

**WILLIAM PENN SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
GENERAL FUND TREASURER'S REPORT  
MONTH OF APRIL 2022**

Attachment B & F 1

Expenditures	Apr-22	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
1100 - REGULAR PROGRAMS	\$43,153,226.44	\$42,883,886.94	\$31,082,026.00	\$8,876,978.51	\$2,924,882.43	72.48
1140 - Early Intervening Services	\$0.00	\$8,000.00	\$7,483.43	\$583.07	(\$66.50)	93.54
1200 - SPECIAL PROGRAMS	\$20,388,053.80	\$20,388,053.80	\$15,488,249.42	\$3,287,974.36	\$1,611,830.02	75.97
1300 - VOCATIONAL EDUCATION	\$1,668,527.31	\$1,668,527.31	\$1,280,843.59	\$159,675.18	\$228,008.54	76.76
1400 - OTHER INSTRUCTIONAL PROGRAMS	\$244,412.26	\$247,412.26	\$1,473,013.05	\$243,449.75	(\$1,469,050.54)	595.37
1700 - HIGHER EDUCATION PROGRAMS	\$422,136.00	\$422,136.00	\$327,284.01	\$0.00	\$94,851.99	77.53
2100 - PUPIL PERSONNEL	\$4,315,724.93	\$4,315,724.93	\$3,101,852.84	\$828,583.71	\$385,288.38	71.87
2200 - INSTRUCTIONAL SUPPORT	\$3,146,462.05	\$3,146,462.05	\$1,365,099.91	\$2,156,078.39	(\$374,716.25)	43.39
2300 - ADMINISTRATION SUPPORT	\$7,676,233.21	\$7,934,572.71	\$5,463,147.50	\$1,162,521.23	\$1,308,903.98	68.85
2400 - PUPIL HEALTH	\$1,360,044.84	\$1,360,044.84	\$697,415.01	\$211,238.21	\$451,391.62	51.28
2500 - BUSINESS SERVICES	\$1,141,717.31	\$1,141,717.31	\$638,132.34	\$131,095.64	\$372,489.33	55.89
2600 - MAINTENANCE AND OPERATION	\$6,446,749.00	\$6,446,749.00	\$5,357,725.68	\$967,276.68	\$121,746.64	83.11
2700 - STUDENT TRANSPORTATION	\$6,470,203.85	\$6,470,203.85	\$2,870,338.82	\$991,033.68	\$2,608,831.35	44.36
2800 - INFORMATION TECHNOLOGY	\$1,510,002.00	\$1,510,002.00	\$2,268,135.36	\$575,894.90	(\$1,334,028.26)	150.21
2900 - OTHER SUPPORT SERVICES	\$34,440.00	\$34,440.00	\$31,579.20	\$0.00	\$2,860.80	91.69
3200 - STUDENT ACTIVITIES	\$1,379,369.00	\$1,379,369.00	\$1,118,122.48	\$231,586.52	\$29,660.00	81.06
3300 - COMMUNITY SERVICES	\$200,000.00	\$200,000.00	\$81,040.75	\$14,125.48	\$104,833.77	40.52
5100 - DEBT SERVICE	\$3,991,626.00	\$3,991,626.00	\$10,304,313.91	\$38,075.50	(\$6,350,763.41)	258.15
5200 - FUND TRANSFERS	\$300,000.00	\$300,000.00	\$1,532,308.76	\$0.00	(\$1,232,308.76)	510.77
5800 - SUSPENSE ACCOUNT		\$0.00	\$8,847,936.24	\$20,149.13	(\$8,868,085.37)	
<b>Total Expenditures</b>	<b>\$103,848,928.00</b>	<b>\$103,848,928.00</b>	<b>\$93,336,048.30</b>	<b>\$19,896,319.94</b>	<b>(\$9,383,440.24)</b>	

