

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

Attachment B & F 1

Expenditures	May-21	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
1100 - REGULAR PROGRAMS	\$3,295,857.77	\$42,018,654.59	\$38,436,619.35	\$9,276,421.28	(\$5,694,386.04)	91.48
1200 - SPECIAL PROGRAMS	\$1,457,477.49	\$19,588,974.74	\$14,760,742.40	\$2,541,227.17	\$2,287,005.17	75.35
1300 - VOCATIONAL EDUCATION	\$29,342.19	\$1,749,407.21	\$1,307,863.43	\$78,867.17	\$362,676.61	74.76
1400 - OTHER INSTRUCTIONAL PROGRAMS	\$0.00	\$241,894.74	\$27,797.50	\$0.00	\$214,097.24	11.49
1700 - HIGHER EDUCATION PROGRAMS	\$107.00	\$420,064.00	\$330,213.85	\$238.91	\$89,611.24	78.61
2100 - PUPIL PERSONNEL	\$244,192.59	\$3,756,176.03	\$2,702,960.37	\$556,913.76	\$496,301.90	71.96
2200 - INSTRUCTIONAL SUPPORT	\$158,647.81	\$3,344,159.65	\$1,419,642.15	\$199,716.41	\$1,724,801.09	42.45
2300 - ADMINISTRATION SUPPORT	\$505,660.79	\$7,081,598.96	\$5,729,611.61	\$608,600.56	\$743,386.79	80.91
2400 - PUPIL HEALTH	\$79,557.66	\$1,347,789.06	\$854,417.40	\$168,322.56	\$325,049.10	63.39
2500 - BUSINESS SERVICES	\$65,161.91	\$1,124,847.21	\$764,172.26	\$78,841.75	\$281,833.20	67.94
2600 - MAINTENANCE AND OPERATION	\$372,910.87	\$6,239,367.00	\$6,824,836.49	\$1,182,019.51	(\$1,767,489.00)	109.38
2700 - STUDENT TRANSPORTATION	\$506,012.31	\$6,426,134.41	\$2,547,571.08	\$96,460.51	\$3,782,102.82	39.64
2800 - INFORMATION TECHNOLOGY	\$245,395.85	\$1,647,772.54	\$6,393,410.34	\$1,029,845.92	(\$5,775,483.72)	388.00
2900 - OTHER SUPPORT SERVICES	\$0.00	\$34,440.00	\$32,055.60	\$0.00	\$2,384.40	93.08
3200 - STUDENT ACTIVITIES	\$44,392.60	\$1,316,202.86	\$898,363.61	\$55,144.87	\$362,694.38	68.25
3300 - COMMUNITY SERVICES	\$0.00	\$200,000.00	\$123,479.14	\$0.00	\$76,520.86	61.74
5100 - DEBT SERVICE	\$0.00	\$3,491,626.00	\$3,932,884.19	\$0.00	(\$441,258.19)	112.64
5200 - FUND TRANSFERS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	0.00
5800 - SUSPENSE ACCOUNT	\$39,265.01	\$0.00	\$9,196,514.09	\$82,772.18	(\$9,279,286.27)	
Total Expenditures	\$7,043,981.85	\$100,329,109.00	\$96,283,154.86	\$15,955,392.56	(\$11,909,438.42)	
Revenues	May-21	Current Budget	Actuals (YTD)	Encumbrances	Available	% of Budget
6100 - LOCAL TAX REVENUE	(\$68,717.42)	(\$44,875,755.00)	(\$45,778,602.58)	\$2,439.16	\$900,408.42	102.01
6400 - DELINQUENT TAXES	\$0.00	(\$4,408,290.00)	(\$3,866,796.85)	\$0.00	(\$541,493.15)	87.72
6500 - EARNINGS ON INVESTMENTS	(\$29.26)	(\$35,000.00)	(\$784.94)	\$0.00	(\$34,215.06)	2.24
6900 - OTHER REVENUE FROM LOCAL SOURCES	(\$34,785.34)	(\$155,000.00)	(\$3,414,156.19)	\$0.00	\$3,259,156.19	2,202.68
7100 - BASIC EDUCATION FUNDING	\$0.00	(\$25,982,024.00)	(\$17,094,335.00)	\$0.00	(\$8,887,689.00)	65.79
7112 - Basic Education Funding Social Security	(\$429,285.50)	\$0.00	(\$1,937,143.59)	\$0.00	\$1,937,143.59	
7200 - SPECIFIC EDU-PROGRAMS	\$0.00	(\$5,028,315.00)	(\$3,016,988.00)	\$0.00	(\$2,011,327.00)	60.00
7300 - NON-EDUCATIONAL PROGRAMS	\$0.00	(\$6,099,537.00)	(\$4,286,727.86)	\$0.00	(\$1,812,809.14)	70.28
7311 - S D Transportation	\$0.00	\$0.00	(\$1,045,090.00)	\$0.00	\$1,045,090.00	
7312 - N P Transportation	\$0.00	\$0.00	(\$360,360.00)	\$0.00	\$360,360.00	
7500 - STATE GRANTS NOT LISTED	\$0.00	\$0.00	(\$2,098,550.96)	\$0.00	\$2,098,550.96	
7506 - PAsmart Computer Science & STEM	\$0.00	\$0.00	(\$6,176.52)	\$0.00	\$6,176.52	
7800 - PA'S SHARE OF PAID BENEFITS	\$0.00	(\$9,440,000.00)	(\$7,468,292.38)	\$0.00	(\$1,971,707.62)	79.11
8500 - GRANTS-IN-AID FED GOV - PA	\$0.00	(\$2,997,055.00)	(\$2,749,995.74)	\$0.00	(\$247,059.26)	91.76
8600 - GRANTS-IN-AID FED GOV - PA	\$0.00	\$0.00	(\$824,111.34)	\$0.00	\$824,111.34	
8741 - ESSER	\$0.00	\$0.00	(\$784,261.04)	\$0.00	\$784,261.04	
8742 - GEER	\$0.00	\$0.00	(\$46,503.67)	\$0.00	\$46,503.67	
8749 - COVID-19 School Health and Safety	\$0.00	\$0.00	(\$339,662.95)	\$0.00	\$339,662.95	
8800 - MEDICAL ASSISTANCE REIMB	\$0.00	(\$425,000.00)	(\$50,270.06)	\$0.00	(\$374,729.94)	11.83
9300 - INTERFUND TRANSFERS	\$0.00	(\$883,133.00)	\$0.00	\$0.00	(\$883,133.00)	0.00
Total Revenues	(\$532,817.52)	(\$100,329,109.00)	(\$95,168,809.67)	\$2,439.16	(\$5,162,738.49)	

