

**NORTHERN YORK COUNTY SCHOOL DISTRICT
TREASURER'S REPORTS SUMMARY
May 2016**

<u>Account</u>	<u>Balance</u>
General Fund Checking	\$ 3,947,804.29
Payroll	\$ 120,936.42
PSDLAF – Investments	\$ 6,000,000.00
Capital Reserve Fund	\$ 594,749.20
2014 Construction Fund	\$ 62,552.03
2015 Construction Fund	\$ 15,108.16
W. E. Potter Scholarship	\$ 217,789.22
P. D. Diven Engineering Scholarship	\$ 17,015.35
Student Activity Account	\$ 198,180.76
Farm to School Account	\$ 4,798.87

NORTHERN YORK COUNTY SCHOOL DISTRICT
MAY 2016 TREASURER'S REPORT
GENERAL FUND

Checking Account - PSDLAF

Beginning Balance April 1, 2016		\$ 2,420,889.22
NSF Checks		0.00
Void Checks		0.00
		\$ 2,420,889.22

Deposits – April 2016

Interest on Checking Acct. 2,095.40

Federal Wire - Farm to School Grant 0.00

Comm of PA:

Social Security 60,237.00

Title I 24,648.31

Title II 4,886.14

Vocational Ed 8,461.00

Basic Education 2,127,102.00

Comm of PA Payment Deductions (55,722.15)

Receipts from Tax Collectors 10,376.65

Realty Transfer Tax 19,048.01

Amusement Tax 701.13

Delinquent Taxes 119,152.97

Fuel Reimbursement 35,517.82

Athletic Admissions 1,283.00

Indoor Guard Competition Admissions 3,691.00

NYCSD Food Service - Salaries & Benefits 55,235.20

Booster Club/PTO Reimbursements, Rewards Programs &
Special Building Accounts 3,903.86

Facility Use 700.00

Farm to School Cost Reimbursement 17,688.40

Student Reimbursed Fees - DECA Conference 8,419.00

Donation - McInroy-Sheffer People Trust 600.00

Misc. Refunds & Reimbursements 1,452.42

York Adams Tax Bureau 517,252.74

Cumberland County Tax Bureau 0.00

TOTAL DEPOSITS 2,966,729.90

Checking Account - PSDLAF (cont'd)

Expenditures – April 2016

Disbursements	637,572.00	
Bond Payments	0.00	
Purchase of CD/Securities	0.00	
CD Purchase Fees	0.00	
PNC - Procurement Card Payment	8,083.16	
Comm of PA - Quarterly UC Payment	0.00	
Transfer to Bank of America - Health Savings Account	728.48	
Transfer to UCCI - Dental Insurance	18,750.07	
Transfer to PSDLAF LBT - FSA, Medical & Vision Insurance	424,580.37	
TOTAL EXPENDITURES		1,089,714.08

Transfer to PSDLAF Payroll Account 2,350,100.75

Transfer to Farm to School Account 0.00

Transfer to Food Service 0.00

CD & Security Maturity 2,000,000.00

Balance PSDLAF General Fund Account April 30, 2016 \$ 3,947,804.29

Payroll Account - PSDLAF

Beginning Balance April 1, 2016

\$ 10,120.36

-

\$ 10,120.36

Expenditures – April 2016

Payroll Checks & Direct Deposit	1,019,489.14	
Payroll Deduction Disbursements	1,291.14	
PA Dept. of Rev. - State P/R Tax Pmt.	45,756.84	
US Dept. of Treasury - Fed. P/R Tax Pmt.	373,493.46	
PenServ	15,744.62	
Cumberland Co. Domestic Relations - Support	0.00	
York Adams Tax Bureau - Local Tax Pmt.	20,556.83	
PSERS - Retirement	746,035.76	
UC Fund - Qtrly Unemployment Compensation	3,019.70	
Association Dues	13,934.96	
TOTAL EXPENDITURES		2,239,322.45

Transfer from PSDLAF General Fund Account 2,350,100.75

Interest on PSDLAF Payroll Account 37.76

Balance PSDLAF Payroll Account April 30, 2016 \$ 120,936.42

PSDLAF - SCHEDULE OF INVESTMENTS
2015-2016

CERTIFICATES OF DEPOSIT

Purchase Date	Purchase Amount	Interest Rate	Projected Income	Maturity Date
10/21/2015	1,000,000.00	0.40%	2,301.37	5/18/2016
1/26/2016	4,000,000.00	0.33%	2,929.32	6/21/2016
3/15/2016	1,000,000.00	0.25%	554.79	6/21/2016
Total	6,000,000.00		5,785.48	

