

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

Attachment B & F 1

Expenditures	May-22	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
1100 - REGULAR PROGRAMS	\$2,571,215.48	\$42,883,886.94	\$33,653,241.48	\$7,375,633.64	\$1,855,011.82	78.48
1140 - Early Intervening Services	\$514.27	\$8,000.00	\$7,997.70	\$68.80	(\$66.50)	99.97
1200 - SPECIAL PROGRAMS	\$1,385,834.21	\$20,388,053.80	\$16,874,083.63	\$2,433,562.49	\$1,080,407.68	82.76
1300 - VOCATIONAL EDUCATION	\$19,360.51	\$1,668,527.31	\$1,300,204.10	\$143,708.16	\$224,615.05	77.93
1400 - OTHER INSTRUCTIONAL PROGRAMS	\$19,000.99	\$247,412.26	\$1,492,014.04	\$222,350.01	(\$1,466,951.79)	603.05
1700 - HIGHER EDUCATION PROGRAMS	\$0.00	\$422,136.00	\$327,284.01	\$164.46	\$94,687.53	77.53
2100 - PUPIL PERSONNEL	\$243,540.89	\$4,315,724.93	\$3,345,393.73	\$598,335.71	\$371,995.49	77.52
2200 - INSTRUCTIONAL SUPPORT	\$139,661.54	\$3,146,462.05	\$1,504,761.45	\$1,861,020.39	(\$219,319.79)	47.82
2300 - ADMINISTRATION SUPPORT	\$610,651.97	\$7,934,572.71	\$6,073,799.47	\$659,840.71	\$1,200,932.53	76.55
2400 - PUPIL HEALTH	\$71,441.86	\$1,360,044.84	\$768,856.87	\$157,760.99	\$433,426.98	56.53
2500 - BUSINESS SERVICES	\$58,604.78	\$1,141,717.31	\$696,737.12	\$70,525.07	\$374,455.12	61.03
2600 - MAINTENANCE AND OPERATION	\$594,350.92	\$6,446,749.00	\$5,952,076.60	\$861,475.32	(\$366,802.92)	92.33
2700 - STUDENT TRANSPORTATION	\$1,099,523.01	\$6,470,203.85	\$3,969,861.83	\$4,640.60	\$2,495,701.42	61.36
2800 - INFORMATION TECHNOLOGY	\$312,861.25	\$1,510,002.00	\$2,580,996.61	\$478,637.61	(\$1,549,632.22)	170.93
2900 - OTHER SUPPORT SERVICES	\$0.00	\$34,440.00	\$31,579.20	\$0.00	\$2,860.80	91.69
3200 - STUDENT ACTIVITIES	\$147,299.37	\$1,379,369.00	\$1,265,421.85	\$169,339.86	(\$55,392.71)	91.74
3300 - COMMUNITY SERVICES	\$12,350.00	\$200,000.00	\$93,390.75	\$14,125.48	\$92,483.77	46.70
5100 - DEBT SERVICE	\$356,962.04	\$3,991,626.00	\$10,661,275.95	\$38,075.50	(\$6,707,725.45)	267.09
5200 - FUND TRANSFERS	\$86,122.44	\$300,000.00	\$1,618,431.20	\$0.00	(\$1,318,431.20)	539.48
5800 - SUSPENSE ACCOUNT	\$261,237.42	\$0.00	\$9,109,173.66	\$10,399.41	(\$9,119,573.07)	
Total Expenditures	\$7,990,532.95	\$103,848,928.00	\$101,326,581.25	\$15,099,664.21	(\$12,577,317.46)	

