

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

May 31, 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	81,496,072.55	19,963,690.70	1,279,722.17	6,054,540.12	877,379.14	-	683,914.79	565,352.49	110,920,671.96
State & Federal Receivables	5,626,932.81	-	-	-	-	-	-	-	5,626,932.81
Due from Other Funds	329,296.72	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,639,585.18
Other Receivables	2,925,626.29	-	-	-	-	-	-	5,074.80	2,930,701.09
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	352,395.74	-	21,000.00	-	-	-	-	-	373,395.74
Total Assets	\$ 90,773,266.13	\$ 26,927,337.44	\$ 1,300,722.17	\$ 8,454,540.12	\$ 1,075,795.12	\$ -	\$ 683,914.79	\$ 10,318,653.03	\$ 139,534,228.80
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	199,371.32	-	3,000.00	-	-	-	17,486.30	-	219,857.62
Accrued Salaries & Benefits	5,187,364.62	-	-	-	-	-	-	-	5,187,364.62
Due to Other Funds	18,965,325.87	-	-	394,860.39	-	(40,295.26)	139,932.90	-	19,459,823.90
Other Liabilities	2,103,898.99	-	399.35	-	-	-	-	0.15	2,104,298.49
Total Liabilities	26,455,960.80	-	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	26,971,344.63
Fund Balance									
Revenues	145,914,441.29	594,561.00	52,085.02	118,250.44	26,408.62	(1,864.34)	8,726.95	21,248.29	146,733,857.27
Expenditures	110,747,737.05	3,444,049.30	-	373,686.53	60.14	-	-	119.14	114,565,652.16
Net Increase/(Decrease) in Fund Balance	35,166,704.24	(2,849,488.30)	52,085.02	(255,436.09)	26,348.48	(1,864.34)	8,726.95	21,129.15	32,168,205.11
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	64,317,305.33	26,927,337.44	1,297,322.82	8,059,679.73	1,075,795.12	40,295.26	526,495.59	10,318,652.88	112,562,884.17
Total Liabilities and Fund Balance	\$ 90,773,266.13	\$ 26,927,337.44	\$ 1,300,722.17	\$ 8,454,540.12	\$ 1,075,795.12	\$ -	\$ 683,914.79	\$ 10,318,653.03	\$ 139,534,228.80

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
May 31, 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	117,732.96	-	-	-	-	-	-	-	-	-	-	-	-	780,674.36	898,407.32
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	14,058.13	14,058.13
Total Assets	117,732.96	-	-	-	-	-	-	-	-	-	-	-	-	794,732.49	912,465.45
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	40,350.34	40,350.34
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	43,157.34	43,157.34
Fund Balance															
Revenues	27,126.94	301,063.34	75,461.80	82,604.72	7,890.88	15,481.67	10,555.47	-	3,734.73	15,998.49	21,009.10	-	255,688.25	18,527.65	835,143.04
Expenditures	7,212.89	313,519.65	67,709.92	71,564.13	5,139.55	11,001.08	4,585.08	-	2,309.90	15,667.09	19,069.55	-	107,807.54	3,605.04	629,191.42
Net Increase/(Decrease) in Fund Balance	19,914.05	(12,456.31)	7,751.88	11,040.59	2,751.33	4,480.59	5,970.39	-	1,424.83	331.40	1,939.55	-	147,880.71	14,922.61	205,951.62
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	117,732.96	263,638.12	72,457.10	54,065.18	15,785.46	43,185.55	10,515.23	13,222.10	4,426.34	33,952.36	22,416.03	410.89	170,717.81	46,782.98	869,308.11
Total Liabilities and Fund Balance	117,732.96	263,638.12	72,457.10	54,065.18	15,785.46	43,185.55	10,515.23	13,222.10	4,426.34	33,952.36	22,416.03	410.89	170,717.81	89,940.32	912,465.45

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

MAY, 2025

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,756,226.88	1,024,008.03	101,976,829.59	-5,220,602.71	105.40
7000	STATE SOURCES	45,337,365.12	7,507,782.58	42,669,907.51	2,667,457.61	94.12
8000	FEDERAL SOURCES	1,440,000.00	0.00	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	8,531,790.61	145,914,441.29	-2,380,849.29	101.66

