

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

December 31, 2021

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	ATAMM Fund	Internal Service Fund	Total
<b>Assets</b>									
Cash & Investments	84,624,169.58	2,708,223.23	1,116,493.57	92,277.26	798,470.90	35,630.61	650,934.91	438,755.75	90,464,955.81
State & Federal Receivables	552,388.55	-	-	-	-	-	-	-	552,388.55
Due from Other Funds	124,119.75	2,000,000.00	-	500,000.00	198,415.98	3,147.04	-	9,748,225.74	12,573,908.51
Other Receivables	2,072,847.29	-	7,439.00	-	-	-	-	5,074.80	2,085,361.09
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	179,849.84	-	21,000.00	-	-	-	-	-	200,849.84
<b>Total Assets</b>	<b>\$ 87,596,317.03</b>	<b>\$ 4,708,223.23</b>	<b>\$ 1,144,932.57</b>	<b>\$ 592,277.26</b>	<b>\$ 996,886.88</b>	<b>\$ 38,777.65</b>	<b>\$ 650,934.91</b>	<b>\$ 10,192,056.29</b>	<b>\$ 105,920,405.82</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	3,037.52	-	3,000.00	-	-	-	17,486.30	-	23,523.82
Accrued Salaries & Benefits	(5,829,878.40)	-	-	-	-	-	-	-	(5,829,878.40)
Due to Other Funds	24,169,750.01	8,104.39	-	405,550.39	-	-	-	214.58	24,583,619.37
Other Liabilities	2,545,176.14	-	399.35	-	-	-	-	1,159,208.15	3,704,783.64
<b>Total Liabilities</b>	<b>20,888,085.27</b>	<b>8,104.39</b>	<b>3,399.35</b>	<b>405,550.39</b>	<b>-</b>	<b>-</b>	<b>17,486.30</b>	<b>1,159,422.73</b>	<b>22,482,048.43</b>
<b>Fund Balance</b>									
Revenues	97,712,010.61	339.78	44.28	41.05	234.03	4.65	390.86	121,510.29	97,834,575.55
Expenditures	47,071,825.37	162,473.10	-	701,655.75	-	-	-	1,479,097.13	49,415,051.35
Net Incerase/(Decrease) in Fund Balance	50,640,185.24	(162,133.32)	44.28	(701,614.70)	234.03	4.65	390.86	(1,357,586.84)	48,419,524.20
Fund Balance Beginning of Year	16,068,046.52	4,862,252.16	1,141,488.94	888,341.57	996,652.85	38,773.00	633,057.75	10,390,220.40	35,018,833.19
<b>Total Fund Balance</b>	<b>66,708,231.76</b>	<b>4,700,118.84</b>	<b>1,141,533.22</b>	<b>186,726.87</b>	<b>996,886.88</b>	<b>38,777.65</b>	<b>633,448.61</b>	<b>9,032,633.56</b>	<b>83,438,357.39</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 87,596,317.03</b>	<b>\$ 4,708,223.23</b>	<b>\$ 1,144,932.57</b>	<b>\$ 592,277.26</b>	<b>\$ 996,886.88</b>	<b>\$ 38,777.65</b>	<b>\$ 650,934.91</b>	<b>\$ 10,192,056.29</b>	<b>\$ 105,920,405.82</b>

**BOYERTOWN AREA SCHOOL DISTRICT**  
**GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE**  
**DECEMBER, 2021**

<b>MAJOR SOURCE</b>	<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
6000 LOCAL SOURCES	86,280,093.00	1,816,473.40	83,381,951.67	2,898,141.33	96.64
7000 STATE SOURCES	38,253,674.00	3,865,189.22	13,747,432.25	24,506,241.75	35.94
8000 FEDERAL SOURCES	3,953,463.00	208,701.52	582,626.69	3,370,836.31	14.74
9000 OTHER FINANCING SOURCES	102,500.00	0.00	0.00	102,500.00	0.00
<b>TOTAL REVENUES</b>	<b>128,589,730.00</b>	<b>5,890,364.14</b>	<b>97,712,010.61</b>	<b>30,877,719.39</b>	<b>75.99</b>

