

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

September 30, 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	120,512,861.10	2,830,327.92	1,175,783.94	21,893.79	827,284.72	37,510.79	652,068.38	525,427.30	126,583,157.94
State & Federal Receivables	3,995,001.55	-	-	-	-	-	-	-	3,995,001.55
Due from Other Funds	1,463,807.60	10,900,000.00	-	2,074,721.80	198,415.98	-	-	9,748,225.74	24,385,171.12
Other Receivables	2,988,908.78	-	-	-	-	-	-	5,074.80	2,993,983.58
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	1,152,404.12	-	21,000.00	-	-	-	-	-	1,173,404.12
Total Assets	\$ 130,155,925.17	\$ 13,730,327.92	\$ 1,196,783.94	\$ 2,096,615.59	\$ 1,025,700.70	\$ 37,510.79	\$ 652,068.38	\$ 10,278,727.84	\$ 159,173,660.33
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	353,332.23	-	3,000.00	-	-	-	17,486.30	-	373,818.53
Accrued Salaries & Benefits	1,766,327.98	-	-	-	-	-	-	-	1,766,327.98
Due to Other Funds	22,780,499.00	889,848.89	-	507,446.28	-	-	39,932.90	-	24,217,727.07
Other Liabilities	2,038,283.34	-	399.35	-	-	-	-	0.15	2,038,682.84
Total Liabilities	26,938,442.55	889,848.89	3,399.35	507,446.28	-	-	57,419.20	0.15	28,396,556.42
Fund Balance									
Revenues	178,018,660.30	199,392.95	47,898.64	3,243.21	27,778.30	(1,424.91)	701.32	21,413.83	178,317,663.64
Expenditures	124,771,472.21	881,785.74	-	277,619.04	-	-	-	-	125,930,876.99
Net Increase/(Decrease) in Fund Balance	53,247,188.09	(682,392.79)	47,898.64	(274,375.83)	27,778.30	(1,424.91)	701.32	21,413.83	52,386,786.65
Fund Balance Beginning of Year	49,962,994.53	13,522,871.82	1,145,485.95	1,863,545.14	997,922.40	38,935.70	593,947.86	10,257,313.86	78,383,017.26
Total Fund Balance	103,210,182.62	12,840,479.03	1,193,384.59	1,589,169.31	1,025,700.70	37,510.79	594,649.18	10,278,727.69	130,769,803.91
Total Liabilities and Fund Balance	\$ 130,148,625.17	\$ 13,730,327.92	\$ 1,196,783.94	\$ 2,096,615.59	\$ 1,025,700.70	\$ 37,510.79	\$ 652,068.38	\$ 10,278,727.84	\$ 159,166,360.33

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
September 30, 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	88,714.91	-	-	-	-	-	-	-	-	-	-	-	-	535,915.70	624,630.61
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	89,931.29	100,399.89
Total Assets	99,183.51	-	-	-	-	-	-	-	-	-	-	-	-	625,846.99	725,030.50
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	35,255.61	35,255.61
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	35,297.61	35,297.61
Fund Balance															
Revenues	20,941.70	742,414.44	79,955.50	46,661.29	13,296.50	3,332.86	4,737.28	1,625.00	2,728.95	11,305.88	19,282.50	-	278,328.65	31,004.47	1,255,615.02
Expenditures	17,118.80	623,293.66	80,087.15	50,663.66	10,097.30	7,592.56	3,290.26	-	3,522.01	10,233.73	24,444.57	-	334,328.98	7,569.18	1,172,241.86
Net Increase/(Decrease) in Fund Balance	3,822.90	119,120.78	(131.65)	(4,002.37)	3,199.20	(4,259.70)	1,447.02	1,625.00	(793.06)	1,072.15	(5,162.07)	-	(56,000.33)	23,435.29	83,373.16
Fund Bal BegYr	95,360.61	204,210.75	75,444.64	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	606,359.73
Total Fund Balance	99,183.51	323,331.53	75,312.99	44,982.71	8,701.98	37,065.15	8,917.87	13,222.10	3,787.56	27,366.39	15,890.27	410.89	3,375.81	28,184.13	689,732.89
Total Liabilities and Fund Balance	99,183.51	323,331.53	75,312.99	44,982.71	8,701.98	37,065.15	8,917.87	13,222.10	3,787.56	27,366.39	15,890.27	410.89	3,375.81	63,481.74	725,030.50

