

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

March 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	88,323,943.48	20,051,329.18	1,270,862.09	6,291,161.02	872,861.55	-	683,184.62	561,805.88	118,055,147.82
State & Federal Receivables	5,626,932.81	-	-	-	-	-	-	-	5,626,932.81
Due from Other Funds	437,979.94	7,003,942.00	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,788,563.66
Other Receivables	2,934,880.94	-	-	-	-	-	-	5,074.80	2,939,955.74
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	312,047.82	-	21,000.00	-	-	-	-	-	333,047.82
Total Assets	\$ 97,678,727.01	\$ 27,055,271.18	\$ 1,291,862.09	\$ 8,691,161.02	\$ 1,071,277.53	\$ -	\$ 683,184.62	\$ 10,315,106.42	\$ 146,786,589.87
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	257,805.32	-	3,000.00	-	-	-	17,486.30	-	278,291.62
Accrued Salaries & Benefits	3,078,824.93	-	-	-	-	-	-	-	3,078,824.93
Due to Other Funds	19,127,165.26	-	-	394,860.39	-	-	139,932.90	-	19,661,958.55
Other Liabilities	2,103,898.99	-	399.35	-	-	-	-	0.15	2,104,298.49
Total Liabilities	24,567,694.50	-	3,399.35	394,860.39	-	-	157,419.20	0.15	25,123,373.59
Fund Balance									
Revenues	132,163,581.61	489,351.72	43,224.94	85,822.78	21,874.97	(42,159.60)	7,996.78	17,673.62	132,787,366.82
Expenditures	88,203,150.19	3,210,906.28	-	104,637.97	44.08	-	-	91.08	91,518,829.60
Net Increase/(Decrease) in Fund Balance	43,960,431.42	(2,721,554.56)	43,224.94	(18,815.19)	21,830.89	(42,159.60)	7,996.78	17,582.54	41,268,537.22
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	73,111,032.51	27,055,271.18	1,288,462.74	8,296,300.63	1,071,277.53	-	525,765.42	10,315,106.27	121,663,216.28
Total Liabilities and Fund Balance	\$ 97,678,727.01	\$ 27,055,271.18	\$ 1,291,862.09	\$ 8,691,161.02	\$ 1,071,277.53	\$ -	\$ 683,184.62	\$ 10,315,106.42	\$ 146,786,589.87

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
March 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	Student Activity All	Total
Assets															
Cash & Investments	116,387.05	-	-	-	-	-	-	-	-	-	-	-	-	738,276.30	854,663.35
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	14,008.13	14,008.13
Total Assets	116,387.05	-	-	-	-	-	-	-	-	-	-	-	-	752,284.43	868,671.48
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	22,601.66	139,528.07	66,972.30	71,550.52	6,133.13	8,499.16	8,332.97	-	2,432.73	13,832.08	20,307.10	-	108,900.25	14,399.74	483,489.71
Expenditures	4,033.52	157,006.52	54,358.49	29,832.10	1,535.82	5,337.75	1,863.95	-	1,137.62	8,220.13	13,300.31	-	41,193.98	2,999.51	320,819.70
Net Increase/(Decrease) in Fund Balance	18,568.14	(17,478.45)	12,613.81	41,718.42	4,597.31	3,161.41	6,469.02	-	1,295.11	5,611.95	7,006.79	-	67,706.27	11,400.23	162,670.01
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	116,387.05	258,615.98	77,319.03	84,743.01	17,631.44	41,866.37	11,013.86	13,222.10	4,296.62	39,232.91	27,483.27	410.89	90,543.37	43,260.60	826,026.50
Total Liabilities and Fund Balance	116,387.05	258,615.98	77,319.03	84,743.01	17,631.44	41,866.37	11,013.86	13,222.10	4,296.62	39,232.91	27,483.27	410.89	90,543.37	85,905.58	868,671.48

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

MARCH, 2025

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	1,643,444.35	98,948,751.85	-2,242,524.97	102.32
7000	STATE SOURCES	45,337,365.12	3,542,536.61	32,042,609.26	13,294,755.86	70.68
8000	FEDERAL SOURCES	1,440,000.00	75,814.35	1,169,088.50	270,911.50	81.19
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,483,592.00	5,261,795.31	132,163,581.61	11,320,010.39	92.11

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,184,549.00	4,198,401.92	32,099,659.91	26,084,889.09	55.17
200	BENEFITS	39,597,734.00	2,891,710.08	21,536,025.70	18,061,708.30	54.39
300	PROFESSIONAL SERVICES	15,714,454.97	1,428,812.97	10,747,233.99	4,967,220.98	68.39
400	PURCHASED PROPERTY SERVICES	1,061,393.95	82,823.46	729,129.77	332,264.18	68.70
500	OTHER PURCHASED SERVICES	15,673,229.22	1,381,392.48	11,960,884.75	3,712,344.47	76.31
600	SUPPLIES	6,195,070.18	273,262.58	4,078,973.14	2,116,097.04	65.84
700	PROPERTY	959,441.97	2,861.24	553,999.64	405,442.33	57.74
800	OTHER OBJECTS	3,159,185.50	1,152,721.54	2,718,243.31	440,942.19	86.04
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,549,058.79	11,411,986.27	88,203,150.21	56,345,908.58	61.02

