

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

February 28, 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	97,600,071.28	19,960,337.35	1,266,357.51	6,274,633.67	870,574.56	40,267.11	682,807.67	559,986.55	127,255,035.70
State & Federal Receivables	5,626,932.81	-	-	-	-	-	-	-	5,626,932.81
Due from Other Funds	386,628.04	7,003,942.00	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,737,211.76
Other Receivables	2,933,377.14	-	-	-	-	-	-	5,074.80	2,938,451.94
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	312,047.82	-	21,000.00	-	-	-	-	-	333,047.82
Total Assets	\$ 106,901,999.11	\$ 26,964,279.35	\$ 1,287,357.51	\$ 8,674,633.67	\$ 1,068,990.54	\$ 40,267.11	\$ 682,807.67	\$ 10,313,287.09	\$ 155,933,622.05
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	299,326.46	-	3,000.00	-	-	-	17,486.30	-	319,812.76
Accrued Salaries & Benefits	6,119,867.38	-	-	-	-	-	-	-	6,119,867.38
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	27,486,948.70	-	3,399.35	394,860.39	-	-	157,419.20	0.15	28,042,627.79
Fund Balance									
Revenues	127,055,613.24	374,704.00	38,720.36	69,281.39	19,579.94	(1,892.49)	7,619.83	15,840.25	127,579,466.52
Expenditures	76,791,163.92	3,187,250.39	-	104,623.93	36.04	-	-	77.04	80,083,151.32
Net Increase/(Decrease) in Fund Balance	50,264,449.32	(2,812,546.39)	38,720.36	(35,342.54)	19,543.90	(1,892.49)	7,619.83	15,763.21	47,496,315.20
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	79,415,050.41	26,964,279.35	1,283,958.16	8,279,773.28	1,068,990.54	40,267.11	525,388.47	10,313,286.94	127,890,994.26
Total Liabilities and Fund Balance	\$ 106,901,999.11	\$ 26,964,279.35	\$ 1,287,357.51	\$ 8,674,633.67	\$ 1,068,990.54	\$ 40,267.11	\$ 682,807.67	\$ 10,313,287.09	\$ 155,933,622.05

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
February 28, 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	116,986.22	-	-	-	-	-	-	-	-	-	-	-	-	660,176.55	777,162.77
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	12,574.55	12,574.55
Total Assets	116,986.22	-	-	-	-	-	-	-	-	-	-	-	-	672,751.10	789,737.32
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	1,728.98	1,728.98
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770.98	1,770.98
Fund Balance															
Revenues	20,273.35	118,044.72	59,007.30	27,305.08	5,474.63	8,499.16	6,982.04	-	1,364.00	7,473.08	3,872.80	-	84,218.00	12,470.48	354,984.64
Expenditures	1,106.04	116,357.63	31,124.87	20,596.82	1,140.00	5,337.75	1,863.95	-	980.19	6,720.13	3,988.78	-	40,993.98	2,929.65	233,139.79
Net Increase/(Decrease) in Fund Balance	19,167.31	1,687.09	27,882.43	6,708.26	4,334.63	3,161.41	5,118.09	-	383.81	752.95	(115.98)	-	43,224.02	9,540.83	121,844.85
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	116,986.22	277,781.52	92,587.65	49,732.85	17,368.76	41,866.37	9,662.93	13,222.10	3,385.32	34,373.91	20,360.50	410.89	66,061.12	44,166.20	787,966.34
Total Liabilities and Fund Balance	116,986.22	277,781.52	92,587.65	49,732.85	17,368.76	41,866.37	9,662.93	13,222.10	3,385.32	34,373.91	20,360.50	410.89	66,061.12	45,937.18	789,737.32

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

FEBRUARY, 2025

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	96,706,226.88	863,550.89	97,459,134.44	-752,907.56	100.78
7000	STATE SOURCES	45,337,365.12	3,412,580.66	28,500,072.65	16,837,292.47	62.86
8000	FEDERAL SOURCES	1,440,000.00	68,949.29	1,093,274.15	346,725.85	75.92
9000	OTHER FINANCING SOURCES	0.00	0.00	3,132.00	-3,132.00	0.00
TOTAL REVENUES		143,483,592.00	4,345,080.84	127,055,613.24	16,427,978.76	88.55

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	58,184,549.00	4,420,052.46	27,901,257.99	30,283,291.01	47.95
200	BENEFITS	39,597,734.00	2,976,641.85	18,644,315.62	20,953,418.38	47.08
300	PROFESSIONAL SERVICES	15,697,148.90	1,566,491.26	9,318,421.02	6,378,727.88	59.36
400	PURCHASED PROPERTY SERVICES	1,046,856.97	31,268.08	646,306.31	400,550.66	61.74
500	OTHER PURCHASED SERVICES	15,695,241.83	1,548,136.81	10,579,492.27	5,115,749.56	67.41
600	SUPPLIES	6,207,200.33	302,764.76	3,805,710.56	2,401,489.77	61.31
700	PROPERTY	959,441.97	33,443.86	551,138.40	408,303.57	57.44
800	OTHER OBJECTS	3,158,044.00	40,964.74	1,565,521.77	1,592,522.23	49.57
900	OTHER USES OF FUNDS	4,004,000.00	0.00	3,779,000.00	225,000.00	94.38
TOTAL EXPENSES		144,550,217.00	10,919,763.82	76,791,163.94	67,759,053.06	53.12

