

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

July 31, 2022

|   | General                 | Capital<br>Projects    | BASH<br>Construction<br>Fund | Technology<br>Reserve<br>Fund | Elementary<br>HVAC<br>Fund | Middle School<br>Renovations<br>Fund | ATAMM<br>Fund        | Internal<br>Service<br>Fund | Total                   |
|---|-------------------------|------------------------|------------------------------|-------------------------------|----------------------------|--------------------------------------|----------------------|-----------------------------|-------------------------|
| <b>Assets</b>                             |                         |                        |                              |                               |                            |                                      |                      |                             |                         |
| Cash & Investments                        | 54,200,728.92           | 2,640,994.44           | 1,126,213.97                 | 125,378.30                    | 798,736.87                 | 35,726.89                            | 651,308.36           | 503,304.30                  | 60,082,392.05           |
| State & Federal Receivables               | 1,705,790.86            | -                      | -                            | -                             | -                          | -                                    | -                    | -                           | 1,705,790.86            |
| Due from Other Funds                      | 23,053.99               | 2,000,000.00           | -                            | 250,000.00                    | 198,415.98                 | 3,147.04                             | -                    | 9,748,225.74                | 12,222,842.75           |
| Other Receivables                         | 3,399,734.05            | -                      | -                            | -                             | -                          | -                                    | -                    | 5,074.80                    | 3,404,808.85            |
| Inventory                                 | 42,942.02               | -                      | -                            | -                             | -                          | -                                    | -                    | -                           | 42,942.02               |
| Prepaid Expenses                          | 1,078,868.12            | -                      | 21,000.00                    | -                             | -                          | -                                    | -                    | -                           | 1,099,868.12            |
| <b>Total Assets</b>                       | <b>\$ 60,451,117.96</b> | <b>\$ 4,640,994.44</b> | <b>\$ 1,147,213.97</b>       | <b>\$ 375,378.30</b>          | <b>\$ 997,152.85</b>       | <b>\$ 38,873.93</b>                  | <b>\$ 651,308.36</b> | <b>\$ 10,256,604.84</b>     | <b>\$ 78,558,644.65</b> |
| <b>Liabilities and Fund Balance</b>       |                         |                        |                              |                               |                            |                                      |                      |                             |                         |
| <b>Liabilities</b>                        |                         |                        |                              |                               |                            |                                      |                      |                             |                         |
| Accounts Payable                          | 672,022.26              | 10,162.00              | 3,000.00                     | -                             | -                          | -                                    | 17,486.30            | -                           | 702,670.56              |
| Accrued Salaries & Benefits               | 11,283,793.93           | -                      | -                            | -                             | -                          | -                                    | -                    | -                           | 11,283,793.93           |
| Due to Other Funds                        | 11,879,094.28           | 8,104.39               | -                            | 405,550.39                    | -                          | -                                    | -                    | 31.25                       | 12,292,780.31           |
| Other Liabilities                         | 2,309,056.08            | -                      | 399.35                       | -                             | -                          | -                                    | -                    | 1,159,208.15                | 3,468,663.58            |
| <b>Total Liabilities</b>                  | <b>26,143,966.55</b>    | <b>18,266.39</b>       | <b>3,399.35</b>              | <b>405,550.39</b>             | <b>-</b>                   | <b>-</b>                             | <b>17,486.30</b>     | <b>1,159,239.40</b>         | <b>27,747,908.38</b>    |
| <b>Fund Balance</b>                       |                         |                        |                              |                               |                            |                                      |                      |                             |                         |
| Revenues                                  | 137,621,504.76          | 5,616.65               | 2,325.68                     | 80.83                         | 500.00                     | 100.93                               | 764.31               | 186,242.17                  | 137,817,135.33          |
| Expenditures                              | 120,901,275.35          | 245,140.76             | -                            | 918,594.49                    | -                          | -                                    | -                    | 1,479,097.13                | 123,544,107.73          |
| Net Incerase/(Decrease) in Fund Balance   | 16,720,229.41           | (239,524.11)           | 2,325.68                     | (918,513.66)                  | 500.00                     | 100.93                               | 764.31               | (1,292,854.96)              | 14,273,027.60           |
| Fund Balance Beginning of Year            | 17,579,622.00           | 4,862,252.16           | 1,141,488.94                 | 888,341.57                    | 996,652.85                 | 38,773.00                            | 633,057.75           | 10,390,220.40               | 36,530,408.67           |
| <b>Total Fund Balance</b>                 | <b>34,299,851.41</b>    | <b>4,622,728.05</b>    | <b>1,143,814.62</b>          | <b>(30,172.09)</b>            | <b>997,152.85</b>          | <b>38,873.93</b>                     | <b>633,822.06</b>    | <b>9,097,365.44</b>         | <b>50,803,436.27</b>    |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 60,443,817.96</b> | <b>\$ 4,640,994.44</b> | <b>\$ 1,147,213.97</b>       | <b>\$ 375,378.30</b>          | <b>\$ 997,152.85</b>       | <b>\$ 38,873.93</b>                  | <b>\$ 651,308.36</b> | <b>\$ 10,256,604.84</b>     | <b>\$ 78,551,344.65</b> |