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

MARCH, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,535,021.24	4,788,137.50	36,519,551.66	31,015,469.58	54.07
1200	SPECIAL PROGRAMS	24,815,068.00	2,245,692.55	16,503,923.83	8,311,144.17	66.51
1300	VOCATIONAL PROGRAMS	2,027,280.00	171,697.59	1,700,680.32	326,599.68	83.89
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	13,639.50	101,201.24	88,954.76	53.22
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	-1,588.00	3,834.31	-3,834.31	0.00
1600	ADULT EDUCATION	0.00	85.00	-44.00	44.00	0.00
1800	PRE-K COUNTS	541,773.00	47,691.74	336,771.90	205,001.10	62.16
2100	PUPIL PERSONNEL SERVICES	5,234,051.17	366,811.34	3,185,807.86	2,048,243.31	60.87
2200	INSTRUCTIONAL STAFF SERVICES	4,395,374.88	348,578.46	2,741,489.60	1,653,885.28	62.37
2300	ADMINISTRATION SERVICES	7,279,831.00	502,992.97	4,743,233.24	2,536,597.76	65.16
2400	PUPIL HEALTH SERVICES	2,179,353.50	156,660.33	1,134,450.77	1,044,902.73	52.05
2500	BUSINESS SERVICES	1,230,594.00	120,847.10	1,106,710.19	123,883.81	89.93
2600	BUILDING SERVICES	9,395,792.20	653,155.58	5,883,743.36	3,512,048.84	62.62
2700	PUPIL TRANSPORTATION SERVICES	6,631,279.80	679,697.65	4,984,001.07	1,647,278.73	75.16
2800	CENTRAL SERVICES	4,003,435.00	166,324.64	2,131,814.56	1,871,620.44	53.25
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,123.00	53,104.74	1,215,927.31	722,195.69	62.74
3300	COMMUNITY SERVICES	9,500.00	2,658.70	22,566.52	-13,066.52	237.54
5100	DEBT SERVICE	6,737,426.00	1,140,984.55	6,375,168.09	362,257.91	94.62
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-45,185.67	-592,684.89	592,684.89	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,549,058.79	11,411,986.27	88,203,150.21	56,345,908.58	61.02

March 2025 Transfers

Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
03/05/2025	Transfer from special project supplies/BASH to janitorial supplies/WES	2620-612-001 to 2620-611-004	\$384.32	2024 - 2025	Facilities
03/05/2025	Transfer from janitorial supplies/WES to special project supplies/BES	2620-611-004 to 2620-612-005	\$123.07	2024 - 2025	Facilities
03/06/2025	Transfer from regular program books/periodicals to library services books/periodicals	1290-329 to 2111-610	\$404.45	2024 - 2025	BASH
03/06/2025	Transfer from special education professional services to ESL student services	1110-640 to 2250-640	\$2,200.00	2024 - 2025	Special Education
03/07/2025	Transfer from regular program capital equipment to media services rep/maintenance	1110-752 to 2211-432	\$727.00	2024 - 2025	Middle School West
03/10/2025	Transfer from BES grounds services rentals/equip to NHUF special project supplies	2630-442-005 to 2620-612-011	\$708.33	2024 - 2025	Facilities
03/10/2025	Transfer form grounds serv. rent/equip to building operations special project supplies	2630-442 to 2620-612	\$333.18	2024 - 2025	Facilities
03/10/2025	Transfer from operations maintenance tech supplies to rentals/equipment	2611-650 to 2620-442	\$2,700.00	2024 - 2025	Facilities
03/10/2025	Transfer from rentals/equipment to CES building operations supplies	2620-442 to 2620-612	\$4,500.00	2024 - 2025	Facilities
03/11/2025	Transfer from transportation serv/maintenance supplies to facilities general supplies	2740-610-270 to 2620-610-260	\$500.00	2024 - 2025	Facilities
03/11/2025	Transfer from counseling services supplies to regular program student transportation	2122-610 to 1110-513	\$217.41	2024 - 2025	BASH
03/11/2025	Transfer from BASH grounds services support to EES building operations supplies	2630-610-001 to 2620-610-008	\$652.11	2024 - 2025	Facilities
03/11/2025	Transfer from BASH grounds services Rent/equip to EES building operations supplies	2630-442-001 to 2620-610-008	\$243.20	2024 - 2025	Facilities
03/14/2025	Transfer from phycologists professional services to general supplies	2142-329 to 2142-610	\$1,250.00	2024 - 2025	Special Education
03/17/2025	Transfer from books & periodicals to data assessment	2260-640-30-220 to 2260-329-00-223	\$15,000.00	2024 - 2025	OTL
03/17/2025	Transfer from WES general supplies to physical education	1110-610-004-000 to 1110-610-004-140	\$800.00	2024 - 2025	Washington Elementary
03/17/2025	Transfer from music supplies to general supplies	1110-610-004-121 to 1110-610-004-000	\$1,991.36	2024 - 2025	Washington Elementary
03/17/2025	Transfer from vehicle serv. maintenance to MSE building operations general supplies	2740-430-000-270 to 2620-610-002-260	\$2,410.20	2024 - 2025	Facilities
03/17/2025	Transfer from building operations supplies to MSE building operations supplies	2620-610000 to 2620-610-002	\$1,311.59	2024 - 2025	Facilities
03/17/2025	Transfer from vehicle services supplies to MSW building operations janitorial supplies	2650-610-000 to 2620-611-003	\$2,500.00	2024 - 2025	Facilities
03/17/2025	Transfer from vehicle services supplies to MSW building operations janitorial supplies	2650-610-000 to 2620-611-003	\$3,000.00	2024 - 2025	Facilities
03/19/2025	Transfer from autistic supplies elementary to autistic supplies secondary	1233-610-10 to 1233-610-30	\$50.00	2024 - 2025	Special Education
03/25/2025	Transfer from building operations supplies to BASH telephone equipment/services	2620-610-002 & 2620-610-001 to 2620 532-001	\$5,000.00	2024 - 2025	Facilities