

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

August 31, 2021

| | General | Capital Projects | BASH Construction Fund | Technology Reserve Fund | Elementary HVAC Fund | Middle School Renovations Fund | ATAMM Fund | Internal Service Fund | Total |
|---|-------------------------|------------------------|------------------------------|-------------------------------|----------------------------|--------------------------------------|----------------------|-----------------------------|-------------------------|
| Assets | | | | | | | | | |
| Cash & Investments | 66,253,260.76 | 2,862,348.90 | 1,130,493.72 | 98,125.61 | 798,304.67 | 35,627.26 | 650,716.90 | 349,643.00 | 72,178,520.82 |
| State & Federal Receivables | 5,268,762.23 | - | - | - | - | - | - | - | 5,268,762.23 |
| Due from Other Funds | 22,544.26 | 2,000,000.00 | (6,588.77) | 500,000.00 | 198,415.98 | 3,147.04 | - | 9,748,225.74 | 12,465,744.25 |
| Other Receivables | 2,258,484.79 | - | - | - | - | - | - | 5,074.80 | 2,263,559.59 |
| Inventory | 42,942.02 | - | - | - | - | - | - | - | 42,942.02 |
| Prepaid Expenses | 156,849.84 | - | 21,000.00 | - | - | - | - | - | 177,849.84 |
| Total Assets | \$ 74,002,843.90 | \$ 4,862,348.90 | \$ 1,144,904.95 | \$ 598,125.61 | \$ 996,720.65 | \$ 38,774.30 | \$ 650,716.90 | \$ 10,102,943.54 | \$ 92,397,378.75 |
| Liabilities and Fund Balance | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts Payable | 1,853,280.63 | - | 3,000.00 | - | - | - | 17,486.30 | - | 1,873,766.93 |
| Accrued Salaries & Benefits | 4,165,760.42 | - | - | - | - | - | - | - | 4,165,760.42 |
| Due to Other Funds | 13,146,120.81 | - | - | 397,510.39 | - | - | - | 214.58 | 13,543,845.78 |
| Other Liabilities | 2,521,090.04 | - | 399.35 | - | - | - | - | 1,159,208.15 | 3,680,697.54 |
| Total Liabilities | 21,686,251.90 | - | 3,399.35 | 397,510.39 | - | - | 17,486.30 | 1,159,422.73 | 23,264,070.67 |
| Fund Balance | | | | | | | | | |
| Revenues | 40,911,375.46 | 96.74 | 16.66 | 13.20 | 67.80 | 1.30 | 172.85 | 29,375.14 | 40,941,119.15 |
| Expenditures | 4,662,829.98 | - | - | 687,739.55 | - | - | - | 1,476,074.73 | 6,826,644.26 |
| Net Increase/(Decrease) in Fund Balance | 36,248,545.48 | 96.74 | 16.66 | (687,726.35) | 67.80 | 1.30 | 172.85 | (1,446,699.59) | 34,114,474.89 |
| 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 |
| Total Fund Balance | 52,316,592.00 | 4,862,348.90 | 1,141,505.60 | 200,615.22 | 996,720.65 | 38,774.30 | 633,230.60 | 8,943,520.81 | 69,133,308.08 |
| Total Liabilities and Fund Balance | \$ 74,002,843.90 | \$ 4,862,348.90 | \$ 1,144,904.95 | \$ 598,125.61 | \$ 996,720.65 | \$ 38,774.30 | \$ 650,716.90 | \$ 10,102,943.54 | \$ 92,397,378.75 |

