

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

October 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	117,895,478.42	22,384,484.85	1,243,388.79	6,209,485.20	861,549.65	39,683.27	676,877.14	552,670.46	149,863,617.78
State & Federal Receivables	8,276,186.33	-	-	-	-	-	-	-	8,276,186.33
Due from Other Funds	320,062.43	7,000,000.00	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,666,704.15
Other Receivables	2,894,523.67	-	-	-	-	-	-	5,074.80	2,899,598.47
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	46,611.92	-	21,000.00	-	-	-	-	-	67,611.92
Total Assets	\$ 129,475,804.79	\$ 29,384,484.85	\$ 1,264,388.79	\$ 8,609,485.20	\$ 1,059,965.63	\$ 39,683.27	\$ 676,877.14	\$ 10,305,971.00	\$ 180,816,660.67
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	2,168,237.29	-	3,000.00	-	-	-	17,486.30	-	2,188,723.59
Accrued Salaries & Benefits	622,850.54	-	-	-	-	-	-	-	622,850.54
Due to Other Funds	18,951,850.17	-	-	394,860.39	-	-	139,932.90	-	19,486,643.46
Other Liabilities	2,092,030.99	-	399.35	-	-	-	-	0.15	2,092,430.49
Total Liabilities	23,834,968.99	-	3,399.35	394,860.39	-	-	157,419.20	0.15	24,390,648.08
Fund Balance									
Revenues	109,428,032.87	63,254.11	15,751.64	4,090.88	10,534.99	(2,476.33)	1,689.30	8,483.12	109,529,360.58
Expenditures	32,937,798.16	455,595.00	-	104,581.89	16.00	-	-	36.00	33,498,027.05
Net Increase/(Decrease) in Fund Balance	76,490,234.71	(392,340.89)	15,751.64	(100,491.01)	10,518.99	(2,476.33)	1,689.30	8,447.12	76,031,333.53
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	105,640,835.80	29,384,484.85	1,260,989.44	8,214,624.81	1,059,965.63	39,683.27	519,457.94	10,305,970.85	156,426,012.59
Total Liabilities and Fund Balance	\$ 129,475,804.79	\$ 29,384,484.85	\$ 1,264,388.79	\$ 8,609,485.20	\$ 1,059,965.63	\$ 39,683.27	\$ 676,877.14	\$ 10,305,971.00	\$ 180,816,660.67

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
October 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	100,957.13	-	-	-	-	-	-	-	-	-	-	-	-	580,429.55	681,386.68
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	4,072.85	4,072.85
Total Assets	100,957.13	-	-	-	-	-	-	-	-	-	-	-	-	584,502.40	685,459.53
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Fund Balance															
Revenues	3,266.88	30,215.13	20,944.21	3,210.00	1,532.65	5,756.34	6,196.38	-	610.00	1,127.04	4,549.00	-	-	6,291.32	83,698.95
Expenditures	128.66	32,650.74	12,949.09	6,447.29	1,140.00	4,295.92	-	-	500.00	1,248.00	2,009.28	-	500.00	2,533.93	64,402.91
Net Increase/(Decrease) in Fund Balance	3,138.22	(2,435.61)	7,995.12	(3,237.29)	392.65	1,460.42	6,196.38	-	110.00	(120.96)	2,539.72	-	(500.00)	3,757.39	19,296.04
Fund Bal BegYr	97,818.91	276,094.43	64,809.22	42,920.59	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	34,625.37	666,121.49
Total Fund Balance	100,957.13	273,658.82	72,804.34	39,683.30	13,426.78	40,165.38	10,741.22	13,222.10	3,111.51	33,500.00	23,016.20	410.89	22,337.10	38,382.76	685,417.53
Total Liabilities and Fund Balance	100,957.13	273,658.82	72,804.34	39,683.30	13,426.78	40,165.38	10,741.22	13,222.10	3,111.51	33,500.00	23,016.20	410.89	22,337.10	38,424.76	685,459.53