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,184,549.00	4,563,733.30	40,896,811.18	17,287,737.82	70.29
200	BENEFITS	39,597,734.00	3,049,010.54	27,253,990.34	12,343,743.66	68.83
300	PROFESSIONAL SERVICES	15,728,954.97	1,661,648.71	13,924,666.89	1,804,288.08	88.53
400	PURCHASED PROPERTY SERVICES	1,076,230.52	122,824.94	907,243.33	168,987.19	84.30
500	OTHER PURCHASED SERVICES	15,661,487.43	2,196,765.01	15,834,408.81	-172,921.38	101.10
600	SUPPLIES	6,174,805.68	269,724.46	4,586,404.03	1,588,401.65	74.28
700	PROPERTY	957,049.90	67,968.45	625,035.07	332,014.83	65.31
800	OTHER OBJECTS	3,159,185.50	5,938.03	2,940,177.42	219,008.08	93.07
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,543,997.00	11,937,613.44	110,747,737.07	33,796,259.93	76.62

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

MAY, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,536,362.47	4,900,763.76	46,417,186.56	21,119,175.91	68.73
1200	SPECIAL PROGRAMS	24,815,068.00	2,883,520.13	21,751,251.34	3,063,816.66	87.65
1300	VOCATIONAL PROGRAMS	2,027,280.00	171,697.59	2,046,791.43	-19,511.43	100.96
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	19,104.82	135,509.59	54,646.41	71.26
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	80,892.13	475,025.63	66,747.37	87.68
2100	PUPIL PERSONNEL SERVICES	5,234,017.03	462,987.96	4,021,108.30	1,212,908.73	76.83
2200	INSTRUCTIONAL STAFF SERVICES	4,395,611.00	350,609.15	3,408,955.66	986,655.34	77.55
2300	ADMINISTRATION SERVICES	7,279,946.00	518,664.20	5,776,192.63	1,503,753.37	79.34
2400	PUPIL HEALTH SERVICES	2,179,353.50	181,847.31	1,503,722.57	675,630.93	69.00
2500	BUSINESS SERVICES	1,230,594.00	72,434.72	1,298,754.64	-68,160.64	105.54
2600	BUILDING SERVICES	9,389,072.20	682,811.54	7,174,410.23	2,214,661.97	76.41
2700	PUPIL TRANSPORTATION SERVICES	6,631,279.80	885,113.10	6,606,649.04	24,630.76	99.63
2800	CENTRAL SERVICES	4,003,435.00	216,420.84	2,492,386.85	1,511,048.15	62.26
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,123.00	540,620.38	1,804,868.78	133,254.22	93.12
3300	COMMUNITY SERVICES	9,500.00	7,054.58	36,397.29	-26,897.29	383.13
5100	DEBT SERVICE	6,737,426.00	1,000.00	6,587,685.03	149,740.97	97.78
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-37,928.77	-897,952.08	897,952.08	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,543,997.00	11,937,613.44	110,747,737.07	33,796,259.93	76.62

May 2025 Transfers

Create Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
05/05/2025	Transfer from BASH build. oper. supplies to WES build. oper. supplies	2620-610-001 to 2620-610-004	\$810.00	2024 - 2025	Facilities
05/05/2025	Transfer from BES grounds srvs. supplies to BASH grounds srvs. supplies	2630-610-005 to 2630-610-001	\$200.00	2024 - 2025	Facilities
05/06/2025	Transfer from BES grounds srvs. supplies to EES grounds srvs. supplies	2630-610-005 to 2630-610-008	\$175.00	2024 - 2025	Facilities
05/06/2025	Transfer from WES general supplies to WES copy paper supplies	1110-610-004 to 1110-619-004	\$500.00	2024 - 2025	Washington Elementary
05/07/2025	Transfer from MSE grounds srvs. rep/maint. to GES grounds srvs. rep/maint.	2630-434-002 to 2630-434-009	\$45.00	2024 - 2025	Facilities
05/09/2025	Transfer from GES grounds srvs. rep/maint. to BASH grounds srvs. rep/maint.	2630-431-009 to 2630-431-001	\$120.00	2024 - 2025	Facilities
05/12/2025	Transfer from BASH build. oper. rep/maint. to NHUF build. oper. rep/maint. equip.	2620-431-001 to 2620-432-011	\$1,050.00	2024 - 2025	Facilities
05/15/2025	Transfer from BASH build. oper. rep/maint. to NHUF build. oper. rep/maint.	2620-431-001 to 2620-431-011	\$1,400.00	2024 - 2025	Facilities
05/15/2025	Transfer from CES build. oper. supplies to WES build. oper. supplies	2620-610-006 to 2620-610-004	\$200.00	2024 - 2025	Facilities
05/23/2025	Transfer from NHUF books/periodicals to NHUF art general supplies	1110-640-011 to 1110-610-011-122	\$5,100.00	2024 - 2025	New Hanover Elementary