

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

January 31, 2025

	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	101,640,896.60	20,573,485.30	1,262,265.30	6,259,744.45	868,514.84	40,134.56	682,467.37	558,328.08	131,885,836.50
State & Federal Receivables	5,626,932.81	-	-	-	-	-	-	-	5,626,932.81
Due from Other Funds	199,671.07	7,003,942.00	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,550,254.79
Other Receivables	2,856,664.36	-	-	-	-	-	-	5,074.80	2,861,739.16
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	284,787.82	-	21,000.00	-	-	-	-	-	305,787.82
Total Assets	\$ 110,651,894.68	\$ 27,577,427.30	\$ 1,283,265.30	\$ 8,659,744.45	\$ 1,066,930.82	\$ 40,134.56	\$ 682,467.37	\$ 10,311,628.62	\$ 160,273,493.10
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	299,326.43	-	3,000.00	-	-	-	17,486.30	-	319,812.73
Accrued Salaries & Benefits	3,295,080.00	-	-	-	-	-	-	-	3,295,080.00
Due to Other Funds	18,964,293.87	-	-	394,860.39	-	-	139,932.90	-	19,499,087.16
Other Liabilities	2,103,460.99	-	399.35	-	-	-	-	0.15	2,103,860.49
Total Liabilities	24,662,161.29	-	3,399.35	394,860.39	-	-	157,419.20	0.15	25,217,840.38
Fund Balance									
Revenues	122,710,532.40	305,013.91	34,628.15	54,378.13	17,512.18	(2,025.04)	7,279.53	14,167.74	123,141,487.00
Expenditures	65,871,400.10	2,504,412.35	-	104,609.89	28.00	-	-	63.00	68,480,513.34
Net Increase/(Decrease) in Fund Balance	56,839,132.30	(2,199,398.44)	34,628.15	(50,231.76)	17,484.18	(2,025.04)	7,279.53	14,104.74	54,660,973.66
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	85,989,733.39	27,577,427.30	1,279,865.95	8,264,884.06	1,066,930.82	40,134.56	525,048.17	10,311,628.47	135,055,652.72
Total Liabilities and Fund Balance	\$ 110,651,894.68	\$ 27,577,427.30	\$ 1,283,265.30	\$ 8,659,744.45	\$ 1,066,930.82	\$ 40,134.56	\$ 682,467.37	\$ 10,311,628.62	\$ 160,273,493.10

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
January 31, 2025

<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	115,569.71	-	-	-	-	-	-	-	-	-	-	-	-	574,487.68	690,057.39
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	12,574.55	12,574.55
Total Assets	115,569.71	-	-	-	-	-	-	-	-	-	-	-	-	587,062.23	702,631.94
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	18,042.57	97,518.47	34,940.10	18,162.95	5,162.38	8,499.16	6,196.38	-	839.00	5,457.08	4,559.24	-	27,938.00	10,959.47	238,274.80
Expenditures	291.77	111,832.41	29,351.11	16,259.55	1,140.00	5,210.56	1,550.00	-	980.19	2,208.74	2,726.26	-	27,719.84	2,854.90	202,125.33
Net Increase/(Decrease) in Fund Balance	17,750.80	(14,313.94)	5,588.99	1,903.40	4,022.38	3,288.60	4,646.38	-	(141.19)	3,248.34	1,832.98	-	218.16	8,104.57	36,149.47
Fund Bal BegYr	97,818.91	276,094.43	64,705.22	43,024.59	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	115,569.71	261,780.49	70,294.21	44,927.99	17,056.51	41,993.56	9,191.22	13,222.10	2,860.32	36,869.30	22,309.46	410.89	23,055.26	42,729.94	702,270.96
Total Liabilities and Fund Balance	115,569.71	261,780.49	70,294.21	44,927.99	17,056.51	41,993.56	9,191.22	13,222.10	2,860.32	36,869.30	22,309.46	410.89	23,055.26	43,090.92	702,631.94

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

JANUARY, 2025

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	2,955,707.01	96,595,583.55	110,643.33	99.89
7000	STATE SOURCES	45,337,365.12	1,585,255.00	25,087,491.99	20,249,873.13	55.34
8000	FEDERAL SOURCES	1,440,000.00	969,564.58	1,024,324.86	415,675.14	71.13
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,483,592.00	5,510,526.59	122,710,532.40	20,773,059.60	85.52

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,184,549.00	4,232,877.89	23,481,205.53	34,703,343.47	40.36
200	BENEFITS	39,597,734.00	2,657,899.35	15,667,673.77	23,930,060.23	39.57
300	PROFESSIONAL SERVICES	15,702,159.38	2,026,642.38	7,751,929.76	7,950,229.62	49.37
400	PURCHASED PROPERTY SERVICES	1,032,703.77	77,266.61	615,038.23	417,665.54	59.56
500	OTHER PURCHASED SERVICES	15,696,410.62	1,487,711.28	9,031,355.46	6,665,055.16	57.54
600	SUPPLIES	6,219,074.26	244,814.38	3,502,945.80	2,716,128.46	56.33
700	PROPERTY	960,041.97	82,016.60	517,694.54	442,347.43	53.92
800	OTHER OBJECTS	3,158,044.00	5,707.82	1,524,557.03	1,633,486.97	48.28
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,554,717.00	10,814,936.31	65,871,400.12	78,683,316.88	45.57

