

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

Attachment B&F 1

Function	Apr-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SECONDARY	\$ 3,440,347.32	\$ 41,068,554.77	\$ 31,110,530.90	\$ 10,604,901.59	\$ (646,877.72)	75.75
1200 - SPECIAL PROGRAMS	\$ 1,282,379.42	\$ 17,230,804.08	\$ 14,363,525.41	\$ 3,790,231.68	\$ (922,953.01)	83.36
1300 - VOCATIONAL EDUCATION	\$ 27,231.01	\$ 1,663,211.34	\$ 1,097,557.36	\$ 114,651.40	\$ 451,002.58	65.99
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDA	\$ 2,216.33	\$ 217,981.37	\$ 32,809.85	\$ 3,855.60	\$ 181,295.92	15.05
1700 - HIGHER EDUCATION PROGRAMS	\$ 4,247.20	\$ 408,080.00	\$ 329,409.21	\$ 200.00	\$ 78,470.79	80.72
2100 - PUPIL PERSONNEL	\$ 247,791.78	\$ 3,522,356.85	\$ 2,271,230.79	\$ 943,235.97	\$ 307,890.09	64.48
2200 - INSTRUCTIONAL SUPPORT	\$ 127,633.73	\$ 2,683,039.94	\$ 1,376,332.82	\$ 436,849.58	\$ 869,857.54	51.30
2300 - ADMINISTRATION SUPPORT	\$ 417,209.34	\$ 6,673,958.19	\$ 4,329,937.20	\$ 993,846.01	\$ 1,350,172.98	64.88
2400 - PUPIL HEALTH	\$ 81,009.94	\$ 1,307,803.03	\$ 691,346.29	\$ 307,378.42	\$ 309,078.32	52.86
2500 - BUSINESS SERVICES	\$ 65,689.92	\$ 1,090,213.20	\$ 671,118.73	\$ 176,368.58	\$ 242,725.89	61.56
2600 - MAINTENANCE AND OPERATION	\$ 1,041,791.81	\$ 6,035,173.00	\$ 4,498,324.68	\$ 900,061.05	\$ 636,787.27	74.54
2700 - STUDENT TRANSPORTATION	\$ 509,528.78	\$ 5,975,580.25	\$ 4,376,590.97	\$ 93,405.60	\$ 1,505,583.68	73.24
2800 - INFORMATION TECHNOLOGY	\$ 95,354.51	\$ 1,368,757.00	\$ 982,242.79	\$ 262,836.46	\$ 123,677.75	71.76
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ 32,905.09	\$ -	\$ 1,534.91	95.54
3200 - STUDENT ACTIVITIES	\$ 70,018.43	\$ 1,240,716.98	\$ 977,757.44	\$ 244,770.66	\$ 18,188.88	78.81
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ 50,055.40	\$ 2,766.13	\$ 147,178.47	25.03
Subtotal of Account Type: Expenditure	\$ 7,412,449.52	\$ 90,720,650.00	\$ 67,191,674.93	\$ 18,875,360.73	\$ 4,653,614.34	
5100 - DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	\$ 3,124.44	\$ 3,491,626.00	\$ 3,574,329.02	\$ -	\$ (82,703.02)	102.37
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 313,721.09	\$ -	\$ 9,899,102.64	\$ 39,794.71	\$ (9,938,897.35)	
Subtotal of Account Type: Other Financing Uses	\$ 316,845.53	\$ 3,591,626.00	\$ 13,473,431.66	\$ 39,794.71	\$ (9,921,600.37)	
Total Expenditures	\$7,729,295.05	\$94,312,276.00	\$80,665,106.59	\$18,915,155.44	(\$5,267,986.03)	
Revenues						
6100 - LOCAL TAX REVENUE	\$ (27,815.36)	\$ (43,430,101.00)	\$ (43,131,576.85)	\$ -	\$ (298,524.15)	99.31
6400 - DELINQUENT TAXES	\$ (538,731.28)	\$ (4,408,290.00)	\$ (3,531,141.08)	\$ -	\$ (877,148.92)	80.10
6500 - EARNINGS ON INVESTMENTS	\$ (11,683.64)	\$ (35,000.00)	\$ (130,477.65)	\$ -	\$ 95,477.65	372.79
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (2,930.74)	\$ (205,000.00)	\$ (255,911.42)	\$ -	\$ 50,911.42	124.83
7100 - BASIC EDUCATION FUNDING	\$ (3,143,693.00)	\$ (24,157,043.00)	\$ (15,722,233.00)	\$ -	\$ (8,434,810.00)	65.08
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,575,085.00)	\$ (3,375,259.68)	\$ -	\$ (1,199,825.32)	73.77
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (5,967,702.00)	\$ (5,647,610.10)	\$ -	\$ (320,091.90)	94.64
7500 - STATE GRANTS NOT LISTED	\$ -	\$ -	\$ (1,129,826.00)	\$ -	\$ 1,129,826.00	
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (8,187,000.00)	\$ (6,935,097.98)	\$ -	\$ (1,251,902.02)	84.71
8500 - GRANTS-IN-AID FED GOV - PA	\$ (213,151.63)	\$ (2,997,055.00)	\$ (1,854,480.57)	\$ -	\$ (1,142,594.43)	61.88
8600 - GRANTS-IN-AID FED GOV - PA	\$ (408,556.26)	\$ -	\$ (815,800.24)	\$ -	\$ 815,800.24	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (539,711.34)	\$ -	\$ 189,711.34	154.20
Subtotal of Account Type: Revenue	\$ (4,346,561.91)	\$ (94,312,276.00)	\$ (83,069,105.91)	\$ -	\$ (11,243,170.09)	83.6
9300 - INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Subtotal of Account Type: Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	(\$4,346,561.91)	(\$94,312,276.00)	(\$83,069,105.91)	\$0.00	(\$11,243,170.09)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 4/30/2018

