | \$ 11,023,578.28 | 58.78 |
| 5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES | \$ - | \$ 3,017,682.00 | \$ 3,433,590.71 | \$ - | \$ (415,908.71) | 113.78 |
| 5200 - FUND TRANSFERS | \$ - | \$ 300,000.00 | \$ 778.50 | \$ 95,108.00 | \$ 204,113.50 | 0.26 |
| 5800 - SUSPENSE ACCOUNT | \$ 137,290.07 | \$ - | \$ 9,167,140.98 | \$ 44,266.35 | \$ (9,211,407.33) | |
| Subtotal of Account Type: Other Financing Uses | \$ 137,290.07 | \$ 3,317,682.00 | \$ 12,601,510.19 | \$ 139,374.35 | \$ (9,423,202.54) | 375.69 |
| Total Expenditures | \$6,074,372.75 | \$89,583,563.00 | \$69,243,658.58 | \$18,739,528.68 | \$1,600,375.74 | |
| Revenues | | | | | | |
| 6100 - LOCAL TAX REVENUE | \$ (250,720.69) | \$ (40,270,667.00) | \$ (40,529,479.23) | \$ - | \$ 258,812.23 | 100.64 |
| 6400 - DELINQUENT TAXES | \$ (183,316.62) | \$ (4,508,300.00) | \$ (2,885,051.70) | \$ - | \$ (1,623,248.30) | 63.99 |
| 6500 - EARNINGS ON INVESTMENTS | \$ - | \$ (35,000.00) | \$ (194.38) | \$ - | \$ (34,805.62) | 0.56 |
| 6900 - OTHER REVENUE FROM LOCAL SOURCES | \$ (69,939.25) | \$ (200,000.00) | \$ (82,527.46) | \$ - | \$ (117,472.54) | 41.26 |
| 7100 - BASIC EDUCATION FUNDING | \$ (2,842,516.00) | \$ (21,152,442.00) | \$ (14,212,580.00) | \$ - | \$ (6,939,862.00) | 67.19 |
| 7200 - SPECIFIC EDU-PROGRAMS | \$ - | \$ (4,037,619.00) | \$ (3,048,880.00) | \$ - | \$ (988,739.00) | 75.51 |
| 7300 - NON-EDUCATIONAL PROGRAMS | \$ - | \$ (5,961,404.00) | \$ (4,827,315.71) | \$ - | \$ (1,134,088.29) | 80.98 |
| 7500 - STATE GRANTS NOT LISTED | \$ - | \$ (493,508.00) | \$ (935,768.00) | \$ - | \$ 442,260.00 | 189.62 |
| 7800 - PA'S SHARE OF PAID BENEFITS | \$ (141,415.00) | \$ (5,657,018.00) | \$ (4,477,096.76) | \$ - | \$ (1,179,921.24) | 79.14 |
| 8500 - GRANTS-IN-AID FED GOV - PA | \$ (30,226.62) | \$ (3,194,510.00) | \$ (3,423,045.70) | \$ - | \$ 228,535.70 | 107.15 |
| 8600 - GRANTS-IN-AID FED GOV - PA | \$ (405,494.27) | \$ - | \$ (811,425.97) | \$ - | \$ 811,425.97 | |
| 8700 - Grants ARRA-2009 | \$ - | \$ (340,850.00) | \$ (519,468.75) | \$ - | \$ 178,618.75 | 152.40 |
| 8800 - MEDICAL ASSISTANCE REIMB | \$ (174,000.00) | \$ (125,000.00) | \$ (220,653.02) | \$ - | \$ 95,653.02 | 176.52 |
| Subtotal of Account Type: Revenue | \$ (4,097,628.45) | \$ (85,976,318.00) | \$ (75,973,486.68) | \$ - | \$ (10,002,831.32) | 83.6 |
| 9300 - INTERFUND TRANSFERS | \$ - | \$ (3,607,245.00) | \$ - | \$ - | \$ (3,607,245.00) | 0.00 |
| Subtotal of Account Type: Other Financing Sources | \$ - | \$ (3,607,245.00) | \$ - | \$ - | \$ (3,607,245.00) | 0 |
| Total Revenues | (\$4,097,628.45) | (\$89,583,563.00) | (\$75,973,486.68) | \$0.00 | (\$13,610,076.32) | |

BANK RECONCILIATION REPORT

As of Statement Ending Date: 4/30/2015

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

| | |
|---------------------------------|-------------------|
| Opening Bank Statement Balance: | 152,710.90 |
| Cleared Deposits: | 53,444.24 |
| Cleared Checks and Charges: | 15,936.81 |
| Cleared Adjustments: | 32.90 |
| | <hr/> |
| Calculated Bank Balance: | 190,251.23 |
| Less: Outstanding Checks: | 26,249.72 |
| Plus: Deposits In Transit: | 9,941.85 |
| Plus: Uncleared Adjustments: | (160.80) |
| | <hr/> |
| Calculated Book Balance: | 173,782.56 |
| Actual Book Balance: | 173,782.56 |
| | <hr/> |
| VARIANCE: | 0.00 |
| | <hr/> |
| Ending Bank Statement Balance: | 190,251.23 |
| Calculated Bank Balance: | <u>190,251.23</u> |
| Out of Balance Amount: | <u>0.00</u> |

Prepared by:

Veronica Miller

Date:

5/20/15

Reviewed by:

[Signature]

Date:

5/20/15

TREASURER'S REPORT APR-2015

| WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF APRIL 2015 | | | | | | Attachment B&F 3 |
|--|---------------------|----------------|---------------------|---------------------|-------------------|------------------|
| BANK | PRIN AMOUNT | INT. RATE % | DATE OF PURCHASE | DATE OF MATURITY | DAYS 2014-2015 | |
| ***PLGIT-ARM | \$ 1,124,144 | 0.01% | 1-Apr-15 | 30-Apr-15 | 29 | |
| Valley Green-ICS | \$ 2,555,122 | Variable | 1-Apr-15 | 30-Apr-15 | 29 | |
| *PLGIT-PLUS | \$ 30,217 | 0.03% | 1-Apr-15 | 30-Apr-15 | 29 | |
| TOTAL | \$ 3,709,482 | | | | | |
| *-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of 2004 Bond Issue | | | | | | |

TREASURER'S REPORT APR-2015

| WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF APRIL 2015 | | | | Attachment B&F 4 |
|--|--|----|-----------|------------------------|
| Cash Balance, April 1, 2015 | | | | \$ 1,183,351 |
| Receipts | | | | \$ - |
| Local Revenue: | | | | |
| Int.-G.O. Bond Series 2004 | | \$ | 10.86 | |
| Interest Income - PLGIT | | \$ | 0.62 | |
| Int. '96 EMMAUS Bond- | | \$ | - | |
| Transfer from General Fund | | \$ | - | |
| Total Local Revenue | | | | \$ 11.48 |
| Total Receipts Plus Beginning Cash Balance | | | | \$ 1,183,362.52 |
| Less: Expenditures - | | | | |
| Due To GF | | \$ | - | |
| Total Expenditures | | | | \$ - |
| Cash Balance, April 1, 2015 | | | | \$ 1,183,362.52 |
| Recapitulation: | | | | |
| PLGIT | | \$ | 29,001.00 | |
| PLGIT-ARM-G.O. Bond Series 2004 | | \$ | 1,124,144 | |
| PLGIT-CAP. PROJECTS | | \$ | 30,217 | |
| Transfer to General Fund | | | | 0 |
| Cash Balance, April 1, 2015 | | | | \$ 1,183,362 |