

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

January 31, 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	107,537,284.56	2,877,512.75	1,201,766.66	22,174.25	837,882.24	38,182.23	655,986.27	533,804.21	113,704,593.17
State & Federal Receivables	6,407,238.87	-	-	-	-	-	-	-	6,407,238.87
Due from Other Funds	2,365,420.48	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	41,282,062.20
Other Receivables	2,938,815.67	-	-	-	-	-	-	5,074.80	2,943,890.47
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	240,859.76	-	21,000.00	-	-	-	-	-	261,859.76
<b>Total Assets</b>	<b>\$ 119,532,561.36</b>	<b>\$ 24,777,512.75</b>	<b>\$ 1,222,766.66</b>	<b>\$ 7,092,174.25</b>	<b>\$ 1,036,298.22</b>	<b>\$ 38,182.23</b>	<b>\$ 655,986.27</b>	<b>\$ 10,287,104.75</b>	<b>\$ 164,642,586.49</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	816,230.52	-	3,000.00	-	-	-	17,486.30	-	836,716.82
Accrued Salaries & Benefits	4,291,673.15	-	-	-	-	-	-	-	4,291,673.15
Due to Other Funds	38,881,001.68	1,957,412.32	-	507,446.28	-	-	139,932.90	-	41,485,793.18
Other Liabilities	2,078,963.34	-	399.35	-	-	-	-	0.15	2,079,362.84
<b>Total Liabilities</b>	<b>46,067,868.69</b>	<b>1,957,412.32</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>48,693,545.99</b>
<b>Fund Balance</b>									
Revenues	205,561,692.83	11,246,577.78	73,881.36	5,003,523.67	38,375.82	(753.47)	4,619.21	29,790.74	221,957,707.94
Expenditures	181,995,924.68	1,949,349.17	-	277,619.04	-	-	100,000.00	-	184,322,892.89
Net Increase/(Decrease) in Fund Balance	23,565,768.15	9,297,228.61	73,881.36	4,725,904.63	38,375.82	(753.47)	(95,380.79)	29,790.74	37,634,815.05
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>73,464,692.67</b>	<b>22,820,100.43</b>	<b>1,219,367.31</b>	<b>6,584,727.97</b>	<b>1,036,298.22</b>	<b>38,182.23</b>	<b>498,567.07</b>	<b>10,287,104.60</b>	<b>115,949,040.50</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 119,532,561.36</b>	<b>\$ 24,777,512.75</b>	<b>\$ 1,222,766.66</b>	<b>\$ 7,092,174.25</b>	<b>\$ 1,036,298.22</b>	<b>\$ 38,182.23</b>	<b>\$ 655,986.27</b>	<b>\$ 10,287,104.75</b>	<b>\$ 164,642,586.49</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

January 31, 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	97,324.69	-	-	-	-	-	-	-	-	-	-	-	-	507,919.92	605,244.61
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	92,666.28	103,134.88
<b>Total Assets</b>	<b>107,793.29</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>600,586.20</b>	<b>708,379.49</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	32,233.56	977,554.72	103,688.01	64,322.65	16,858.50	11,676.77	6,440.88	1,625.00	3,388.95	16,717.41	27,406.48	-	296,559.65	41,471.91	1,599,944.49
Expenditures	19,800.88	921,223.51	103,652.30	65,165.67	12,895.13	14,652.15	4,386.85	-	3,696.01	13,844.61	28,588.45	-	338,123.98	10,742.51	1,536,772.05
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>12,432.68</b>	<b>56,331.21</b>	<b>35.71</b>	<b>(843.02)</b>	<b>3,963.37</b>	<b>(2,975.38)</b>	<b>2,054.03</b>	<b>1,625.00</b>	<b>(307.06)</b>	<b>2,872.80</b>	<b>(1,181.97)</b>	<b>-</b>	<b>(41,564.33)</b>	<b>30,729.40</b>	<b>63,172.44</b>
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>107,793.29</b>	<b>264,674.27</b>	<b>73,488.04</b>	<b>48,142.06</b>	<b>9,466.15</b>	<b>38,349.47</b>	<b>9,524.88</b>	<b>13,222.10</b>	<b>4,273.56</b>	<b>29,167.04</b>	<b>19,870.37</b>	<b>410.89</b>	<b>17,811.81</b>	<b>35,478.24</b>	<b>671,672.17</b>
<b>Total Liabilities and Fund Balance</b>	<b>107,793.29</b>	<b>264,674.27</b>	<b>73,488.04</b>	<b>48,142.06</b>	<b>9,466.15</b>	<b>38,349.47</b>	<b>9,524.88</b>	<b>13,222.10</b>	<b>4,273.56</b>	<b>29,167.04</b>	<b>19,870.37</b>	<b>410.89</b>	<b>17,811.81</b>	<b>72,185.56</b>	<b>708,379.49</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

JANUARY, 2024

<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	2,767,236.30	93,530,140.01	-71,427.00	100.08
7000	STATE SOURCES	41,364,591.75	1,190,980.57	16,253,567.03	25,111,024.72	39.29
8000	FEDERAL SOURCES	2,520,000.00	144,309.72	871,773.56	1,648,226.44	34.59
<b>TOTAL REVENUES</b>		137,343,304.76	4,102,526.59	110,655,480.60	26,687,824.16	80.57