NORTHERN YORK COUNTY SCHOOL DISTRICT
MAY 2016 TREASURER'S REPORT

CAPITAL RESERVE FUND			
Beginning Balance April 1, 2016		\$	594,610.25
Deposits – April 2016			
Deposit	0.00		
Interest	138.95		
			138.95
Expenditures – April 2016			
Bill List	0.00		
			0.00
Balance Capital Reserve Fund April 30, 2016		\$	594,749.20
2014 CONSTRUCTION FUND			
Beginning Balance April 1, 2016		\$	62,601.79
Deposits – April 2016			
Deposit	0.00		
Interest	23.34		
			23.34
Expenditures – April 2016			
Bill List	73.10		
			73.10
Balance 2014 Construction Fund April 30, 2016		\$	62,552.03

2015 CONSTRUCTION FUND

Beginning Balance April 1, 2016		\$	15,103.75
Deposits – April 2016			
Deposit	0.00		
Interest	4.41		
			4.41
Expenditures – April 2016	0.00		
Bill List			
			0.00
Balance 2015 Construction Fund April 30, 2016		\$	15,108.16

WILLIAM EVERETT POTTER SCHOLARSHIP FUND

Beginning Balance April 1, 2016		\$	217,780.27
Void Checks			0.00
		\$	217,780.27
Deposits – April 2016			
Interest	8.95		
			8.95
Expenditures – April 2016			
Bill List	0.00		
			0.00
Balance W.E. Potter Scholarship Fund April 30, 2016		\$	217,789.22

P. D. DIVEN ENGINEERING SCHOLARSHIP FUND

Beginning Balance April 1, 2016		\$ 17,011.96
Deposits – April 2016		
Deposit	0.00	
Interest	3.39	
		3.39
Expenditures – April 2016		
Bill List	0.00	
		0.00
Balance P. D. Diven Engineering Scholarship Fund April 30, 2016		\$ 17,015.35

STUDENT ACTIVITY ACCOUNT

Beginning Balance April 1, 2016		\$ 208,673.04
Void Check		0.00
NSF Checks		
		\$ 208,673.04
Deposits – April 2016		
Deposits	11,838.47	
Interest	41.88	
		11,880.35
Expenditures – April 2016		
Bill List	23,372.63	
		23,372.63
Balance Student Activity Account April 30, 2016		\$ 197,180.76
Checking	197,180.76	
PNC CD	1,000.00	
		198,180.76

FARM TO SCHOOL

Beginning Balance April 1, 2016		\$	23,931.90
Deposits – April 2016			
Deposits	2,426.80		
Interest	<u>4.57</u>		
			2,431.37
Expenditures – April 2016			
Bill List	<u>21,564.40</u>		
			21,564.40
Balance Farm to School Account April 30, 2016		\$	4,798.87

NORTHERN YORK COUNTY SCHOOL DISTRICT
General Fund Budget Status Report as of April, 2016