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

JANUARY, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,538,669.57	5,117,945.01	26,914,387.68	40,624,281.89	39.85
1200	SPECIAL PROGRAMS	24,817,718.00	2,779,703.06	12,036,533.16	12,781,184.84	48.50
1300	VOCATIONAL PROGRAMS	2,027,280.00	168,981.66	1,354,569.21	672,710.79	66.82
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	12,181.63	73,629.23	116,526.77	38.72
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	4,299.50	5,047.31	-5,047.31	0.00
1800	PRE-K COUNTS	541,773.00	48,199.49	240,162.49	301,610.51	44.33
2100	PUPIL PERSONNEL SERVICES	5,232,483.00	539,444.13	2,397,190.60	2,835,292.40	45.81
2200	INSTRUCTIONAL STAFF SERVICES	4,394,880.43	356,314.92	2,066,686.75	2,328,193.68	47.02
2300	ADMINISTRATION SERVICES	7,279,831.00	464,284.45	3,564,938.68	3,714,892.32	48.97
2400	PUPIL HEALTH SERVICES	2,179,316.00	145,251.80	803,774.11	1,375,541.89	36.88
2500	BUSINESS SERVICES	1,230,594.00	105,923.96	874,867.10	355,726.90	71.09
2600	BUILDING SERVICES	9,391,042.00	684,659.67	4,552,873.29	4,838,168.71	48.48
2700	PUPIL TRANSPORTATION SERVICES	6,636,690.00	643,857.46	3,521,182.98	3,115,507.02	53.06
2800	CENTRAL SERVICES	4,003,435.00	-4,403.77	1,808,552.78	2,194,882.22	45.18
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,923.00	51,536.19	828,477.40	1,110,445.60	42.73
3300	COMMUNITY SERVICES	9,500.00	5,009.78	13,715.25	-4,215.25	144.37
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	-308,252.63	-502,062.05	502,062.05	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,554,717.00	10,814,936.31	65,871,400.12	78,683,316.88	45.57

January 2025 Transfers

Create Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
01/02/2025	Transfer from Grounds R & M to Building Operations Supplies-CES	2630-432-10-006 to 2620-612-10-006	\$500.00	2024-2025	Facilities
01/02/2025	Transfer from Professional Development Travel to Employee Training	2271-580 to 2271-360	\$1,300.00	2024-2025	Office of Teaching and Learning
01/02/2025	Transfer from Prof. Dev. Travel to Employee Training - Secondary	2271-580-30 to 2271-360-30	\$385.00	2024-2025	Office of Teaching and Learning
01/07/2025	Transfer from Vehicle Services to Building Operations Rentals & Eq.	2650-522 to 2620-442	\$5,000.00	2024-2025	Facilities
01/07/2025	Transfer from MSW to BASH Equipment Repairs & Maintenance	2620-432-20-003 to 2620-432-30-001	\$1,164.24	2024-2025	Facilities
01/07/2025	Transfer from MSW to MSE Equipment Repairs & Maintenance	2620-432-20-003 to 2620-432-20-002	\$980.00	2024-2025	Facilities
01/07/2025	Transfer from General Supplies to Repairs & Maintenance for EES	2620-610 to 2620-431	\$980.00	2024-2025	Facilities
01/07/2025	Transfer from Janitorial Supp. to Building Rep. & Maintenance-BASH	2620-431-30-001 to 2620-611-30-001	\$7,010.00	2024-2025	Facilities
01/08/2025	Transfer from Books & Periodicals to Student Tutoring	1110-640 to 1110-121	\$3,000.00	2024-2025	Gilbertsville Elementary
01/08/2025	Transfer from Janitorial Supplies to Repairs & Maintenance	2620-611 to 2620-432	\$3,000.00	2024-2025	Facilities
01/08/2025	Transfer from Curr. & Instr.to Reg. Programs Books & Periodicals	2620-640 to 1110-640	\$779.00	2024-2025	Office of Teaching and Learning
01/10/2025	Transfer from Equipment Rentals to Repairs & Maintenance	2620-442 to 2620-431	\$4,500.00	2024-2025	Facilities
01/15/2025	Transfer from Language Arts Supplies to Mathematics Supplies	1110-610-150 to 1110-610-170	\$562.53	2024-2025	Boyertown Area Senior High
01/21/2025	Transfer from Supplies to Student Transportation	1110-610 to 1110-513	\$1,000.00	2024-2025	Colebrookdale Elementary
01/23/2025	Transfer from General Supplies to Capital Equipment	1110-610 to 1110-752	\$1,200.00	2024-2025	Middle School East
01/28/2025	Transfer from Books & Periodicals to Math Remediation	1110-640 to 1110-121	\$15,000.00	2024-2025	New Hanover Elementary