

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

April 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	96,046,462.40	2,913,922.05	1,217,120.14	22,354.20	845,694.27	38,675.28	675,079.01	539,989.18	102,299,296.53
State & Federal Receivables	5,072,400.19	-	-	-	-	-	-	-	5,072,400.19
Due from Other Funds	3,145,944.26	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	42,062,585.98
Other Receivables	2,861,146.79	-	-	-	-	-	-	5,074.80	2,866,221.59
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	243,359.76	-	21,000.00	-	-	-	-	-	264,359.76
<b>Total Assets</b>	<b>\$ 107,412,255.42</b>	<b>\$ 24,813,922.05</b>	<b>\$ 1,238,120.14</b>	<b>\$ 7,092,354.20</b>	<b>\$ 1,044,110.25</b>	<b>\$ 38,675.28</b>	<b>\$ 675,079.01</b>	<b>\$ 10,293,289.72</b>	<b>\$ 152,607,806.07</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	367,771.72	-	3,000.00	-	-	-	17,486.30	-	388,258.02
Accrued Salaries & Benefits	5,819,363.33	-	-	-	-	-	-	-	5,819,363.33
Due to Other Funds	39,033,483.65	2,002,839.32	-	1,174,711.60	-	-	139,932.90	-	42,350,967.47
Other Liabilities	2,089,838.55	-	399.35	-	-	-	-	0.15	2,090,238.05
<b>Total Liabilities</b>	<b>47,310,457.25</b>	<b>2,002,839.32</b>	<b>3,399.35</b>	<b>1,174,711.60</b>	<b>-</b>	<b>-</b>	<b>157,419.20</b>	<b>0.15</b>	<b>50,648,826.87</b>
<b>Fund Balance</b>									
Revenues	225,706,359.81	11,283,014.10	89,234.84	5,003,730.62	46,199.85	(260.42)	23,711.95	36,002.71	242,187,993.46
Expenditures	215,503,486.16	1,994,803.19	-	944,911.36	12.00	-	100,000.00	27.00	218,543,239.71
Net Increase(Decrease) in Fund Balance	10,202,873.65	9,288,210.91	89,234.84	4,058,819.26	46,187.85	(260.42)	(76,288.05)	35,975.71	23,644,753.75
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>60,101,798.17</b>	<b>22,811,082.73</b>	<b>1,234,720.79</b>	<b>5,917,642.60</b>	<b>1,044,110.25</b>	<b>38,675.28</b>	<b>517,659.81</b>	<b>10,293,289.57</b>	<b>101,958,979.20</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 107,412,255.42</b>	<b>\$ 24,813,922.05</b>	<b>\$ 1,238,120.14</b>	<b>\$ 7,092,354.20</b>	<b>\$ 1,044,110.25</b>	<b>\$ 38,675.28</b>	<b>\$ 675,079.01</b>	<b>\$ 10,293,289.72</b>	<b>\$ 152,607,806.07</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

April 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	Student Activity All	Total
<b>Assets</b>															
Cash & Investments	101,152.82	-	-	-	-	-	-	-	-	-	-	-	-	569,202.37	670,355.19
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	92,733.29	103,201.89
<b>Total Assets</b>	<b>111,621.42</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>661,935.66</b>	<b>773,557.08</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	37,234.92	37,234.92
<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>37,353.50</b>	<b>37,353.50</b>
<b>Fund Balance</b>															
Revenues	36,932.78	1,074,205.07	151,935.36	117,095.36	25,350.03	15,392.34	9,068.57	1,625.00	4,391.95	29,251.01	39,746.70	-	321,565.08	49,840.17	1,876,399.42
Expenditures	20,671.97	989,037.85	140,669.26	105,472.67	16,281.40	17,425.86	11,330.66	-	5,095.56	19,906.61	40,104.48	-	358,184.12	24,592.20	1,748,772.64
Net Increase/(Decrease) in Fund Balance	16,260.81	85,167.22	11,266.10	11,622.69	9,068.63	(2,033.52)	(2,262.09)	1,625.00	(703.61)	9,344.40	(357.78)	-	(36,619.04)	25,247.97	127,626.78
Fund Bal BegYr	95,360.61	208,343.06	73,452.33	48,985.08	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>111,621.42</b>	<b>293,510.28</b>	<b>84,718.43</b>	<b>60,607.77</b>	<b>14,571.41</b>	<b>39,853.40</b>	<b>5,208.76</b>	<b>13,222.10</b>	<b>3,877.01</b>	<b>35,638.64</b>	<b>20,694.56</b>	<b>410.89</b>	<b>22,757.10</b>	<b>29,511.81</b>	<b>736,203.58</b>
<b>Total Liabilities and Fund Balance</b>	<b>111,621.42</b>	<b>293,510.28</b>	<b>84,718.43</b>	<b>60,607.77</b>	<b>14,571.41</b>	<b>39,853.40</b>	<b>5,208.76</b>	<b>13,222.10</b>	<b>3,877.01</b>	<b>35,638.64</b>	<b>20,694.56</b>	<b>410.89</b>	<b>22,757.10</b>	<b>66,865.31</b>	<b>773,557.08</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