	2015-16 BUDGET	YTD EXP/REV	UNLIQ ENCL UNREC REV	TOTAL EXP/REV	% OF BUDGET EXPENDED	BUDGET AVAILABLE	% OF BUDGET AVAILABLE	Estimated Future Use	Estimated Actual	End of Year Variance
REVENUES										
6000 Local	\$27,928,951	\$26,396,214		\$26,396,214	94.51%	\$1,532,737	5.49%	-35,000	27,893,651	-360,169
7000 State	14,948,358	10,151,456		10,151,456	67.91%	4,796,902	32.09%	15,000	14,963,358	113,061
8/9000 Federal/Other	304,000	129,472		129,472	42.59%	-174,528	-57.41%	51,655	355,655	31,655
TOTAL REVENUES	43,181,309	36,677,143		36,677,143	84.94%	6,504,166	15.06%	31,655	43,212,964	31,655
EXPENSES										
INSTRUCTION										
1100 Regular Programs (incl Federal Programs)	18,373,822	12,856,552	4,954,020	17,810,572	96.93%	563,250	3.07%	203,081	18,013,653	-360,169
1200 Special Programs	6,007,334	4,092,336	1,990,592	6,082,928	101.26%	-75,595	-1.26%	37,486	6,120,414	113,061
1300 Vocational Programs	725,203	708,967	116,681	825,648	113.85%	-100,445	-13.85%		825,648	
1400 Other Instr. Programs	335,919	175,939	53,239	229,179	68.22%	106,740	31.78%		229,179	
1600 Adult Education			0		0.00%	0	0.00%		0	
TOTAL INSTRUCTION	25,442,277	17,833,794	7,114,533	24,948,327	98.06%	493,950	1.94%		25,188,894	-253,383
SUPPORT SERVICES										
2100 Pupil Personnel	1,552,829	1,219,169	348,214	1,567,383	100.94%	-14,554	-0.94%		1,567,383	
2200 Library, Audio/Visual, Computer	745,868	519,896	174,015	693,912	93.03%	51,956	6.97%		693,912	
2300 Administration	2,949,589	2,370,136	457,502	2,827,638	95.87%	121,951	4.13%		2,827,638	-121,951
2400 Health Services	563,373	417,948	140,713	558,661	99.16%	4,712	0.84%		558,661	
2500 Business Services	491,779	420,598	81,294	501,892	102.06%	-10,113	-2.06%		501,892	
2600 Operations & Maintenance	3,691,591	2,702,282	856,774	3,559,055	96.41%	132,535	3.59%	53,000	3,612,055	-79,535
2700 Transportation	2,116,993	1,634,992	488,099	2,123,090	100.29%	-6,097	-0.29%		2,123,090	
2800 Central	981,393	840,166	149,728	989,894	100.87%	-8,501	-0.87%		989,894	
2900 CAIU I.M.S. Payments	33,000	32,988	0	32,988	99.96%	12	0.04%		32,988	
TOTAL SUPPORT SERVICES	13,126,414	10,158,175	2,696,338	12,854,513	97.93%	271,901	2.07%		12,907,513	-218,901
NON-INSTRUCTIONAL										
3100 Food Service										
3200 Student Activities	1,432,786	995,602	367,712	1,363,314	95.15%	69,472	4.85%	69,007	1,432,321	-465
3300 Community Services	3,700	2,594	0	2,594	70.09%	1,106	30.00%		2,594	
TOTAL NON-INSTRUCTIONAL	1,436,486	998,196	367,712	1,365,908	95.09%	70,578	4.91%		1,434,915	-1,571
TOTAL CURRENT INSTRUCTION COSTS	40,005,178	28,990,164	10,178,594	39,168,748	97.91%	836,429	2.09%		39,531,322	(473,855)
CAPITAL IMPROVEMENTS (4000)	1,900,000	2,000,419	28,745	2,029,164	0.00%	-129,164	0.00%		2,029,164	129,164
DEBT SERVICE										
5100 Debt Service	3,526,455	3,226,101	197,360	3,423,461	97.08%	102,994	2.92%		3,423,461	-102,994
5199 Cost of Capital Lease			0			0			0	
9200 Proceeds from Capital Lease			0			0			0	
5200 Fund Transfers & Capital Projects	240,979	240,979	0	240,979	100.00%	0	0.00%		240,979	
5900 Budgetary Reserve			0		0.00%	0	0.00%		0	
TOTAL DEBT SERVICE	3,767,434	3,467,080	197,360	3,664,440	97.27%	102,994	2.73%		3,664,440	3,664,440
TOTAL EXPENSES	45,672,612	34,457,663	10,404,689	44,862,352	98.23%	810,259	1.77%	362,574	46,224,926	(447,689)
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(2,491,303)	2,219,480	(10,404,689)	(8,185,209)		5,693,907		(330,919)	(2,011,962)	-0.98%

NORTHERN YORK COUNTY SCHOOL DISTRICT
 General Fund Current to Prior Year Status Report as of April, 2016

	2015-16				2014-15			
	CURRENT BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF BUDGET	BUDGET	AUDITED ACTUAL	MONTHLY TOTAL	YEAR TO DATE

REVENUES									
6000 Local	\$27,928,951	\$ 695,775	\$26,396,214	94.51%	\$26,809,237	\$27,411,542	\$ 747,337	\$25,071,987	91.47%
7000 State	14,948,358	2,195,800	10,151,456	67.91%	14,256,798	14,122,202	1,159,897	10,038,787	71.08%
819000 Federal/Other	304,000	29,534	129,472	42.59%	321,000	10,217,082	21,597	203,286	1.99%
TOTAL REVENUES	43,181,309	2,924,110	36,677,143	84.94%	41,387,035	51,750,825	1,928,831	35,314,049	68.24%

	2015-16				2014-15			
	CURRENT BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF BUDGET	BUDGET	AUDITED ACTUAL	MONTHLY TOTAL	YEAR TO DATE

