

**WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
GENERAL FUND TREASURER'S REPORT
MONTH OF SEPTEMBER 2017**

Attachment B&F 1

Function	Sep-17	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 2,929,815.93	\$ 41,651,365.20	\$ 3,921,491.08	\$ 28,330,595.80	\$ 9,399,278.32	9.42
1200 - SPECIAL PROGRAMS	\$ 1,341,854.11	\$ 17,229,804.08	\$ 1,695,002.08	\$ 11,302,022.10	\$ 4,232,779.90	9.84
1300 - VOCATIONAL EDUCATION	\$ 27,232.24	\$ 1,663,211.34	\$ 266,387.49	\$ 1,021,701.77	\$ 375,122.08	16.02
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ -	\$ 183,121.37	\$ 20,990.90	\$ -	\$ 162,130.47	11.46
1700 - HIGHER EDUCATION PROGRAMS	\$ 158,271.41	\$ 408,080.00	\$ 168,271.41	\$ 152,902.00	\$ 86,906.59	41.23
2100 - PUPIL PERSONNEL	\$ 257,663.53	\$ 3,515,356.85	\$ 380,525.39	\$ 2,676,680.42	\$ 458,151.04	10.82
2200 - INSTRUCTIONAL SUPPORT	\$ 133,015.42	\$ 2,284,287.29	\$ 266,821.11	\$ 1,319,387.57	\$ 698,078.61	11.68
2300 - ADMINISTRATION SUPPORT	\$ 485,314.32	\$ 6,672,334.41	\$ 1,226,713.50	\$ 3,528,552.81	\$ 1,917,068.10	18.39
2400 - PUPIL HEALTH	\$ 65,524.91	\$ 1,307,803.03	\$ 65,807.85	\$ 875,460.28	\$ 366,534.90	5.03
2500 - BUSINESS SERVICES	\$ 70,294.64	\$ 1,090,213.20	\$ 185,442.54	\$ 558,701.45	\$ 346,069.21	17.01
2600 - MAINTENANCE AND OPERATION	\$ 693,400.69	\$ 6,035,173.00	\$ 1,139,671.59	\$ 1,859,594.38	\$ 3,035,907.03	18.88
2700 - STUDENT TRANSPORTATION	\$ 48,569.91	\$ 5,950,986.25	\$ 69,636.78	\$ 314,938.62	\$ 5,566,410.85	1.17
2800 - INFORMATION TECHNOLOGY	\$ 129,774.42	\$ 1,253,757.00	\$ 376,536.49	\$ 689,404.64	\$ 187,815.87	30.03
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 34,480.84	\$ 1,240,716.98	\$ 125,800.81	\$ 282,120.34	\$ 832,795.83	10.14
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
Subtotal of Account Type: Expenditure	\$ 6,375,212.37	\$ 90,720,650.00	\$ 9,909,099.02	\$ 52,912,062.18	\$ 27,899,488.80	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 1,265,378.35	\$ 3,491,626.00	\$ 1,312,175.11	\$ -	\$ 2,179,450.89	37.58
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 6,539,665.20	\$ -	\$ 8,307,828.33	\$ 363,651.64	\$ (8,671,479.97)	
Subtotal of Account Type: Other Financing Uses	\$ 7,805,043.55	\$ 3,591,626.00	\$ 9,620,003.44	\$ 363,651.64	\$ (6,392,029.08)	
Total Expenditures	\$14,180,255.92	\$94,312,276.00	\$19,529,102.46	\$53,275,713.82	\$21,507,459.72	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (10,377,195.30)	\$ (43,430,101.00)	\$ (37,554,711.48)	\$ -	\$ (5,875,389.52)	0.35
6400 - DELINQUENT TAXES	\$ (634,463.37)	\$ (4,408,290.00)	\$ (1,441,832.20)	\$ -	\$ (2,966,457.80)	32.71
6500 - EARNINGS ON INVESTMENTS	\$ (17,373.84)	\$ (35,000.00)	\$ (24,040.97)	\$ -	\$ (10,959.03)	68.69
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (864.02)	\$ (205,000.00)	\$ (24,510.60)	\$ -	\$ (180,489.40)	11.96
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (24,157,043.00)	\$ (3,145,515.00)	\$ -	\$ (21,011,528.00)	13.02
7200 - SPECIFIC EDU-PROGRAMS	\$ (673,937.00)	\$ (4,575,085.00)	\$ (1,347,903.00)	\$ -	\$ (3,227,182.00)	29.46
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (5,967,702.00)	\$ (2,454,049.64)	\$ -	\$ (3,513,652.36)	41.12
7800 - PA'S SHARE OF PAID BENEFITS	\$ (1,951,377.94)	\$ (8,187,000.00)	\$ (2,451,557.66)	\$ -	\$ (5,735,442.14)	29.94
8500 - GRANTS-IN-AID FED GOV - PA	\$ (27,881.88)	\$ (2,997,055.00)	\$ (75,228.35)	\$ -	\$ (2,921,826.65)	2.51
8600 - GRANTS-IN-AID FED GOV - PA	\$ (407,243.98)	\$ -	\$ (407,243.98)	\$ -	\$ 407,243.98	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (513,618.42)	\$ -	\$ 163,618.42	146.75
Subtotal of Account Type: Revenue	\$ (14,090,337.33)	\$ (94,312,276.00)	\$ (49,440,211.50)	\$ -	\$ (44,872,064.50)	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	(\$14,090,337.33)	(\$94,312,276.00)	(\$49,440,211.50)	\$0.00	(\$44,872,064.50)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 9/30/2017

