

**NORTHERN YORK COUNTY SCHOOL DISTRICT
TREASURER'S REPORTS SUMMARY
FEBRUARY 2017**

<u>Account</u>	<u>Balance</u>
General Fund Checking	\$ 2,826,913.46
Payroll	\$ 694,003.86
PSDLAF – Investments	\$ 11,480,000.00
Capital Reserve Fund	\$ 363,579.06
2014 Construction Fund	\$ 0.00
W. E. Potter Scholarship	\$ 211,778.78
P. D. Diven Engineering Scholarship	\$ 13,049.84
Student Activity Account	\$ 173,947.53
Farm to School Account	\$ 23,791.50

NORTHERN YORK COUNTY SCHOOL DISTRICT
 FEBRUARY 2017 TREASURER'S REPORT
 GENERAL FUND

Checking Account - PSDLAF

Beginning Balance January 1, 2017		\$ 3,092,822.74
Transfer from 2014 Construction Fund - Acct. Closed		\$ 25,111.68
NSF Checks		0.00
Void Checks		525.96
		\$ 3,118,460.38

Deposits – January 2017

Interest on Checking Acct. 3,955.83

Federal Wire - Farm to School Grant 3,902.00

Comm of PA:

Special Ed 242,527.00

Title I 23,788.86

Title II 4,109.07

Comm of PA Payment Deductions (72,171.31)

Receipts from Tax Collectors 822,528.46

Realty Transfer Tax 45,771.61

Amusement Tax 368.82

Delinquent Taxes 33,670.31

Athletic Admissions 3,777.00

NYCSD Food Service - Salaries & Benefits 96,199.76

Booster Club/PTO Reimbursements, Rewards Programs & 4,199.47

Special Building Accounts

Behind the Wheel Fees 3,000.00

Facility Use

Fuel Reimbursement 11,060.84

Cumberland Perry Vo Tech - Vocational Ed Subsidy 8,580.00

Rohrer Bus Service - Insurance Claim

Farm to School Reimbursement

Eneroc Energy Savings Program

Vista School - Refund

Misc. Refunds & Reimbursements 9,772.78

York Adams Tax Bureau 479,812.90

Cumberland County Tax Bureau 0.00

TOTAL DEPOSITS 1,724,853.40

Checking Account - PSDLAF (cont'd)

Expenditures – January 2017

Disbursements	690,140.28	
Bond Payments	0.00	
Purchase of CD/Securities	2,500,000.00	
CD Purchase Fees	0.00	
PNC - Procurement Card Payment	14,140.27	
Comm of PA - Quarterly UC Payment	0.00	
Transfer to Bank of America - Health Savings Account	29,392.74	
Transfer to UCCI - Dental Insurance	19,433.26	
Transfer to PSDLAF LBT - FSA, Medical & Vision Insurance	13,293.77	
TOTAL EXPENDITURES		3,266,400.32
Transfer to PSDLAF Payroll Account		1,250,000.00
Transfer to Farm to School Account		0.00
Transfer to Food Service		0.00
CD & Security Maturity		2,500,000.00
Balance PSDLAF General Fund Account January 31, 2017		\$ 2,826,913.46

Payroll Account - PSDLAF

Beginning Balance January 1, 2017		\$ 1,233,816.76
Deposit		-
		<u>\$ 1,233,816.76</u>

Expenditures – January 2017

Payroll Checks & Direct Deposit	1,002,781.58	
Payroll Deduction Disbursements	333.91	
PA Dept. of Rev. - State P/R Tax Pmt.	45,166.73	
US Dept. of Treasury - Fed. P/R Tax Pmt.	372,301.18	
PenServ	13,444.62	
York Adams Tax Bureau - Local Tax Pmt.	56,770.69	
PSERS - Retirement	281,419.99	
UC Fund - Qtrly Unemployment Compensation	3,773.02	
Association Dues	14,130.14	
TOTAL EXPENDITURES		1,790,121.86
Transfer from PSDLAF General Fund Account		1,250,000.00
Interest on PSDLAF Payroll Account		308.96
Balance PSDLAF Payroll Account January 31, 2017		\$ 694,003.86

PSDLAF - SCHEDULE OF INVESTMENTS
2016-2017

CERTIFICATES OF DEPOSIT

Purchase Date	Purchase Amount	Interest Rate	Projected Income	Maturity Date
10/26/2016	245,000.00	0.63%	761.18	4/24/2017
10/26/2016	245,000.00	0.60%	724.93	4/24/2017
10/26/2016	245,000.00	1.03%	2,523.50	10/26/2017
10/27/2016	245,000.00	0.55%	671.90	4/27/2017
12/28/2016	6,000,000.00	0.50%	13,397.26	6/13/2017
12/28/2016	2,000,000.00	0.50%	4,465.75	6/13/2017
12/29/2016	2,500,000.00	0.60%	6,630.14	6/13/2017
Total	11,480,000.00		29,174.66	