<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	4,242,691.94	22,863,153.47	31,667,779.16	41.93
200	BENEFITS	37,151,772.97	2,643,269.61	14,514,709.06	22,637,063.91	39.07
300	PROFESSIONAL SERVICES	15,465,827.00	1,437,640.89	6,020,264.10	9,445,562.90	38.93
400	PURCHASED PROPERTY SERVICES	1,016,927.37	55,426.17	518,547.76	498,379.61	50.99
500	OTHER PURCHASED SERVICES	15,938,899.00	1,983,360.67	6,855,775.12	9,083,123.88	43.01
600	SUPPLIES	6,660,174.05	268,330.38	2,405,449.19	4,254,724.86	36.12
700	PROPERTY	1,054,777.07	1,188.02	393,094.98	661,682.09	37.27
800	OTHER OBJECTS	3,630,116.00	4,433.15	4,998,525.95	-1,368,409.95	137.70
900	OTHER USES OF FUNDS	3,721,100.00	0.00	327,557.97	3,393,542.03	8.80
<b>TOTAL EXPENSES</b>		139,170,526.09	10,636,340.83	58,897,077.60	80,273,448.49	42.32

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

JANUARY, 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	4,858,528.38	23,268,386.24	42,711,915.83	35.27
1200 SPECIAL PROGRAMS	23,627,413.00	2,279,016.97	10,379,864.08	13,247,548.92	43.93
1300 VOCATIONAL PROGRAMS	2,063,589.00	169,344.09	1,347,666.00	715,923.00	65.31
1400 OTHER INSTRUCTIONAL PROGRAMS	283,540.17	1,957.19	26,350.70	257,189.47	9.29
1500 NON PUBLIC SCHOOL PROGRAMS	0.00	996.52	1,993.04	-1,993.04	0.00
1600 ADULT EDUCATION	0.00	75.00	-68.00	68.00	0.00
1800 PRE-K COUNTS	596,401.00	38,199.65	185,766.15	410,634.85	31.15
2100 PUPIL PERSONNEL SERVICES	3,778,447.45	392,848.74	1,965,716.87	1,812,730.58	52.02
2200 INSTRUCTIONAL STAFF SERVICES	3,026,929.50	295,529.83	1,760,660.46	1,266,269.04	58.17
2300 ADMINISTRATION SERVICES	6,962,632.17	469,325.14	3,616,000.55	3,346,631.62	51.93
2400 PUPIL HEALTH SERVICES	1,890,552.45	155,398.20	730,801.64	1,159,750.81	38.66
2500 BUSINESS SERVICES	1,248,636.15	113,246.65	773,415.43	475,220.72	61.94
2600 BUILDING SERVICES	9,331,886.35	638,858.11	4,131,057.12	5,200,829.23	44.27
2700 PUPIL TRANSPORTATION SERVICES	6,439,978.75	1,175,332.26	3,330,705.84	3,109,272.91	51.72
2800 CENTRAL SERVICES	4,537,567.71	183,657.03	1,781,586.84	2,755,980.87	39.26
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	54,415.01	835,694.91	1,238,279.41	40.29
3300 COMMUNITY SERVICES	9,000.00	3,231.98	10,871.24	-1,871.24	120.79
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	-193,619.92	-597,970.11	597,970.11	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>10,636,340.83</b>	<b>58,897,077.60</b>	<b>80,273,448.49</b>	<b>42.32</b>

## January 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>
01/04/2024	Funds needed in BES General Supplies	\$1,000.00	\$1,000.00	2023 - 2024	Facilities
01/04/2024	Funds needed in BASH Equip Repair	\$5,000.00	\$5,000.00	2023 - 2024	Facilities
01/05/2024	Moving funds to proper accounts for 23/24 spending	\$1,636.50	\$1,636.50	2023 - 2024	Washington Elementary School
01/07/2024	Moving funds to proper accounts for 2023/2024 spending	\$8,000.00	\$8,000.00	2023 - 2024	Boyertown Elementary School
01/10/2024	District Shredding Services, Blanket PO	\$1,000.00	\$1,000.00	2023 - 2024	Facilities
01/15/2024	Media (Aud) Department Transfer	\$135.57	\$135.57	2023 - 2024	Boyertown Area Senior High
01/15/2024	Business Department Transfer	\$147.56	\$147.56	2023 - 2024	Boyertown Area Senior High
01/15/2024	Transfer funds	\$79.95	\$79.95	2023 - 2024	Boyertown Elementary School
01/22/2024	Moving funds to proper account for 2023/2024 spending	\$5,000.00	\$5,000.00	2023 - 2024	Washington Elementary School
01/22/2024	transfer of fund	\$3,481.10	\$3,481.10	2023 - 2024	Middle School West
01/23/2024	Transfer for World Language	\$20.00	\$20.00	2023 - 2024	Boyertown Area Senior High
01/23/2024	HPE Budget Transfer	\$950.00	\$950.00	2023 - 2024	Boyertown Area Senior High
01/24/2024	NHUF Supplies account	\$1,500.00	\$1,500.00	2023 - 2024	Facilities
01/24/2024	Building Repair, transfer to Washington for windows	\$1,500.00	\$1,500.00	2023 - 2024	Facilities
01/24/2024	General Supplies / Equipment Rentals	\$2,000.00	\$2,000.00	2023 - 2024	Facilities
01/24/2024	Special Projects, BES WASH	\$3,700.00	\$3,700.00	2023 - 2024	Facilities
01/30/2024	Athletics transfer	\$13,000.00	\$13,000.00	2023 - 2024	Athletics
01/30/2024	Transfer of funds between library accounts	\$10.49	\$10.49	2023 - 2024	Middle School East