

**WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
GENERAL FUND TREASURER'S REPORT
MONTH OF MAY 2020**

Attachment B&F 1

Expenditures	May-20	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
1100 - REGULAR PROGRAMS - ELEM/SEC	\$4,287,142.83	\$42,106,502.28	\$36,779,342.10	\$7,694,790.44	(\$2,367,630.26)	87.35
1200 - SPECIAL PROGRAMS	\$1,408,305.72	\$17,973,371.19	\$16,773,893.97	\$2,951,439.44	(\$1,751,962.22)	93.33
1300 - VOCATIONAL EDUCATION	\$42,674.36	\$1,709,318.82	\$1,370,082.29	\$79,079.76	\$260,156.77	80.15
1400 - OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY/SECONDARY	\$785.04	\$223,635.91	\$35,101.90	\$562.99	\$187,971.02	15.70
1700 - HIGHER EDUCATION PROGRAMS	\$0.00	\$414,333.00	\$323,386.42	\$1,365.00	\$89,581.58	78.05
2100 - PUPIL PERSONNEL	\$405,530.14	\$3,698,558.23	\$2,894,256.36	\$629,649.62	\$174,652.25	78.25
2200 - INSTRUCTIONAL SUPPORT	\$193,457.49	\$3,108,148.09	\$1,700,979.79	\$352,237.95	\$1,054,930.35	54.73
2300 - ADMINISTRATION SUPPORT	\$667,825.74	\$7,102,959.19	\$5,176,692.61	\$842,405.79	\$1,083,860.79	72.88
2400 - PUPIL HEALTH	\$124,582.53	\$1,338,566.24	\$874,329.49	\$182,673.16	\$281,563.59	65.32
2500 - BUSINESS SERVICES	\$109,122.78	\$1,146,209.86	\$811,649.64	\$87,826.16	\$246,734.06	70.81
2600 - MAINTENANCE AND OPERATION	\$427,822.14	\$6,207,002.00	\$5,526,686.83	\$915,154.36	(\$234,839.19)	89.04
2700 - STUDENT TRANSPORTATION	\$17,891.65	\$6,283,330.07	\$3,756,617.49	\$5,266.78	\$2,521,445.80	59.79
2800 - INFORMATION TECHNOLOGY	\$195,971.84	\$1,518,798.32	\$1,472,439.06	\$163,478.35	(\$117,119.09)	96.95
2900 - OTHER SUPPORT SERVICES	\$0.00	\$34,440.00	\$32,005.52	\$0.00	\$2,434.48	92.93
3200 - STUDENT ACTIVITIES	\$264,917.90	\$1,306,529.80	\$1,267,678.00	\$82,545.03	(\$43,693.23)	97.03
3300 - COMMUNITY SERVICES	\$9,428.50	\$200,000.00	\$133,335.04	\$0.00	\$66,664.96	66.67
5100 - DEBT SERVICE	\$238,901.98	\$3,491,626.00	\$4,185,960.70	\$0.00	(\$694,334.70)	119.89
5200 - FUND TRANSFERS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	0.00
5800 - SUSPENSE ACCOUNT	(\$111,839.76)	\$0.00	\$10,224,328.95	\$13,493.72	(\$10,237,822.67)	
Total Expenditures	\$8,282,520.88	\$98,163,329.00	\$93,338,766.16	\$14,001,968.55	(\$9,177,405.71)	
Revenues	May-20	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
6100 - LOCAL TAX REVENUE	(\$185,033.17)	(\$45,115,650.00)	(\$524,136.42)	\$0.00	(\$44,591,513.58)	1.16
6400 - DELINQUENT TAXES	(\$356,406.05)	(\$4,408,290.00)	(\$4,374,364.97)	\$0.00	(\$33,925.03)	99.23
6500 - EARNINGS ON INVESTMENTS	(\$407.28)	(\$35,000.00)	(\$104,436.59)	\$0.00	\$69,436.59	298.39
6900 - OTHER REVENUE FROM LOCAL SOURCES	(\$2,274.42)	(\$205,000.00)	(\$1,780,431.33)	\$0.00	\$1,575,431.33	868.50
7100 - BASIC EDUCATION FUNDING	\$0.00	(\$25,276,318.00)	(\$14,069,264.24)	\$0.00	(\$11,207,053.76)	55.66
7200 - SPECIFIC EDU-PROGRAMS	\$0.00	(\$4,811,789.00)	(\$3,805,654.00)	\$0.00	(\$1,006,135.00)	79.09
7300 - NON-EDUCATIONAL PROGRAMS	\$0.00	(\$6,099,227.00)	(\$5,592,695.15)	\$0.00	(\$506,531.85)	91.70
7500 - STATE GRANTS NOT LISTED	\$0.00	\$0.00	(\$1,329,826.00)	\$0.00	\$1,329,826.00	
7506 - PASmart Computer Science & STEM	(\$2,058.82)	\$0.00	(\$26,764.66)	\$0.00	\$26,764.66	
7800 - PA'S SHARE OF PAID BENEFITS	(\$303,450.07)	(\$8,865,000.00)	(\$7,096,007.38)	\$0.00	(\$1,768,992.62)	80.05
8500 - GRANTS-IN-AID FED GOV - PA	(\$221,861.12)	(\$2,997,055.00)	(\$3,139,544.06)	\$0.00	\$142,489.06	104.75
8600 - GRANTS-IN-AID FED GOV - PA	\$0.00	\$0.00	(\$821,924.20)	\$0.00	\$821,924.20	
8800 - MEDICAL ASSISTANCE REIMB	\$0.00	(\$350,000.00)	(\$474,530.95)	\$0.00	\$124,530.95	135.58
Total Revenue	(\$1,071,490.93)	(\$98,163,329.00)	(\$43,139,579.95)	\$0.00	(\$55,023,749.05)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 5/31/2020