EXPENSES									
INSTRUCTION									
1100 Regular Programs	18,373,822	1,410,611	12,856,552	69.97%	17,719,298	17,464,696	1,373,443	12,334,071	70.62%
1200 Special Programs	6,007,334	396,729	4,092,336	68.12%	5,707,717	5,575,812	535,800	3,965,026	71.11%
1300 Vocational Programs	725,203	9,371	708,967	97.76%	686,700	688,083	19,066	627,133	91.14%
1400 Other Inst. Programs	335,919	18,381	175,939	52.38%	451,866	394,354	27,575	266,080	67.47%
1600 Adult Education	-	-	-	0.00%	-	-	-	-	-
TOTAL INSTRUCTION	25,442,277	1,835,093	17,833,794	70.10%	24,565,581	24,122,947	1,955,884	17,192,310	71.27%

SUPPORT SERVICES									
2100 Pupil Personnel	1,552,829	129,238	1,219,169	78.51%	1,492,999	1,504,794	115,598	1,112,445	73.93%
2200 Library, Audio/Visual, Computer	745,868	46,074	519,896	69.70%	738,586	712,946	49,722	543,031	76.17%
2300 Administration	2,949,589	214,865	2,370,136	80.35%	2,735,864	2,870,607	215,304	2,350,086	81.87%
2400 Health Services	563,373	45,589	417,948	74.19%	542,765	540,215	44,087	397,301	73.55%
2500 Business Services	491,779	35,810	420,598	85.53%	472,531	484,444	48,869	404,575	83.51%
2600 Operations & Maintenance	3,691,591	266,191	2,702,282	73.20%	3,645,757	3,479,696	280,708	2,775,977	79.78%
2700 Transportation	2,116,993	177,637	1,634,992	77.23%	2,039,338	2,034,786	224,702	1,653,737	81.22%
2800 Central	981,393	49,013	840,166	85.61%	991,192	1,013,460	48,508	882,349	87.06%
2900 CAULIM.S. Payments	33,000	972	32,988	99.96%	33,500	31,813	-	31,813	100.00%
TOTAL SUPPORT SERVICES	13,126,414	965,388	10,158,175	77.39%	12,692,531	12,672,761	1,027,499	10,151,313	80.10%

NON-INSTRUCTIONAL									
3100 Food Service	-	-	-	-	-	-	-	-	-
3200 Student Activities	1,432,786	117,486	985,602	69.49%	1,301,845	1,325,045	124,112	856,880	64.67%
3300 Community Services	3,700	-	2,594	69.99%	3,900	2,390	-	1,576	65.98%
TOTAL NON-INSTRUCTIONAL	1,436,486	117,486	988,196	69.49%	1,305,745	1,327,435	124,112	858,456	64.67%

TOTAL CURRENT INSTRUCTION COSTS	40,005,178	2,917,966	28,990,164	72.47%	38,563,857	38,123,144	3,107,495	28,202,080	73.98%
CAPITAL IMPROVEMENTS (4000)	1,900,000	92,671	2,000,419	105.27%	-	-	-	-	-

DEBT SERVICE									
5100 Debt Service	3,526,455	-	3,226,101	91.48%	3,743,998	13,614,589	-	3,425,958	25.16%
5199 Capital Lease	-	-	-	-	-	-	-	-	-
5200 Fund Transfers	240,979	-	240,979	100.00%	290,386	290,386	-	290,386	100.00%
5900 Budgetary Reserve	-	-	-	0.00%	-	-	-	-	0.00%
TOTAL DEBT SERVICE	3,767,434	-	3,467,080	92.03%	4,034,384	13,904,975	-	3,716,344	26.73%

TOTAL EXPENSES	45,672,612	3,010,637	34,457,663	75.44%	42,598,241	52,028,118	3,107,495	31,918,424	61.35%
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(2,491,303)	(89,528)	2,219,480	5.12%	(1,211,206)	(277,293)	(1,178,665)	3,395,626	8.12%

NORTHERN YORK COUNTY SCHOOL DISTRICT
 General Fund Current to Prior Year Object Report as of April, 2016

OBJECT	2015-16				2014-15				
	BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF BUDGET	BUDGET	AUDITED ACTUAL	MONTHLY TOTAL	YEAR TO DATE	% OF ACTUAL

100 SALARIES										
Administrative	1,715,770	125,690	1,421,525	82.85%	1,662,086	1,708,528	128,055	1,418,988	83.05%	85.37%
Professional	12,978,676	1,003,614	9,023,385	69.52%	12,905,304	12,922,432	997,313	8,998,705	69.64%	69.73%
Support Staff	3,155,266	268,824	2,410,834	76.41%	3,133,683	3,059,077	270,035	2,387,093	78.03%	76.18%
Other - Extra Duty, Security & Ath Coaching/Help	576,978	60,504	381,262	66.08%	557,070	555,239	55,965	409,537	73.76%	73.52%
TOTAL SALARIES	18,426,690	1,458,633	13,237,006	71.84%	18,258,143	18,245,276	1,451,367	13,214,293	72.43%	72.37%

