

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

March 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	104,017,469.93	2,902,340.78	1,211,991.53	22,294.03	843,082.19	38,510.44	675,019.99	537,919.39	110,248,628.28
State & Federal Receivables	5,072,400.19	-	-	-	-	-	-	-	5,072,400.19
Due from Other Funds	2,592,212.14	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	41,508,853.86
Other Receivables	2,896,509.89	-	-	-	-	-	-	5,074.80	2,901,584.69
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	240,859.76	-	21,000.00	-	-	-	-	-	261,859.76
<b>Total Assets</b>	<b>\$ 114,862,393.93</b>	<b>\$ 24,802,340.78</b>	<b>\$ 1,232,991.53</b>	<b>\$ 7,092,294.03</b>	<b>\$ 1,041,498.17</b>	<b>\$ 38,510.44</b>	<b>\$ 675,019.99</b>	<b>\$ 10,291,219.93</b>	<b>\$ 160,036,268.80</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	9,140,345.26	-	-	-	-	-	-	-	9,140,345.26
Due to Other Funds	38,881,001.68	2,002,839.32	-	540,980.28	-	-	139,932.90	-	41,564,754.18
Other Liabilities	2,089,740.99	-	399.35	-	-	-	-	0.15	2,090,140.49
<b>Total Liabilities</b>	<b>50,478,859.65</b>	<b>2,002,839.32</b>	<b>3,399.35</b>	<b>540,980.28</b>	<b>-</b>	<b>-</b>	<b>157,419.20</b>	<b>0.15</b>	<b>53,183,497.95</b>
<b>Fund Balance</b>									
Revenues	220,785,953.72	11,271,423.81	84,106.23	5,003,661.45	43,583.77	(425.26)	23,652.93	33,923.92	237,245,880.57
Expenditures	206,301,343.96	1,994,794.17	-	311,171.04	8.00	-	100,000.00	18.00	208,707,335.17
Net Increase/(Decrease) in Fund Balance	14,484,609.76	9,276,629.64	84,106.23	4,692,490.41	43,575.77	(425.26)	(76,347.07)	33,905.92	28,538,545.40
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>64,383,534.28</b>	<b>22,799,501.46</b>	<b>1,229,592.18</b>	<b>6,551,313.75</b>	<b>1,041,498.17</b>	<b>38,510.44</b>	<b>517,600.79</b>	<b>10,291,219.78</b>	<b>106,852,770.85</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 114,862,393.93</b>	<b>\$ 24,802,340.78</b>	<b>\$ 1,232,991.53</b>	<b>\$ 7,092,294.03</b>	<b>\$ 1,041,498.17</b>	<b>\$ 38,510.44</b>	<b>\$ 675,019.99</b>	<b>\$ 10,291,219.93</b>	<b>\$ 160,036,268.80</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

March 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	100,256.47	-	-	-	-	-	-	-	-	-	-	-	-	550,701.64	650,958.11
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	92,666.28	103,134.88
<b>Total Assets</b>	<b>110,725.07</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>643,367.92</b>	<b>754,092.99</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	37,170.39	37,170.39
<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>37,288.97</b>	<b>37,288.97</b>
<b>Fund Balance</b>															
Revenues	35,725.38	1,035,749.07	139,256.96	105,952.36	20,306.53	13,574.76	7,826.57	1,625.00	3,492.95	27,190.13	39,587.20	-	321,385.08	47,919.11	1,799,591.10
Expenditures	20,360.92	981,162.63	133,206.26	87,425.83	13,325.75	16,412.15	4,776.85	-	4,736.01	15,814.61	31,486.20	-	358,184.12	24,472.55	1,691,363.88
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>15,364.46</b>	<b>54,586.44</b>	<b>6,050.70</b>	<b>18,526.53</b>	<b>6,980.78</b>	<b>(2,837.39)</b>	<b>3,049.72</b>	<b>1,625.00</b>	<b>(1,243.06)</b>	<b>11,375.52</b>	<b>8,101.00</b>	<b>-</b>	<b>(36,799.04)</b>	<b>23,446.56</b>	<b>108,227.22</b>
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>110,725.07</b>	<b>262,929.50</b>	<b>79,503.03</b>	<b>67,511.61</b>	<b>12,483.56</b>	<b>39,049.53</b>	<b>10,520.57</b>	<b>13,222.10</b>	<b>3,337.56</b>	<b>37,669.76</b>	<b>29,153.34</b>	<b>410.89</b>	<b>22,577.10</b>	<b>27,710.40</b>	<b>716,804.02</b>
<b>Total Liabilities and Fund Balance</b>	<b>110,725.07</b>	<b>262,929.50</b>	<b>79,503.03</b>	<b>67,511.61</b>	<b>12,483.56</b>	<b>39,049.53</b>	<b>10,520.57</b>	<b>13,222.10</b>	<b>3,337.56</b>	<b>37,669.76</b>	<b>29,153.34</b>	<b>410.89</b>	<b>22,577.10</b>	<b>64,999.37</b>	<b>754,092.99</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