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

| MAJOR SOURCE | BUDGET | MONTH ACTIVITY | YTD ACTUAL | REMAINING BALANCE | % YTD |
|------------------------------|-----------------------|-----------------------|----------------------|--------------------------|--------------|
| 6000 LOCAL SOURCES | 86,280,093.00 | 26,260,327.74 | 36,612,043.16 | 49,668,049.84 | 42.43 |
| 7000 STATE SOURCES | 38,253,674.00 | 3,526,135.18 | 4,165,616.35 | 34,088,057.65 | 10.89 |
| 8000 FEDERAL SOURCES | 3,953,463.00 | 34,748.45 | 133,715.95 | 3,819,747.05 | 3.38 |
| 9000 OTHER FINANCING SOURCES | 102,500.00 | 0.00 | 0.00 | 102,500.00 | 0.00 |
| TOTAL REVENUES | 128,589,730.00 | 29,821,211.37 | 40,911,375.46 | 87,678,354.54 | 31.82 |

| MAJOR ACCOUNT | BUDGET | MONTH ACTIVITY | YTD ACTUAL | REMAINING BALANCE | % YTD |
|---------------------------------|-----------------------|-----------------------|---------------------|--------------------------|--------------|
| 100 SALARIES | 52,440,374.00 | 815,282.09 | 1,656,430.18 | 50,783,943.82 | 3.16 |
| 200 BENEFITS | 34,297,173.00 | 511,742.34 | 1,071,812.95 | 33,225,360.05 | 3.13 |
| 300 PROFESSIONAL SERVICES | 10,461,297.00 | 74,192.59 | 112,315.06 | 10,348,981.94 | 1.07 |
| 400 PURCHASED PROPERTY SERVICES | 966,621.04 | 42,326.39 | 62,740.48 | 903,880.56 | 6.49 |
| 500 OTHER PURCHASED SERVICES | 18,694,138.96 | 1,061,316.11 | 1,088,941.07 | 17,605,197.89 | 5.83 |
| 600 SUPPLIES | 4,518,510.00 | 319,387.63 | 570,292.49 | 3,948,217.51 | 12.62 |
| 700 PROPERTY | 785,407.00 | 70,543.25 | 77,183.50 | 708,223.50 | 9.83 |
| 800 OTHER OBJECTS | 3,762,230.00 | 12,153.01 | 23,114.25 | 3,739,115.75 | 0.61 |
| 900 OTHER USES OF FUNDS | 4,750,688.00 | 0.00 | 0.00 | 4,750,688.00 | 0.00 |
| TOTAL EXPENSES | 130,676,439.00 | 2,906,943.41 | 4,662,829.98 | 126,013,609.02 | 3.57 |

