

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

July 31, 2024

	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	87,451,792.55	2,949,693.07	1,232,996.51	22,540.49	853,755.57	39,184.80	675,248.72	546,388.33	93,771,600.04
State & Federal Receivables	5,072,400.19	-	-	-	-	-	-	-	5,072,400.19
Due from Other Funds	2,960,101.45	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	41,876,743.17
Other Receivables	2,882,475.85	-	-	-	-	-	-	5,074.80	2,887,550.65
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	224,432.76	-	21,000.00	-	-	-	-	-	245,432.76
Total Assets	\$ 98,634,144.82	\$ 24,849,693.07	\$ 1,253,996.51	\$ 7,092,540.49	\$ 1,052,171.55	\$ 39,184.80	\$ 675,248.72	\$ 10,299,688.87	\$ 143,896,668.83
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	709,388.65	7,884.00	3,000.00	-	-	-	17,486.30	-	737,758.95
Accrued Salaries & Benefits	9,591,367.32	-	-	-	-	-	-	-	9,591,367.32
Due to Other Funds	38,627,925.72	2,052,895.19	-	1,174,711.60	-	-	139,932.90	-	41,995,465.41
Other Liabilities	2,089,811.05	-	399.35	-	-	-	-	0.15	2,090,210.55
Total Liabilities	51,018,492.74	2,060,779.19	3,399.35	1,174,711.60	-	-	157,419.20	0.15	54,414,802.23
Fund Balance									
Revenues	250,169,592.53	11,318,812.12	105,111.21	5,003,943.91	54,273.15	249.10	23,881.66	42,428.86	266,718,292.54
Expenditures	252,452,864.97	2,052,770.06	-	944,938.36	24.00	-	100,000.00	54.00	255,550,651.39
Net Increase/(Decrease) in Fund Balance	(2,283,272.44)	9,266,042.06	105,111.21	4,059,005.55	54,249.15	249.10	(76,118.34)	42,374.86	11,167,641.15
Fund Balance Beginning of Year	49,898,924.52	13,522,871.82	1,145,485.95	1,858,823.34	997,922.40	38,935.70	593,947.86	10,257,313.86	78,314,225.45
Total Fund Balance	47,615,652.08	22,788,913.88	1,250,597.16	5,917,828.89	1,052,171.55	39,184.80	517,829.52	10,299,688.72	89,481,866.60
Total Liabilities and Fund Balance	\$ 98,634,144.82	\$ 24,849,693.07	\$ 1,253,996.51	\$ 7,092,540.49	\$ 1,052,171.55	\$ 39,184.80	\$ 675,248.72	\$ 10,299,688.87	\$ 143,896,668.83

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
July 31, 2024

<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	All Student Activities	Total
Assets															
Cash & Investments	87,850.90	-	-	-	-	-	-	-	-	-	-	-	-	507,512.16	595,363.06
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	94,038.79	104,507.39
Total Assets	98,319.50	-	-	-	-	-	-	-	-	-	-	-	-	601,550.95	699,870.45
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	4,538.89	4,538.89
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	38,556.92	38,556.92
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	43,095.81	43,095.81
Fund Balance															
Revenues	37,847.13	1,172,181.47	155,897.79	118,668.88	28,477.08	19,878.43	10,151.81	1,625.00	5,179.95	30,163.28	41,122.77	-	321,645.08	58,323.74	2,001,162.41
Expenditures	34,888.24	1,120,396.14	162,179.46	123,053.76	20,945.73	23,060.39	13,077.82	-	6,291.06	22,826.56	41,698.63	-	358,184.12	26,362.66	1,952,964.57
Net Increase/(Decrease) in Fund Balance	2,958.89	51,785.33	(6,281.67)	(4,384.88)	7,531.35	(3,181.96)	(2,926.01)	1,625.00	(1,111.11)	7,336.72	(575.86)	-	(36,539.04)	31,961.08	48,197.84
Fund Bal BegYr	95,360.61	208,343.06	72,373.33	50,064.08	5,502.78	41,886.92	7,470.85	11,597.10	4,580.62	26,294.24	21,052.34	410.89	59,376.14	4,263.84	608,576.80
Total Fund Balance	98,319.50	260,128.39	66,091.66	45,679.20	13,034.13	38,704.96	4,544.84	13,222.10	3,469.51	33,630.96	20,476.48	410.89	22,837.10	36,224.92	656,774.64
Total Liabilities and Fund Balance	98,319.50	260,128.39	66,091.66	45,679.20	13,034.13	38,704.96	4,544.84	13,222.10	3,469.51	33,630.96	20,476.48	410.89	22,837.10	79,320.73	699,870.45