<b>MAJOR ACCOUNT</b>	<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
100 SALARIES	52,440,374.00	3,897,224.96	19,624,548.72	32,815,825.28	37.42
200 BENEFITS	34,297,173.00	2,572,123.14	12,275,500.27	22,021,672.73	35.79
300 PROFESSIONAL SERVICES	10,461,297.00	788,436.41	1,867,571.76	8,593,725.24	17.85
400 PURCHASED PROPERTY SERVICES	966,621.04	84,856.95	349,634.48	616,986.56	36.17
500 OTHER PURCHASED SERVICES	18,694,138.96	1,273,948.27	6,237,976.44	12,456,162.52	33.37
600 SUPPLIES	4,518,510.00	187,087.34	1,739,082.05	2,779,427.95	38.49
700 PROPERTY	785,407.00	10,475.00	196,186.00	589,221.00	24.98
800 OTHER OBJECTS	3,762,230.00	2,993.57	1,733,067.68	2,029,162.32	46.06
900 OTHER USES OF FUNDS	4,750,688.00	0.00	3,048,257.97	1,702,430.03	64.16
<b>TOTAL EXPENSES</b>	<b>130,676,439.00</b>	<b>8,817,145.64</b>	<b>47,071,825.37</b>	<b>83,604,613.63</b>	<b>36.02</b>

**BOYERTOWN AREA SCHOOL DISTRICT****GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION**

DECEMBER, 2021

<b>MAJOR FUNCTION</b>	<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
1100 REGULAR PROGRAMS	56,308,750.45	4,195,900.44	18,745,293.25	37,563,457.20	33.29
1200 SPECIAL PROGRAMS	26,440,825.00	1,675,021.87	6,718,121.81	19,722,703.19	25.41
1300 VOCATIONAL PROGRAMS	2,063,859.00	0.00	1,007,520.96	1,056,338.04	48.82
1400 OTHER INSTRUCTIONAL PROGRAMS	346,533.00	3,806.10	27,629.79	318,903.21	7.97
1500 NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	2,868.71	-2,868.71	0.00
1600 ADULT EDUCATION	0.00	65.00	65.00	-65.00	0.00
1800 PRE-K COUNTS	456,336.00	8,616.52	45,771.24	410,564.76	10.03
2100 PUPIL PERSONNEL SERVICES	4,207,542.00	327,049.20	1,529,492.50	2,678,049.50	36.35
2200 INSTRUCTIONAL STAFF SERVICES	4,022,870.55	331,396.38	1,637,299.58	2,385,570.97	40.70
2300 ADMINISTRATION SERVICES	6,574,340.00	468,261.97	3,134,802.70	3,439,537.30	47.68
2400 PUPIL HEALTH SERVICES	1,808,064.00	150,935.18	659,989.23	1,148,074.77	36.50
2500 BUSINESS SERVICES	1,393,656.00	80,468.36	564,211.41	829,444.59	40.48
2600 BUILDING SERVICES	7,830,686.00	621,768.60	3,589,124.43	4,241,561.57	45.83
2700 PUPIL TRANSPORTATION SERVICES	5,951,515.00	585,183.31	1,908,066.20	4,043,448.80	32.06
2800 CENTRAL SERVICES	3,577,979.00	175,940.95	1,687,704.08	1,890,274.92	47.17
2900 OTHER SUPPORT SERVICES	101,000.00	100,152.70	100,152.70	847.30	99.16
3100 FOOD SERVICES	0.00	28,378.72	276,859.50	-276,859.50	0.00
3200 STUDENT ACTIVITIES	1,186,994.00	60,765.51	647,219.74	539,774.26	54.53
3300 COMMUNITY SERVICES	48,685.00	3,033.72	4,763.50	43,921.50	9.78
5100 DEBT SERVICE	6,411,116.00	0.00	4,711,333.48	1,699,782.52	73.49
5200 FUND TRANSFERS	1,695,688.00	0.00	0.00	1,695,688.00	0.00
5800 SUSPENSE REALLOCATIONS	0.00	401.11	73,535.56	-73,535.56	0.00
5900 BUDGETARY RESERVE	250,000.00	0.00	0.00	250,000.00	0.00
<b>TOTAL EXPENSES</b>	<b>130,676,439.00</b>	<b>8,817,145.64</b>	<b>47,071,825.37</b>	<b>83,604,613.63</b>	<b>36.02</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