Revenues	Apr-22	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
6100 - LOCAL TAX REVENUE	(\$45,911,592.00)	(\$45,911,592.00)	(\$46,283,113.13)	\$0.00	\$371,521.13	100.81
6400 - DELINQUENT TAXES	(\$4,100,000.00)	(\$4,100,000.00)	(\$2,917,654.53)	\$0.00	(\$1,182,345.47)	71.16
6500 - EARNINGS ON INVESTMENTS	(\$35,000.00)	(\$35,000.00)	(\$22,423.86)	\$0.00	(\$12,576.14)	64.07
6800 - REVENUES-PASS THROUGH FUNDS		\$0.00	(\$962,184.00)	\$0.00	\$962,184.00	
6833 -ARP Act IDEA - Pass Through		\$0.00	(\$211,096.00)	\$0.00	\$211,096.00	
6900 - OTHER REVENUE FROM LOCAL SOURCES	(\$115,000.00)	(\$115,000.00)	\$306,696.45	\$0.00	(\$421,696.45)	-266.69
7100 - BASIC EDUCATION FUNDING	(\$26,282,024.00)	(\$26,282,024.00)	(\$7,347,268.00)	\$0.00	(\$18,934,756.00)	27.96
7111 - Basic Education Funding		\$0.00	(\$11,020,886.00)	\$0.00	\$11,020,886.00	
7112 - Basic Education Funding Social Security		\$0.00	(\$992,899.94)	\$0.00	\$992,899.94	
7200 - SPECIFIC EDU-PROGRAMS	(\$5,028,315.00)	(\$5,028,315.00)	(\$4,020,097.00)	\$0.00	(\$1,008,218.00)	79.95
7300 - NON-EDUCATIONAL PROGRAMS	(\$6,104,335.00)	(\$6,104,335.00)	(\$3,861,828.55)	\$0.00	(\$2,242,506.45)	63.26
7311 - S D Transportation		\$0.00	(\$1,226,230.00)	\$0.00	\$1,226,230.00	
7312 - N P Transportation		\$0.00	(\$297,990.00)	\$0.00	\$297,990.00	
7500 - STATE GRANTS NOT LISTED		\$0.00	(\$1,185,576.00)	\$0.00	\$1,185,576.00	
7800 - PA'S SHARE OF PAID BENEFITS	(\$10,450,000.00)	(\$10,450,000.00)	(\$4,634,064.66)	\$0.00	(\$5,815,935.34)	44.35
8500 - GRANTS-IN-AID FED GOV - PA	(\$3,675,355.00)	(\$3,675,355.00)	(\$515,723.39)	\$0.00	(\$3,159,631.61)	14.03
8600 - GRANTS-IN-AID FED GOV - PA		\$0.00	(\$412,493.10)	\$0.00	\$412,493.10	
8741 - ESSER		\$0.00	\$956,828.33	\$0.00	(\$956,828.33)	
8742 - GEER		\$0.00	(\$88,240.37)	\$0.00	\$88,240.37	
8743 - ESSER II		\$0.00	(\$725,612.36)	\$0.00	\$725,612.36	
8744 - ARP ESSER		\$0.00	(\$573,738.76)	\$0.00	\$573,738.76	
8751 - ARP ESSER Learning Loss		\$0.00	(\$47,777.55)	\$0.00	\$47,777.55	
8752 - ARP ESSER Summer Programs		\$0.00	(\$9,555.42)	\$0.00	\$9,555.42	
8753 - ARP ESSER Summer Programs		\$0.00	(\$9,555.57)	\$0.00	\$9,555.57	
8800 - MEDICAL ASSISTANCE REIMB	(\$325,000.00)	(\$325,000.00)	(\$112,288.24)	\$0.00	(\$212,711.76)	34.55
9300 - INTERFUND TRANSFERS	(\$1,822,307.00)	(\$1,822,307.00)	\$0.00	\$0.00	(\$1,822,307.00)	0.00
<b>Total Revenues</b>	<b>(\$103,848,928.00)</b>	<b>(\$103,848,928.00)</b>	<b>(\$86,214,771.65)</b>	<b>\$0.00</b>	<b>(\$17,634,156.35)</b>	

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 4/30/2022

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

Opening Bank Statement Balance:	180,828.49
Cleared Deposits:	25,823.00
Cleared Checks and Charges:	10,723.11
Cleared Adjustments:	(80.00)
Calculated Bank Balance:	195,848.38
Less: Outstanding Checks:	15,309.97
Plus: Deposits In Transit:	37,276.01
Plus: Uncleared Adjustments:	357.00
Calculated Book Balance:	218,171.42
Actual Book Balance:	218,171.42
VARIANCE:	0.00

Ending Bank Statement Balance:	195,848.38
Calculated Bank Balance:	195,848.38
Out of Balance Amount:	0.00

Prepared by: *Carmelita Womack*      Date: 5/19/2022

Reviewed by: *Chris W. Johnson*      Date: 5/19/2022

**WILLIAM PENN SCHOOL DISTRICT**  
**BOARD OF SCHOOL DIRECTORS**  
**INVESTMENT PURCHASE SCHEDULE**  
**MONTH OF APRIL 2022**

Attachment B&F 3

BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2019-20
***PLGIT-ARM	\$ 3,012,110	0.01%	1-Apr-22	30-Apr-22	29
PSDLAF	\$ 5,296,943	0.01%	1-Apr-22	30-Apr-22	29
*PLGIT-PLUS	\$ 31,838	0.01%	1-Apr-22	30-Apr-22	29
<b>TOTAL</b>	<b>\$ 8,340,891</b>				

*\*-PLGIT PLUS Investment-->Capital Projects Fund*  
*\*\*\*-PLGIT-ARM Investment of Bonds*

**WILLIAM PENN SCHOOL DISTRICT**  
**BOARD OF SCHOOL DIRECTORS**  
**BOND FUND TREASURER'S REPORT**  
**MONTH OF APRIL 2022**

Attachment B&F 4

<b>Cash Balance, April 01, 2022</b>		\$	2,874,698
Receipts		\$	-
Local Revenue:			
Interest - '96 EMMAUS Bond	\$		3.01
Interest - G.O. Note Series of 2004	\$		5.81
Interest - G.O. Bond Series of 2012	\$		0.04
Interest - G.O. Bond Series of 2013	\$		0.14
Interest - G.O. Bond Series of 2015	\$		133.29
Interest - G.O. Bond Series of 2019	\$		365.69
Interest - PLGIT - Capital Projects	\$		3.56
Transfer from General Fund	\$		-
Total Local Revenue		\$	511.54
<b>Total Receipts Plus Beginning Cash Balance</b>		<b>\$</b>	<b><u>2,875,210</u></b>
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Less: Expenditures -			
Total Expenditures		\$	-
<b>Cash Balance, April 30, 2022</b>		<b>\$</b>	<b><u>2,875,210</u></b>
<b>Recapitulation:</b>			
PLGIT			
96 EMMAUS Bond		\$	26,446
G.O. Note Series of 2004		\$	57,648
G.O. Bond Series of 2012		\$	220
G.O. Bond Series of 2013		\$	772
G.O. Bond Series of 2015		\$	736,785
G.O. Bond Series of 2019		\$	2,021,502
PLGIT-CAP. PROJECTS		\$	31,838
Transfer to General Fund			0
<b>Cash Balance, April 30, 2022</b>		<b>\$</b>	<b><u>2,875,210</u></b>