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE
 SEPTEMBER, 2023

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	93,455,231.91	47,866,540.03	79,018,864.49	14,436,367.42	84.55
7000	STATE SOURCES	41,364,591.75	3,790,140.70	8,620,883.03	32,743,708.72	20.84
8000	FEDERAL SOURCES	2,520,000.00	0.00	14,895.99	2,505,104.01	0.59
TOTAL REVENUES		137,339,823.66	51,656,680.73	87,654,643.51	49,685,180.15	63.82

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	54,546,957.09	4,190,365.58	6,060,409.90	48,486,547.19	11.11
200	BENEFITS	37,157,886.90	2,720,824.79	3,844,289.18	33,313,597.72	10.35
300	PROFESSIONAL SERVICES	15,345,145.00	673,013.72	1,076,770.52	14,268,374.48	7.02
400	PURCHASED PROPERTY SERVICES	959,960.00	89,683.44	191,831.14	768,128.86	19.98
500	OTHER PURCHASED SERVICES	15,941,724.00	787,994.51	1,700,451.37	14,241,272.63	10.67
600	SUPPLIES	6,830,898.00	814,873.21	1,459,612.61	5,371,285.39	21.37
700	PROPERTY	1,033,463.00	23,274.19	51,370.02	982,092.98	4.97
800	OTHER OBJECTS	3,629,911.00	2,163,518.31	3,703,343.25	-73,432.25	102.02
900	OTHER USES OF FUNDS	3,721,100.00	68,257.97	68,257.97	3,652,842.03	1.83
TOTAL EXPENSES		139,167,044.99	11,531,805.72	18,156,335.96	121,010,709.03	13.05

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

SEPTEMBER, 2023

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	65,969,383.47	4,642,154.72	5,077,300.43	60,892,083.04	7.70
1200	SPECIAL PROGRAMS	23,627,413.00	1,639,177.71	2,252,950.06	21,374,462.94	9.54
1300	VOCATIONAL PROGRAMS	2,063,589.00	191,416.61	683,543.84	1,380,045.16	33.12
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	3,565.31	17,783.19	265,756.98	6.27
1600	ADULT EDUCATION	0.00	0.00	16.00	-16.00	0.00
1800	PRE-K COUNTS	573,569.39	32,408.51	37,674.05	535,895.34	6.57
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	349,400.03	432,099.30	3,346,348.15	11.44
2200	INSTRUCTIONAL STAFF SERVICES	3,033,854.50	284,677.88	590,247.94	2,443,606.56	19.46
2300	ADMINISTRATION SERVICES	6,962,632.17	587,013.37	1,795,844.31	5,166,787.86	25.79
2400	PUPIL HEALTH SERVICES	1,890,089.95	130,323.60	147,069.00	1,743,020.95	7.78
2500	BUSINESS SERVICES	1,248,636.15	158,642.71	347,892.77	900,743.38	27.86
2600	BUILDING SERVICES	9,331,886.35	573,523.26	1,696,846.29	7,635,040.06	18.18
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	244,869.21	359,860.95	6,080,117.80	5.59
2800	CENTRAL SERVICES	4,559,674.32	343,069.11	805,628.58	3,754,045.74	17.67
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	2,075,674.32	92,869.36	218,118.70	1,857,555.62	10.51
3300	COMMUNITY SERVICES	9,000.00	0.00	3,877.90	5,122.10	43.09
5100	DEBT SERVICE	6,804,256.00	2,226,241.49	3,722,058.71	3,082,197.29	54.70
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	32,452.84	-32,566.60	32,566.60	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
TOTAL EXPENSES		139,167,044.99	11,531,805.72	18,156,335.96	121,010,709.03	13.05

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER FORM

TRANSFER FROM:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 3210 610 000 30 002 510 000 000	Student Activity General (clubs)	\$1,700.00
	TOTAL	\$1,700.00

TRANSFER TO:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 1110 531 000 30 002 000 000 000	MSE Postage	\$1,700.00
	TOTAL	\$1,700.00

EXPLANATION FOR THE TRANSFERS:

Transferring funds out of Student Activity/Clubs to cover postage at MSE for 23-24 school year.

PRINCIPAL'S SIGNATURE:

10/5/23

APPROVED DATE:

DATE:

ADVISORS SIGNATURE

TREASURERS SIGNATURE

APPROVED DATE:

10/6/23

APPROVED DATE:

DATE:

DATE: