

**WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
GENERAL FUND TREASURER'S REPORT
MONTH OF DECEMBER 2021**

Attachment B & F 1

Expenditures	Dec-21	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
1100 - REGULAR PROGRAMS	\$3,284,689.01	\$43,057,024.44	\$16,551,059.33	\$19,661,132.95	\$6,844,832.16	38.44
1200 - SPECIAL PROGRAMS	\$1,868,707.06	\$20,388,053.80	\$7,840,730.42	\$7,473,701.21	\$5,073,622.17	38.46
1300 - VOCATIONAL EDUCATION	\$314,962.83	\$1,668,527.31	\$902,375.47	\$511,278.72	\$254,873.12	54.08
1400 - OTHER INSTRUCTIONAL PROGRAMS	\$13,136.21	\$247,412.26	\$1,080,888.65	\$104,169.60	(\$937,645.99)	436.88
1700 - HIGHER EDUCATION PROGRAMS	\$79,496.25	\$422,136.00	\$244,197.19	\$79,496.25	\$98,442.56	57.85
2100 - PUPIL PERSONNEL	\$242,781.46	\$4,315,724.93	\$1,584,502.80	\$1,846,979.46	\$884,242.67	36.71
2200 - INSTRUCTIONAL SUPPORT	\$125,885.25	\$3,146,462.05	\$678,349.54	\$1,261,073.79	\$1,207,038.72	21.56
2300 - ADMINISTRATION SUPPORT	\$660,602.26	\$7,769,435.21	\$3,363,877.95	\$2,732,248.55	\$1,673,308.71	43.30
2400 - PUPIL HEALTH	\$65,384.84	\$1,360,044.84	\$283,987.79	\$472,959.75	\$603,097.30	20.88
2500 - BUSINESS SERVICES	\$59,951.30	\$1,141,717.31	\$364,161.85	\$375,415.55	\$402,139.91	31.90
2600 - MAINTENANCE AND OPERATION	\$463,192.94	\$6,446,749.00	\$2,821,530.04	\$1,458,863.86	\$2,166,355.10	43.77
2700 - STUDENT TRANSPORTATION	\$1,700,324.75	\$6,470,203.85	\$1,833,721.68	\$12,055.56	\$4,624,426.61	28.34
2800 - INFORMATION TECHNOLOGY	\$118,068.27	\$1,510,002.00	\$1,178,337.27	\$1,356,131.14	(\$1,024,466.41)	78.04
2900 - OTHER SUPPORT SERVICES	\$31,579.20	\$34,440.00	\$31,579.20	\$0.00	\$2,860.80	91.69
3200 - STUDENT ACTIVITIES	\$32,332.82	\$1,379,369.00	\$565,028.58	\$445,024.98	\$369,315.44	40.96
3300 - COMMUNITY SERVICES	\$2,838.67	\$200,000.00	\$53,232.28	\$23,483.07	\$123,284.65	26.62
5100 - DEBT SERVICE	\$1,730.58	\$3,991,626.00	\$1,567,041.23	\$45,856.85	\$2,378,727.92	39.26
5200 - FUND TRANSFERS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$244,627.08	\$0.00	\$7,852,434.36	\$76,995.59	(\$7,929,429.95)	
Total Expenditures	\$9,310,290.78	\$103,848,928.00	\$48,797,035.63	\$37,936,866.88	\$17,115,025.49	