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

AUGUST, 2021

| MAJOR FUNCTION | BUDGET | MONTH ACTIVITY | YTD ACTUAL | REMAINING BALANCE | % YTD |
|------------------------------------|-----------------------|-----------------------|---------------------|--------------------------|--------------|
| 1100 REGULAR PROGRAMS | 56,308,750.45 | 243,917.68 | 343,481.36 | 55,965,269.09 | 0.61 |
| 1200 SPECIAL PROGRAMS | 26,440,825.00 | 355,284.86 | 410,393.92 | 26,030,431.08 | 1.55 |
| 1300 VOCATIONAL PROGRAMS | 2,063,859.00 | 503,760.48 | 503,760.48 | 1,560,098.52 | 24.41 |
| 1400 OTHER INSTRUCTIONAL PROGRAMS | 346,533.00 | 1,248.40 | 9,162.14 | 337,370.86 | 2.64 |
| 1800 PRE-K COUNTS | 456,336.00 | 1,834.28 | 3,671.07 | 452,664.93 | 0.80 |
| 2100 PUPIL PERSONNEL SERVICES | 4,207,542.00 | 38,693.33 | 77,684.14 | 4,129,857.86 | 1.85 |
| 2200 INSTRUCTIONAL STAFF SERVICES | 4,022,870.55 | 91,979.21 | 202,657.22 | 3,820,213.33 | 5.04 |
| 2300 ADMINISTRATION SERVICES | 6,574,340.00 | 520,583.29 | 992,060.35 | 5,582,279.65 | 15.09 |
| 2400 PUPIL HEALTH SERVICES | 1,808,064.00 | 30,647.66 | 59,439.64 | 1,748,624.36 | 3.29 |
| 2500 BUSINESS SERVICES | 1,393,656.00 | 104,204.71 | 188,391.74 | 1,205,264.26 | 13.52 |
| 2600 BUILDING SERVICES | 7,830,686.00 | 580,177.33 | 996,465.63 | 6,834,220.37 | 12.73 |
| 2700 PUPIL TRANSPORTATION SERVICES | 5,951,515.00 | 33,883.94 | 42,601.27 | 5,908,913.73 | 0.72 |
| 2800 CENTRAL SERVICES | 3,577,979.00 | 338,210.32 | 703,348.04 | 2,874,630.96 | 19.66 |
| 2900 OTHER SUPPORT SERVICES | 101,000.00 | 0.00 | 0.00 | 101,000.00 | 0.00 |
| 3100 FOOD SERVICES | 0.00 | 18,352.53 | 39,473.54 | -39,473.54 | 0.00 |
| 3200 STUDENT ACTIVITIES | 1,186,994.00 | 44,165.39 | 90,239.44 | 1,096,754.56 | 7.60 |
| 3300 COMMUNITY SERVICES | 48,685.00 | 0.00 | 0.00 | 48,685.00 | 0.00 |
| 5100 DEBT SERVICE | 6,411,116.00 | 0.00 | 0.00 | 6,411,116.00 | 0.00 |
| 5200 FUND TRANSFERS | 1,695,688.00 | 0.00 | 0.00 | 1,695,688.00 | 0.00 |
| 5900 BUDGETARY RESERVE | 250,000.00 | 0.00 | 0.00 | 250,000.00 | 0.00 |
| TOTAL EXPENSES | 130,676,439.00 | 2,906,943.41 | 4,662,829.98 | 126,013,609.02 | 3.57 |

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

August 31, 2021

| <i>Trust & 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 |
|--|------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------------|----------------------------|----------------------|-------------------|
| Assets | | | | | | | | | | | | | | | |
| Cash & Investments | 92,180.75 | - | - | - | - | - | - | - | - | - | - | - | - | 643,317.83 | 735,498.58 |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,072.85 | 4,072.85 |
| Total Assets | 92,180.75 | - | - | - | - | - | - | - | - | - | - | - | - | 647,390.68 | 739,571.43 |
| Liabilities and Fund Balance | | | | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | | | | |
| Accounts Payable | - | - | - | - | - | - | - | - | - | - | - | - | - | 42.00 | 42.00 |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | 42.00 | 42.00 |
| Fund Balance | | | | | | | | | | | | | | | |
| Revenues | 5.41 | - | - | - | - | - | - | - | - | - | - | - | - | 2,515.40 | 2,520.81 |
| Expenditures | 1.04 | - | - | - | - | - | - | - | - | - | - | - | - | 10.56 | 11.60 |
| Net Increase/(Decrease) in Fund Balance | 4.37 | - | - | - | - | - | - | - | - | - | - | - | - | 2,504.84 | 2,509.21 |
| Fund Bal BegYr | 92,176.38 | 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 | 737,020.22 |
| Total Fund Balance | 92,180.75 | 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 | 15,182.31 | 739,529.43 |
| Total Liabilities and Fund Balance | 92,180.75 | 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 | 15,224.31 | 739,571.43 |

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

CAFETERIA FUND

| | |
|--------------------------------------|---------------|
| General Money Market Savings Account | \$ 189,406.61 |
| Liquid Asset Fund | |
| Money Market | \$0.00 |
| PSDMax Fund | \$0.00 |
| Certificate of Deposit | <u>\$0.00</u> |

| | | |
|--------------------------------------|-----------------|----------------------------|
| COMBINED CASH AND INVESTMENTS AS OF: | August 31, 2021 | <u><u>\$189,406.61</u></u> |
|--------------------------------------|-----------------|----------------------------|

