

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

December 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	106,064,089.16	21,178,249.78	1,257,739.79	6,243,294.67	866,235.25	39,987.02	682,018.92	556,480.32	136,888,094.91
State & Federal Receivables	7,863,616.91	-	-	-	-	-	-	-	7,863,616.91
Due from Other Funds	339,784.59	7,003,942.00	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,690,368.31
Other Receivables	2,900,799.81	-	-	-	-	-	-	5,074.80	2,905,874.61
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	310,344.82	-	21,000.00	-	-	-	-	-	331,344.82
Total Assets	\$ 117,521,577.31	\$ 28,182,191.78	\$ 1,278,739.79	\$ 8,643,294.67	\$ 1,064,651.23	\$ 39,987.02	\$ 682,018.92	\$ 10,309,780.86	\$ 167,722,241.58
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	1,694,197.53	-	3,000.00	-	-	-	17,486.30	-	1,714,683.83
Accrued Salaries & Benefits	3,439,825.81	-	-	-	-	-	-	-	3,439,825.81
Due to Other Funds	18,964,293.87	-	-	394,860.39	-	-	139,932.90	-	19,499,087.16
Other Liabilities	2,103,559.99	-	399.35	-	-	-	-	0.15	2,103,959.49
Total Liabilities	26,201,877.20	-	3,399.35	394,860.39	-	-	157,419.20	0.15	26,757,556.29
Fund Balance									
Revenues	117,200,005.81	226,362.79	30,102.64	37,919.35	15,228.59	(2,172.58)	6,831.08	12,310.98	117,526,588.66
Expenditures	55,030,906.79	1,820,996.75	-	104,600.89	24.00	-	-	54.00	56,956,582.43
Net Increase/(Decrease) in Fund Balance	62,169,099.02	(1,594,633.96)	30,102.64	(66,681.54)	15,204.59	(2,172.58)	6,831.08	12,256.98	60,570,006.23
Fund Balance Beginning of Year	29,150,601.09	29,776,825.74	1,245,237.80	8,315,115.82	1,049,446.64	42,159.60	517,768.64	10,297,523.73	80,394,679.06
Total Fund Balance	91,319,700.11	28,182,191.78	1,275,340.44	8,248,434.28	1,064,651.23	39,987.02	524,599.72	10,309,780.71	140,964,685.29
Total Liabilities and Fund Balance	\$ 117,521,577.31	\$ 28,182,191.78	\$ 1,278,739.79	\$ 8,643,294.67	\$ 1,064,651.23	\$ 39,987.02	\$ 682,018.92	\$ 10,309,780.86	\$ 167,722,241.58

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

December 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	Student Activities All	Total
Assets															
Cash & Investments	103,400.67	-	-	-	-	-	-	-	-	-	-	-	-	551,222.41	654,623.08
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	12,574.55	12,574.55
Total Assets	103,400.67	-	-	-	-	-	-	-	-	-	-	-	-	563,796.96	667,197.63
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	318.98	318.98
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	360.98	360.98
Fund Balance															
Revenues	5,744.98	63,531.73	29,752.00	12,525.82	1,559.15	5,764.34	6,196.38	-	610.00	3,584.87	4,559.24	-	13,413.00	9,436.93	156,678.44
Expenditures	163.22	99,329.16	25,284.55	14,929.44	1,140.00	4,619.92	1,500.00	-	980.19	1,999.82	2,726.26	-	500.00	2,790.72	155,963.28
Net Increase/(Decrease) in Fund Balance	5,581.76	(35,797.43)	4,467.45	(2,403.62)	419.15	1,144.42	4,696.38	-	(370.19)	1,585.05	1,832.98	-	12,913.00	6,646.21	715.16
Fund Bal BegYr	97,818.91	276,094.43	64,809.22	42,920.59	13,034.13	38,704.96	4,544.84	13,222.10	3,001.51	33,620.96	20,476.48	410.89	22,837.10	34,625.37	666,121.49
Total Fund Balance	103,400.67	240,297.00	69,276.67	40,516.97	13,453.28	39,849.38	9,241.22	13,222.10	2,631.32	35,206.01	22,309.46	410.89	35,750.10	41,271.58	666,836.65
Total Liabilities and Fund Balance	103,400.67	240,297.00	69,276.67	40,516.97	13,453.28	39,849.38	9,241.22	13,222.10	2,631.32	35,206.01	22,309.46	410.89	35,750.10	41,632.56	667,197.63

