

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

December 31, 2023

	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	112,313,439.12	2,865,594.34	1,196,469.33	22,103.37	835,204.07	38,012.53	655,927.12	531,681.45	118,458,431.33
State & Federal Receivables	6,892,797.23	-	-	-	-	-	-	-	6,892,797.23
Due from Other Funds	2,339,589.37	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	41,256,231.09
Other Receivables	2,934,681.39	-	-	-	-	-	-	5,074.80	2,939,756.19
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	229,960.76	-	21,000.00	-	-	-	-	-	250,960.76
<b>Total Assets</b>	<b>\$ 124,753,409.89</b>	<b>\$ 24,765,594.34</b>	<b>\$ 1,217,469.33</b>	<b>\$ 7,092,103.37</b>	<b>\$ 1,033,620.05</b>	<b>\$ 38,012.53</b>	<b>\$ 655,927.12</b>	<b>\$ 10,284,981.99</b>	<b>\$ 169,841,118.62</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	818,395.18	-	3,000.00	-	-	-	17,486.30	-	838,881.48
Accrued Salaries & Benefits	2,505,549.19	-	-	-	-	-	-	-	2,505,549.19
Due to Other Funds	39,047,715.04	1,935,372.32	-	507,446.28	-	-	139,932.90	-	41,630,466.54
Other Liabilities	2,078,963.34	-	399.35	-	-	-	-	0.15	2,079,362.84
<b>Total Liabilities</b>	<b>44,450,622.75</b>	<b>1,935,372.32</b>	<b>3,399.35</b>	<b>507,446.28</b>	<b>-</b>	<b>-</b>	<b>157,419.20</b>	<b>0.15</b>	<b>47,054,260.05</b>
<b>Fund Balance</b>									
Revenues	201,401,914.93	11,234,659.37	68,584.03	5,003,452.79	35,697.65	(923.17)	4,560.06	27,667.98	217,775,613.64
Expenditures	170,833,602.09	1,927,309.17	-	277,619.04	-	-	100,000.00	-	173,138,530.30
Net Increase/(Decrease) in Fund Balance	30,568,312.84	9,307,350.20	68,584.03	4,725,833.75	35,697.65	(923.17)	(95,439.94)	27,667.98	44,637,083.34
Fund Balance Beginning of Year	49,734,474.30	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	78,149,775.23
<b>Total Fund Balance</b>	<b>80,302,787.14</b>	<b>22,830,222.02</b>	<b>1,214,069.98</b>	<b>6,584,657.09</b>	<b>1,033,620.05</b>	<b>38,012.53</b>	<b>498,507.92</b>	<b>10,284,981.84</b>	<b>122,786,858.57</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 124,753,409.89</b>	<b>\$ 24,765,594.34</b>	<b>\$ 1,217,469.33</b>	<b>\$ 7,092,103.37</b>	<b>\$ 1,033,620.05</b>	<b>\$ 38,012.53</b>	<b>\$ 655,927.12</b>	<b>\$ 10,284,981.99</b>	<b>\$ 169,841,118.62</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

December 31, 2023

<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	88,539.81	-	-	-	-	-	-	-	-	-	-	-	-	519,515.93	608,055.74
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	92,666.28	103,134.88
<b>Total Assets</b>	<b>99,008.41</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>612,182.21</b>	<b>711,190.62</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	36,588.74	36,588.74
<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>36,707.32</b>	<b>36,707.32</b>
<b>Fund Balance</b>															
Revenues	23,036.68	966,697.25	102,025.91	62,483.63	16,858.50	11,676.77	4,737.28	1,625.00	2,728.95	16,648.41	27,362.48	-	296,559.65	39,373.58	1,571,814.09
Expenditures	19,388.88	906,181.58	95,689.61	63,003.98	12,895.13	14,652.15	3,575.65	-	3,696.01	13,711.97	27,345.61	-	335,840.98	9,848.97	1,505,830.52
Net Increase/(Decrease) in Fund Balance	3,647.80	60,515.67	6,336.30	(520.35)	3,963.37	(2,975.38)	1,161.63	1,625.00	(967.06)	2,936.44	16.87	-	(39,281.33)	29,524.61	65,983.57
Fund Bal BegYr	95,360.61	208,343.06	73,452.33	48,985.08	5,502.78	41,324.85	7,470.85	11,597.10	4,580.62	26,294.24	21,052.34	410.89	59,376.14	4,748.84	608,499.73
<b>Total Fund Balance</b>	<b>99,008.41</b>	<b>268,858.73</b>	<b>79,788.63</b>	<b>48,464.73</b>	<b>9,466.15</b>	<b>38,349.47</b>	<b>8,632.48</b>	<b>13,222.10</b>	<b>3,613.56</b>	<b>29,230.68</b>	<b>21,069.21</b>	<b>410.89</b>	<b>20,094.81</b>	<b>34,273.45</b>	<b>674,483.30</b>
<b>Total Liabilities and Fund Balance</b>	<b>99,008.41</b>	<b>268,858.73</b>	<b>79,788.63</b>	<b>48,464.73</b>	<b>9,466.15</b>	<b>38,349.47</b>	<b>8,632.48</b>	<b>13,222.10</b>	<b>3,613.56</b>	<b>29,230.68</b>	<b>21,069.21</b>	<b>410.89</b>	<b>20,094.81</b>	<b>70,980.77</b>	<b>711,190.62</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