**BOYERTOWN AREA SCHOOL DISTRICT**  
**GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE**  
**JULY, 2022**

| <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    | 91,448,232.31         | 9,047,638.61          | 9,047,638.61        | 82,400,593.70            | 9.89         |
| 7000 STATE SOURCES    | 39,757,687.69         | 665,452.00            | 665,452.00          | 39,092,235.69            | 1.67         |
| 8000 FEDERAL SOURCES  | 3,041,580.00          | 855.95                | 855.95              | 3,040,724.05             | 0.03         |
| <b>TOTAL REVENUES</b> | <b>134,247,500.00</b> | <b>9,713,946.56</b>   | <b>9,713,946.56</b> | <b>124,533,553.44</b>    | <b>7.24</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                    | 52,589,337.99         | 807,473.40            | 807,473.40          | 51,781,864.59            | 1.54         |
| 200 BENEFITS                    | 38,274,073.49         | 498,101.46            | 498,101.46          | 37,775,972.03            | 1.30         |
| 300 PROFESSIONAL SERVICES       | 14,837,196.93         | 55,240.56             | 55,240.56           | 14,781,956.37            | 0.37         |
| 400 PURCHASED PROPERTY SERVICES | 1,049,168.00          | 29,963.78             | 29,963.78           | 1,019,204.22             | 2.86         |
| 500 OTHER PURCHASED SERVICES    | 15,882,171.00         | 334,585.20            | 334,585.20          | 15,547,585.80            | 2.11         |
| 600 SUPPLIES                    | 5,811,921.00          | 246,690.45            | 246,690.45          | 5,565,230.55             | 4.24         |
| 700 PROPERTY                    | 793,755.00            | 33,540.00             | 33,540.00           | 760,215.00               | 4.23         |
| 800 OTHER OBJECTS               | 3,537,530.00          | 36,914.51             | 36,914.51           | 3,500,615.49             | 1.04         |
| 900 OTHER USES OF FUNDS         | 3,808,100.00          | 0.00                  | 0.00                | 3,808,100.00             | 0.00         |
| <b>TOTAL EXPENSES</b>           | <b>136,583,253.41</b> | <b>2,042,509.36</b>   | <b>2,042,509.36</b> | <b>134,540,744.05</b>    | <b>1.50</b>  |

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

JULY, 2022

| <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              | 62,855,977.73         | 86,917.34             | 86,917.34           | 62,769,060.39            | 0.14         |
| 1200 SPECIAL PROGRAMS              | 23,764,309.46         | 250,787.51            | 250,787.51          | 23,513,521.95            | 1.06         |
| 1300 VOCATIONAL PROGRAMS           | 2,063,589.00          | 168,984.66            | 168,984.66          | 1,894,604.34             | 8.19         |
| 1400 OTHER INSTRUCTIONAL PROGRAMS  | 330,537.03            | 37,915.86             | 37,915.86           | 292,621.17               | 11.47        |
| 1600 ADULT EDUCATION               | 0.00                  | -387.00               | -387.00             | 387.00                   | 0.00         |
| 1800 PRE-K COUNTS                  | 369,964.47            | 2,853.33              | 2,853.33            | 367,111.14               | 0.77         |
| 2100 PUPIL PERSONNEL SERVICES      | 4,339,195.03          | 40,295.08             | 40,295.08           | 4,298,899.95             | 0.93         |
| 2200 INSTRUCTIONAL STAFF SERVICES  | 4,955,179.43          | 162,221.27            | 162,221.27          | 4,792,958.16             | 3.27         |
| 2300 ADMINISTRATION SERVICES       | 6,962,451.24          | 480,434.53            | 480,434.53          | 6,482,016.71             | 6.90         |
| 2400 PUPIL HEALTH SERVICES         | 1,785,505.46          | 18,588.14             | 18,588.14           | 1,766,917.32             | 1.04         |
| 2500 BUSINESS SERVICES             | 974,339.92            | 74,602.92             | 74,602.92           | 899,737.00               | 7.66         |
| 2600 BUILDING SERVICES             | 9,053,911.52          | 431,781.75            | 431,781.75          | 8,622,129.77             | 4.77         |
| 2700 PUPIL TRANSPORTATION SERVICES | 6,356,600.00          | 5,414.95              | 5,414.95            | 6,351,185.05             | 0.09         |
| 2800 CENTRAL SERVICES              | 3,301,395.22          | 248,437.41            | 248,437.41          | 3,052,957.81             | 7.53         |
| 2900 OTHER SUPPORT SERVICES        | 101,000.00            | 0.00                  | 0.00                | 101,000.00               | 0.00         |
| 3100 FOOD SERVICES                 | 413,118.75            | 13,371.91             | 13,371.91           | 399,746.84               | 3.24         |
| 3200 STUDENT ACTIVITIES            | 1,732,734.15          | 40,705.66             | 40,705.66           | 1,692,028.49             | 2.35         |
| 3300 COMMUNITY SERVICES            | 10,750.00             | 3,468.36              | 3,468.36            | 7,281.64                 | 32.26        |
| 5100 DEBT SERVICE                  | 6,712,595.00          | 0.00                  | 0.00                | 6,712,595.00             | 0.00         |
| 5200 FUND TRANSFERS                | 350,100.00            | 0.00                  | 0.00                | 350,100.00               | 0.00         |
| 5800 SUSPENSE REALLOCATIONS        | 0.00                  | -23,884.32            | -23,884.32          | 23,884.32                | 0.00         |
| 5900 BUDGETARY RESERVE             | 150,000.00            | 0.00                  | 0.00                | 150,000.00               | 0.00         |
| <b>TOTAL EXPENSES</b>              | <b>136,583,253.41</b> | <b>2,042,509.36</b>   | <b>2,042,509.36</b> | <b>134,540,744.05</b>    | <b>1.50</b>  |