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

Opening Bank Statement Balance:	158,108.56
Cleared Deposits:	2,350.75
Cleared Checks and Charges:	20,291.77
Cleared Adjustments:	0.00
Calculated Bank Balance:	140,167.54
Less: Outstanding Checks:	6,639.89
Plus: Deposits In Transit:	27,753.66
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	161,281.31
Actual Book Balance:	161,281.31
VARIANCE:	0.00
Ending Bank Statement Balance:	140,167.54
Calculated Bank Balance:	140,167.54
Out of Balance Amount:	0.00

Attachment B & F 2

Prepared by: Carmalita Wonnack Date: 10/13/17

Reviewed by: [Signature] Date: 10/13/17

TREASURER'S REPORT Sept-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF SEPTEMBER 2017						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,906,828	0.01%	1-Aug-17	31-Aug-17	30	
*PLGIT-PLUS	\$ 30,456	0.03%	1-Aug-17	31-Aug-17	30	
TOTAL	\$ 1,937,284					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Sept-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF SEPTEMBER 2017			Attachment B&F 4
Cash Balance, September 1, 2017			\$ 1,906,078
Receipts			\$ -
Local Revenue:			
Interest - '96 EMMAUS Bond	\$	14.19	
Interest - G.O. Note Series of 2004	\$	34.93	
Interest - G.O. Bond Series of 2012	\$	0.16	
Interest - G.O. Bond Series of 2013	\$	0.57	
Interest - G.O. Bond Series of 2015	\$	1,435.90	
Transfer from General Fund	\$	-	
Total Local Revenue			\$ 1,485.75
Total Receipts Plus Beginning Cash Balance			\$ 1,907,564
Less: Expenditures -			
96 EMMAUS Bond	\$	735.75	
Total Expenditures			\$ 735.75
Cash Balance, September 30, 2017			\$ 1,906,828
Recapitulation:			
PLGIT			
96 EMMAUS Bond	\$		11,241
G.O. Note Series of 2004	\$		55,176
G.O. Bond Series of 2012	\$		210
G.O. Bond Series of 2013	\$		736
G.O. Bond Series of 2015	\$		1,839,466
PLGIT-CAP. PROJECTS	\$		30,456
Transfer to General Fund			0
Cash Balance, September 30, 2017			\$ 1,937,284