December 31, 2020

<i>Trust &amp; Agency Funds</i>	Scholarship Fund	Student Activity BASH	Student Activity MSE	Student Activity MSW	Student Activity WES	Student Activity BES	Student Activity CES	Student Activity PFES	Student Activity EES	Student Activity GES	Student Activity NHUF	Student Activity Elem Music	Student Activity Sec Music	Student Activity All	Total
<b>Assets</b>															
Cash & Investments	94,658.55	-	-	-	-	-	-	-	-	-	-	-	-	571,041.13	665,699.68
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	27,072.85	27,072.85
<b>Total Assets</b>	<b>94,658.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>598,113.98</b>	<b>692,772.53</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	253.54	253.54
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>295.54</b>	<b>295.54</b>
<b>Fund Balance</b>															
Revenues	2,530.46	-	-	-	-	-	-	-	-	-	-	-	-	171,253.14	173,783.60
Expenditures	748.29	-	-	-	-	-	-	-	-	-	-	-	-	218,278.54	219,026.83
Net Increase/(Decrease) in Fund Balance	1,782.17	-	-	-	-	-	-	-	-	-	-	-	-	(47,025.40)	(45,243.23)
Fund Bal BegYr	92,876.38	343,508.56	78,834.39	59,197.32	6,602.71	50,778.90	9,019.75	9,747.10	5,919.59	27,334.82	14,003.30	410.89	26,809.04	12,677.47	737,720.22
<b>Total Fund Balance</b>	<b>94,658.55</b>	<b>343,508.56</b>	<b>78,834.39</b>	<b>59,197.32</b>	<b>6,602.71</b>	<b>50,778.90</b>	<b>9,019.75</b>	<b>9,747.10</b>	<b>5,919.59</b>	<b>27,334.82</b>	<b>14,003.30</b>	<b>410.89</b>	<b>26,809.04</b>	<b>(34,347.93)</b>	<b>692,476.99</b>
<b>Total Liabilities and Fund Balance</b>	<b>94,658.55</b>	<b>343,508.56</b>	<b>78,834.39</b>	<b>59,197.32</b>	<b>6,602.71</b>	<b>50,778.90</b>	<b>9,019.75</b>	<b>9,747.10</b>	<b>5,919.59</b>	<b>27,334.82</b>	<b>14,003.30</b>	<b>410.89</b>	<b>26,809.04</b>	<b>(34,052.39)</b>	<b>692,772.53</b>

TO: Board of Directors  
 FROM: Cheryl A. Clinton, Food Service Supervisor  
 RE: December 2021 Treasurer's Report  
 Summary of Cafeteria Cash Accounts

**CAFETERIA FUND**

General Money Market Savings Account	\$ 548,408.23
Liquid Asset Fund	
Money Market	\$0.00
PSDMax Fund	\$0.00
Certificate of Deposit	<u>\$0.00</u>

COMBINED CASH AND INVESTMENTS AS OF: December 31, 2021 \$548,408.23

**December 2021 Treasurer's Report**

**General Money Market Account**

Beginning Balance as of : December 1, 2021 **\$555,401.91**

Receipts

Sales (total Cash Sales)	\$2,407.17
Misc Sales - includes all Accts. Receivable and other Food Services	\$38.40
EZSchoolPay Payments on Acct	\$23,143.45
Misc Fees, Rtd Checks, Cash O/S, Deposit Slips	\$227.84
Government Reimbursement	
Interest	<u>\$26.06</u>

\$25,842.92

Withdrawals

Payroll Disbursement	\$5,630.22
Rtd Checks/Bank Fee/Cash over/short	
Accounts Payable	<u>\$27,206.38</u>

