

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

April 30, 2025

	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	84,249,260.38	20,076,758.21	1,275,215.40	6,187,302.74	875,080.27	-	683,549.61	563,555.41	113,910,722.02
State & Federal Receivables	5,626,932.81	-	-	-	-	-	-	-	5,626,932.81
Due from Other Funds	495,936.86	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,806,225.32
Other Receivables	2,914,738.63	-	-	-	-	-	-	5,074.80	2,919,813.43
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	322,047.82	-	21,000.00	-	-	-	-	-	343,047.82
Total Assets	\$ 93,651,858.52	\$ 27,040,404.95	\$ 1,296,215.40	\$ 8,587,302.74	\$ 1,073,496.25	\$ -	\$ 683,549.61	\$ 10,316,855.95	\$ 142,649,683.42
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	208,783.71	-	3,000.00	-	-	-	17,486.30	-	229,270.01
Accrued Salaries & Benefits	4,647,888.87	-	-	-	-	-	-	-	4,647,888.87
Due to Other Funds	18,965,746.45	-	-	394,860.39	-	(40,295.26)	139,932.90	-	19,460,244.48
Other Liabilities	2,103,898.99	-	399.35	-	-	-	-	0.15	2,104,298.49
Total Liabilities	25,926,318.02	-	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	26,441,701.85
Fund Balance									
Revenues	137,382,650.68	520,805.33	47,578.25	101,872.06	24,101.71	(1,864.34)	8,361.77	19,437.17	138,102,942.63
Expenditures	98,807,711.27	3,257,226.12	-	224,545.53	52.10	-	-	105.10	102,289,640.12
Net Increase/(Decrease) in Fund Balance	38,574,939.41	(2,736,420.79)	47,578.25	(122,673.47)	24,049.61	(1,864.34)	8,361.77	19,332.07	35,813,302.51
Fund Balance Beginning of Year	29,150,601.09	29,776,825.74	1,245,237.80	8,315,115.82	1,049,446.64	42,159.60	517,768.64	10,297,523.73	80,394,679.06
Total Fund Balance	67,725,540.50	27,040,404.95	1,292,816.05	8,192,442.35	1,073,496.25	40,295.26	526,130.41	10,316,855.80	116,207,981.57
Total Liabilities and Fund Balance	\$ 93,651,858.52	\$ 27,040,404.95	\$ 1,296,215.40	\$ 8,587,302.74	\$ 1,073,496.25	\$ -	\$ 683,549.61	\$ 10,316,855.95	\$ 142,649,683.42

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
April 30, 2025

<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	114,684.40	-	-	-	-	-	-	-	-	-	-	-	-	711,730.29	826,414.69
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	14,027.13	14,027.13
Total Assets	114,684.40	-	-	-	-	-	-	-	-	-	-	-	-	725,757.42	840,441.82
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	39,837.98	39,837.98
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	42,644.98	42,644.98
Fund Balance															
Revenues	23,869.60	180,718.25	71,986.30	79,900.72	7,853.88	13,446.67	9,953.97	-	3,725.73	14,786.08	20,887.10	-	113,584.25	16,354.34	557,066.89
Expenditures	7,004.11	192,443.70	64,968.87	67,472.81	2,149.17	5,337.75	3,487.52	-	1,602.26	15,055.09	18,370.29	-	41,193.98	3,540.99	422,626.54
Net Increase/(Decrease) in Fund Balance	16,865.49	(11,725.45)	7,017.43	12,427.91	5,704.71	8,108.92	6,466.45	-	2,123.47	(269.01)	2,516.81	-	72,390.27	12,813.35	134,440.35
Fund Bal BegYr	97,818.91	276,094.43	64,705.22	43,024.59	13,034.13	38,704.96	4,544.84	13,222.10	3,001.51	33,620.96	20,476.48	410.89	22,837.10	31,860.37	663,356.49
Total Fund Balance	114,684.40	264,368.98	71,722.65	55,452.50	18,738.84	46,813.88	11,011.29	13,222.10	5,124.98	33,351.95	22,993.29	410.89	95,227.37	44,673.72	797,796.84
Total Liabilities and Fund Balance	114,684.40	264,368.98	71,722.65	55,452.50	18,738.84	46,813.88	11,011.29	13,222.10	5,124.98	33,351.95	22,993.29	410.89	95,227.37	87,318.70	840,441.82

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

APRIL, 2025

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,756,226.88	2,004,088.71	100,952,821.56	-4,196,594.68	104.34
7000	STATE SOURCES	45,337,365.12	3,119,515.67	35,162,124.93	10,175,240.19	77.56
8000	FEDERAL SOURCES	1,440,000.00	95,483.69	1,264,572.19	175,427.81	87.82
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,533,592.00	5,219,088.07	137,382,650.68	6,150,941.32	95.71

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,184,549.00	4,233,817.31	36,333,477.22	21,851,071.78	62.45
200	BENEFITS	39,597,734.00	2,669,124.42	24,205,150.12	15,392,583.88	61.13
300	PROFESSIONAL SERVICES	15,728,954.97	1,512,802.19	12,260,036.18	3,468,918.79	77.95
400	PURCHASED PROPERTY SERVICES	1,076,230.52	55,288.62	784,418.39	291,812.13	72.89
500	OTHER PURCHASED SERVICES	15,661,287.43	1,676,759.05	13,637,643.80	2,023,643.63	87.08
600	SUPPLIES	6,173,505.68	237,706.43	4,316,679.57	1,856,826.11	69.92
700	PROPERTY	957,049.90	3,066.98	557,066.62	399,983.28	58.21
800	OTHER OBJECTS	3,159,185.50	215,995.88	2,934,239.39	224,946.11	92.88
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,542,497.00	10,604,560.88	98,807,711.29	45,734,785.71	68.36

