

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

Attachment B&F 1

Expenditures	Nov-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEMENTARY/SEC	\$ 5,089,661.68	\$ 41,605,042.62	\$ 12,695,510.01	\$ 22,810,266.39	\$ 6,099,266.22	30.51
1200 - SPECIAL PROGRAMS	\$ 1,221,454.46	\$ 17,784,607.30	\$ 5,077,577.11	\$ 9,909,386.47	\$ 2,797,643.72	28.55
1300 - VOCATIONAL EDUCATION	\$ 12,815.46	\$ 1,698,754.31	\$ 563,731.41	\$ 746,095.21	\$ 388,927.69	33.18
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEI	\$ 3,545.12	\$ 222,638.68	\$ 26,756.00	\$ 1,102.10	\$ 194,780.58	12.02
1700 - HIGHER EDUCATION PROGRAMS	\$ 1,759.10	\$ 414,000.00	\$ 156,454.67	\$ 152,968.00	\$ 104,577.33	37.79
2100 - PUPIL PERSONNEL	\$ 374,183.88	\$ 3,651,120.61	\$ 1,054,415.90	\$ 2,272,357.51	\$ 324,347.20	28.88
2200 - INSTRUCTIONAL SUPPORT	\$ 306,567.49	\$ 2,738,269.62	\$ 804,385.66	\$ 1,246,645.13	\$ 687,238.83	29.38
2300 - ADMINISTRATION SUPPORT	\$ 622,399.52	\$ 6,799,398.06	\$ 2,328,824.13	\$ 2,986,122.87	\$ 1,484,451.06	34.25
2400 - PUPIL HEALTH	\$ 115,640.11	\$ 1,322,826.62	\$ 241,503.02	\$ 701,318.46	\$ 380,005.14	18.26
2500 - BUSINESS SERVICES	\$ 91,923.54	\$ 1,114,775.17	\$ 358,174.37	\$ 508,188.24	\$ 248,412.56	32.13
2600 - MAINTENANCE AND OPERATION	\$ 235,258.66	\$ 6,085,712.00	\$ 1,281,292.22	\$ 1,451,818.29	\$ 3,352,601.49	21.05
2700 - STUDENT TRANSPORTATION	\$ 46,652.27	\$ 6,140,590.48	\$ 1,372,361.51	\$ 103,770.37	\$ 4,664,458.60	22.35
2800 - INFORMATION TECHNOLOGY	\$ 273,909.86	\$ 1,389,178.34	\$ 714,394.52	\$ 618,913.82	\$ 55,870.00	51.43
2900 - OTHER SUPPORT SERVICES	\$ -	\$ 34,440.00	\$ -	\$ -	\$ 34,440.00	0.00
3200 - STUDENT ACTIVITIES	\$ 309,151.99	\$ 1,258,327.19	\$ 479,985.92	\$ 460,823.81	\$ 317,517.46	38.14
3300 - COMMUNITY SERVICES	\$ 31,511.95	\$ 200,000.00	\$ 60,130.19	\$ 9,202.68	\$ 130,667.13	30.07
<b>Subtotal of Account Type: Expenditure</b>	<b>\$ 8,736,435.09</b>	<b>\$ 92,459,681.00</b>	<b>\$ 27,215,496.64</b>	<b>\$ 43,978,979.35</b>	<b>\$ 21,265,205.01</b>	<b>29.43</b>
5100 - DEBT SERVICE / OTHER EXPENDITURES AI	\$ 472,828.25	\$ 3,491,626.00	\$ 1,748,803.25	\$ -	\$ 1,742,822.75	50.09
5200 - FUND TRANSFERS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$ 199,923.53	\$ -	\$ 8,607,543.49	\$ 459,210.07	\$ (9,066,753.56)	
<b>Subtotal of Account Type: Other Financing Uses</b>	<b>\$ 672,751.78</b>	<b>\$ 3,591,626.00</b>	<b>\$ 10,356,346.74</b>	<b>\$ 459,210.07</b>	<b>\$ (7,223,930.81)</b>	<b>288.35</b>
<b>Total Expenditure</b>	<b>\$ 9,409,186.87</b>	<b>\$ 96,051,307.00</b>	<b>\$ 37,571,843.38</b>	<b>\$ 44,438,189.42</b>	<b>\$ 14,041,274.20</b>	

