

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
February 28, 2023

	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	86,845,861.50	2,666,430.30	1,143,463.90	14,588.74	808,096.13	36,308.15	651,639.31	510,478.34	92,676,866.37
State & Federal Receivables	2,659,982.87	-	-	-	-	-	-	-	2,659,982.87
Due from Other Funds	440,983.84	10,900,000.00	-	2,254,721.80	198,415.98	-	-	9,748,225.74	23,542,347.36
Other Receivables	3,513,253.63	-	-	-	-	-	-	5,074.80	3,518,328.43
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	1,103,523.62	-	21,000.00	-	-	-	-	-	1,124,523.62
Total Assets	\$ 94,606,547.48	\$ 13,566,430.30	\$ 1,164,463.90	\$ 2,269,310.54	\$ 1,006,512.11	\$ 36,308.15	\$ 651,639.31	\$ 10,263,778.88	\$ 123,564,990.67
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	450,944.13	-	3,000.00	-	-	-	17,486.30	-	471,430.43
Accrued Salaries & Benefits	7,140,351.76	-	-	-	-	-	-	-	7,140,351.76
Due to Other Funds	22,915,080.37	180,072.48	-	402,900.39	-	-	39,932.90	-	23,537,986.14
Other Liabilities	2,303,330.34	-	399.35	-	-	-	-	1,159,208.15	3,462,937.84
Total Liabilities	32,809,706.60	180,072.48	3,399.35	402,900.39	-	-	57,419.20	1,159,208.15	34,612,706.17
Fund Balance									
Revenues	63,406,148.85	35,490.33	15,578.60	2,865.17	8,589.71	(2,627.55)	272.25	6,464.87	63,472,782.23
Expenditures	51,660,540.50	172,004.33	-	0.16	-	-	-	-	51,832,544.99
Net Increase/(Decrease) in Fund Balance	11,745,608.35	(136,514.00)	15,578.60	2,865.01	8,589.71	(2,627.55)	272.25	6,464.87	11,640,237.24
Fund Balance Beginning of Year	50,043,932.53	13,522,871.82	1,145,485.95	1,863,545.14	997,922.40	38,935.70	593,947.86	9,098,105.86	77,304,747.26
Total Fund Balance	61,789,540.88	13,386,357.82	1,161,064.55	1,866,410.15	1,006,512.11	36,308.15	594,220.11	9,104,570.73	88,944,984.50
Total Liabilities and Fund Balance	\$ 94,599,247.48	\$ 13,566,430.30	\$ 1,164,463.90	\$ 2,269,310.54	\$ 1,006,512.11	\$ 36,308.15	\$ 651,639.31	\$ 10,263,778.88	\$ 123,557,690.67

BOYERTOWN AREA SCHOOL DISTRICT
GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE
FEBRUARY, 2023

SELECTED FUNDS: 10

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	91,448,232.31	679,161.62	87,885,064.72	3,563,167.59	96.10
7000 STATE SOURCES	39,757,687.69	0.00	17,857,304.71	21,900,382.98	44.92
8000 FEDERAL SOURCES	3,041,580.00	0.00	2,658,533.31	383,046.69	87.41
TOTAL REVENUES	134,247,500.00	679,161.62	108,400,902.74	25,846,597.26	80.75

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	52,589,337.99	3,885,842.04	26,591,665.08	25,997,672.91	50.56
200 BENEFITS	38,274,073.49	2,223,259.50	16,859,294.45	21,414,779.04	44.05
300 PROFESSIONAL SERVICES	15,306,696.93	851,794.91	6,604,634.79	8,702,062.14	43.15
400 PURCHASED PROPERTY SERVICES	1,051,692.20	83,149.37	548,228.64	503,463.56	52.13
500 OTHER PURCHASED SERVICES	15,902,875.00	1,018,586.33	8,362,204.85	7,540,670.15	52.58
600 SUPPLIES	5,798,669.80	407,329.73	2,655,627.25	3,143,042.55	45.80
700 PROPERTY	793,755.00	1,954.37	240,782.71	552,972.29	30.33
800 OTHER OBJECTS	3,536,830.00	5,087.35	1,705,355.66	1,831,474.34	48.22
900 OTHER USES OF FUNDS	3,808,100.00	0.00	3,451,257.97	356,842.03	90.63
TOTAL EXPENSES	137,062,030.41	8,477,003.60	67,019,051.40	70,042,979.01	48.90