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10****GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION**

APRIL, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,536,477.47	4,996,871.14	41,516,422.80	26,020,054.67	61.47
1200	SPECIAL PROGRAMS	24,815,068.00	2,363,807.38	18,867,731.21	5,947,336.79	76.03
1300	VOCATIONAL PROGRAMS	2,027,280.00	174,413.52	1,875,093.84	152,186.16	92.49
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	15,203.53	116,404.77	73,751.23	61.22
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	3,834.31	-3,834.31	0.00
1600	ADULT EDUCATION	0.00	0.00	-44.00	44.00	0.00
1800	PRE-K COUNTS	541,773.00	57,361.60	394,133.50	147,639.50	72.75
2100	PUPIL PERSONNEL SERVICES	5,234,017.03	372,312.48	3,558,120.34	1,675,896.69	67.98
2200	INSTRUCTIONAL STAFF SERVICES	4,395,611.00	316,856.91	3,058,346.51	1,337,264.49	69.58
2300	ADMINISTRATION SERVICES	7,279,831.00	514,295.19	5,257,528.43	2,022,302.57	72.22
2400	PUPIL HEALTH SERVICES	2,179,353.50	187,424.49	1,321,875.26	857,478.24	60.65
2500	BUSINESS SERVICES	1,230,594.00	119,609.53	1,226,319.92	4,274.08	99.65
2600	BUILDING SERVICES	9,387,572.20	608,424.99	6,492,168.35	2,895,403.85	69.16
2700	PUPIL TRANSPORTATION SERVICES	6,631,279.80	737,534.87	5,721,535.94	909,743.86	86.28
2800	CENTRAL SERVICES	4,003,435.00	144,151.45	2,275,966.01	1,727,468.99	56.85
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,123.00	45,339.09	1,261,266.40	676,856.60	65.08
3300	COMMUNITY SERVICES	9,500.00	6,776.19	29,342.71	-19,842.71	308.87
5100	DEBT SERVICE	6,737,426.00	211,516.94	6,586,685.03	150,740.97	97.76
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-267,338.42	-860,023.31	860,023.31	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,542,497.00	10,604,560.88	98,807,711.29	45,734,785.71	68.36

April 2025 Transfers

Create Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
4/1/2025	Transfer from WES art supplies to WES general supplies	1110-610-004-122 to 1110-610-004	\$1,121.72	2024 - 2025	Washington Elementary
4/1/2025	Transfer from WES counseling serv's S & S to WES counseling serv's gen. supplies	2122-610-004 to 2660-350-004	\$340.00	2024 - 2025	Washington Elementary
4/1/2025	Transfer from staff development training to travel/conference for WES	2834-580-004 to 2834-360-004	\$23.95	2024 - 2025	OTL
4/1/2025	Transfer from staff development training to travel/conference for EES	2834-580-008 to 2834-360-008	\$23.95	2024-2025	OTL
4/1/2025	Transfer from BASH build. opera. telephone to build opera. repairs and maint.	2620-532-001 to 2620-430	\$7,000.00	2024 - 2025	Facilities
4/4/2025	Transfer from MSE principal office dues & fees to MSE principal office gen. supplies	2380-840-002 to 2380-610-002	\$200.00	2024 - 2025	Middle School East
4/7/2025	Transfer from secondary AS tech. supplies & LS B's & P's to AS B's & P's	1233-650 & 1241-640 to 1233-640	\$345.00	2024 - 2025	Special Education
4/7/2025	Transfer from vehicle serv's auto liab. Ins. to BASH build. & opera. Rep. & maint.	2650-522 to 2620-431-001	\$10,000.00	2024 - 2025	Facilities
4/8/2025	Transfer from data proc. services capital end user equipment to capital equipment	2840-758 to 2840-752	\$57,652.22	2024 - 2025	IT
4/10/2025	Transfer from operation maint. services tech supp to MSE repairs & maintenance	2611-650 to 2620-432-002	\$5,000.00	2024 - 2025	Facilities
4/11/2025	Transfer from operation maintenance services tech supply to general supply	2611-650 to 2611-610	\$2,000.00	2024 - 2025	Facilities
4/14/2025	Transfer from counseling services supplies to regular prog. stud. transportation	2122-610-001 to 1110-513-001	\$324.42	2024 - 2025	BASH
4/15/2025	Transfer from BASH library services B & P. to library services general supplies	2250-640-001 to 2250-610-001	\$145.00	2024 - 2025	BASH
4/17/2025	Transfer from security services tech supplies to BASH security services	2660-650 to 2660-339-001	\$6,000.00	2024 - 2025	Facilities
4/24/2025	Transfer from phys. Ed. transportation & tech supplies to books & periodicals	1110-513 & 1110-650 to 1110-640-140	\$750.00	2024 - 2025	BASH
4/24/2025	Transfer from BASH security services to security technology	2660-339-001 to 2660-650	\$8,000.00	2024 - 2025	Facilities
4/24/2025	Transfer from operation maintenance tech supplies to general supplies	2611-650 to 2611-610	\$8,000.00	2024 - 2025	Facilities
4/24/2025	Transfer from BASH building operations telephone to repairs & maintenance	2620-532-001 to 2620-430	\$13,000.00	2024 - 2025	Facilities
4/29/2025	Transfer from security services to equipment repairs & maintenance	2210-432 to 2660-350	\$500.00	2024 - 2025	Washington Elementary
4/29/2025	Transfer from gifted secondary technology to gifted elementary technology	1243-650-30 to 1243-650-10	\$1,000.00	2024 - 2025	Special Education
4/30/2025	Transfer from copy paper supplies to general supplies	1110-610 to 1110-619	\$2,500.00	2024 - 2025	Washington Elementary