Revenues	Dec-21	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
6100 - LOCAL TAX REVENUE	(\$1,904,090.86)	(\$45,911,592.00)	(\$44,864,067.23)	\$1,108.19	(\$1,048,632.96)	97.72
6400 - DELINQUENT TAXES	(\$119,574.55)	(\$4,100,000.00)	(\$3,371,716.04)	\$0.00	(\$728,283.96)	82.24
6500 - EARNINGS ON INVESTMENTS	(\$69.98)	(\$35,000.00)	(\$407.92)	\$0.00	(\$34,592.08)	1.17
6900 - OTHER REVENUE FROM LOCAL SOURCES	(\$7,201.84)	(\$115,000.00)	(\$269,793.10)	\$0.00	\$154,793.10	234.60
7100 - BASIC EDUCATION FUNDING	\$0.00	(\$26,282,024.00)	(\$7,347,268.00)	\$0.00	(\$18,934,756.00)	27.96
7111 - Basic Education Funding	(\$3,673,634.00)	\$0.00	(\$3,673,634.00)	\$0.00	\$3,673,634.00	
7112 - Basic Education Funding Social Security	\$0.00	\$0.00	(\$1,019,953.16)	\$0.00	\$1,019,953.16	
7200 - SPECIFIC EDU-PROGRAMS	\$0.00	(\$5,028,315.00)	(\$2,413,764.00)	\$0.00	(\$2,614,551.00)	48.00
7300 - NON-EDUCATIONAL PROGRAMS	\$0.00	(\$6,104,335.00)	(\$4,022,211.91)	\$0.00	(\$2,082,123.09)	65.89
7311 - S D Transportation	(\$383,197.00)	\$0.00	(\$843,033.00)	\$0.00	\$843,033.00	
7312 - N P Transportation	(\$297,990.00)	\$0.00	(\$297,990.00)	\$0.00	\$297,990.00	
7500 - STATE GRANTS NOT LISTED	\$0.00	\$0.00	(\$55,750.00)	\$0.00	\$55,750.00	
7800 - PA'S SHARE OF PAID BENEFITS	(\$2,094,994.82)	(\$10,450,000.00)	(\$4,603,845.51)	\$0.00	(\$5,846,154.49)	44.06
8500 - GRANTS-IN-AID FED GOV - PA	(\$488,476.46)	(\$3,675,355.00)	(\$701,864.45)	\$0.00	(\$2,973,490.55)	19.10
8600 - GRANTS-IN-AID FED GOV - PA	\$0.00	\$0.00	(\$412,493.10)	\$0.00	\$412,493.10	
8742 - GEER	\$0.00	\$0.00	(\$7,151.63)	\$0.00	\$7,151.63	
8743 - ESSER II	(\$181,403.09)	\$0.00	(\$544,209.27)	\$0.00	\$544,209.27	
8749 - COVID-19 School Health and Safety	\$0.00	\$0.00	(\$156,841.00)	\$0.00	\$156,841.00	
8800 - MEDICAL ASSISTANCE REIMB	(\$536,860.81)	(\$325,000.00)	(\$600,063.04)	\$0.00	\$275,063.04	184.63
9300 - INTERFUND TRANSFERS	\$0.00	(\$1,822,307.00)	\$0.00	\$0.00	(\$1,822,307.00)	0.00
Total Revenues	(\$9,687,493.41)	(\$103,848,928.00)	(\$75,206,056.36)	\$1,108.19	(\$28,643,979.83)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 12/31/2021

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

Opening Bank Statement Balance:	220,787.54
Cleared Deposits:	6,661.87
Cleared Checks and Charges:	10,630.57
Cleared Adjustments:	0.00
Calculated Bank Balance:	216,818.84
Less: Outstanding Checks:	15,848.14
Plus: Deposits In Transit:	37,196.01
Plus: Uncleared Adjustments:	277.00
Calculated Book Balance:	238,443.71
Actual Book Balance:	238,443.71
VARIANCE:	0.00
Ending Bank Statement Balance:	216,818.84
Calculated Bank Balance:	216,818.84
Out of Balance Amount:	0.00

Prepared by:

Christina W. Warrick

Date:

1/20/2022

Reviewed by:

A. J. H. L. H.

Date:

1/20/22

WILLIAM PENN SCHOOL DISTRICT
 BOARD OF SCHOOL DIRECTORS
 INVESTMENT PURCHASE SCHEDULE
 MONTH OF DECEMBER 2021

Attachment B&F 3

BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2019-20
***PLGIT-ARM	\$ 3,012,116	0.01%	1-Dec-21	31-Dec-21	30
PSDLAF	\$ 9,680,983	0.01%	1-Dec-21	31-Dec-21	30
*PLGIT-PLUS	\$ 31,833	0.01%	1-Dec-21	31-Dec-21	30
TOTAL	\$ 12,724,931				

**-PLGIT PLUS Investment-->Capital Projects Fund*

WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
BOND FUND TREASURER'S REPORT
MONTH OF DECEMBER 2021

Attachment B&F 4

Cash Balance, December 01, 2021		\$	2,874,326
Receipts		\$	-
Local Revenue:			
Interest - '96 EMMAUS Bond	\$ 0.34		
Interest - G.O. Note Series of 2004	\$ 0.66		
Interest - G.O. Bond Series of 2012	\$ -		
Interest - G.O. Bond Series of 2013	\$ 0.02		
Interest - G.O. Bond Series of 2015	\$ 14.73		
Interest - G.O. Bond Series of 2019	\$ 40.43		
Interest - PLGIT - Capital Projects	\$ 0.41		
Transfer from General Fund	\$ -		
Total Local Revenue		\$	56.59
Total Receipts Plus Beginning Cash Balance		\$	2,874,383
Less: Expenditures -			
Total Expenditures		\$	-
Cash Balance, December 31, 2021		\$	2,874,383
Recapitulation:			
PLGIT			
96 EMMAUS Bond		\$	26,442
G.O. Note Series of 2004		\$	57,639
G.O. Bond Series of 2012		\$	220
G.O. Bond Series of 2013		\$	771
G.O. Bond Series of 2015		\$	736,569
G.O. Bond Series of 2019		\$	2,020,909
PLGIT-CAP. PROJECTS		\$	31,833
Transfer to General Fund			0
Cash Balance, December 31, 2021		\$	2,874,383