

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

Attachment B & F 1

| Expenditures                        | Jul-22                | Current Budget          | Actuals (YTD)           | Encumbrances          | Available                | % of Budget |
|-------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|--------------------------|-------------|
| 1100 - REGULAR PROGRAMS             | \$1,958,330.11        | \$42,883,886.94         | \$39,909,829.67         | \$2,685,964.28        | \$288,092.99             | 93.06       |
| 1140 - Early Intervening Services   | \$0.00                | \$8,000.00              | \$8,062.88              | \$3.62                | (\$66.50)                | 100.79      |
| 1200 - SPECIAL PROGRAMS             | \$685,601.84          | \$20,388,053.80         | \$20,590,555.67         | \$882,553.39          | (\$1,085,055.26)         | 100.99      |
| 1300 - VOCATIONAL EDUCATION         | \$16,682.44           | \$1,668,527.31          | \$1,334,963.45          | \$110,026.15          | \$223,537.71             | 80.01       |
| 1400 - OTHER INSTRUCTIONAL PROGRAMS | \$534.67              | \$247,412.26            | \$1,577,450.82          | \$177,928.40          | (\$1,507,966.96)         | 637.58      |
| 1700 - HIGHER EDUCATION PROGRAMS    | \$0.00                | \$422,136.00            | \$329,075.72            | \$0.00                | \$93,060.28              | 77.95       |
| 2100 - PUPIL PERSONNEL              | \$183,505.34          | \$4,315,724.93          | \$3,822,819.42          | \$189,182.85          | \$303,722.66             | 88.58       |
| 2200 - INSTRUCTIONAL SUPPORT        | \$42,757.34           | \$3,146,462.05          | \$1,777,266.17          | \$1,466,411.95        | (\$97,216.07)            | 56.48       |
| 2300 - ADMINISTRATION SUPPORT       | \$52,413.97           | \$7,934,572.71          | \$6,782,980.76          | \$195,593.58          | \$955,998.37             | 85.49       |
| 2400 - PUPIL HEALTH                 | \$31,089.80           | \$1,360,044.84          | \$887,780.82            | \$46,282.79           | \$425,981.23             | 65.28       |
| 2500 - BUSINESS SERVICES            | \$7,212.34            | \$1,141,717.31          | \$771,886.44            | \$13,968.26           | \$355,862.61             | 67.61       |
| 2600 - MAINTENANCE AND OPERATION    | \$24,494.98           | \$6,446,749.00          | \$7,068,759.22          | \$782,874.98          | (\$1,404,885.20)         | 109.65      |
| 2700 - STUDENT TRANSPORTATION       | \$58,010.00           | \$6,470,203.85          | \$4,257,016.39          | \$2,147.67            | \$2,211,039.79           | 65.79       |
| 2800 - INFORMATION TECHNOLOGY       | \$2,868.63            | \$1,510,002.00          | \$2,703,100.96          | \$207,316.08          | (\$1,400,415.04)         | 179.01      |
| 2900 - OTHER SUPPORT SERVICES       | \$0.00                | \$34,440.00             | \$31,579.20             | \$0.00                | \$2,860.80               | 91.69       |
| 3200 - STUDENT ACTIVITIES           | \$16,600.46           | \$1,379,369.00          | \$1,389,295.76          | \$27,231.80           | (\$37,158.56)            | 100.72      |
| 3300 - COMMUNITY SERVICES           | \$0.00                | \$200,000.00            | \$124,290.73            | (\$2,000.00)          | \$77,709.27              | 62.15       |
| 5100 - DEBT SERVICE                 | \$0.00                | \$3,991,626.00          | \$10,699,351.45         | \$0.00                | (\$6,707,725.45)         | 268.04      |
| 5200 - FUND TRANSFERS               | \$0.00                | \$300,000.00            | \$1,618,431.20          | \$0.00                | (\$1,318,431.20)         | 539.48      |
| 5800 - SUSPENSE ACCOUNT             | \$10,635.93           | \$0.00                  | \$9,816,831.16          | \$892.91              | (\$9,817,724.07)         |             |
| <b>Total Expenditures</b>           | <b>\$3,090,737.85</b> | <b>\$103,848,928.00</b> | <b>\$115,501,327.89</b> | <b>\$6,786,378.71</b> | <b>(\$18,438,778.60)</b> |             |