NORTHERN YORK COUNTY SCHOOL DISTRICT
FEBRUARY 2017 TREASURER'S REPORT

CAPITAL RESERVE FUND

Beginning Balance January 1, 2017		\$ 370,338.30
Deposits -- January 2017		
Deposit	0.00	
Interest	135.76	
		135.76
Expenditures -- January 2017		
Bill List	6,895.00	
		6,895.00
Balance Capital Reserve Fund January 31, 2017		\$ 363,579.06

2014 CONSTRUCTION FUND

Beginning Balance January 1, 2017		\$ 25,108.29
Deposits -- January 2017		
Deposit	0.00	
Interest	3.39	
		3.39
Expenditures -- January 2017		
Transfer to General Fund - Account Closed	25,111.68	
		25,111.68
Balance 2014 Construction Fund January 31, 2017		0.00

WILLIAM EVERETT POTTER SCHOLARSHIP FUND

Beginning Balance January 1, 2017		\$ 212,953.84
Void Checks		<u>0.00</u>
		\$ 212,953.84
Deposits – January 2017		
Interest	<u>74.94</u>	74.94
Expenditures – January 2017		
Bill List	<u>1,250.00</u>	1,250.00
Balance W.E. Potter Scholarship Fund January 31, 2017		\$ 211,778.78

P. D. DIVEN ENGINEERING SCHOLARSHIP FUND

Beginning Balance January 1, 2017		\$ 14,044.89
Deposits – January 2017		
Deposit	0.00	
Interest	<u>4.95</u>	4.95
Expenditures – January 2017		
Bill List	<u>1,000.00</u>	1,000.00
Balance P. D. Diven Engineering Scholarship Fund January 31, 2017		\$ 13,049.84

STUDENT ACTIVITY ACCOUNT

Beginning Balance January 1, 2017		\$	174,217.10
Void Check			0.00
NSF Checks			0.00
			\$ 174,217.10
Deposits – January 2017			
Deposits	5,244.00		
Interest	61.60		
			5,305.60
Expenditures – January 2017			
Bill List	6,575.17		
			6,575.17
Balance Student Activity Account January 31, 2017		\$	172,947.53
Checking	172,947.53		
PNC CD	1,000.00		
			173,947.53

FARM TO SCHOOL

Beginning Balance January 1, 2017		\$	19,884.82
Deposits – January 2017			
Deposits	6,618.50		
Interest	6.89		
			6,625.39
Expenditures – January 2017			
Bill List	2,718.71		
			2,718.71
Balance Farm to School Account January 31, 2017		\$	23,791.50

NORTHERN YORK COUNTY SCHOOL DISTRICT
General Fund Budget Status Report as of January, 2017