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

OCTOBER, 2024

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,543,584.00	5,703,410.75	11,492,510.91	56,051,073.09	17.01
1200	SPECIAL PROGRAMS	24,817,518.00	2,715,600.39	4,881,830.39	19,935,687.61	19.67
1300	VOCATIONAL PROGRAMS	2,027,280.00	168,981.66	844,908.30	1,182,371.70	41.68
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	7,619.78	33,866.44	156,289.56	17.81
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	747.81	747.81	-747.81	0.00
1800	PRE-K COUNTS	541,773.00	50,412.47	94,086.91	447,686.09	17.37
2100	PUPIL PERSONNEL SERVICES	5,232,483.00	377,911.13	1,067,672.99	4,164,810.01	20.40
2200	INSTRUCTIONAL STAFF SERVICES	4,388,666.00	377,357.33	984,060.07	3,404,605.93	22.42
2300	ADMINISTRATION SERVICES	7,279,831.00	506,300.91	2,096,506.06	5,183,324.94	28.80
2400	PUPIL HEALTH SERVICES	2,179,316.00	193,670.27	336,191.74	1,843,124.26	15.43
2500	BUSINESS SERVICES	1,230,594.00	123,717.14	528,687.66	701,906.34	42.96
2600	BUILDING SERVICES	9,337,042.00	735,863.73	2,493,897.07	6,843,144.93	26.71
2700	PUPIL TRANSPORTATION SERVICES	6,636,690.00	922,252.49	1,222,214.18	5,414,475.82	18.42
2800	CENTRAL SERVICES	4,003,435.00	519,537.67	1,476,639.14	2,526,795.86	36.88
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	0.00	105,000.00	0.00
3200	STUDENT ACTIVITIES	1,938,923.00	49,104.30	268,422.77	1,670,500.23	13.84
3300	COMMUNITY SERVICES	9,500.00	1,474.97	5,610.40	3,889.60	59.06
5100	DEBT SERVICE	6,737,426.00	1,556,625.00	5,209,523.31	1,527,902.69	77.32
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-9,983.86	-99,577.97	99,577.97	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
	TOTAL EXPENSES	144,499,217.00	14,000,603.94	32,937,798.18	111,561,418.82	22.79

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

OCTOBER, 2024

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	5,069,831.87	91,216,101.27	5,490,125.61	94.32
7000	STATE SOURCES	45,337,365.12	7,329,529.40	18,200,297.90	27,137,067.22	40.14
8000	FEDERAL SOURCES	1,440,000.00	8,501.70	8,501.70	1,431,498.30	0.59
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,483,592.00	12,407,862.97	109,428,032.87	34,055,559.13	76.27

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,180,049.00	4,286,050.21	10,317,999.02	47,862,049.98	17.73
200	BENEFITS	39,597,734.00	2,975,914.74	7,017,215.06	32,580,518.94	17.72
300	PROFESSIONAL SERVICES	15,699,501.00	1,677,595.07	3,046,045.31	12,653,455.69	19.40
400	PURCHASED PROPERTY SERVICES	1,012,655.00	60,853.20	379,376.69	633,278.31	37.46
500	OTHER PURCHASED SERVICES	15,703,158.00	2,412,015.46	3,962,822.56	11,740,335.44	25.24
600	SUPPLIES	6,185,534.00	705,243.70	2,586,921.03	3,598,612.97	41.82
700	PROPERTY	958,831.00	323,613.53	349,581.83	609,249.17	36.46
800	OTHER OBJECTS	3,157,755.00	239,318.03	1,498,836.68	1,658,918.32	47.47
900	OTHER USES OF FUNDS	4,004,000.00	1,320,000.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,499,217.00	14,000,603.94	32,937,798.18	111,561,418.82	22.79

October 2024 transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
10/29/2024	Learning Support Budget Transfer from Senior High to secondary	1241-610-30 000 to 1241-610 30 001	\$200.00	2024 - 2025	Special Education
10/29/2024	Preparation for Chromebook Order	2840-756 to 2840-758	\$82,009.00	2024 - 2025	IT
10/23/2024	Transferring equipment account funds	2211-762 to 2211-752	\$12,144.00	2024 - 2025	BASH
10/15/2024	Secondary Autistic Support Transfer books to supplies	1233-640 to 1233-610	\$200.00	2024 - 2025	Special Education
10/09/2024	Autistic Support Budget Transfer book to supplies	1233-640 to 1233-610	\$200.00	2024 - 2025	Special Education
10/07/2024	Transferring funds to After School Homework Help	2211-610 to 1110-121	\$4,000.00	2024 - 2025	Middle School East
10/03/2024	Transferring funds from Sec Music to Elem Music	2260-610 to 1110-610	\$800.00	2024 - 2025	OTL
10/03/2024	Charging a different account for curriculum software	1110-610 to 1110-650 & 1110-610-30-001-240	\$460.00	2024 - 2025	BASH