

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

May 31, 2024

	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	97,260,359.71	2,925,938.56	1,222,443.38	22,416.87	848,402.07	38,846.35	675,136.19	542,136.87	103,535,680.00
State & Federal Receivables	5,072,400.19	-	-	-	-	-	-	-	5,072,400.19
Due from Other Funds	1,547,892.76	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	40,464,534.48
Other Receivables	2,885,776.46	-	-	-	-	-	-	5,074.80	2,890,851.26
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	244,867.26	-	21,000.00	-	-	-	-	-	265,867.26
Total Assets	\$ 107,054,238.40	\$ 24,825,938.56	\$ 1,243,443.38	\$ 7,092,416.87	\$ 1,046,818.05	\$ 38,846.35	\$ 675,136.19	\$ 10,295,437.41	\$ 152,272,275.21
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	368,209.72	-	3,000.00	-	-	-	17,486.30	-	388,696.02
Accrued Salaries & Benefits	8,615,233.12	-	-	-	-	-	-	-	8,615,233.12
Due to Other Funds	39,033,483.65	2,003,589.32	-	1,174,711.60	-	-	139,932.90	-	42,351,717.47
Other Liabilities	2,089,780.99	-	399.35	-	-	-	-	0.15	2,090,180.49
Total Liabilities	50,106,707.48	2,003,589.32	3,399.35	1,174,711.60	-	-	157,419.20	0.15	53,445,827.10
Fund Balance									
Revenues	233,233,959.03	11,295,039.61	94,558.08	5,003,802.29	48,911.65	(89.35)	23,769.13	38,159.40	249,738,109.84
Expenditures	226,185,352.63	1,995,562.19	-	944,920.36	16.00	-	100,000.00	36.00	229,225,887.18
Net Increase/(Decrease) in Fund Balance	7,048,606.40	9,299,477.42	94,558.08	4,058,881.93	48,895.65	(89.35)	(76,230.87)	38,123.40	20,512,222.66
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
Total Fund Balance	56,947,530.92	22,822,349.24	1,240,044.03	5,917,705.27	1,046,818.05	38,846.35	517,716.99	10,295,437.26	98,826,448.11
Total Liabilities and Fund Balance	\$ 107,054,238.40	\$ 24,825,938.56	\$ 1,243,443.38	\$ 7,092,416.87	\$ 1,046,818.05	\$ 38,846.35	\$ 675,136.19	\$ 10,295,437.41	\$ 152,272,275.21

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
May 31, 2024

<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	All Student Activities	Total
Assets															
Cash & Investments	100,638.81	-	-	-	-	-	-	-	-	-	-	-	-	524,875.46	625,514.27
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	92,733.29	103,201.89
Total Assets	111,107.41	-	-	-	-	-	-	-	-	-	-	-	-	617,608.75	728,716.16
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	37,284.92	37,284.92
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	37,403.50	37,403.50
Fund Balance															
Revenues	37,146.91	1,170,857.97	153,543.79	117,000.88	28,425.08	19,778.43	10,151.81	1,625.00	5,179.95	30,153.28	39,969.70	-	321,645.08	52,586.91	1,988,064.79
Expenditures	21,400.11	1,103,469.16	154,018.55	119,866.50	17,530.40	22,986.20	12,630.66	-	5,745.56	22,502.37	40,841.86	-	358,184.12	26,153.44	1,905,328.93
Net Increase/(Decrease) in Fund Balance	15,746.80	67,388.81	(474.76)	(2,865.62)	10,894.68	(3,207.77)	(2,478.85)	1,625.00	(565.61)	7,650.91	(872.16)	-	(36,539.04)	26,433.47	82,735.86
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
Total Fund Balance	111,107.41	275,731.87	72,977.57	46,119.46	16,397.46	38,679.15	4,992.00	13,222.10	4,015.01	33,945.15	20,180.18	410.89	22,837.10	30,697.31	691,312.66
Total Liabilities and Fund Balance	111,107.41	275,731.87	72,977.57	46,119.46	16,397.46	38,679.15	4,992.00	13,222.10	4,015.01	33,945.15	20,180.18	410.89	22,837.10	68,100.81	728,716.16