August 2021 Treasurer's Report

General Money Market Account

| | | |
|---------------------------|----------------|---------------------|
| Beginning Balance as of : | August 1, 2021 | \$263,734.40 |
|---------------------------|----------------|---------------------|

Receipts

| | |
|--|----------------|
| Sales (total Cash Sales) | \$2,391.71 |
| Misc Sales - includes all Accts. Receivable and other Food Services | \$4,558.67 |
| EZSchoolPay Payments on Acct | \$23,387.70 |
| Misc Fees, Rtd Checks, Cash O/S, Deposit Slips | \$365.90 |
| Government Reimbursement | |
| Interest | <u>\$11.94</u> |

\$30,715.92

Withdrawals

| | |
|-------------------------------------|--------------------|
| Payroll Disbursement | \$18,759.49 |
| Rtd Checks/Bank Fee/Cash over/short | |
| Accounts Payable | <u>\$86,284.22</u> |

-\$74,327.79

\$105,043.71

| | | |
|------------------------|-----------------|----------------------------|
| Ending Balance as of : | August 31, 2021 | <u><u>\$189,406.61</u></u> |
| | | \$0.00 |

BOYERTOWN AREA SCHOOL DISTRICT

**Food Services Bill Listing
August 2021**

| <u>Date</u> | <u>Check #</u> | <u>Payee</u> | <u>Description</u> | <u>Amount</u> |
|--------------------|----------------|--|-------------------------------|---------------------|
| 8/5/2021 | 16414 | AMANDA LAYLON | Café Account Refund | \$25.00 |
| 8/5/2021 | 16415 | BUTTER VALLEY HARVEST | Food | \$52.00 |
| 8/5/2021 | 16416 | CLOVER FARMS DAIRY INC | Food | \$2,917.29 |
| 8/5/2021 | 16417 | FEESERS FOOD DISTRIBUTORS | Food | \$6,674.00 |
| 8/5/2021 | 16418 | HEATHER LEVAN | Café Account Refund | \$15.00 |
| 8/5/2021 | 16419 | KENSOL AIRWAYS | Repair/Maintenance | \$880.00 |
| 8/5/2021 | 16420 | LORI REGAN | Café Account Refund | \$15.25 |
| 8/5/2021 | 16421 | LYNETTE PURTELL | Café Account Refund | \$40.20 |
| 8/5/2021 | 16422 | MORABITO BAKING CO. INC. | Food | \$44.00 |
| 8/5/2021 | 16423 | NICOLE SCHAEFFER | Café Account Refund | \$34.15 |
| 8/5/2021 | 16424 | REDNER'S WAREHOUSE MARKETS | Food | \$17.98 |
| 1st Run | | | Total | \$10,714.87 |
| 8/19/2021 | 16425 | BETH LOOMIS | 2021/2022 Petty Cash | \$100.00 |
| 8/19/2021 | 16426 | DEBRA STASIK | 2021/2022 Petty Cash | \$600.00 |
| 8/19/2021 | 16427 | GWEN LUDWIG | Café Account Refund | \$41.55 |
| 8/19/2021 | 16428 | KAREN ROSE | 2021/2022 Petty Cash | \$100.00 |
| 2nd Run | | | Total | \$841.55 |
| 8/31/2021 | 16429 | ANGELS GRESH | Café Account Refund | \$319.70 |
| 8/31/2021 | 16430 | APRIL SMITH | Café Account Refund | \$28.05 |
| 8/31/2021 | 16431 | ASHLEY STANCICK | Café Account Refund | \$119.35 |