BANK RECONCILIATION REPORT

As of Statement Ending Date: 5/31/2021

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

	Opening Bank Statement Balance:	170,625.12
	Cleared Deposits:	57,139.29
	Cleared Checks and Charges:	13,759.94
	Cleared Adjustments:	0.00
	Calculated Bank Balance:	214,004.47
Less:	Outstanding Checks:	15,021.06
Plus:	Deposits In Transit:	37,196.01
Plus:	Uncleared Adjustments:	277.00
	Calculated Book Balance:	236,456.42
	Actual Book Balance:	236,456.42
	VARIANCE:	0.00
Ending Bank Statement Balance:	214,004.47	
Calculated Bank Balance:	214,004.47	
Out of Balance Amount:	0.00	

Prepared by:

Carolanne Womack

Date:

6/24/2021

Reviewed by:

A. J. H. Craft

Date:

6/24/2021

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

Attachment B&F 3

BANK	PRIN AMOUNT	INT. RATE %	DATE OF PURCHASE	DATE OF MATURITY	DAYS 2019-20
***PLGIT-ARM	\$ 736,460	0.01%	1-May-21	31-May-21	30
PSDLAF	\$ 7,682,355	0.01%	1-May-21	31-May-21	30
*PLGIT-PLUS	\$ 31,830	0.01%	1-May-21	31-May-21	30
TOTAL	\$ 8,450,645				

**-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 2021

Attachment B&F 4

Cash Balance, May 01, 2021		\$ 853,354
Receipts		\$ -
Local Revenue:		
Interest - '96 EMMAUS Bond	\$ 0.28	
Interest - G.O. Note Series of 2004	\$ 0.53	
Interest - G.O. Bond Series of 2012	\$ -	
Interest - G.O. Bond Series of 2013	\$ 0.01	
Interest - G.O. Bond Series of 2015	\$ 12.77	
Interest - PLGIT - Capital Projects	\$ 0.33	
Transfer from General Fund	\$ -	
Total Local Revenue		\$ 13.92
Total Receipts Plus Beginning Cash Balance		<u>\$ 853,368</u>
Less: Expenditures -		
Total Expenditures		\$ -
Cash Balance, May 31, 2021		<u>\$ 853,368</u>
Recapitulation:		
PLGIT		
96 EMMAUS Bond	\$ 26,439	
G.O. Note Series of 2004	\$ 57,634	
G.O. Bond Series of 2012	\$ 220	
G.O. Bond Series of 2013	\$ 771	
G.O. Bond Series of 2015	\$ 736,460	
PLGIT-CAP. PROJECTS	\$ 31,830	
Transfer to General Fund	0	
Cash Balance, May 31, 2021		<u>\$ 853,354</u>