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

FEBRUARY, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	67,534,837.62	4,817,026.48	31,731,414.16	35,803,423.46	46.99
1200	SPECIAL PROGRAMS	24,815,068.00	2,221,698.12	14,258,231.28	10,556,836.72	57.46
1300	VOCATIONAL PROGRAMS	2,027,280.00	174,413.52	1,528,982.73	498,297.27	75.42
1400	OTHER INSTRUCTIONAL PROGRAMS	190,156.00	13,932.51	87,561.74	102,594.26	46.05
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	375.00	5,422.31	-5,422.31	0.00
1600	ADULT EDUCATION	0.00	-129.00	-129.00	129.00	0.00
1800	PRE-K COUNTS	541,773.00	48,917.67	289,080.16	252,692.84	53.36
2100	PUPIL PERSONNEL SERVICES	5,234,933.00	421,805.92	2,818,996.52	2,415,936.48	53.85
2200	INSTRUCTIONAL STAFF SERVICES	4,395,374.88	326,224.39	2,392,911.14	2,002,463.74	54.44
2300	ADMINISTRATION SERVICES	7,279,831.00	675,301.59	4,240,240.27	3,039,590.73	58.25
2400	PUPIL HEALTH SERVICES	2,179,353.50	174,016.33	977,790.44	1,201,563.06	44.87
2500	BUSINESS SERVICES	1,230,594.00	110,995.99	985,863.09	244,730.91	80.11
2600	BUILDING SERVICES	9,390,042.00	677,714.49	5,230,587.78	4,159,454.22	55.70
2700	PUPIL TRANSPORTATION SERVICES	6,636,690.00	783,120.44	4,304,303.42	2,332,386.58	64.86
2800	CENTRAL SERVICES	4,003,435.00	156,937.14	1,965,489.92	2,037,945.08	49.10
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	105,003.27	-3.27	100.00
3200	STUDENT ACTIVITIES	1,938,923.00	334,345.17	1,162,822.57	776,100.43	59.97
3300	COMMUNITY SERVICES	9,500.00	6,192.57	19,907.82	-10,407.82	209.56
5100	DEBT SERVICE	6,737,426.00	22,312.66	5,234,183.54	1,503,242.46	77.69
5200	FUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-45,437.17	-547,499.22	547,499.22	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		144,550,217.00	10,919,763.82	76,791,163.94	67,759,053.06	53.12

February 2025 Transfers

Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
02/07/2025	Transfer from custodial supplies to general supplies - GES	2620-611 to 2620-611	\$2,500.00	2024-2025	Facilities
02/07/2025	Transfer from office supplies to math department supplies	1110-610-000 to 1110-610-170	\$155.00	2024-2025	Middle School East
02/14/2025	Transfer from grounds to repair supplies - MSE	2620-431 to 2620-610	\$399.72	2024-2025	Facilities
02/14/2025	Transfer from grounds to repair supplies - MSW	2620-431 to 2620-610	\$199.98	2024-2025	Facilities
02/14/2025	Transfer from special projects to repair supplies - CES	2620-612 to 2620-610	\$280.00	2024-2025	Facilities
02/14/2025	Transfer from contracted services to repair supplies - MSW	2620-431 to 2620-610	\$161.38	2024-2025	Facilities
02/14/2025	Transfer from contracted services to building operations repairs/maintenance	2620-431 to 2620-610	\$3,058.30	2024-2025	Facilities
02/20/2025	Transfer from general supplies to PF special projects supplies	2620-610 to 2620-612	\$1,500.00	2024-2025	Facilities
02/20/2025	Transfer from special projects. supplies to MSE grounds repairs & maintenance	2620-612 to 2630-434	\$3,443.63	2024-2025	Facilities
02/20/2025	Transfer from other prof. services to MSE general supplies	2611-339 to 2620-610	\$1,597.98	2024-2025	Facilities
02/20/2025	Transfer from building operations oil to PF repairs and maintenance	2620-624 to 2620-431	\$16,000.00	2024-2025	Facilities
02/20/2025	Transfer from general supplies to BASH Tech Ed transportation	1110-610 to 1110-513-260	\$1,158.21	2024-2025	Boyertown Area Senior High
02/20/2025	Transfer from tech supplies to GES special project supplies	2611-650-000 to 2620-612-009	\$7,000.00	2024-2025	Facilities
02/20/2025	Transfer from curriculum supplies to regular program snacks	2260-610 to 1110-634	\$510.00	2024-2025	Office of Teaching and Learning
02/20/2025	Transfer from books & periodicals to tech supplies	2250-640 to 2250-650	\$218.82	2024-2025	Boyertown Area Senior High
02/25/2025	Transfer from tech supplies to Virtual Ac. Books & periodicals	1110-650 to 1110-640-999	\$114.00	2024-2025	Office of Teaching and Learning
02/26/2025	Transfer from GES special projects supplies to CES general supplies	2620-612-009 to 2620-610-006	\$1,498.44	2024-2025	Facilities
02/26/2025	Transfer from NHUF grounds rep. & maintenance. to WES janitorial supplies	2630-431-011 to 2620-611-004	\$689.03	2024-2025	Facilities
02/26/2025	Transfer from BASH grounds repairs & maintenance. to MSW janitorial supplies	2630-431-001 to 2620-611-003	\$701.40	2024-2025	Facilities