	2016-17		YTD EXP/REV	UNLIQ ENC/ UNREC REV	TOTAL EXP/REV	% OF BUDGET		Estimated Future Use	End of Year Valuations
	BUDGET	EXP/REV				EXPENDED	AVAILABLE		
REVENUES									
6000 Local	\$28,851,605	\$25,100,877	\$25,100,877		\$3,750,728	87.00%	45,000	28,896,605	
7000 State	15,297,452	6,959,857	6,959,857		8,337,595	45.50%	231,000	15,528,452	
8/9000 Federal/Other	393,044	167,533	167,533		225,511	42.62%	276,000	393,044	
TOTAL REVENUES	44,542,101	32,228,267	32,228,267	-	12,313,834	72.35%	276,000	44,818,101	276,000
									0.62%
EXPENSES									
INSTRUCTION									
1100 Regular Programs (incl Federal Programs)	19,040,002	9,069,082	9,069,082	9,270,482	18,339,563	96.32%	700,439	558,550	18,898,153
1200 Special Programs	6,223,616	2,823,374	2,823,374	3,331,399	6,154,773	98.89%	68,843	44,200	6,198,973
1300 Vocational Programs	742,272	486,261	486,261	253,291	739,552	99.63%	2,720	739,552	-24,643
1400 Other Instr. Programs	303,193	120,514	120,514	85,967	206,481	68.10%	96,712	36,220	-60,492
1600 Adult Education	-	-	-	0	-	0.00%	0	-	0
TOTAL INSTRUCTION	26,309,083	12,499,230	12,499,230	12,941,139	25,440,369	96.70%	868,714	26,079,379	-229,704
SUPPORT SERVICES									
2100 Pupil Personnel	1,682,011	843,166	843,166	831,196	1,674,362	99.55%	7,649	1,674,362	
2200 Library, Audio/Visual, Computer	717,024	362,866	362,866	323,178	686,034	95.68%	30,990	686,034	
2300 Administration	3,000,755	1,766,201	1,766,201	1,152,207	2,918,408	97.26%	82,348	2,933,658	-67,098
2400 Health Services	553,105	290,560	290,560	251,886	542,446	98.07%	10,660	542,446	
2500 Business Services	542,705	295,458	295,458	222,246	517,704	95.39%	25,001	517,704	
2600 Operations & Maintenance	3,643,691	1,938,247	1,938,247	1,502,594	3,440,841	94.43%	202,850	67,000	3,507,841
2700 Transportation	2,140,458	1,048,728	1,048,728	995,407	2,044,135	95.50%	96,323	2,044,135	-135,850
2800 Central	1,107,777	871,060	871,060	248,666	1,119,726	101.08%	-11,949	1,119,726	
2900 CAIU I.M.S. Payments	33,000	31,914	31,914	0	31,914	96.71%	1,086	31,914	
TOTAL SUPPORT SERVICES	13,420,527	7,448,190	7,448,190	5,527,379	12,975,569	96.68%	444,958	13,057,819	-362,708
NON-INSTRUCTIONAL									
3100 Food Service	-	-	-	-	-	-	-	-	-
3200 Student Activities	1,363,340	618,974	618,974	530,819	1,149,793	84.34%	213,548	1,304,104	-59,237
3300 Community Services	3,750	1,622	1,622	0	1,622	100.00%	2,128	1,622	
TOTAL NON-INSTRUCTIONAL	1,367,090	620,596	620,596	530,819	1,151,415	84.22%	215,675	1,305,726	-61,364
TOTAL CURRENT INSTRUCTION COSTS	41,096,700	20,568,016	20,568,016	18,999,337	39,567,353	96.28%	1,529,347	40,442,924	(653,776)
CAPITAL IMPROVEMENTS (4000)									
5100 Debt Service	-	-	-	0	137,677	0.00%	-137,677	0	0
5199 Cost of Capital Lease	3,870,100	3,502,601	3,502,601	362,949	3,865,550	99.88%	4,550	3,865,550	-4,550
5200 Proceeds from Capital Lease	-	-	-	0	-	-	0	0	0
5200 Fund Transfers & Capital Projects	241,915	241,915	241,915	0	241,915	100.00%	0	241,915	0
5900 Budgetary Reserve	-	-	-	0	-	-	0	0	0
TOTAL DEBT SERVICE	4,112,015	3,744,516	3,744,516	362,949	4,107,465	99.89%	4,550	4,107,465	4,107,465
TOTAL EXPENSES	45,208,715	24,450,209	24,450,209	19,362,286	43,812,495	96.91%	1,396,220	44,550,389	(658,326)
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(666,614)	7,778,058	(19,362,286)	10,917,614	(11,584,228)	Reimbursement for WE prior year expenditures	(461,894)	267,712	-1,466%
								427,000	
								694,712	

