

**WILLIAM PENN SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
GENERAL FUND TREASURER'S REPORT  
MONTH OF JANUARY 2018**

Attachment B&F 1

Function	Jan-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,799,756.16	\$ 41,646,465.20	\$ 20,763,361.55	\$ 17,893,701.09	\$ 2,989,402.56	49.86
1200 - SPECIAL PROGRAMS	\$ 2,329,086.02	\$ 17,230,504.08	\$ 9,196,428.85	\$ 6,823,742.30	\$ 1,210,332.93	53.37
1300 - VOCATIONAL EDUCATION	\$ 234,655.81	\$ 1,663,211.34	\$ 1,015,867.17	\$ 193,392.69	\$ 453,951.48	61.08
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDARY	\$ 992.90	\$ 183,121.37	\$ 25,619.17	\$ 996.82	\$ 156,505.38	13.99
1700 - HIGHER EDUCATION PROGRAMS	\$ 31.40	\$ 408,080.00	\$ 248,711.01	\$ 76,501.00	\$ 82,867.99	60.95
2100 - PUPIL PERSONNEL	\$ 248,881.24	\$ 3,517,356.85	\$ 1,517,378.78	\$ 1,689,234.12	\$ 310,743.95	43.14
2200 - INSTRUCTIONAL SUPPORT	\$ 247,635.95	\$ 2,284,187.29	\$ 981,540.49	\$ 806,717.55	\$ 515,929.25	42.10
2300 - ADMINISTRATION SUPPORT	\$ 482,115.58	\$ 6,674,634.41	\$ 3,083,614.30	\$ 1,985,057.44	\$ 1,625,962.67	46.20
2400 - PUPIL HEALTH	\$ 75,972.76	\$ 1,307,803.03	\$ 443,563.56	\$ 540,964.54	\$ 323,274.93	33.92
2500 - BUSINESS SERVICES	\$ 81,057.22	\$ 1,090,213.20	\$ 476,903.63	\$ 363,651.87	\$ 249,657.70	43.74
2600 - MAINTENANCE AND OPERATION	\$ 514,004.10	\$ 6,035,173.00	\$ 2,918,458.96	\$ 1,402,191.88	\$ 1,714,522.16	48.36
2700 - STUDENT TRANSPORTATION	\$ 529,938.93	\$ 5,950,986.25	\$ 2,706,614.82	\$ 137,099.27	\$ 3,107,272.16	45.48
2800 - INFORMATION TECHNOLOGY	\$ 134,551.46	\$ 1,253,757.00	\$ 736,229.41	\$ 409,360.51	\$ 108,167.08	58.72
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 32,905.09	\$ -	\$ 1,534.91	95.54
3200 - STUDENT ACTIVITIES	\$ 153,764.88	\$ 1,240,716.98	\$ 706,040.24	\$ 349,970.59	\$ 184,706.15	56.91
3300 - COMMUNITY SERVICES	\$ 46,433.45	\$ 200,000.00	\$ 48,318.41	\$ 4,503.12	\$ 147,178.47	24.16
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 8,877,877.86</b>	<b>\$ 90,720,650.00</b>	<b>\$ 44,881,555.44</b>	<b>\$ 32,667,084.79</b>	<b>\$ 13,182,009.77</b>	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 44,324.26	\$ 3,491,626.00	\$ 1,799,356.86	\$ -	\$ 1,692,269.14	51.53
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 430,489.38	\$ -	\$ 9,250,114.19	\$ 196,688.32	\$ (9,446,802.51)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 474,813.64</b>	<b>\$ 3,591,626.00</b>	<b>\$ 11,049,471.05</b>	<b>\$ 196,688.32</b>	<b>\$ (7,654,533.37)</b>	
<b>Total Expenditures</b>	<b>\$9,352,691.50</b>	<b>\$94,312,276.00</b>	<b>\$55,931,026.49</b>	<b>\$32,863,773.11</b>	<b>\$5,527,476.40</b>	
<b>Revenues</b>						
6100 - LOCAL TAX REVENUE	\$ (1,043,107.70)	\$ (43,430,101.00)	\$ (43,180,849.18)	\$ -	\$ (249,251.82)	1.50
6400 - DELINQUENT TAXES	\$ (447,117.62)	\$ (4,408,290.00)	\$ (2,871,326.11)	\$ -	\$ (1,536,963.89)	65.13
6500 - EARNINGS ON INVESTMENTS	\$ (18,645.10)	\$ (35,000.00)	\$ (80,515.74)	\$ -	\$ 45,515.74	230.04
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (30,826.73)	\$ (205,000.00)	\$ (239,663.17)	\$ -	\$ 34,663.17	116.91
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (24,157,043.00)	\$ (9,434,785.00)	\$ -	\$ (14,722,258.00)	39.06
7200 - SPECIFIC EDU-PROGRAMS	\$ (673,937.00)	\$ (4,575,085.00)	\$ (2,701,374.68)	\$ -	\$ (1,873,710.32)	59.05
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (5,967,702.00)	\$ (5,264,580.10)	\$ -	\$ (703,121.90)	88.22
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (8,187,000.00)	\$ (4,333,895.91)	\$ -	\$ (3,853,304.09)	52.93
8500 - GRANTS-IN-AID FED GOV - PA	\$ (213,151.63)	\$ (2,997,055.00)	\$ (1,215,005.68)	\$ -	\$ (1,782,049.32)	40.54
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (407,243.98)	\$ -	\$ 407,243.98	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (528,422.75)	\$ -	\$ 178,422.75	150.98
<b>Subtotal of Account Type: Revenue</b>	<b>\$ (2,426,785.78)</b>	<b>\$ (94,312,276.00)</b>	<b>\$ (70,257,462.30)</b>	<b>\$ -</b>	<b>\$ (24,054,813.70)</b>	<b>83.6</b>
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>(\$2,426,785.78)</b>	<b>(\$94,312,276.00)</b>	<b>(\$70,267,462.30)</b>	<b>\$0.00</b>	<b>(\$24,054,813.70)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 1/31/2018