\$32,836.60

-\$6,993.68

Ending Balance as of : December 31, 2021 \$548,408.23

\$0.00



**BOYERTOWN AREA SCHOOL DISTRICT**

**Food Services Bill Listing  
December 2021**

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
12/10/2021	16590	A.D.MOYER LUMBER & HARDWARE	Repairs/Maintenance	\$ 33.15
12/10/2021	16591	ADAM PENNINGTON	Café Account Refund	\$ 17.60
12/10/2021	16592	AMY DONOVAN	Café Account Refund	\$ 15.30
12/10/2021	16593	ANN EDDINGER	Café Account Refund	\$ 10.20
12/10/2021	16594	BOYERTOWN AREA SCHOOL DISTRICT Payroll	Q1 & Q2 2021 Unemployment	\$ 5,630.22
12/10/2021	16595	CHERYL CLINTON	Mileage	\$ 330.63
12/10/2021	16596	CHRISTINE NAVAZIO	Mileage	\$ 83.72
12/10/2021	16597	CINDI ESZ	Café Account Refund	\$ 49.65
12/10/2021	16598	CLOVER FARMS DAIRY INC	Food	\$ 18,119.98
12/10/2021	16599	CRYSTA PEERS	Café Account Refund	\$ 42.60
12/10/2021	16600	DEBRA STASIK	Mileage	\$ 12.77
12/10/2021	16601	DENISE LOFTUS	Café Account Refund	\$ 19.80
12/10/2021	16602	DIANE TAMASITIS	Café Account Refund	\$ 14.50
12/10/2021	16603	ECOLAB INC	Supplies	\$ 1,162.68
12/10/2021	16604	ELECTRIC REPAIR COMPANY	Repairs/Maintenance	\$ 679.70
12/10/2021	16605	FEEESERS FOOD DISTRIBUTORS	Food	\$ 4,435.08
12/10/2021	16606	GRAINGER	Repairs/Maintenance	\$ 87.32
12/10/2021	16607	HARRIS COMPUTER SYSTEMS	Monthly Online Fees November 2021	\$ 858.90
12/10/2021	16608	JAMES DIPALANTONIO	Café Account Refund	\$ 35.30
12/10/2021	16609	JENNIFER WAHL	Café Account Refund	\$ 16.85
12/10/2021	16610	KAREN MCCAFFERTY	Café Account Refund	\$ 5.75
12/10/2021	16611	KAREN PARKS	Café Account Refund	\$ 37.95
12/10/2021	16612	KELLIE DULIN	Café Account Refund	\$ 19.40
12/10/2021	16613	LISA PRESCOTT	Café Account Refund	\$ 11.00
12/10/2021	16614	LISA SHADE	Café Account Refund	\$ 5.65
12/10/2021	16615	MANDY GEORGE	Café Account Refund	\$ 5.30
12/10/2021	16616	MELISSA ROTONDA	Café Account Refund	\$ 8.80
12/10/2021	16617	MELISSA SOTO	Café Account Refund	\$ 26.50
12/10/2021	16618	MICHELLE GRABERT	Café Account Refund	\$ 12.20
12/10/2021	16619	REDNER'S WAREHOUSE MARKETS	Food	\$ 39.98
12/10/2021	16620	RICARDO CHUA	Café Account Refund	\$ 11.70
12/10/2021	16621	SINGER EQUIPMENT COMPANY INC.	Supplies	\$ 851.07
12/10/2021	16622	STEPHANIE BURRELL	Café Account Refund	\$ 10.55
12/10/2021	16623	SUSAN BORZILLO	Café Account Refund	\$ 7.45
12/10/2021	16624	SUZANNE ELLIOTT	Mileage	\$ 75.10
12/10/2021	16625	SYREETA CARTER	Café Account Refund	\$ 15.65
12/10/2021	16626	TRACY GORMAN	Café Account Refund	\$ 16.70
12/10/2021	16627	WILLIAM WIEAND	Café Account Refund	\$ 19.90

<b>1st Run</b>	<b>Total</b>	<b>\$ 32,836.60</b>
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<b>December 2021</b>	<b>\$ 32,836.60</b>
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