| Revenues                                       | Jul-22        | Current Budget            | Actuals (YTD)             | Encumbrances  | Available             | % of Budget |
|--|---------------|---------------------------|---------------------------|---------------|-----------------------|-------------|
| 6100 - LOCAL TAX REVENUE                       | \$0.00        | (\$45,911,592.00)         | (\$46,406,695.36)         | \$0.00        | \$495,103.36          | 101.08      |
| 6400 - DELINQUENT TAXES                        | \$0.00        | (\$4,100,000.00)          | (\$4,105,202.98)          | \$0.00        | \$5,202.98            | 100.13      |
| 6500 - EARNINGS ON INVESTMENTS                 | \$0.00        | (\$35,000.00)             | (\$28,088.98)             | \$0.00        | (\$6,911.02)          | 80.25       |
| 6800 - REVENUES-PASS THROUGH FUNDS             | \$0.00        | \$0.00                    | (\$962,184.00)            | \$0.00        | \$962,184.00          |             |
| 6833 -ARP Act IDEA - Pass Through              | \$0.00        | \$0.00                    | (\$211,096.00)            | \$0.00        | \$211,096.00          |             |
| 6900 - REVENUE FROM LOCAL SOURCES              | \$0.00        | (\$115,000.00)            | (\$249,754.51)            | \$0.00        | \$134,754.51          | 217.18      |
| 7100 - BASIC EDUCATION FUNDING                 | \$0.00        | (\$26,282,024.00)         | (\$8,085,961.49)          | \$0.00        | (\$18,196,062.51)     | 30.77       |
| 7111 - Basic Education Funding                 | \$0.00        | \$0.00                    | (\$18,147,877.87)         | \$0.00        | \$18,147,877.87       |             |
| 7112 - Basic Education Funding Social Security | \$0.00        | \$0.00                    | (\$1,452,676.93)          | \$0.00        | \$1,452,676.93        |             |
| 7200 - SPECIFIC EDU-PROGRAMS                   | \$0.00        | (\$5,028,315.00)          | (\$5,129,191.98)          | \$0.00        | \$100,876.98          | 102.01      |
| 7300 - NON-EDUCATIONAL PROGRAMS                | \$0.00        | (\$6,104,335.00)          | (\$3,973,900.55)          | \$0.00        | (\$2,130,434.45)      | 65.10       |
| 7311 - S D Transportation                      | \$0.00        | \$0.00                    | (\$1,514,106.41)          | \$0.00        | \$1,514,106.41        |             |
| 7312 - N P Transportation                      | \$0.00        | \$0.00                    | (\$595,980.00)            | \$0.00        | \$595,980.00          |             |
| 7500 - STATE GRANTS NOT LISTED                 | \$0.00        | \$0.00                    | (\$1,185,576.00)          | \$0.00        | \$1,185,576.00        |             |
| 7800 - PA'S SHARE OF PAID BENEFITS             | \$0.00        | (\$10,450,000.00)         | (\$6,836,980.91)          | \$0.00        | (\$3,613,019.09)      | 65.43       |
| 8500 - GRANTS-IN-AID FED GOV - PA              | \$0.00        | (\$3,675,355.00)          | (\$1,607,250.03)          | \$0.00        | (\$2,068,104.97)      | 43.73       |
| 8600 - GRANTS-IN-AID FED GOV - PA              | \$0.00        | \$0.00                    | (\$412,493.10)            | \$0.00        | \$412,493.10          |             |
| 8741 - ESSER                                   | \$0.00        | \$0.00                    | (\$23,498.00)             | \$0.00        | \$23,498.00           |             |
| 8742 - GEER                                    | \$0.00        | \$0.00                    | (\$88,240.37)             | \$0.00        | \$88,240.37           |             |
| 8743 - ESSER II                                | \$0.00        | \$0.00                    | (\$4,535,077.25)          | \$0.00        | \$4,535,077.25        |             |
| 8744 - ARP ESSER                               | \$0.00        | \$0.00                    | (\$1,147,477.52)          | \$0.00        | \$1,147,477.52        |             |
| 8751 - ARP ESSER Learning Loss                 | \$0.00        | \$0.00                    | (\$47,777.55)             | \$0.00        | \$47,777.55           |             |
| 8752 - ARP ESSER Summer Programs               | \$0.00        | \$0.00                    | (\$9,555.42)              | \$0.00        | \$9,555.42            |             |
| 8753 - ARP ESSER Summer Programs               | \$0.00        | \$0.00                    | (\$9,555.57)              | \$0.00        | \$9,555.57            |             |
| 8754 - ARP ESSER Homeless Children & Youth     | \$0.00        | \$0.00                    | (\$3,489.80)              | \$0.00        | \$3,489.80            |             |
| 8755 - ARP ESSER Emergency Relief              | \$0.00        | \$0.00                    | (\$6,512.34)              | \$0.00        | \$6,512.34            |             |
| 8800 - MEDICAL ASSISTANCE REIMB                | \$0.00        | (\$325,000.00)            | (\$112,288.24)            | \$0.00        | (\$212,711.76)        | 34.55       |
| 9300 - INTERFUND TRANSFERS                     | \$0.00        | (\$1,822,307.00)          | \$0.00                    | \$0.00        | (\$1,822,307.00)      | 0.00        |
| <b>Total Revenues</b>                          | <b>\$0.00</b> | <b>(\$103,848,928.00)</b> | <b>(\$106,888,489.16)</b> | <b>\$0.00</b> | <b>\$3,039,561.16</b> |             |