200 EMPLOYEE BENEFITS										
FICA	1,400,148	109,940	996,756	71.19%	1,363,693	1,373,584	108,530	994,477	72.40%	72.93%
Retirement	4,685,878	365,896	3,338,192	71.24%	3,768,129	3,808,648	298,817	2,758,024	72.41%	73.19%
Other Benefits - Insurances & Worker Comp	5,024,758	431,539	3,603,718	71.72%	5,363,286	5,301,765	454,507	3,834,812	72.33%	71.50%
TOTAL EMPLOYEE BENEFITS	11,110,784	907,175	7,938,665	71.45%	10,495,108	10,483,997	861,855	7,587,313	72.37%	72.29%

300 Purchased Professional Services	2,786,413	111,541	1,860,208	66.76%	2,490,806	2,406,653	225,255	1,759,858	73.12%	70.65%
400 Purchased Property Services	3,173,927	196,117	2,963,943	93.38%	1,253,678	1,076,882	131,193	861,064	79.96%	68.68%
500 Other Purchased Services	4,067,323	231,373	3,191,084	78.46%	3,960,239	3,775,972	328,639	3,093,945	81.94%	78.13%
600 Supplies	1,658,943	90,025	1,171,558	70.62%	1,542,076	1,461,499	82,576	1,113,431	76.18%	72.20%
700 Property	571,313	9,865	523,860	91.69%	466,652	520,561	17,265	466,081	89.53%	100.09%
800 Other Objects	967,251	5,910	640,409	66.21%	1,206,938	979,001	9,345	617,948	63.12%	51.20%
900 Other Uses of Funds	2,909,968	-	2,930,930	100.72%	2,925,601	13,078,278	-	3,204,492	24.50%	109.53%

TOTAL EXPENSES	45,672,612	3,010,637	34,457,663	75.44%	42,598,241	52,028,118	3,107,495	31,918,424	61.35%	74.93%
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NORTHERN YORK COUNTY SCHOOL DISTRICT
CAPITAL RESERVE FUND REPORT
 APRIL 2016

	BUDGET	EXPENSES 4/30/16	YEAR TO DATE EXPENSES	STATUS
BEGINNING CASH BALANCE JULY 1, 2015			587,212.32	
Previous Years' Projects				
Gym Lockers at the SLC - 2012-13	46,000		0.00	
Womens/CoEd Athletic Fields - 2013-14	150,000		0.00	
Fire Supression System-Network Closet at High School - 2013-14	10,000		0.00	
Fire Supression System-Network Closet at Middle School - 2013-14	10,000		0.00	
Wm. Wells - Mill Work - 2014-15	40,000		9,812.00	
High School - Replace Boiler - 2014-15	32,000		71,443.00	COMPLETE
Middle School - Camera System - 2014-15	22,000		22,000.00	COMPLETE
Middle School - Replace Auditorium Curtains - 2014-15	13,000		10,083.73	COMPLETE
Dillsburg Elem - Playground - 2014-15	0		27,065.00	COMPLETE
PREVIOUS YEARS' PROJECTS TOTAL	323,000	0.00	140,403.73	
2015-16 PROJECTS				
Dillsburg Elem - New VCT Flooring (6 classrooms)	60,000		0.00	
South Mountain Elem - Roof Replacement (1st phase)	45,000		0.00	
Middle School - New Girls' Locker Room Lockers	35,000		0.00	
District - John Deere 5310 Tractor Replacement	26,000		0.00	
High School - Replace Auditorium Sound Board	17,000		19,133.59	
Dillsburg Elem - Swipe Card System	15,000		25,950.00	COMPLETE
Middle School - New Locker Room Hot Water Heaters	12,000		0.00	
High School - Replace Auditorium Light Board	10,500		0.00	
Middle School - Recoat & Restripe Parking & Drop Off Area	10,000		12,440.00	COMPLETE
2015-16 TOTAL	230,500	0.00	57,523.59	
GRAND TOTAL EXPENSES	553,500	0.00	197,927.32	
GENERAL FUND TRANSFER			204,838.60	
INTEREST			625.60	
ENDING CASH BALANCE APRIL 30, 2016			594,749.20	

Cash Projection

Cash on Hand	594,749.20
Current Month Deposit	0.00
Current Month Payments	0.00
	<u>594,749.20</u>
 Projected Ending Cash at May 31, 2016	 <u>594,749.20</u>