BOYERTOWN AREA SCHOOL DISTRICT
GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION
FEBRUARY, 2023

SELECTED FUNDS: 10

MAJOR FUNCTION	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100 REGULAR PROGRAMS	62,866,972.73	4,039,859.82	27,603,324.30	35,263,648.43	43.91
1200 SPECIAL PROGRAMS	24,235,309.46	1,415,150.94	11,947,555.78	12,287,753.68	49.30
1300 VOCATIONAL PROGRAMS	2,063,589.00	341,165.36	1,525,656.00	537,933.00	73.93
1400 OTHER INSTRUCTIONAL PROGRAMS	330,537.03	3,655.43	99,827.56	230,709.47	30.20
1600 ADULT EDUCATION	0.00	-115.00	-297.00	297.00	0.00
1800 PRE-K COUNTS	369,964.47	33,650.80	218,451.92	151,512.55	59.05
2100 PUPIL PERSONNEL SERVICES	4,339,195.03	326,226.17	2,210,865.95	2,128,329.08	50.95
2200 INSTRUCTIONAL STAFF SERVICES	4,951,684.43	209,621.79	1,645,768.05	3,305,916.38	33.24
2300 ADMINISTRATION SERVICES	6,962,051.24	489,567.04	4,149,144.09	2,812,907.15	59.60
2400 PUPIL HEALTH SERVICES	1,785,505.46	138,229.35	951,525.34	833,980.12	53.29
2500 BUSINESS SERVICES	974,339.92	101,487.93	799,499.54	174,840.38	82.06
2600 BUILDING SERVICES	9,058,588.52	657,104.43	4,826,770.55	4,231,817.97	53.28
2700 PUPIL TRANSPORTATION SERVICES	6,356,600.00	589,120.69	3,502,465.39	2,854,134.61	55.10
2800 CENTRAL SERVICES	3,301,395.22	225,180.21	1,820,422.82	1,480,972.40	55.14
2900 OTHER SUPPORT SERVICES	101,000.00	0.00	98,973.59	2,026.41	97.99
3100 FOOD SERVICES	413,118.75	30.40	118.09	413,000.66	0.03
3200 STUDENT ACTIVITIES	1,728,734.15	296,945.24	1,006,433.33	722,300.82	58.22
3300 COMMUNITY SERVICES	10,750.00	2,404.46	20,128.44	-9,378.44	187.24
5100 DEBT SERVICE	6,712,595.00	0.00	5,074,457.23	1,638,137.77	75.60
5200 FUND TRANSFERS	350,100.00	0.00	0.00	350,100.00	0.00
5800 SUSPENSE REALLOCATIONS	0.00	-392,281.46	-482,039.57	482,039.57	0.00
5900 BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES	137,062,030.41	8,477,003.60	67,019,051.40	70,042,979.01	48.90

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
February 28, 2023

<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	100,543.72	-	-	-	-	-	-	-	-	-	-	-	-	-	528,881.37	629,425.09
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	-	57,572.85	68,041.45
Total Assets	111,012.32	-	-	-	-	-	-	-	-	-	-	-	-	-	586,454.22	697,466.54
Liabilities and Fund Balance																
Liabilities																
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,868.59	25,868.59
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,910.59	25,910.59
Fund Balance																
Revenues	15,799.91	436,666.40	36,254.35	28,537.29	7,859.41	3,028.95	1,354.00	-	-	6,686.56	4,751.33	-	278,515.15	10,165.34	829,618.69	
Expenditures	148.20	389,358.33	28,720.89	22,799.56	100.00	400.00	192.00	-	108.00	1,368.07	8,985.92	-	310,351.28	1,890.22	764,422.47	
Net Increase/(Decrease) in Fund Balance	15,651.71	47,308.07	7,533.46	5,737.73	7,759.41	2,628.95	1,162.00	-	(108.00)	5,318.49	(4,234.59)	-	(31,836.13)	8,275.12	65,196.22	
Fund Bal BegYr	95,360.61	203,260.80	76,394.59	48,985.08	8,340.14	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	609,197.09	
Total Fund Balance	111,012.32	250,568.87	83,928.05	54,722.81	16,099.55	43,953.80	8,632.85	11,597.10	4,472.62	31,612.73	16,817.75	410.89	27,540.01	13,023.96	674,393.31	
Total Liabilities and Fund Balance	111,012.32	250,568.87	83,928.05	54,722.81	16,099.55	43,953.80	8,632.85	11,597.10	4,472.62	31,612.73	16,817.75	410.89	27,540.01	38,934.55	700,303.90	