

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

September 30, 2024

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	ATAMM Fund	Internal Service Fund	Total
<b>Assets</b>									
Cash & Investments	144,196,821.28	2,973,259.78	1,243,388.79	22,662.37	859,047.15	39,520.94	675,361.27	550,638.00	150,560,699.58
State & Federal Receivables	5,686,653.89	-	-	-	-	-	-	-	5,686,653.89
Due from Other Funds	320,508.93	19,858,944.81	-	6,290,148.79	198,415.98	-	-	9,748,225.74	36,416,244.25
Other Receivables	3,249,924.40	-	-	-	-	-	-	5,074.80	3,254,999.20
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	230,306.76	-	21,000.00	-	-	-	-	-	251,306.76
<b>Total Assets</b>	<b>\$ 153,727,157.28</b>	<b>\$ 22,832,204.59</b>	<b>\$ 1,264,388.79</b>	<b>\$ 6,312,811.16</b>	<b>\$ 1,057,463.13</b>	<b>\$ 39,520.94</b>	<b>\$ 675,361.27</b>	<b>\$ 10,303,938.54</b>	<b>\$ 196,212,845.70</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	354,688.28	-	3,000.00	-	-	-	17,486.30	-	375,174.58
Accrued Salaries & Benefits	(545,682.22)	-	-	-	-	-	-	-	(545,682.22)
Due to Other Funds	35,780,766.49	465,473.00	-	499,406.28	-	-	139,932.90	-	36,885,578.67
Other Liabilities	2,050,005.05	-	399.35	-	-	-	-	0.15	2,050,404.55
<b>Total Liabilities</b>	<b>37,639,777.60</b>	<b>465,473.00</b>	<b>3,399.35</b>	<b>499,406.28</b>	<b>-</b>	<b>-</b>	<b>157,419.20</b>	<b>0.15</b>	<b>38,765,475.58</b>
<b>Fund Balance</b>									
Revenues	335,377,972.69	11,342,396.83	115,503.49	5,004,083.79	59,572.73	585.24	23,994.21	46,696.53	351,970,805.51
Expenditures	269,189,517.53	2,498,537.06	-	1,049,502.25	32.00	-	100,000.00	72.00	272,837,660.84
Net Increase/(Decrease) in Fund Balance	66,188,455.16	8,843,859.77	115,503.49	3,954,581.54	59,540.73	585.24	(76,005.79)	46,624.53	79,133,144.67
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
<b>Total Fund Balance</b>	<b>116,087,379.68</b>	<b>22,366,731.59</b>	<b>1,260,989.44</b>	<b>5,813,404.88</b>	<b>1,057,463.13</b>	<b>39,520.94</b>	<b>517,942.07</b>	<b>10,303,938.39</b>	<b>157,447,370.12</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 153,727,157.28</b>	<b>\$ 22,832,204.59</b>	<b>\$ 1,264,388.79</b>	<b>\$ 6,312,811.16</b>	<b>\$ 1,057,463.13</b>	<b>\$ 39,520.94</b>	<b>\$ 675,361.27</b>	<b>\$ 10,303,938.54</b>	<b>\$ 196,212,845.70</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report  
September 30, 2024

<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	All Student Activities	Total
<b>Assets</b>															
Cash & Investments	90,090.55	-	-	-	-	-	-	-	-	-	-	-	-	510,510.56	600,601.11
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	54,176.37	64,644.97
<b>Total Assets</b>	<b>100,559.15</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>564,686.93</b>	<b>665,246.08</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	835.92	835.92
<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>954.50</b>	<b>954.50</b>
<b>Fund Balance</b>															
Revenues	40,493.28	1,176,167.52	170,114.00	118,668.88	28,477.08	24,228.77	10,848.19	1,625.00	5,789.95	31,200.32	44,821.77	-	321,645.08	61,465.01	2,035,544.85
Expenditures	35,294.74	1,125,146.64	172,044.12	128,427.05	20,945.73	23,110.39	13,077.82	-	7,259.06	24,074.56	43,518.63	-	358,184.12	28,747.21	1,979,830.07
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>5,198.54</b>	<b>51,020.88</b>	<b>(1,930.12)</b>	<b>(9,758.17)</b>	<b>7,531.35</b>	<b>1,118.38</b>	<b>(2,229.63)</b>	<b>1,625.00</b>	<b>(1,469.11)</b>	<b>7,125.76</b>	<b>1,303.14</b>	<b>-</b>	<b>(36,539.04)</b>	<b>32,717.80</b>	<b>55,714.78</b>
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
<b>Total Fund Balance</b>	<b>100,559.15</b>	<b>259,363.94</b>	<b>70,443.21</b>	<b>40,305.91</b>	<b>13,034.13</b>	<b>43,005.30</b>	<b>5,241.22</b>	<b>13,222.10</b>	<b>3,111.51</b>	<b>33,420.00</b>	<b>22,355.48</b>	<b>410.89</b>	<b>22,837.10</b>	<b>36,981.64</b>	<b>664,291.58</b>
<b>Total Liabilities and Fund Balance</b>	<b>100,559.15</b>	<b>259,363.94</b>	<b>70,443.21</b>	<b>40,305.91</b>	<b>13,034.13</b>	<b>43,005.30</b>	<b>5,241.22</b>	<b>13,222.10</b>	<b>3,111.51</b>	<b>33,420.00</b>	<b>22,355.48</b>	<b>410.89</b>	<b>22,837.10</b>	<b>37,936.14</b>	<b>665,246.08</b>

