

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

Attachment B&F 1

Function	Oct-17	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,450,775.65	\$ 41,648,165.20	\$ 7,372,266.73	\$ 27,401,870.22	\$ 6,874,028.25	17.70
1200 - SPECIAL PROGRAMS	\$ 1,192,536.38	\$ 17,229,804.08	\$ 2,887,538.46	\$ 10,519,826.68	\$ 3,822,438.94	16.76
1300 - VOCATIONAL EDUCATION	\$ 266,386.25	\$ 1,663,211.34	\$ 532,773.74	\$ 762,277.92	\$ 368,159.68	32.03
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 124.52	\$ 183,121.37	\$ 21,115.42	\$ -	\$ 162,005.95	11.53
1700 - HIGHER EDUCATION PROGRAMS	\$ -	\$ 408,080.00	\$ 168,271.41	\$ 156,859.20	\$ 82,949.39	41.23
2100 - PUPIL PERSONNEL	\$ 259,843.57	\$ 3,517,356.85	\$ 640,368.96	\$ 2,487,047.97	\$ 389,939.92	18.21
2200 - INSTRUCTIONAL SUPPORT	\$ 138,698.80	\$ 2,284,187.29	\$ 405,519.91	\$ 1,228,964.79	\$ 649,702.59	17.75
2300 - ADMINISTRATION SUPPORT	\$ 389,592.82	\$ 6,673,634.41	\$ 1,616,306.32	\$ 3,166,696.73	\$ 1,890,631.36	24.22
2400 - PUPIL HEALTH	\$ 85,009.15	\$ 1,307,803.03	\$ 150,817.00	\$ 819,937.60	\$ 337,048.43	11.53
2500 - BUSINESS SERVICES	\$ 63,575.28	\$ 1,090,213.20	\$ 249,017.82	\$ 526,670.43	\$ 314,524.95	22.84
2600 - MAINTENANCE AND OPERATION	\$ 657,453.25	\$ 6,035,173.00	\$ 1,784,904.98	\$ 1,793,322.01	\$ 2,456,946.01	29.58
2700 - STUDENT TRANSPORTATION	\$ 366,312.85	\$ 5,950,986.25	\$ 435,949.63	\$ 108,281.83	\$ 5,406,754.79	7.33
2800 - INFORMATION TECHNOLOGY	\$ 22,682.79	\$ 1,253,757.00	\$ 399,219.28	\$ 626,297.97	\$ 228,239.75	31.84
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 28,175.75	\$ 1,240,718.98	\$ 153,976.56	\$ 595,329.66	\$ 491,410.76	12.41
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 6,921,167.06</b>	<b>\$ 90,720,650.00</b>	<b>\$ 16,818,046.22</b>	<b>\$ 50,193,383.01</b>	<b>\$ 23,709,220.77</b>	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 3,143.12	\$ 3,491,626.00	\$ 1,315,318.23	\$ -	\$ 2,176,307.77	37.67
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 308,585.13	\$ -	\$ 8,616,413.46	\$ 350,931.43	\$ (8,967,344.89)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 311,728.25</b>	<b>\$ 3,591,626.00</b>	<b>\$ 9,931,731.69</b>	<b>\$ 350,931.43</b>	<b>\$ (6,691,037.12)</b>	
<b>Total Expenditures</b>	<b>\$7,232,895.31</b>	<b>\$94,312,276.00</b>	<b>\$26,749,777.91</b>	<b>\$50,544,314.44</b>	<b>\$17,018,183.65</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (2,106,031.38)	\$ (43,430,101.00)	\$ (39,660,742.86)	\$ 3,064.51	\$ (3,772,422.65)	0.52
6400 - DELINQUENT TAXES	\$ (827,389.94)	\$ (4,408,290.00)	\$ (2,269,222.14)	\$ -	\$ (2,139,067.86)	51.48
6500 - EARNINGS ON INVESTMENTS	\$ (15,997.48)	\$ (35,000.00)	\$ (40,038.45)	\$ -	\$ 5,038.45	114.40
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (4,070.24)	\$ (205,000.00)	\$ (28,580.84)	\$ -	\$ (176,419.16)	13.94
7100 - BASIC EDUCATION FUNDING	\$ (3,145,515.00)	\$ (24,157,043.00)	\$ (6,291,030.00)	\$ -	\$ (17,866,013.00)	26.04
7200 - SPECIFIC EDU-PROGRAMS	\$ (5,597.68)	\$ (4,575,085.00)	\$ (1,353,500.68)	\$ -	\$ (3,221,584.32)	29.58
7300 - NON-EDUCATIONAL PROGRAMS	\$ (2,114,110.46)	\$ (5,967,702.00)	\$ (4,568,180.10)	\$ -	\$ (1,399,541.90)	76.55
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (8,187,000.00)	\$ (2,451,557.86)	\$ -	\$ (5,735,442.14)	29.94
8500 - GRANTS-IN-AID FED GOV - PA	\$ (129,226.44)	\$ (2,997,055.00)	\$ (204,454.79)	\$ -	\$ (2,792,600.21)	6.82
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (407,243.98)	\$ -	\$ 407,243.98	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (513,618.42)	\$ -	\$ 163,618.42	146.75
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (8,347,938.62)</b>	<b>\$ (94,312,276.00)</b>	<b>\$ (57,788,150.12)</b>	<b>\$ 3,064.51</b>	<b>\$ (36,527,190.39)</b>	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
<b>Subtotal of Account Type: Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Revenues</b>	<b>(\$8,347,938.62)</b>	<b>(\$94,312,276.00)</b>	<b>(\$57,788,150.12)</b>	<b>\$3,064.51</b>	<b>(\$36,527,190.39)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 10/31/2017