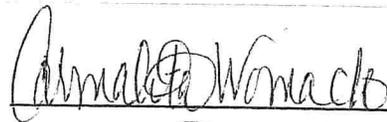
**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 7/31/2022

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

|                                |                                 |            |
|--------------------------------|---------------------------------|------------|
|                                | Opening Bank Statement Balance: | 189,561.57 |
|                                | Cleared Deposits:               | 2,672.00   |
|                                | Cleared Checks and Charges:     | 14,750.02  |
|                                | Cleared Adjustments:            | 0.00       |
|                                | Calculated Bank Balance:        | 177,483.55 |
| Less:                          | Outstanding Checks:             | 23,226.97  |
| Plus:                          | Deposits In Transit:            | 37,276.01  |
| Plus:                          | Uncleared Adjustments:          | 357.00     |
|                                | Calculated Book Balance:        | 191,889.59 |
|                                | Actual Book Balance:            | 191,889.59 |
|                                | VARIANCE:                       | 0.00       |
| Ending Bank Statement Balance: | 177,483.55                      |            |
| Calculated Bank Balance:       | 177,483.55                      |            |
| Out of Balance Amount:         | 0.00                            |            |

Prepared by:



Date:

8/17/2022

Reviewed by:



Date:

8/18/22

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

Attachment B&F 3

| BANK         | PRIN<br>AMOUNT      | INT.<br>RATE % | DATE OF<br>PURCHASE | DATE OF<br>MATURITY | DAYS<br>2021-22 |
|--------------|---------------------|----------------|---------------------|---------------------|-----------------|
| ***PLGIT-ARM | \$ 2,850,199        | 0.014%         | 1-May-22            | 31-May-22           | 30              |
| PSDLAF       | \$ 2,458,686        | 0.012%         | 1-May-22            | 31-May-22           | 30              |
| *PLGIT-PLUS  | \$ 31,908           | 0.013%         | 1-May-22            | 31-May-22           | 30              |
| <b>TOTAL</b> | <b>\$ 5,340,793</b> |                |                     |                     |                 |

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

\*\*\*-PLGIT-ARM Investment of Bonds

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| <p style="text-align: center;">WILLIAM PENN SCHOOL DISTRICT<br/>         BOARD OF SCHOOL DIRECTORS<br/>         BOND FUND TREASURER'S REPORT<br/>         MONTH OF July 2022</p> |
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Attachment B&F 4

|   |    |           |                  |
|---|----|-----------|------------------|
| <b>Cash Balance, July 01, 2022</b>                |    | \$        | 2,878,801        |
| Receipts  |    | \$        | -                |
| Local Revenue:                                    |    |           |                  |
| Interest - '96 EMMAUS Bond                        | \$ | 28.56     |                  |
| Interest - G.O. Note Series of 2004               | \$ | 61.40     |                  |
| Interest - G.O. Bond Series of 2012               | \$ | 0.25      |                  |
| Interest - G.O. Bond Series of 2013               | \$ | 0.89      |                  |
| Interest - G.O. Bond Series of 2015               | \$ | 849.52    |                  |
| Interest - G.O. Bond Series of 2019               | \$ | 2,330.80  |                  |
| Interest - PLGIT - Capital Projects               | \$ | 34.29     |                  |
| Transfer from General Fund                        | \$ | -         |                  |
| Total Local Revenue                               |    | \$        | 3,305.71         |
| <b>Total Receipts Plus Beginning Cash Balance</b> |    | \$        | <u>2,882,107</u> |
| Less: Expenditures -                              |    |           |                  |
| Total Expenditures                                |    | \$        | -                |
| <b>Cash Balance, July 31, 2022</b>                |    | \$        | <u>2,882,107</u> |
| <b>Recapitulation:</b>                            |    |           |                  |
| PLGIT   |    |           |                  |
| 96 EMMAUS Bond                                    | \$ | 26,504    |                  |
| G.O. Note Series of 2004                          | \$ | 57,772    |                  |
| G.O. Bond Series of 2012                          | \$ | 221       |                  |
| G.O. Bond Series of 2013                          | \$ | 773       |                  |
| G.O. Bond Series of 2015                          | \$ | 738,559   |                  |
| G.O. Bond Series of 2019                          | \$ | 2,026,369 |                  |
| PLGIT-CAP. PROJECTS                               | \$ | 31,908    |                  |
| Transfer to General Fund                          | \$ | -         |                  |
| <b>Cash Balance, July 31, 2022</b>                |    | \$        | <u>2,882,107</u> |