

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

Attachment B&F 1

Function	Sep-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SEC	\$ 2,975,492.14	\$ 41,606,243.62	\$ 3,480,873.67	\$ 28,351,654.54	\$ 9,773,715.41	8.37
1200 - SPECIAL PROGRAMS	\$ 1,369,259.80	\$ 17,784,607.30	\$ 1,630,436.52	\$ 12,088,211.27	\$ 4,065,959.51	9.17
1300 - VOCATIONAL EDUCATION	\$ 28,239.16	\$ 1,698,754.31	\$ 275,462.91	\$ 1,059,251.85	\$ 364,039.55	16.22
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEI	\$ 2,655.96	\$ 222,638.68	\$ 22,659.96	\$ 1,102.10	\$ 198,876.62	10.18
1700 - HIGHER EDUCATION PROGRAMS	\$ 77,375.15	\$ 414,000.00	\$ 153,859.15	\$ 153,482.45	\$ 106,658.40	37.16
2100 - PUPIL PERSONNEL	\$ 280,503.90	\$ 3,649,620.61	\$ 411,853.27	\$ 2,884,049.82	\$ 353,717.52	11.28
2200 - INSTRUCTIONAL SUPPORT	\$ 268,889.99	\$ 2,738,568.62	\$ 366,084.28	\$ 1,522,888.28	\$ 849,596.06	13.37
2300 - ADMINISTRATION SUPPORT	\$ 413,394.42	\$ 6,799,398.06	\$ 1,214,098.62	\$ 4,040,532.73	\$ 1,544,766.71	17.86
2400 - PUPIL HEALTH	\$ 37,505.48	\$ 1,322,826.62	\$ 38,351.68	\$ 886,675.62	\$ 397,799.32	2.90
2500 - BUSINESS SERVICES	\$ 79,628.55	\$ 1,114,775.17	\$ 208,482.12	\$ 572,969.55	\$ 333,323.50	18.70
2600 - MAINTENANCE AND OPERATION	\$ 689,532.17	\$ 6,085,712.00	\$ 823,204.98	\$ 1,536,492.31	\$ 3,726,014.71	13.53
2700 - STUDENT TRANSPORTATION	\$ 70,325.10	\$ 6,140,590.48	\$ 412,912.40	\$ 163,221.92	\$ 5,564,456.16	6.72
2800 - INFORMATION TECHNOLOGY	\$ 162,202.61	\$ 1,389,178.34	\$ 396,099.94	\$ 747,304.20	\$ 245,774.20	28.51
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 41,671.16	\$ 1,258,327.19	\$ 78,253.27	\$ 271,021.85	\$ 909,052.07	6.22
3300 - COMMUNITY SERVICES	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	0.00
Subtotal of Account Type: Expenditure	\$ 6,496,575.59	\$ 92,459,681.00	\$ 9,512,632.77	\$ 54,278,858.49	\$ 28,668,189.74	10.29
5100 - DEBT SERVICE / OTHER EXPENDITURES AI	\$ -	\$ 3,491,626.00	\$ 43,127.51	\$ -	\$ 3,448,498.49	1.24
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 85,805.24	\$ -	\$ 102,126.98	\$ 469,879.47	\$ (572,006.45)	
Subtotal of Account Type: Other Financing Uses	\$ 85,805.24	\$ 3,591,626.00	\$ 145,254.49	\$ 469,879.47	\$ 2,976,492.04	4.04
Ttoal Expenditure	\$ 6,582,380.83	\$ 96,051,307.00	\$ 9,657,887.26	\$ 54,748,737.96	\$ 31,644,681.78	