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

July 31, 2022

| <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                        | 84,336.80        | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                    | -                    | -                     | -                           | -                          | 632,539.01           | 716,875.81        |
| Other Assets                              | 10,468.60        | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                    | -                    | -                     | -                           | -                          | 57,572.85            | 68,041.45         |
| <b>Total Assets</b>                       | <b>94,805.40</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>690,111.86</b>    | <b>784,917.26</b> |
| <b>Liabilities and Fund Balance</b>       |                  |                       |                      |                      |                      |                      |                      |                       |                      |                      |                       |                             |                            |                      |                   |
| <b>Liabilities</b>                        |                  |                       |                      |                      |                      |                      |                      |                       |                      |                      |                       |                             |                            |                      |                   |
| Accounts Payable                          | -                | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                    | -                    | -                     | -                           | -                          | 31,970.07            | 31,970.07         |
| Other Liabilities                         | -                | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                    | -                    | -                     | -                           | -                          | 23,731.06            | 23,731.06         |
| <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>55,701.13</b>     | <b>55,701.13</b>  |
| <b>Fund Balance</b>                       |                  |                       |                      |                      |                      |                      |                      |                       |                      |                      |                       |                             |                            |                      |                   |
| Revenues                                  | 17,890.70        | 284,103.44            | 21,988.57            | 12,328.26            | 3,827.38             | 9,145.35             | 63.39                | 1,850.00              | -                    | 4,215.95             | 11,485.89             | -                           | 47,353.10                  | 377.65               | 414,629.68        |
| Expenditures                              | 15,961.68        | 318,300.98            | 22,864.93            | 20,066.76            | 7,284.39             | 17,180.72            | 1,612.29             | -                     | 1,338.97             | 3,282.85             | 4,436.85              | -                           | 1,886.00                   | 8,917.35             | 423,133.77        |
| Net Increase/(Decrease) in Fund Balance   | 1,929.02         | (34,197.54)           | (876.36)             | (7,738.50)           | (3,457.01)           | (8,035.37)           | (1,548.90)           | 1,850.00              | (1,338.97)           | 933.10               | 7,049.04              | -                           | 45,467.10                  | (8,539.70)           | (8,504.09)        |
| 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>94,805.40</b> | <b>309,311.02</b>     | <b>77,958.03</b>     | <b>51,458.82</b>     | <b>3,145.70</b>      | <b>42,743.53</b>     | <b>7,470.85</b>      | <b>11,597.10</b>      | <b>4,580.62</b>      | <b>28,267.92</b>     | <b>21,052.34</b>      | <b>410.89</b>               | <b>72,276.14</b>           | <b>4,137.77</b>      | <b>729,216.13</b> |
| <b>Total Liabilities and Fund Balance</b> | <b>94,805.40</b> | <b>309,311.02</b>     | <b>77,958.03</b>     | <b>51,458.82</b>     | <b>3,145.70</b>      | <b>42,743.53</b>     | <b>7,470.85</b>      | <b>11,597.10</b>      | <b>4,580.62</b>      | <b>28,267.92</b>     | <b>21,052.34</b>      | <b>410.89</b>               | <b>72,276.14</b>           | <b>59,838.90</b>     | <b>784,917.26</b> |