Revenues	May-22	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
6100 - LOCAL TAX REVENUE	(\$78,271.01)	(\$45,911,592.00)	(\$46,361,384.14)	\$19,542.82	\$430,249.32	100.98
6400 - DELINQUENT TAXES	(\$390,638.36)	(\$4,100,000.00)	(\$3,308,292.89)	\$0.00	(\$791,707.11)	80.69
6500 - EARNINGS ON INVESTMENTS	(\$1,732.88)	(\$35,000.00)	(\$24,156.74)	\$0.00	(\$10,843.26)	69.02
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 - OTHER REVENUE FROM LOCAL SOURCES	(\$4,178.34)	(\$115,000.00)	\$302,518.11	\$0.00	(\$417,518.11)	-263.06
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	\$0.00	\$0.00	(\$11,020,886.00)	\$0.00	\$11,020,886.00	
7112 - Basic Education Funding Social Security	(\$459,776.99)	\$0.00	(\$1,452,676.93)	\$0.00	\$1,452,676.93	
7200 - SPECIFIC EDU-PROGRAMS	\$0.00	(\$5,028,315.00)	(\$4,020,097.00)	\$0.00	(\$1,008,218.00)	79.95
7300 - NON-EDUCATIONAL PROGRAMS	\$0.00	(\$6,104,335.00)	(\$3,861,828.55)	\$0.00	(\$2,242,506.45)	63.26
7311 - S D Transportation	\$0.00	\$0.00	(\$1,226,230.00)	\$0.00	\$1,226,230.00	
7312 - N P Transportation	\$0.00	\$0.00	(\$297,990.00)	\$0.00	\$297,990.00	
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)	(\$4,634,064.66)	\$0.00	(\$5,815,935.34)	44.35
8500 - GRANTS-IN-AID FED GOV - PA	(\$841,469.08)	(\$3,675,355.00)	(\$1,357,192.47)	\$0.00	(\$2,318,162.53)	36.93
8600 - GRANTS-IN-AID FED GOV - PA	\$0.00	\$0.00	(\$412,493.10)	\$0.00	\$412,493.10	
8741 - ESSER	(\$980,326.33)	\$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	(\$3,628,061.80)	\$0.00	(\$4,353,674.16)	\$0.00	\$4,353,674.16	
8744 - ARP ESSER	(\$286,869.38)	\$0.00	(\$860,608.14)	\$0.00	\$860,608.14	
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	
8755 - ARP ESSER Emergency Relief	(\$4,341.56)	\$0.00	(\$4,341.56)	\$0.00	\$4,341.56	
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
Total Revenues	(\$6,675,665.73)	(\$103,848,928.00)	(\$92,890,437.38)	\$19,542.82	(\$10,978,033.44)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 5/31/2022

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

Opening Bank Statement Balance:	195,848.38
Cleared Deposits:	7,645.11
Cleared Checks and Charges:	26,664.24
Cleared Adjustments:	0.00
Calculated Bank Balance:	176,829.25
Less: Outstanding Checks:	19,167.24
Plus: Deposits In Transit:	37,276.01
Plus: Uncleared Adjustments:	357.00
Calculated Book Balance:	195,295.02
Actual Book Balance:	195,295.02
VARIANCE:	0.00
Ending Bank Statement Balance:	176,829.25
Calculated Bank Balance:	176,829.25
Out of Balance Amount:	0.00

Prepared by: Carmela Ste Womack Date: 6/22/2022

Reviewed by: R. J. R. R. Date: 6/22/22

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

Attachment B&F 3

BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2021-22
***PLGIT-ARM	\$ 2,844,790	0.01%	1-May-22	31-May-22	30
PSDLAF	\$ 3,630,339	0.01%	1-May-22	31-May-22	30
*PLGIT-PLUS	\$ 31,852	0.01%	1-May-22	31-May-22	30
TOTAL	\$ 6,506,981				

**-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 MAY 2022

Attachment B&F 4

Cash Balance, May 01, 2022		\$	2,875,209
Receipts		\$	-
Local Revenue:			
Interest - '96 EMMAUS Bond	\$		11.37
Interest - G.O. Note Series of 2004	\$		23.97
Interest - G.O. Bond Series of 2012	\$		0.11
Interest - G.O. Bond Series of 2013	\$		0.39
Interest - G.O. Bond Series of 2015	\$		369.48
Interest - G.O. Bond Series of 2019	\$		1,013.72
Interest - PLGIT - Capital Projects	\$		13.61
Transfer from General Fund	\$		-
Total Local Revenue		\$	1,432.65
Total Receipts Plus Beginning Cash Balance		\$	<u>2,876,642</u>
Less: Expenditures -			
Total Expenditures		\$	-
Cash Balance, May 31, 2022		\$	<u>2,876,642</u>
Recapitulation:			
PLGIT			
96 EMMAUS Bond		\$	26,458
G.O. Note Series of 2004		\$	57,672
G.O. Bond Series of 2012		\$	220
G.O. Bond Series of 2013		\$	772
G.O. Bond Series of 2015		\$	737,154
G.O. Bond Series of 2019		\$	2,022,515
PLGIT-CAP. PROJECTS		\$	31,852
Transfer to General Fund		\$	-
Cash Balance, May 31, 2022		\$	<u>2,876,642</u>