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

Opening Bank Statement Balance:	118,613.75
Cleared Deposits:	32,193.10
Cleared Checks and Charges:	18,511.09
Cleared Adjustments:	0.00
Calculated Bank Balance:	<u>132,295.76</u>
Less: Outstanding Checks:	18,161.66
Plus: Deposits In Transit:	32,266.01
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	<u>146,400.11</u>
Actual Book Balance:	<u>146,400.11</u>
VARIANCE:	<u>0.00</u>

Ending Bank Statement Balance:	132,295.76
Calculated Bank Balance:	<u>132,295.76</u>
Out-of Balance Amount:	<u>0.00</u>

Prepared by: Carmelita Womack Date: 5/14/18

Reviewed by: [Signature] Date: 5/14/18

TREASURER'S REPORT Apr-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF APRIL 2018						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2017-18	
***PLGIT-ARM	\$ 1,934,599	0.01%	1-Apr-18	30-Apr-18	29	
*PLGIT-PLUS	\$ 30,648	0.03%	1-Apr-18	30-Apr-18	29	
TOTAL	\$ 1,965,247					
<i>*-PLGIT PLUS Investment-->Capital Projects Fund</i> <i>***-PLGIT-ARM Investment of Bonds</i>						

TREASURER'S REPORT Apr-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF APRIL 2018				Attachment B&F 4
Cash Balance, April 1, 2018				\$ 1,962,728
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$ 24.71		
Interest - G.O. Note Series of 2004		\$ 65.10		
Interest - G.O. Bond Series of 2012		\$ 0.27		
Interest - G.O. Bond Series of 2013		\$ 0.95		
Interest - G.O. Bond Series of 2015		\$ 2,386.53		
Interest - PLGIT - Capital Projects		\$ 41.19		
Transfer from General Fund		\$ -		
Total Local Revenue			\$ 2,518.75	
Total Receipts Plus Beginning Cash Balance				\$ 1,965,247
Less: Expenditures -				
96 EMMAUS Bond				
Total Expenditures				\$ -
Cash Balance, April 30, 2018				\$ 1,965,247
Recapitulation:				
PLGIT				
96 EMMAUS Bond			\$ 25,454	
G.O. Note Series of 2004			\$ 55,527	
G.O. Bond Series of 2012			\$ 211	
G.O. Bond Series of 2013			\$ 741	
G.O. Bond Series of 2015			\$ 1,852,666	
PLGIT-CAP. PROJECTS			\$ 30,648	
Transfer to General Fund			0	
Cash Balance, April 30, 2018				\$ 1,965,247