BOYERTOWN AREA SCHOOL DISTRICT

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

DECEMBER, 2024

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	2,363,832.93	93,639,876.54	3,066,350.34	96.83
7000	STATE SOURCES	45,337,365.12	3,857,867.89	23,502,236.99	21,835,128.13	51.84
8000	FEDERAL SOURCES	1,440,000.00	54,760.28	54,760.28	1,385,239.72	3.80
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,483,592.00	6,276,461.10	117,200,005.81	26,283,586.19	81.68

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,183,049.00	4,420,755.02	19,248,327.64	38,934,721.36	33.08
200	BENEFITS	39,597,734.00	2,977,694.07	13,009,774.42	26,587,959.58	32.85
300	PROFESSIONAL SERVICES	15,702,159.38	988,098.91	5,699,730.38	10,002,429.00	36.30
400	PURCHASED PROPERTY SERVICES	1,036,523.15	70,173.65	537,771.62	498,751.53	51.88
500	OTHER PURCHASED SERVICES	15,694,210.62	1,812,624.16	7,543,644.18	8,150,566.44	48.07
600	SUPPLIES	6,212,154.88	338,786.32	3,258,131.42	2,954,023.46	52.45
700	PROPERTY	958,841.97	78,676.11	435,677.94	523,164.03	45.44
800	OTHER OBJECTS	3,158,044.00	4,634.32	1,518,849.21	1,639,194.79	48.09
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,546,717.00	10,691,442.56	55,030,906.81	89,515,810.19	38.07

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

DECEMBER, 2024

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,535,369.57	5,228,281.88	21,796,442.67	45,738,926.90	32.27
1200	SPECIAL PROGRAMS	24,817,518.00	1,942,992.01	9,256,830.10	15,560,687.90	37.30
1300	VOCATIONAL PROGRAMS	2,027,280.00	171,697.59	1,185,587.55	841,692.45	58.48
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	13,799.86	61,447.60	128,708.40	32.31
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	747.81	-747.81	0.00
1800	PRE-K COUNTS	541,773.00	47,466.92	191,963.00	349,810.00	35.43
2100	PUPIL PERSONNEL SERVICES	5,232,483.00	379,574.10	1,857,746.47	3,374,736.53	35.50
2200	INSTRUCTIONAL STAFF SERVICES	4,394,880.43	338,014.23	1,710,371.83	2,684,508.60	38.92
2300	ADMINISTRATION SERVICES	7,279,831.00	497,998.13	3,100,654.23	4,179,176.77	42.59
2400	PUPIL HEALTH SERVICES	2,179,316.00	158,782.18	658,522.31	1,520,793.69	30.22
2500	BUSINESS SERVICES	1,230,594.00	115,497.49	768,943.14	461,650.86	62.49
2600	BUILDING SERVICES	9,386,542.00	710,630.13	3,868,213.62	5,518,328.38	41.21
2700	PUPIL TRANSPORTATION SERVICES	6,636,690.00	754,767.72	2,877,325.52	3,759,364.48	43.35
2800	CENTRAL SERVICES	4,003,435.00	229,838.66	1,812,956.55	2,190,478.45	45.29
2900	OTHER SUPPORT SERVICES	105,000.00	105,003.27	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,923.00	41,513.08	751,384.21	1,187,538.79	38.75
3300	COMMUNITY SERVICES	9,500.00	2,388.38	8,705.47	794.53	91.64
5100	DEBT SERVICE	6,737,426.00	0.00	5,211,870.88	1,525,555.12	77.36
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-46,803.07	-193,809.42	193,809.42	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,546,717.00	10,691,442.56	55,030,906.81	89,515,810.19	38.07

December 2024 Transfers

Create Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
12/06/2024	Transfer from general supplies/copy paper to media rentals	1110-619 & 1110-610 to 2211-442	\$6,993.43	2024 - 2025	Middle School East
12/09/2024	Transfer from general supplies to autistic support books & periodicals	1290-610 to 1233-640	\$609.50	2024 - 2025	Special Education
12/10/2024	Transfer from language arts supplies to math supplies	30-001-150 to 30-001-170	\$562.53	2024 - 2025	BASH
12/11/2024	Transfer from books & periodicals to general supplies	1110-640 to 1110-610	\$2,133.75	2024 - 2025	Wahsington Elementary
12/16/2024	Transfer from from guidance books & periodicals to general supplies	2122-640 to 2122-610	\$350.00	2024 - 2025	Middle School East
12/17/2024	Transfer from janitorial supplies to general supplies	2620-611 to 2620-610	\$1,000.00	2024 - 2025	Facilities
12/19/2024	Transfer from repairs & maintenance to special project supplies	2630-432 to 2620-612	\$500.00	2024 - 2025	Facilities