

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

Attachment B&F 1

Expenditures	Oct-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SEC	\$ 4,138,782.12	\$ 41,606,542.62	\$ 7,621,277.56	\$ 26,649,602.16	\$ 7,335,662.90	18.32
1200 - SPECIAL PROGRAMS	\$ 2,223,523.43	\$ 17,784,607.30	\$ 3,854,168.91	\$ 10,744,459.76	\$ 3,185,978.63	21.67
1300 - VOCATIONAL EDUCATION	\$ 275,453.04	\$ 1,698,754.31	\$ 550,915.95	\$ 785,827.62	\$ 362,010.74	32.43
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEI	\$ 550.92	\$ 222,638.68	\$ 23,210.88	\$ 1,102.10	\$ 198,325.70	10.43
1700 - HIGHER EDUCATION PROGRAMS	\$ 836.42	\$ 414,000.00	\$ 154,695.57	\$ 154,727.10	\$ 104,577.33	37.37
2100 - PUPIL PERSONNEL	\$ 267,805.72	\$ 3,649,620.61	\$ 680,232.02	\$ 2,638,743.11	\$ 330,645.48	18.64
2200 - INSTRUCTIONAL SUPPORT	\$ 123,951.23	\$ 2,738,269.62	\$ 495,944.44	\$ 1,443,581.28	\$ 798,743.90	18.11
2300 - ADMINISTRATION SUPPORT	\$ 491,664.85	\$ 6,799,398.06	\$ 1,707,938.09	\$ 3,568,104.82	\$ 1,523,355.15	25.12
2400 - PUPIL HEALTH	\$ 87,511.23	\$ 1,322,826.62	\$ 125,862.91	\$ 813,289.00	\$ 383,674.71	9.51
2500 - BUSINESS SERVICES	\$ 56,519.79	\$ 1,114,775.17	\$ 266,250.83	\$ 628,420.45	\$ 220,103.89	23.88
2600 - MAINTENANCE AND OPERATION	\$ 268,785.40	\$ 6,085,712.00	\$ 1,091,990.38	\$ 1,467,102.83	\$ 3,526,618.79	17.94
2700 - STUDENT TRANSPORTATION	\$ 912,796.84	\$ 6,140,590.48	\$ 1,325,709.24	\$ 113,342.68	\$ 4,701,538.56	21.59
2800 - INFORMATION TECHNOLOGY	\$ 102,392.84	\$ 1,389,178.34	\$ 498,492.78	\$ 870,925.20	\$ 19,760.36	35.88
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 48,057.15	\$ 1,258,327.19	\$ 131,128.62	\$ 606,439.43	\$ 520,759.14	10.42
3300 - COMMUNITY SERVICES	\$ 28,618.24	\$ 200,000.00	\$ 28,618.24	\$ 31,511.95	\$ 139,869.81	14.31
Subtotal of Account Type: Expenditure	\$ 9,027,249.22	\$ 92,459,681.00	\$ 18,556,436.42	\$ 50,517,179.49	\$ 23,386,065.09	20.07
5100 - DEBT SERVICE / OTHER EXPENDITURES AI	\$ 1,577.59	\$ 3,491,626.00	\$ 1,268,656.29	\$ -	\$ 2,222,969.71	36.33
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 217,563.14	\$ -	\$ 8,536,274.99	\$ 457,116.43	\$ (8,993,391.42)	
Subtotal of Account Type: Other Financing Uses	\$ 219,140.73	\$ 3,591,626.00	\$ 9,804,931.28	\$ 457,116.43	\$ (6,670,421.71)	272.99
Ttoal Expenditure	\$ 9,246,389.95	\$ 96,051,307.00	\$ 28,361,367.70	\$ 50,974,295.92	\$ 16,715,643.38	

Revenues	Oct-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
6100 - LOCAL TAX REVENUE	\$ (2,677,155.63)	\$ (44,135,021.00)	\$ (40,602,209.00)	\$ 188.44	\$ (3,532,812.00)	92.00
6400 - DELINQUENT TAXES	\$ -	\$ (4,408,290.00)	\$ (2,094,637.87)	\$ -	\$ (2,313,652.13)	47.52
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (29,578.94)	\$ -	\$ (5,421.06)	84.51
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (1,019.28)	\$ (205,000.00)	\$ (45,652.75)	\$ -	\$ (159,347.25)	22.27
7100 - BASIC EDUCATION FUNDING	\$ (3,290,058.00)	\$ (24,575,214.00)	\$ (6,580,150.10)	\$ -	\$ (17,995,063.90)	26.78
7200 - SPECIFIC EDU-PROGRAMS	\$ -	\$ (4,642,548.00)	\$ (1,377,687.92)	\$ -	\$ (3,264,860.08)	29.68
7300 - NON-EDUCATIONAL PROGRAMS	\$ (1,702,126.63)	\$ (6,016,179.00)	\$ (4,142,677.95)	\$ -	\$ (1,873,501.05)	68.86
7800 - PA'S SHARE OF PAID BENEFITS	\$ -	\$ (8,687,000.00)	\$ (2,725,853.85)	\$ -	\$ (5,961,146.15)	31.38
8500 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ (2,997,055.00)	\$ (615,180.52)	\$ -	\$ (2,381,874.48)	20.53
8600 - GRANTS-IN-AID FED GOV - PA	\$ (408,556.26)	\$ -	\$ (408,556.26)	\$ -	\$ 408,556.26	
8800 - MEDICAL ASSISTANCE REIMB	\$ (21,997.65)	\$ (350,000.00)	\$ (535,581.70)	\$ -	\$ 185,581.70	153.02
Total Revenues	\$ (8,100,913.45)	\$ (96,051,307.00)	\$ (59,157,766.86)	\$ 188.44	\$ (36,893,540.14)	61.59

BANK RECONCILIATION REPORT

As of Statement Ending Date: 10/31/2018

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

Opening Bank Statement Balance:	97,792.01
Cleared Deposits:	64,684.75
Cleared Checks and Charges:	47,192.04
Cleared Adjustments:	0.00
Calculated Bank Balance:	<u>115,284.72</u>
Less: Outstanding Checks:	13,140.50
Plus: Deposits In Transit:	35,414.52
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	<u>137,558.74</u>
Actual Book Balance:	<u>137,558.74</u>
VARIANCE:	<u>0.00</u>

Ending Bank Statement Balance:	115,284.72
Calculated Bank Balance:	<u>115,284.72</u>
Out of Balance Amount:	<u>0.00</u>

Prepared by: Carmela Wmarts Date: 11/19/18

Reviewed by: [Signature] Date: 11/19/18

TREASURER'S REPORT Oct-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF OCTOBER 2018						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2018-19	
***PLGIT-ARM	\$ 797,026	Var-%	1-Oct-18	31-Oct-18	30	
PSDLAD	\$ 8,616,214	1.73%	1-Oct-18	31-Oct-18	30	
*PLGIT-PLUS	\$ 30,915	1.92%	1-Oct-18	31-Oct-18	30	
TOTAL	\$ 9,444,155					
*PLGIT PLUS Investment-->Capital Projects Fund						
***-PLGIT-ARM Investment of Bonds						

TREASURER'S REPORT Oct-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF OCTOBER 2018				Attachment B&F 4
Cash Balance, October 1, 2018				\$ 826,526
Receipts				\$ -
Local Revenue:				
Interest - '96 EMMAUS Bond				\$ 34.68
Interest - G.O. Note Series of 2004				\$ 91.19
Interest - G.O. Bond Series of 2012				\$ 0.37
Interest - G.O. Bond Series of 2013				\$ 1.30
Interest - G.O. Bond Series of 2015				\$ 1,243.79
Interest - PLGIT - Capital Projects				\$ 43.49
Transfer from General Fund				\$ -
Total Local Revenue				\$ 1,414.82
Total Receipts Plus Beginning Cash Balance				\$ 827,941
Less: Expenditures -				
Total Expenditures				\$ -
Cash Balance, October 31 2018				\$ 827,941
Recapitulation:				
PLGIT				
96 EMMAUS Bond				\$ 25,676
G.O. Note Series of 2004				\$ 56,010
G.O. Bond Series of 2012				\$ 213
G.O. Bond Series of 2013				\$ 748
G.O. Bond Series of 2015				\$ 714,379
PLGIT-CAP. PROJECTS				\$ 30,915
Transfer to General Fund				0
Cash Balance, October 31 2018				\$ 827,941