NORTHERN YORK COUNTY SCHOOL DISTRICT										
General Fund Current to Prior Year Status Report as of January 2017										
		2016-17				2015-16				
		CURRENT BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF BUDGET	BUDGET	AUDITED ACTUAL	MONTHLY TOTAL	YEAR TO DATE	% OF ACTUAL
REVENUES										
6000 Local	\$28,851,605	\$1,384,636	\$25,100,877	87.00%	\$27,928,951	\$28,205,903	\$1,540,145	\$24,528,152	86.96%	
7000 State	15,297,452	242,527	6,959,857	45.50%	14,948,358	14,923,054	5,907,861	6,641,466	44.50%	
89000 Federal/Other	393,044	27,898	167,533	42.62%	304,000	371,752	15	10,093	2.71%	
TOTAL REVENUES	44,542,101	1,655,061	32,228,267	72.35%	43,181,309	43,500,709	7,448,021	31,179,711	71.68%	
EXPENSES										
INSTRUCTION										
1100 Regular Programs	19,040,002	1,290,017	9,069,082	47.63%	18,371,118	18,170,039	1,653,466	8,496,365	46.76%	
1200 Special Programs	6,223,616	353,804	2,823,374	45.37%	6,007,334	5,691,616	388,044	2,602,491	45.72%	
1300 Vocational Programs	742,272	18,760	486,261	65.51%	725,203	785,788	31,838	539,415	68.65%	
1400 Other Instr. Programs	303,193	15,138	120,514	39.75%	335,919	256,318	30,586	116,545	45.47%	
1600 Adult Education	-	-	-	0.00%	-	-	-	-	-	
TOTAL INSTRUCTION	26,309,083	1,677,718	12,499,230	47.51%	25,439,573	24,903,760	2,103,935	11,754,815	47.20%	
SUPPORT SERVICES										
2100 Pupil Personnel	1,682,011	106,257	843,166	50.13%	1,552,829	1,661,018	117,785	836,616	50.37%	
2200 Library, Audio/Visual, Computer	717,024	59,850	362,856	50.61%	745,868	701,761	45,721	372,752	53.12%	
2300 Administration	3,000,755	230,075	1,766,201	58.86%	2,949,589	2,959,604	211,332	1,717,121	58.02%	
2400 Health Services	553,105	37,681	290,560	52.53%	563,373	569,034	43,208	282,194	49.59%	
2500 Business Services	542,705	31,896	295,458	54.44%	491,779	516,613	49,157	307,103	59.45%	
2600 Operations & Maintenance	3,643,691	245,853	1,938,247	53.19%	3,691,591	3,355,648	278,144	1,885,276	56.52%	
2700 Transportation	2,140,458	214,171	1,048,728	49.00%	2,116,993	2,066,510	198,120	1,031,649	49.92%	
2800 Central	1,107,777	64,782	871,060	78.63%	981,393	972,509	42,610	680,589	69.98%	
2900 CAIU I.M.S. Payments	33,000	-	31,914	96.71%	33,000	32,118	32,016	32,016	99.68%	
TOTAL SUPPORT SERVICES	13,420,527	990,565	7,448,190	55.50%	13,126,414	12,814,815	1,018,093	7,145,317	55.76%	
NON-INSTRUCTIONAL										
3100 Food Service	-	-	-	-	-	-	-	-	-	
3200 Student Activities	1,363,340	105,063	618,974	45.40%	1,435,490	1,427,694	51,419	541,010	37.89%	
3300 Community Services	3,750	-	1,622	-	3,700	2,814	287	2,449	87.02%	
TOTAL NON-INSTRUCTIONAL	1,367,090	105,063	620,596	45.40%	1,439,190	1,430,508	51,705	543,459	37.99%	
TOTAL CURRENT INSTRUCTION COSTS	41,096,700	2,773,347	20,568,016	50.05%	40,005,178	39,149,083	3,173,733	19,443,591	49.67%	
CAPITAL IMPROVEMENTS (4000)										
4000 Capital Improvements	-	(19,683)	137,677	-	1,900,000	2,397,525	319,728	1,451,206	-	
DEBT SERVICE										
5100 Debt Service	3,870,100	-	3,502,601	90.50%	3,526,455	3,426,656	-	3,040,812	88.74%	
5199 Capital Lease	-	-	-	-	-	-	-	-	-	
5200 Fund Transfers	241,915	-	241,915	100.00%	240,979	240,979	-	240,979	100.00%	
5900 Budgetary Reserve	-	-	-	0.00%	-	-	-	-	0.00%	
TOTAL DEBT SERVICE	4,112,015	-	3,744,516	91.06%	3,767,434	3,667,635	-	3,281,791	89.48%	
TOTAL EXPENSES	45,208,715	2,753,664	24,450,209	54.08%	45,672,612	45,214,243	3,493,461	24,176,587	53.47%	
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(666,614)	(1,098,603)	7,778,058		(2,491,303)	(1,713,534)	3,954,560	7,003,124		

NORTHERN YORK COUNTY SCHOOL DISTRICT
 General Fund Current to Prior Year Object Report as of January, 2017