DECEMBER, 2023

**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	93,455,231.91	2,193,027.55	90,750,652.40	2,704,579.51	97.11
7000	STATE SOURCES	41,364,591.75	5,225,666.34	15,017,586.46	26,347,005.29	36.31
8000	FEDERAL SOURCES	2,520,000.00	0.00	727,463.84	1,792,536.16	28.87
<b>TOTAL REVENUES</b>		<b>137,339,823.66</b>	<b>7,418,693.89</b>	<b>106,495,702.70</b>	<b>30,844,120.96</b>	<b>77.54</b>

<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	4,103,793.75	18,620,461.53	35,910,471.10	34.15
200	BENEFITS	37,151,772.97	2,412,801.26	11,871,439.45	25,280,333.52	31.95
300	PROFESSIONAL SERVICES	15,465,827.00	1,318,688.69	4,573,522.21	10,892,304.79	29.57
400	PURCHASED PROPERTY SERVICES	1,007,327.37	86,016.09	463,121.59	544,205.78	45.98
500	OTHER PURCHASED SERVICES	15,938,799.00	1,037,042.08	4,355,548.69	11,583,250.31	27.33
600	SUPPLIES	6,666,392.95	240,191.63	2,137,118.81	4,529,274.14	32.06
700	PROPERTY	1,054,777.07	4,549.96	391,906.96	662,870.11	37.16
800	OTHER OBJECTS	3,630,116.00	3,834.85	4,994,077.80	-1,363,961.80	137.57
900	OTHER USES OF FUNDS	3,721,100.00	0.00	327,557.97	3,393,542.03	8.80
<b>TOTAL EXPENSES</b>		<b>139,167,044.99</b>	<b>9,206,918.31</b>	<b>47,734,755.01</b>	<b>91,432,289.98</b>	<b>34.30</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

DECEMBER, 2023

<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	65,978,283.47	4,223,697.91	18,104,302.07	47,873,981.40	27.44
1200	SPECIAL PROGRAMS	23,627,413.00	2,059,374.93	7,990,166.49	15,637,246.51	33.82
1300	VOCATIONAL PROGRAMS	2,063,589.00	166,693.25	1,178,321.91	885,267.09	57.10
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	0.00	24,393.51	259,146.66	8.60
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	996.52	996.52	-996.52	0.00
1600	ADULT EDUCATION	0.00	-115.00	-143.00	143.00	0.00
1800	PRE-K COUNTS	596,401.00	33,239.60	147,566.50	448,834.50	24.74
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	402,119.14	1,572,868.13	2,205,579.32	41.63
2200	INSTRUCTIONAL STAFF SERVICES	3,025,929.50	277,614.41	1,465,130.63	1,560,798.87	48.42
2300	ADMINISTRATION SERVICES	6,962,632.17	438,784.62	3,146,675.41	3,815,956.76	45.19
2400	PUPIL HEALTH SERVICES	1,890,089.95	155,031.01	575,403.44	1,314,686.51	30.44
2500	BUSINESS SERVICES	1,248,636.15	99,557.90	660,153.78	588,482.37	52.87
2600	BUILDING SERVICES	9,331,886.35	609,575.66	3,492,199.01	5,839,687.34	37.42
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	803,473.84	2,155,373.58	4,284,605.17	33.47
2800	CENTRAL SERVICES	4,537,567.71	206,171.49	1,597,929.81	2,939,637.90	35.22
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	0.00	101,000.00	0.00
3100	FOOD SERVICES	0.00	0.00	90.54	-90.54	0.00
3200	STUDENT ACTIVITIES	2,073,974.32	74,900.23	772,178.90	1,301,795.42	37.23
3300	COMMUNITY SERVICES	9,000.00	2,973.52	7,639.26	1,360.74	84.88
5100	DEBT SERVICE	6,804,256.00	0.00	5,247,858.71	1,556,397.29	77.13
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-347,170.72	-404,350.19	404,350.19	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
<b>TOTAL EXPENSES</b>		<b>139,167,044.99</b>	<b>9,206,918.31</b>	<b>47,734,755.01</b>	<b>91,432,289.98</b>	<b>34.30</b>

## December 2023 Budget Transfers

<b>Transfer Date</b>	<b>Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>	<b>School Year</b>	<b>Location</b>
12/04/2023	Music Department Transfer	\$970.00	\$970.00	2023 - 2024	Boyertown Area Senior High
12/05/2023	Move money within Music Accounts	\$300.00	\$300.00	2023 - 2024	Middle School East
12/05/2023	Music Department Transfer 2	\$280.00	\$280.00	2023 - 2024	Boyertown Area Senior High
12/07/2023	Cost to cover repair part of NHUF mixing valve	\$4,000.00	\$4,000.00	2023 - 2024	Facilities
12/07/2023	Cost for Roof Diagnostic Scans	\$11,500.00	\$11,500.00	2023 - 2024	Facilities
12/08/2023	add to travel account	\$100.00	\$100.00	2023 - 2024	Gilbertsville Elementary School
12/12/2023	Transferring funds withing ELA budget	\$181.03	\$181.03	2023 - 2024	Middle School East
12/12/2023	Building Repair Maintenance - DualTemp / IAQ	\$14,000.00	\$14,000.00	2023 - 2024	Facilities
12/21/2023	Media (Aud) Department Transfers	\$533.60	\$533.60	2023 - 2024	Boyertown Area Senior High
12/21/2023	Tech Ed Department Transfer	\$685.93	\$685.93	2023 - 2024	Boyertown Area Senior High
12/21/2023	Science Department Transfer	\$505.00	\$505.00	2023 - 2024	Boyertown Area Senior High
12/21/2023	Math Department Transfer	\$200.00	\$200.00	2023 - 2024	Boyertown Area Senior High
12/21/2023	Dues & Fees	\$900.00	\$900.00	2023 - 2024	Facilities