| 8/31/2021 | 16432 | BOYERTOWN AREA SCHOOL DISTRICT Payroll | July 2021 Payroll | \$18,759.49 |
| 8/31/2021 | 16433 | BUTTER VALLEY HARVEST | Food | \$222.00 |
| 8/31/2021 | 16434 | CARLYN WALL | Café Account Refund | \$147.10 |
| 8/31/2021 | 16435 | CAROL GILBERT CONSULTING | Training | \$974.72 |
| 8/31/2021 | 16436 | CARRIE MELCHER | Café Account Refund | \$7.60 |
| 8/31/2021 | 16437 | CHERYL CLINTON | Mileage | \$43.29 |
| 8/31/2021 | 16438 | CHRISTINA DEREDZA | Café Account Refund | \$20.00 |
| 8/31/2021 | 16439 | CHRISTINE NAVAZIO | Mileage | \$32.48 |
| 8/31/2021 | 16440 | CRYSTAL VARADY | Café Account Refund | \$171.25 |
| 8/31/2021 | 16441 | FEESERS FOOD DISTRIBUTORS | Food | \$54,299.11 |
| 8/31/2021 | 16442 | GINA BAUER | Café Account Refund | \$41.00 |
| 8/31/2021 | 16443 | HARRIS COMPUTER SYSTEMS | Monthly Online Fees July 2021 | \$22.05 |
| 8/31/2021 | 16444 | HAWK ENTERPRISES | Food | \$756.00 |
| 8/31/2021 | 16445 | J & J SNACK FOODS CORP. | Food | \$426.09 |
| 8/31/2021 | 16446 | JOHN DOUCETTE | Café Account Refund | \$105.20 |
| 8/31/2021 | 16447 | KENSOL AIRWAYS | Repair/Maintenance | \$1,410.00 |
| 8/31/2021 | 16448 | KIMBERLY EDWARDS | Café Account Refund | \$452.00 |
| 8/31/2021 | 16449 | KRISTINE STUMP | Café Account Refund | \$54.85 |
| 8/31/2021 | 16450 | MAID-RITE SPECIALTY FOODS, LLC | Food | \$1,249.20 |
| 8/31/2021 | 16451 | MELISSA HAMMER EVANS | Café Account Refund | \$203.65 |
| 8/31/2021 | 16452 | MORABITO BAKING CO. INC. | Food | \$1,879.32 |
| 8/31/2021 | 16453 | NAGARAJU KAKULLA | Café Account Refund | \$180.20 |
| 8/31/2021 | 16454 | NARDONE BROS. BAKING CO., INC. | Food | \$1,907.01 |
| 8/31/2021 | 16455 | NATIONAL ART & SCHOOL SUPPLIES | Supplies | \$1.52 |
| 8/31/2021 | 16456 | Office Basics Inc. | Supplies | \$14.98 |
| 8/31/2021 | 16457 | PYRAMID SCHOOL PRODUCTS | Supplies | \$21.32 |
| 8/31/2021 | 16458 | QUILL CORPORATION | Supplies | \$22.66 |
| 8/31/2021 | 16459 | REBECCA DERSTINE | Café Account Refund | \$23.25 |
| 8/31/2021 | 16460 | REDNER'S WAREHOUSE MARKETS | Food | \$292.83 |
| 8/31/2021 | 16461 | SARA DAWSON | Café Account Refund | \$225.45 |
| 8/31/2021 | 16462 | SCHEID PRODUCE, INC | Food | \$2,587.95 |
| 8/31/2021 | 16463 | SINGER EQUIPMENT COMPANY INC. | Supplies | \$5,800.20 |
| 8/31/2021 | 16464 | SUZANNE ELLIOTT | Mileage | \$141.37 |
| 8/31/2021 | 16465 | THE ART STORE | Supplies | \$6.18 |
| 8/31/2021 | 16466 | TOM BERKOSKY | Café Account Refund | \$50.00 |
| 8/31/2021 | 16467 | U.S. FOOD INC | Food | \$468.87 |
| 3rd Run | | | Total | \$93,487.29 |
| August 2021 | | | Total | \$105,043.71 |