MARCH, 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	1,670,471.95	95,827,108.75	-2,368,395.74	102.53
7000	STATE SOURCES	41,364,591.75	4,214,577.68	29,033,981.61	12,330,610.14	70.19
8000	FEDERAL SOURCES	2,520,000.00	74,722.71	1,018,651.13	1,501,348.87	40.42
<b>TOTAL REVENUES</b>		<b>137,343,304.76</b>	<b>5,959,772.34</b>	<b>125,879,741.49</b>	<b>11,463,563.27</b>	<b>91.65</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	4,430,627.96	31,564,834.99	22,966,097.64	57.88
200	BENEFITS	37,151,772.97	2,859,831.88	20,227,135.70	16,924,637.27	54.44
300	PROFESSIONAL SERVICES	15,484,852.00	1,954,004.12	9,412,835.91	6,072,016.09	60.79
400	PURCHASED PROPERTY SERVICES	1,026,782.87	113,595.02	671,403.52	355,379.35	65.39
500	OTHER PURCHASED SERVICES	15,933,582.67	1,505,462.03	11,220,772.21	4,712,810.46	70.42
600	SUPPLIES	6,503,133.88	326,585.82	3,061,879.40	3,441,254.48	47.08
700	PROPERTY	1,188,777.07	131,989.01	618,382.06	570,395.01	52.02
800	OTHER OBJECTS	3,629,592.00	1,026,968.35	6,079,995.12	-2,450,403.12	167.51
900	OTHER USES OF FUNDS	3,721,100.00	17,700.00	345,257.97	3,375,842.03	9.28
<b>TOTAL EXPENSES</b>		<b>139,170,526.09</b>	<b>12,366,764.19</b>	<b>83,202,496.88</b>	<b>55,968,029.21</b>	<b>59.78</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

MARCH, 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	4,746,969.35	34,024,030.08	31,956,271.99	51.57
1200	SPECIAL PROGRAMS	23,627,413.00	2,613,598.62	15,303,569.69	8,323,843.31	64.77
1300	VOCATIONAL PROGRAMS	2,063,589.00	166,693.25	1,681,052.50	382,536.50	81.46
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	5,919.10	37,979.28	245,560.89	13.39
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	3,965.89	-3,965.89	0.00
1600	ADULT EDUCATION	0.00	0.00	-68.00	68.00	0.00
1800	PRE-K COUNTS	596,401.00	37,825.10	259,160.29	337,240.71	43.45
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	380,914.05	2,792,645.19	985,802.26	73.91
2200	INSTRUCTIONAL STAFF SERVICES	3,026,929.50	401,127.20	2,467,148.89	559,780.61	81.51
2300	ADMINISTRATION SERVICES	6,962,632.17	672,365.56	4,765,467.26	2,197,164.91	68.44
2400	PUPIL HEALTH SERVICES	1,890,552.45	221,045.70	1,082,036.64	808,515.81	57.23
2500	BUSINESS SERVICES	1,248,636.15	129,075.36	1,007,065.96	241,570.19	80.65
2600	BUILDING SERVICES	9,331,886.35	917,036.86	5,670,205.34	3,661,681.01	60.76
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	742,302.05	4,771,719.46	1,668,259.29	74.10
2800	CENTRAL SERVICES	4,537,567.71	268,307.81	2,269,914.87	2,267,652.84	50.02
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	62,339.61	1,241,775.02	832,199.30	59.87
3300	COMMUNITY SERVICES	9,000.00	2,268.76	15,785.98	-6,785.98	175.40
5100	DEBT SERVICE	6,804,256.00	1,038,787.18	6,328,312.79	475,943.21	93.01
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-39,811.37	-619,990.14	619,990.14	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>12,366,764.19</b>	<b>83,202,496.88</b>	<b>55,968,029.21</b>	<b>59.78</b>

### March 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>
03/01/2024	Transfer to cover purchase	\$134,000.00	\$134,000.00	2023-2024	IT
03/01/2024	BASH Repair for Chillers.	\$3,200.00	\$3,200.00	2023-2024	Facilities
03/01/2024	Custodial Supplies at GES	\$1,500.00	\$1,500.00	2023-2024	Facilities
03/01/2024	Pine Forge Building repair	\$1,750.00	\$1,750.00	2023-2024	Facilities
03/01/2024	Travel 580 code to new 360 code-IXL conference	\$300.00	\$300.00	2023-2024	Office of teaching and Learning
03/11/2024	Funds for tank floats at NHUF	\$4,000.00	\$4,000.00	2023-2024	Facilities
03/11/2024	Repair Maintenance	\$1,600.00	\$1,600.00	2023-2024	Facilities
03/11/2024	General Supplies, District use	\$2,000.00	\$2,000.00	2023-2024	Facilities
03/11/2024	General Supplies at NHUF	\$500.00	\$500.00	2023-2024	Facilities
03/12/2024	Budget transfer due to Devopar consulting fees	\$18,000.00	\$18,000.00	2023-2024	Business Office
03/13/2024	Security door hardware	\$3,445.00	\$3,445.00	2023-2024	Facilities
03/18/2024	Athletic Dept Transportation transfers	\$12,696.08	\$12,696.08	2023-2024	Athletics
03/18/2024	Transfers to balance lines	\$7,223.99	\$7,223.99	2023-2024	Athletics
03/19/2024	Supplies for work order repairs	\$800.00	\$800.00	2023-2024	Facilities
03/19/2024	Custodial Supplies needed at GES	\$1,000.00	\$1,000.00	2023-2024	Facilities
03/19/2024	Security device for Washington	\$1,945.00	\$1,945.00	2023-2024	Facilities
03/26/2024	General Supplies at NHUF	\$500.00	\$500.00	2023-2024	Facilities
03/26/2024	Custodial Supplies / General Supplies	\$1,000.00	\$1,000.00	2023-2024	Facilities
03/26/2024	Custodial Supplies	\$3,500.00	\$3,500.00	2023-2024	Facilities
03/26/2024	Funds to supplies for American Time requisition	\$1,500.00	\$1,500.00	2023-2024	Facilities
03/26/2024	Funds for NHUF WWTP	\$245.00	\$245.00	2023-2024	Facilities
03/26/2024	Transfer of funds from science to math	\$150.00	\$150.00	2023-2024	Middle School West
03/28/2024	Charged the wrong account	\$998.67	\$998.67	2023-2024	Boyertown Area School District