BOYERTOWN AREA SCHOOL DISTRICT

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

MAY, 2024

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	93,458,713.01	1,018,169.40	98,874,446.94	-5,415,733.93	105.79
7000	STATE SOURCES	41,364,591.75	6,509,429.82	38,361,637.92	3,002,953.83	92.74
8000	FEDERAL SOURCES	2,520,000.00	0.00	1,091,661.94	1,428,338.06	43.32
TOTAL REVENUES		137,343,304.76	7,527,599.22	138,327,746.80	-984,442.04	100.72

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	54,530,932.63	4,405,898.93	40,007,201.45	14,523,731.18	73.37
200	BENEFITS	37,151,772.97	2,906,001.26	25,664,770.90	11,487,002.07	69.08
300	PROFESSIONAL SERVICES	15,474,852.00	2,504,778.59	12,718,992.50	2,755,859.50	82.19
400	PURCHASED PROPERTY SERVICES	1,035,697.87	62,095.91	806,667.25	229,030.62	77.89
500	OTHER PURCHASED SERVICES	15,923,582.67	576,768.67	13,116,165.59	2,807,417.08	82.37
600	SUPPLIES	6,451,966.98	196,996.25	3,466,646.96	2,985,320.02	53.73
700	PROPERTY	1,250,893.97	465.91	628,534.27	622,359.70	50.25
800	OTHER OBJECTS	3,629,727.00	10,368.45	6,332,268.66	-2,702,541.66	174.46
900	OTHER USES OF FUNDS	3,721,100.00	0.00	345,257.97	3,375,842.03	9.28
TOTAL EXPENSES		139,170,526.09	10,663,373.97	103,086,505.55	36,084,020.54	74.07

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

MAY, 2024

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	65,980,302.07	4,328,067.57	42,926,956.56	23,053,345.51	65.06
1200	SPECIAL PROGRAMS	23,627,413.00	2,563,877.18	19,514,713.00	4,112,700.00	82.59
1300	VOCATIONAL PROGRAMS	2,063,589.00	166,693.25	2,014,439.00	49,150.00	97.62
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	4,345.68	46,504.62	237,035.55	16.40
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	3,965.89	-3,965.89	0.00
1600	ADULT EDUCATION	0.00	89.00	-173.00	173.00	0.00
1800	PRE-K COUNTS	596,401.00	43,722.08	336,517.96	259,883.04	56.42
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	433,436.60	3,597,795.64	180,651.81	95.22
2200	INSTRUCTIONAL STAFF SERVICES	3,026,929.50	331,760.39	3,083,135.72	-56,206.22	101.86
2300	ADMINISTRATION SERVICES	6,962,632.17	485,577.95	5,699,634.97	1,262,997.20	81.86
2400	PUPIL HEALTH SERVICES	1,890,552.45	177,657.09	1,391,790.21	498,762.24	73.62
2500	BUSINESS SERVICES	1,248,636.15	81,723.52	1,191,655.12	56,981.03	95.44
2600	BUILDING SERVICES	9,331,886.35	549,991.48	6,789,005.22	2,542,881.13	72.75
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	785,713.02	6,186,539.32	253,439.43	96.06
2800	CENTRAL SERVICES	4,537,567.71	173,110.11	2,592,173.00	1,945,394.71	57.13
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	508,196.88	1,814,980.05	258,994.27	87.51
3300	COMMUNITY SERVICES	9,000.00	7,770.94	26,131.03	-17,131.03	290.34
5100	DEBT SERVICE	6,804,256.00	1,000.00	6,567,218.10	237,037.90	96.52
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	20,641.23	-797,196.75	797,196.75	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
	TOTAL EXPENSES	139,170,526.09	10,663,373.97	103,086,505.55	36,084,020.54	74.07

May 2024 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
05/03/2024	Transfer to pay bill for academic challenge	1110-640 to 1110-810	\$ 500.00	2023 - 2024	Boyertown Area High School
05/20/2024	Transfer of funds for Ehrlich Bill	2620-432 to 2620-431	\$ 300.00	2023 - 2024	Facilities