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

Opening Bank Statement Balance:	117,872.06
Cleared Deposits:	653.00
Cleared Checks and Charges:	10,802.69
Cleared Adjustments:	0.00
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Calculated Bank Balance:	107,722.37
Less: Outstanding Checks:	5,753.42
Plus: Deposits In Transit:	97,196.01
Plus: Uncleared Adjustments:	238.00
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Calculated Book Balance:	199,402.96
Actual Book Balance:	199,402.96
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VARIANCE:	0.00
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Ending Bank Statement Balance:	107,722.37
Calculated Bank Balance:	107,722.37
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Out of Balance Amount:	0.00
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Prepared by:

Carmela W. Womack

Date:

6/17/2020

Reviewed by:

Michael O. Casey

Date:

6/17/20

WILLIAM PENN SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS
INVESTMENT PURCHASE SCHEDULE
MONTH OF MAY 2020

Attachment B&F 3

BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2019-20
***PLGIT-ARM	\$ 2,756,131	0.31%	1-May-20	31-May-20	30
PSDLAF	\$ 2,225,341	0.19%	1-May-20	31-May-20	30
*PLGIT-PLUS	\$ 8,709	0.42%	1-May-20	31-May-20	30
TOTAL	\$ 4,990,182				

*-PLGIT PLUS Investment-->Capital Projects Fund

***-PLGIT-ARM Investment of Bonds

<p style="text-align: center;"> WILLIAM PENN SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS BOND FUND TREASURER'S REPORT MONTH OF MAY 2020 </p>

Attachment B&F 4

Cash Balance, May 01, 2020		\$	852,459
Receipts		\$	-
Local Revenue:			
Interest - '96 EMMAUS Bond	\$	8.42	
Interest - G.O. Note Series of 2004	\$	22.01	
Interest - G.O. Bond Series of 2012	\$	0.08	
Interest - G.O. Bond Series of 2013	\$	0.29	
Interest - G.O. Bond Series of 2015	\$	279.36	
Interest - PLGIT - Capital Projects	\$	10.50	
Transfer from General Fund	\$	-	
Total Local Revenue		\$	320.66
Total Receipts Plus Beginning Cash Balance		\$	<u>852,780</u>
Less: Expenditures -			
Total Expenditures		\$	-
Cash Balance, May 31, 2020		\$	<u>852,780</u>
Recapitulation:			
PLGIT			
96 EMMAUS Bond	\$	26,422	
G.O. Note Series of 2004	\$	57,613	
G.O. Bond Series of 2012	\$	220	
G.O. Bond Series of 2013	\$	771	
G.O. Bond Series of 2015	\$	735,945	
PLGIT-CAP. PROJECTS	\$	31,810	
Transfer to General Fund		0	
Cash Balance, May 31, 2020		\$	<u>852,781</u>