APRIL, 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	65,980,302.07	4,574,858.91	38,598,888.99	27,381,413.08	58.50
1200	SPECIAL PROGRAMS	23,627,413.00	1,647,141.42	16,950,835.82	6,676,577.18	71.74
1300	VOCATIONAL PROGRAMS	2,063,589.00	166,693.25	1,847,745.75	215,843.25	89.54
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	4,179.66	42,158.94	241,381.23	14.87
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	3,965.89	-3,965.89	0.00
1600	ADULT EDUCATION	0.00	-194.00	-262.00	262.00	0.00
1800	PRE-K COUNTS	596,401.00	33,635.59	292,795.88	303,605.12	49.09
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	371,608.93	3,164,359.04	614,088.41	83.75
2200	INSTRUCTIONAL STAFF SERVICES	3,026,929.50	275,396.79	2,751,375.33	275,554.17	90.90
2300	ADMINISTRATION SERVICES	6,962,632.17	448,465.05	5,214,057.02	1,748,575.15	74.89
2400	PUPIL HEALTH SERVICES	1,890,552.45	132,096.48	1,214,133.12	676,419.33	64.22
2500	BUSINESS SERVICES	1,248,636.15	112,901.41	1,109,931.60	138,704.55	88.89
2600	BUILDING SERVICES	9,331,886.35	568,758.46	6,239,013.74	3,092,872.61	66.86
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	629,056.89	5,400,826.30	1,039,152.45	83.86
2800	CENTRAL SERVICES	4,537,567.71	148,502.40	2,419,062.89	2,118,504.82	53.31
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	100,629.35	370.65	99.63
3100	FOOD SERVICES	0.00	0.00	90.54	-90.54	0.00
3200	STUDENT ACTIVITIES	2,073,974.32	50,585.23	1,306,783.17	767,191.15	63.01
3300	COMMUNITY SERVICES	9,000.00	2,574.11	18,360.09	-9,360.09	204.00
5100	DEBT SERVICE	6,804,256.00	237,905.31	6,566,218.10	238,037.90	96.50
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-197,847.84	-817,837.98	817,837.98	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
<b>TOTAL EXPENSES</b>		<b>139,170,526.09</b>	<b>9,206,318.05</b>	<b>92,423,131.58</b>	<b>46,747,394.51</b>	<b>66.41</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

APRIL, 2024

**SELECTED FUNDS: 10**

<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	93,458,713.01	2,020,929.77	97,856,277.54	-4,397,564.53	104.71
7000	STATE SOURCES	41,364,591.75	2,818,226.49	31,852,208.10	9,512,383.65	77.00
8000	FEDERAL SOURCES	2,520,000.00	73,010.81	1,091,661.94	1,428,338.06	43.32
<b>TOTAL REVENUES</b>		137,343,304.76	4,912,167.07	130,800,147.58	6,543,157.18	95.24

<b>MAJOR ACCOUNT</b>		<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
100	SALARIES	54,530,932.63	4,036,467.53	35,601,302.52	18,929,630.11	65.29
200	BENEFITS	37,151,772.97	2,531,633.94	22,758,769.64	14,393,003.33	61.26
300	PROFESSIONAL SERVICES	15,474,852.00	787,060.00	10,214,213.91	5,260,638.09	66.01
400	PURCHASED PROPERTY SERVICES	1,035,332.87	73,167.82	744,571.34	290,761.53	71.92
500	OTHER PURCHASED SERVICES	15,923,582.67	1,318,624.71	12,539,396.92	3,384,185.75	78.75
600	SUPPLIES	6,451,966.98	207,771.31	3,269,650.71	3,182,316.27	50.68
700	PROPERTY	1,250,893.97	9,686.30	628,068.36	622,825.61	50.21
800	OTHER OBJECTS	3,630,092.00	241,906.44	6,321,900.21	-2,691,808.21	174.15
900	OTHER USES OF FUNDS	3,721,100.00	0.00	345,257.97	3,375,842.03	9.28
<b>TOTAL EXPENSES</b>		139,170,526.09	9,206,318.05	92,423,131.58	46,747,394.51	66.41

### April 2024 Budget Transfers

<u>Transfer Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Fiscal Year</u>	<u>Location</u>
04/09/2024	Transfer funds for dental and physical exams	\$100.00	\$100.00	2023 - 2024	New Hanover Elementary School
04/10/2024	Garbage Disposal for Wash Cafe	\$1,586.50	\$1,586.50	2023 - 2024	Facilities
04/10/2024	Emergency Repair of water break in CES	\$12,619.00	\$12,619.00	2023 - 2024	Facilities
04/12/2024	Travel/conf account code to employee training account code	\$625.00	\$625.00	2023 - 2024	Office of Teaching and Learning
04/18/2024	Transfer of funds from Grounds to Building at GES	\$1,500.00	\$1,500.00	2023 - 2024	Facilities
04/18/2024	Transfer of funds from ground rentals	\$730.00	\$730.00	2023 - 2024	Facilities
04/18/2024	Needed funds in the 430 account to pay I.Miller bill	\$50.00	\$50.00	2023 - 2024	Boyertown Area Senior High
04/23/2024	Transfer of vehicle funds	\$10,000.00	\$10,000.00	2023 - 2024	Facilities
04/24/2024	To cover Interactive Display Monitors for Classrooms	\$272,116.90	\$272,116.90	2023 - 2024	Information Technology
04/26/2024	To cover the Purchase of POS Monitors	\$10,000.00	\$10,000.00	2023 - 2024	Information Technology