**BOYERTOWN AREA SCHOOL DISTRICT****SELECTED FUNDS: 10**GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE  
SEPTEMBER, 2024

<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	96,706,226.88	31,380,984.72	86,146,654.40	10,559,572.48	89.08
7000	STATE SOURCES	45,337,365.12	5,554,967.37	10,713,102.79	34,624,262.33	23.63
8000	FEDERAL SOURCES	1,440,000.00	0.00	3,779.25	1,436,220.75	0.26
9000	OTHER FINANCING SOURCES	0.00	-2,625.00	3,132.00	-3,132.00	0.00
<b>TOTAL REVENUES</b>		143,483,592.00	36,933,327.09	96,866,668.44	46,616,923.56	67.51

<b>MAJOR ACCOUNT</b>		<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
100	SALARIES	58,180,049.00	4,435,699.65	6,031,948.81	52,148,100.19	10.37
200	BENEFITS	39,597,734.00	3,007,676.69	4,041,300.32	35,556,433.68	10.21
300	PROFESSIONAL SERVICES	15,699,501.00	645,826.08	1,368,450.24	14,331,050.76	8.72
400	PURCHASED PROPERTY SERVICES	1,012,573.00	106,712.24	318,523.49	694,049.51	31.46
500	OTHER PURCHASED SERVICES	15,702,158.00	637,472.96	1,550,807.10	14,151,350.90	9.88
600	SUPPLIES	6,239,384.00	554,239.03	1,881,737.33	4,357,646.67	30.16
700	PROPERTY	960,913.00	18,468.30	40,822.22	920,090.78	4.25
800	OTHER OBJECTS	3,157,555.00	1,160,656.86	1,259,518.65	1,898,036.35	39.89
900	OTHER USES OF FUNDS	4,004,000.00	984,000.00	2,459,000.00	1,545,000.00	61.41
<b>TOTAL EXPENSES</b>		144,553,867.00	11,550,751.81	18,952,108.16	125,601,758.84	13.11

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

SEPTEMBER, 2024

<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	67,718,019.00	4,816,115.22	5,801,112.16	61,916,906.84	8.57
1200	SPECIAL PROGRAMS	24,847,368.00	1,648,929.55	2,170,640.00	22,676,728.00	8.74
1300	VOCATIONAL PROGRAMS	2,027,280.00	168,981.66	675,926.64	1,351,353.36	33.34
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	6,102.58	26,246.66	163,909.34	13.80
1800	PRE-K COUNTS	541,773.00	37,088.28	43,674.44	498,098.56	8.06
2100	PUPIL PERSONNEL SERVICES	5,247,483.00	413,992.49	689,761.86	4,557,721.14	13.14
2200	INSTRUCTIONAL STAFF SERVICES	4,170,031.00	305,526.21	605,194.66	3,564,836.34	14.51
2300	ADMINISTRATION SERVICES	7,294,831.00	542,045.28	1,590,205.15	5,704,625.85	21.80
2400	PUPIL HEALTH SERVICES	2,179,316.00	122,428.43	142,521.47	2,036,794.53	6.54
2500	BUSINESS SERVICES	1,245,594.00	125,536.65	406,683.52	838,910.48	32.65
2600	BUILDING SERVICES	9,391,042.00	628,055.38	1,758,033.34	7,633,008.66	18.72
2700	PUPIL TRANSPORTATION SERVICES	6,636,690.00	238,864.00	299,961.69	6,336,728.31	4.52
2800	CENTRAL SERVICES	3,973,435.00	328,658.10	955,388.47	3,018,046.53	24.04
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	0.00	105,000.00	0.00
3200	STUDENT ACTIVITIES	1,938,923.00	41,620.09	219,318.47	1,719,604.53	11.31
3300	COMMUNITY SERVICES	9,500.00	0.00	4,135.43	5,364.57	43.53
5100	DEBT SERVICE	6,737,426.00	2,136,035.67	3,652,898.31	3,084,527.69	54.22
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-9,227.78	-89,594.11	89,594.11	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
<b>TOTAL EXPENSES</b>		<b>144,553,867.00</b>	<b>11,550,751.81</b>	<b>18,952,108.16</b>	<b>125,601,758.84</b>	<b>13.11</b>