Function	Actuals (Selected Range)	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
6100 - LOCAL TAX REVENUE	\$ (15,277,695.00)	\$ (44,135,021.00)	\$ (37,925,053.00)	\$ -	\$ (6,209,968.00)	85.93
6400 - DELINQUENT TAXES	\$ (1,049,908.15)	\$ (4,408,290.00)	\$ (2,094,637.87)	\$ -	\$ (2,313,652.13)	47.52
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (3,697.72)	\$ -	\$ (31,302.28)	10.56
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (34,636.72)	\$ (205,000.00)	\$ (44,526.29)	\$ -	\$ (160,473.71)	21.72
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (24,575,214.00)	\$ (3,290,092.10)	\$ -	\$ (21,285,121.90)	13.39
7200 - SPECIFIC EDU-PROGRAMS	\$ (681,363.00)	\$ (4,642,548.00)	\$ (1,377,687.92)	\$ -	\$ (3,264,860.08)	29.68
7300 - NON-EDUCATIONAL PROGRAMS	\$ -	\$ (6,016,179.00)	\$ (2,440,551.32)	\$ -	\$ (3,575,627.68)	40.57
7800 - PA'S SHARE OF PAID BENEFITS	\$ (2,165,794.05)	\$ (8,687,000.00)	\$ (2,725,853.85)	\$ -	\$ (5,961,146.15)	31.38
8500 - GRANTS-IN-AID FED GOV - PA	\$ (204,408.65)	\$ (2,997,055.00)	\$ (612,180.52)	\$ -	\$ (2,384,874.48)	20.43
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (467,600.00)	\$ -	\$ 117,600.00	133.60
Total Revenues	\$ (19,413,805.57)	\$ (96,051,307.00)	\$ (50,981,880.59)	\$ -	\$ (45,069,426.41)	53.08

BANK RECONCILIATION REPORT

As of Statement Ending Date: 9/30/2018

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

Opening Bank Statement Balance:	162,197.92
Cleared Deposits:	4,824.58
Cleared Checks and Charges:	69,230.49
Cleared Adjustments:	0.00
Calculated Bank Balance:	97,792.01
Less: Outstanding Checks:	4,255.21
Plus: Deposits In Transit:	35,899.22
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	129,436.02
Actual Book Balance:	129,436.02
VARIANCE:	0.00

Ending Bank Statement Balance:	97,792.01
Calculated Bank Balance:	97,792.01
Out of Balance Amount:	0.00

Prepared by:

Carmelita Womack

Date:

10/15/18

Reviewed by:

GA

Date:

10/15/18

TREASURER'S REPORT Sept-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF SEPTEMBER 2018						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2018-19	
***PLGIT-ARM	\$ 795,654	Var-%	1-Sep-18	30-Sep-18	29	
PSDLAD	\$ 8,616,214	1.73%	1-Sep-18	30-Sep-18	29	
*PLGIT-PLUS	\$ 30,872	1.75%	1-Sep-18	30-Sep-18	29	
TOTAL	\$ 9,442,740					
*-PLGIT PLUS Investment-->Capital Projects Fund ***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Sept-2018

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF SEPTEMBER 2018		Attachment B&F 4
Cash Balance, September 1, 2018				\$ 825,199
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond		\$	51.98	
Interest - G.O. Note Series of 2004		\$	81.89	
Interest - G.O. Bond Series of 2012		\$	0.34	
Interest - G.O. Bond Series of 2013		\$	1.19	
Interest - G.O. Bond Series of 2015		\$	1,132.58	
Interest - PLGIT - Capital Projects		\$	59.01	
Transfer from General Fund		\$	-	
Total Local Revenue				\$ 1,326.99
Total Receipts Plus Beginning Cash Balance				\$ 826,526
Less: Expenditures -				
Total Expenditures				\$ -
Cash Balance, September 30, 2018				\$ 826,526
Recapitulation:				
PLGIT				
96 EMMAUS Bond		\$	25,641	
G.O. Note Series of 2004		\$	55,918	
G.O. Bond Series of 2012		\$	213	
G.O. Bond Series of 2013		\$	747	
G.O. Bond Series of 2015		\$	713,135	
PLGIT-CAP. PROJECTS		\$	30,872	
Transfer to General Fund			0	
Cash Balance, September 30, 2018				\$ 826,526