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

JULY, 2024

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	12,813,143.41	12,813,143.41	83,893,083.47	13.25
7000	STATE SOURCES	45,337,365.12	813,815.00	813,815.00	44,523,550.12	1.80
8000	FEDERAL SOURCES	1,440,000.00	0.00	0.00	1,440,000.00	0.00
9000	OTHER FINANCING SOURCES	0.00	5,757.00	5,757.00	-5,757.00	0.00
TOTAL REVENUES		143,483,592.00	13,632,715.41	13,632,715.41	129,850,876.59	9.50

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,156,049.00	772,624.94	772,624.94	57,383,424.06	1.33
200	BENEFITS	39,597,734.00	511,064.92	511,064.92	39,086,669.08	1.29
300	PROFESSIONAL SERVICES	13,935,789.00	51,151.05	51,151.05	13,884,637.95	0.37
400	PURCHASED PROPERTY SERVICES	996,513.00	41,354.79	41,354.79	955,158.21	4.15
500	OTHER PURCHASED SERVICES	15,697,633.00	270,131.61	270,131.61	15,427,501.39	1.72
600	SUPPLIES	6,302,169.00	568,830.57	568,830.57	5,733,338.43	9.03
700	PROPERTY	953,413.00	7,500.00	7,500.00	945,913.00	0.79
800	OTHER OBJECTS	3,157,555.00	44,744.50	44,744.50	3,112,810.50	1.42
900	OTHER USES OF FUNDS	4,004,000.00	0.00	0.00	4,004,000.00	0.00
TOTAL EXPENSES		142,800,855.00	2,267,402.38	2,267,402.38	140,533,452.62	1.59

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

JULY, 2024

MAJOR FUNCTION	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100 REGULAR PROGRAMS	67,629,124.00	273,934.99	273,934.99	67,355,189.01	0.41
1200 SPECIAL PROGRAMS	23,084,356.00	145,244.33	145,244.33	22,939,111.67	0.63
1300 VOCATIONAL PROGRAMS	2,027,280.00	168,981.66	168,981.66	1,858,298.34	8.34
1400 OTHER INSTRUCTIONAL PROGRAMS	190,156.00	14,214.00	14,214.00	175,942.00	7.47
1800 PRE-K COUNTS	541,773.00	3,728.21	3,728.21	538,044.79	0.69
2100 PUPIL PERSONNEL SERVICES	5,246,733.00	43,093.49	43,093.49	5,203,639.51	0.82
2200 INSTRUCTIONAL STAFF SERVICES	4,137,141.00	141,350.53	141,350.53	3,995,790.47	3.42
2300 ADMINISTRATION SERVICES	7,295,731.00	517,632.75	517,632.75	6,778,098.25	7.10
2400 PUPIL HEALTH SERVICES	2,176,816.00	5,777.51	5,777.51	2,171,038.49	0.27
2500 BUSINESS SERVICES	1,245,594.00	88,225.88	88,225.88	1,157,368.12	7.08
2600 BUILDING SERVICES	9,390,042.00	482,273.16	482,273.16	8,907,768.84	5.14
2700 PUPIL TRANSPORTATION SERVICES	6,636,690.00	5,340.79	5,340.79	6,631,349.21	0.08
2800 CENTRAL SERVICES	4,094,970.00	356,562.79	356,562.79	3,738,407.21	8.71
2900 OTHER SUPPORT SERVICES	105,000.00	0.00	0.00	105,000.00	0.00
3200 STUDENT ACTIVITIES	1,952,223.00	54,171.86	54,171.86	1,898,051.14	2.77
3300 COMMUNITY SERVICES	9,800.00	4,135.43	4,135.43	5,664.57	42.20
5100 DEBT SERVICE	6,737,426.00	0.00	0.00	6,737,426.00	0.00
5200 FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800 SUSPENSE REALLOCATIONS	0.00	-37,265.00	-37,265.00	37,265.00	0.00
5900 BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES	142,800,855.00	2,267,402.38	2,267,402.38	140,533,452.62	1.59