Revenues	Nov-18	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
6100 - LOCAL TAX REVENUE	\$ (1,087,408.00)	\$ (44,135,021.00)	\$ (41,689,616.98)	\$ 4,029.92	\$ (2,445,404.02)	94.46
6400 - DELINQUENT TAXES	\$ (1,167,153.97)	\$ (4,408,290.00)	\$ (3,261,791.84)	\$ -	\$ (1,146,498.16)	73.99
6500 - EARNINGS ON INVESTMENTS	\$ -	\$ (35,000.00)	\$ (42,399.79)	\$ -	\$ 7,399.79	121.14
6900 - OTHER REVENUE FROM LOCAL SOURCES	\$ (2,645.84)	\$ (205,000.00)	\$ (52,353.45)	\$ -	\$ (152,646.55)	25.54
7100 - BASIC EDUCATION FUNDING	\$ -	\$ (24,575,214.00)	\$ (6,580,150.10)	\$ -	\$ (17,995,063.90)	26.78
7200 - SPECIFIC EDU-PROGRAMS	\$ (681,363.00)	\$ (4,642,548.00)	\$ (2,059,050.92)	\$ -	\$ (2,583,497.08)	44.35
7300 - NON-EDUCATIONAL PROGRAMS	\$ (288,937.00)	\$ (6,016,179.00)	\$ (4,431,614.95)	\$ -	\$ (1,584,564.05)	73.66
7800 - PA'S SHARE OF PAID BENEFITS	\$ (381,285.18)	\$ (8,687,000.00)	\$ (3,107,139.03)	\$ -	\$ (5,579,860.97)	35.77
8500 - GRANTS-IN-AID FED GOV - PA	\$ (413,182.14)	\$ (2,997,055.00)	\$ (1,028,362.66)	\$ -	\$ (1,968,692.34)	34.31
8600 - GRANTS-IN-AID FED GOV - PA	\$ -	\$ -	\$ (408,556.26)	\$ -	\$ 408,556.26	
8800 - MEDICAL ASSISTANCE REIMB	\$ -	\$ (350,000.00)	\$ (535,581.70)	\$ -	\$ 185,581.70	153.02
<b>Total Revenues</b>	<b>\$ (4,021,975.13)</b>	<b>\$ (96,051,307.00)</b>	<b>\$ (63,196,617.68)</b>	<b>\$ 4,029.92</b>	<b>\$ (32,854,689.32)</b>	<b>65.79</b>

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 11/30/2018

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

Opening Bank Statement Balance:	115,284.72
Cleared Deposits:	19,632.75
Cleared Checks and Charges:	17,857.89
Cleared Adjustments:	50.00
Calculated Bank Balance:	<u>117,109.58</u>
Less: Outstanding Checks:	10,381.25
Plus: Deposits In Transit:	35,715.01
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	<u>142,443.34</u>
Actual Book Balance:	<u>142,443.34</u>
VARIANCE:	<u>0.00</u>

Ending Bank Statement Balance:	117,109.58
Calculated Bank Balance:	<u>117,109.58</u>
Out of Balance Amount:	<u><u>0.00</u></u>

Prepared by:

Carmalita Womack

Date:

12/13/18

Reviewed by:

Michael Casey

Date:

12/13/18

TREASURER'S REPORT Nov-2018

WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS INVESTMENT PURCHASE SCHEDULE MONTH OF NOVEMBER 2018						Attachment B&F 3
BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2018-19	
***PLGIT-ARM	\$ 798,388	2.10%	1-Nov-18	30-Nov-18	29	
PSDLAD	\$ 23,173,840	2.00%	1-Nov-18	30-Nov-18	29	
*PLGIT-PLUS	\$ 30,959	1.98%	1-Nov-18	30-Nov-18	29	
<b>TOTAL</b>	<b>\$ 24,003,187</b>					
<i>*-PLGIT PLUS Investment--&gt;Capital Projects Fund</i> <i>***-PLGIT-ARM Investment of Bonds</i>						

TREASURER'S REPORT Nov-2018

		WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF NOVEMBER 2018			Attachment B&F 4
<b>Cash Balance, November 1, 2018</b>					\$ 827,941
<b>Receipts</b>					\$ -
Local Revenue:					
Interest - '96 EMMAUS Bond			\$	34.66	
Interest - G.O. Note Series of 2004			\$	91.14	
Interest - G.O. Bond Series of 2012			\$	0.37	
Interest - G.O. Bond Series of 2013			\$	1.29	
Interest - G.O. Bond Series of 2015			\$	1,235.49	
Interest - PLGIT - Capital Projects			\$	43.46	
Transfer from General Fund			\$	-	
<b>Total Local Revenue</b>					\$ 1,406.41
<b>Total Receipts Plus Beginning Cash Balance</b>					\$ 829,347
<b>Less: Expenditures -</b>					
<b>Total Expenditures</b>					\$ -
<b>Cash Balance, November 30 2018</b>					\$ 829,347
<b>Recapitulation:</b>					
PLGIT					
96 EMMAUS Bond			\$	25,711	
G.O. Note Series of 2004			\$	56,101	
G.O. Bond Series of 2012			\$	214	
G.O. Bond Series of 2013			\$	749	
G.O. Bond Series of 2015			\$	715,614	
PLGIT-CAP. PROJECTS			\$	30,959	
Transfer to General Fund					0
<b>Cash Balance, November 30 2018</b>					\$ 829,347