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

Opening Bank Statement Balance:	147,465.93
Cleared Deposits:	8,842.00
Cleared Checks and Charges:	16,071.99
Cleared Adjustments:	0.00
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Calculated Bank Balance:	140,235.94
Less: Outstanding Checks:	4,995.30
Plus: Deposits In Transit:	32,266.01
Plus: Uncleared Adjustments:	0.00
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Calculated Book Balance:	167,506.65
Actual Book Balance:	167,506.65
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VARIANCE:	0.00
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Ending Bank Statement Balance:	140,235.94
Calculated Bank Balance:	140,235.94
Out of Balance Amount:	0.00
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Prepared by: Carmelita Womack Date: 2/21/18

Reviewed by: [Signature] Date: 2/21/18

TREASURER'S REPORT Jan-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF JANUARY 2018						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2017-18	
***PLGIT-ARM	\$ 1,910,664	0.01%	1-Jan-18	31-Jan-18	30	
*PLGIT-PLUS	\$ 30,552	0.03%	1-Jan-18	31-Jan-18	30	
<b>TOTAL</b>	<b>\$ 1,941,216</b>					
<i>*-PLGIT PLUS Investment--&gt;Capital Projects Fund</i> <i>***-PLGIT-ARM Investment of Bonds</i>						

TREASURER'S REPORT Jan-2018

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF JANUARY 2018			Attachment B&F 4
<b>Cash Balance, January 1, 2018</b>					\$ 1,939,996
Receipts					\$ -
Local Revenue:					
Interest - '96 EMMAUS Bond			\$ 3.71		
Interest - G.O. Note Series of 2004			\$ 54.16		
Interest - G.O. Bond Series of 2012			\$ 0.23		
Interest - G.O. Bond Series of 2013			\$ 0.80		
Interest - G.O. Bond Series of 2015			\$ 2,006.23		
Interest - PLGIT - Capital Projects			\$ 25.83		
Transfer from General Fund			\$ -		
Total Local Revenue					\$ 2,090.96
<b>Total Receipts Plus Beginning Cash Balance</b>					<b>\$ 1,942,087</b>
Less: Expenditures -					
96 EMMAUS Bond			\$ 871.51		
Total Expenditures					\$ 871.51
<b>Cash Balance, January 31, 2018</b>					<b>\$ 1,941,215</b>
Recapitulation:					
PLGIT					
96 EMMAUS Bond					\$ 8,140
G.O. Note Series of 2004					\$ 55,354
G.O. Bond Series of 2012					\$ 211
G.O. Bond Series of 2013					\$ 738
G.O. Bond Series of 2015					\$ 1,846,222
PLGIT-CAP. PROJECTS					\$ 30,552
Transfer to General Fund					0
<b>Cash Balance, January 31, 2018</b>					<b>\$ 1,941,216</b>