OBJECT	2016-17				2015-16				
	BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF BUDGET	BUDGET	MONTHLY TOTAL	YEAR TO DATE	% OF ACTUAL	% OF BUDGET
100 SALARIES									
Administrative	1,790,760	133,671	1,013,985	56.62%	1,786,596	125,690	1,041,955	58.32%	60.73%
Professional	13,244,215	1,033,761	6,234,664	47.07%	13,000,704	986,511	6,005,771	46.20%	46.27%
Support Staff	3,233,056	245,478	1,680,605	51.98%	3,136,770	222,890	1,628,363	51.91%	51.61%
Other - Extra Duty, Security & Ath Coaching/Help	581,000	40,355	257,157	44.26%	532,611	12,045	214,857	40.34%	37.24%
TOTAL SALARIES	18,849,031	1,453,264	9,186,412	48.74%	18,456,682	1,347,136	8,890,946	48.17%	48.25%
200 EMPLOYEE BENEFITS									
FICA	1,398,779	110,355	695,455	49.72%	1,388,683	101,466	669,115	48.18%	47.79%
Retirement	5,389,536	429,189	2,699,229	50.08%	4,634,607	342,897	2,241,783	48.37%	47.84%
Other Benefits - Insurances & Worker Comp	5,055,650	139,948	2,319,844	45.89%	5,093,269	457,390	2,192,887	43.05%	43.64%
TOTAL EMPLOYEE BENEFITS	11,843,965	679,491	5,714,528	48.25%	11,116,559	901,754	5,103,786	45.91%	45.94%
300 Purchased Professional Services	2,654,710	137,534	1,216,169	45.81%	2,482,258	141,225	1,172,361	47.23%	42.07%
400 Purchased Property Services	1,278,527	69,271	767,727	60.05%	3,560,111	434,044	2,121,276	59.58%	66.83%
500 Other Purchased Services	4,030,896	308,738	2,138,651	53.06%	3,877,537	588,928	2,219,585	57.24%	54.57%
600 Supplies	1,740,301	83,172	1,032,720	59.34%	1,375,949	59,534	927,206	67.39%	55.89%
700 Property	583,330	7,366	573,661	98.34%	561,248	6,699	391,367	69.73%	68.50%
800 Other Objects	877,040	14,828	458,473	52.28%	865,288	14,141	419,130	48.44%	43.33%
900 Other Uses of Funds	3,350,915	-	3,361,866	100.33%	2,918,611	-	2,930,930	100.42%	100.72%
TOTAL EXPENSES	45,208,715	2,753,664	24,450,209	54.08%	45,214,243	3,493,461	24,176,587	53.47%	52.93%

NORTHERN YORK COUNTY SCHOOL DISTRICT
CAPITAL RESERVE FUND REPORT
 JANUARY

	BUDGET	EXPENSES 1/31/17	YEAR TO DATE EXPENSES	STATUS
BEGINNING CASH BALANCE JULY 1, 2016			595,021.21	
Previous Years' Projects				
Gym Lockers at the SLC - 2012-13	46,000		40,290.00	COMPLETE
Womens/CoEd Athletic Fields - 2013-14 (originally \$150,000) *	68,500		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 (originally \$40,000)	30,188		12,755.00	
Dillsburg Elem - New VCT Flooring (6 classrooms) - 2015-16	60,000		60,000.00	COMPLETE
South Mountain Elem - Roof Replacement (1st phase) - 2015-16	45,000		45,000.00	COMPLETE
Middle School - New Girls' Locker Room Lockers - 2015-16	35,000		36,450.00	COMPLETE
District - John Deere 5310 Tractor Replacement - 2015-16	26,000		0.00	
PREVIOUS YEARS' PROJECTS TOTAL	330,688	0.00	194,495.00	
2016-17 PROJECTS				
Bostic Stadium - Replace Scoreboard *	65,000		51,071.06	COMPLETE
South Mountain Elem - Roof Replacement (2nd phase)	65,000		48,218.46	COMPLETE
Dillsburg Elem - Replace VCT Flooring (8 classrooms)	60,000		44,647.41	COMPLETE
High School - Replace black Auditorium curtains	20,000		19,061.80	COMPLETE
South Mountain Elem - Convert chalk boards to white boards	14,000		14,091.30	COMPLETE
High School - Upgrade MDF fire supression system	10,000		0.00	
Drains for Softball dugout *	6,000		0.00	
Dillsburg Elem - Add'l swipe card reader at front entrance	2,500		0.00	
High School - Upgrade Auditorium light board	1,500		9,864.88	
SLC - Curb & asphalt at entrance	10,800		10,802.00	COMPLETE
Renovate JV Softbal field playing surface	10,500		9,678.59	COMPLETE
Northern, S. Mountain & Wellsville-remove & replace swipe card system	0		14,900.00	COMPLETE
Dillsburg Elem - Asphalt patching/repairs	0		5,900.00	COMPLETE
High School - Sealcoat staff parking lot	6,900	6,895.00	6,895.00	COMPLETE
High School - Add swipe card reader at work room	3,000		2,650.00	COMPLETE
2016-17 TOTAL	275,200	6,895.00	237,780.50	
GRAND TOTAL EXPENSES	605,888	6,895.00	432,275.50	
GENERAL FUND TRANSFER			200,032.75	
INTEREST			800.60	
ENDING CASH BALANCE JANUARY 31, 2017			363,579.06	

* Use of the Athletic Field Commitment



Cash Projection

Cash on Hand	363,579.06
Current Month Deposit	0.00
Current Month Payments	0.00
Projected Ending Cash at February 28, 2017	363,579.06