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

Opening Bank Statement Balance:	140,167.54
Cleared Deposits:	19,623.42
Cleared Checks and Charges:	12,672.36
Cleared Adjustments:	0.00
	<hr/>
Calculated Bank Balance:	147,118.60
Less: Outstanding Checks:	9,275.42
Plus: Deposits In Transit:	27,753.66
Plus: Uncleared Adjustments:	-0.00
	<hr/>
Calculated Book Balance:	165,596.84
Actual Book Balance:	165,596.84
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VARIANCE:	0.00
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Ending Bank Statement Balance:	147,118.60
Calculated Bank Balance:	147,118.60
Out of Balance Amount:	0.00

Prepared by:

Carmalita Womack

Date:

11/20/17

Reviewed by:

A. J. A. C. A.

Date:

11/20/17

TREASURER'S REPORT Oct-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF OCTOBER 2017						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2014-2015	
***PLGIT-ARM	\$ 1,907,627	0.01%	1-Oct-17	31-Oct-17	30	
*PLGIT-PLUS	\$ 30,474	0.03%	1-Oct-17	31-Oct-17	30	
<b>TOTAL</b>	<b>\$ 1,938,102</b>					
*-PLGIT PLUS Investment-->Capital Projects Fund						
***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Oct-2017

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF OCTOBER 2017				Attachment B&F 4
<b>Cash Balance, October 1, 2017</b>				\$ 1,906,828
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$	4.21	
Interest - G.O. Note Series of 2004		\$	37.69	
Interest - G.O. Bond Series of 2012		\$	0.17	
Interest - G.O. Bond Series of 2013		\$	0.59	
Interest - G.O. Bond Series of 2015		\$	1,484.73	
Transfer from General Fund		\$	-	
Total Local Revenue				\$ 1,527.39
<b>Total Receipts Plus Beginning Cash Balance</b>				<b>\$ 1,908,355</b>
Less: Expenditures -				
96 EMMAUS Bond		\$	727.94	
Total Expenditures				\$ 727.94
<b>Cash Balance, October 31, 2017</b>				<b>\$ 1,907,627</b>
<b>Recapitulation:</b>				
PLGIT				
96 EMMAUS Bond				\$ 10,517
G.O. Note Series of 2004				\$ 55,214
G.O. Bond Series of 2012				\$ 210
G.O. Bond Series of 2013				\$ 736
G.O. Bond Series of 2015				\$ 1,840,951
PLGIT-CAP. PROJECTS				\$ 30,474
Transfer to General Fund				0
<b>Cash Balance, October 31, 2017</b>				<b>\$ 1,938,102</b>