

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

December 31, 2022

	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	97,912,357.09	2,657,430.75	1,139,449.51	14,550.38	805,971.40	36,176.72	651,582.36	508,815.24	103,726,333.45
State & Federal Receivables	2,983,233.22	-	-	-	-	-	-	-	2,983,233.22
Due from Other Funds	344,161.84	10,900,000.00	-	2,254,721.80	198,415.98	-	-	9,748,225.74	23,445,525.36
Other Receivables	3,516,309.22	-	-	-	-	-	-	5,074.80	3,521,384.02
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	1,093,523.62	-	21,000.00	-	-	-	-	-	1,114,523.62
Total Assets	\$ 105,892,527.01	\$ 13,557,430.75	\$ 1,160,449.51	\$ 2,269,272.18	\$ 1,004,387.38	\$ 36,176.72	\$ 651,582.36	\$ 10,262,115.78	\$ 134,833,941.69
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	454,974.25	-	3,000.00	-	-	-	17,486.30	-	475,460.55
Accrued Salaries & Benefits	4,235,282.78	-	-	-	-	-	-	-	4,235,282.78
Due to Other Funds	23,282,440.16	8,104.39	-	402,900.39	-	-	39,932.90	-	23,733,377.84
Other Liabilities	2,302,651.34	-	399.35	-	-	-	-	1,159,208.15	3,462,258.84
Total Liabilities	30,275,348.53	8,104.39	3,399.35	402,900.39	-	-	57,419.20	1,159,208.15	31,906,380.01
Fund Balance									
Revenues	59,652,938.87	26,490.78	11,564.21	2,826.81	6,464.98	(2,758.98)	215.30	4,801.77	59,702,543.74
Expenditures	34,086,992.92	36.24	-	0.16	-	-	-	-	34,087,029.32
Net Incerase/(Decrease) in Fund Balance	25,565,945.95	26,454.54	11,564.21	2,826.65	6,464.98	(2,758.98)	215.30	4,801.77	25,615,514.42
Fund Balance Beginning of Year	50,043,932.53	13,522,871.82	1,145,485.95	1,863,545.14	997,922.40	38,935.70	593,947.86	9,098,105.86	77,304,747.26
Total Fund Balance	75,609,878.48	13,549,326.36	1,157,050.16	1,866,371.79	1,004,387.38	36,176.72	594,163.16	9,102,907.63	102,920,261.68
Total Liabilities and Fund Balance	\$ 105,885,227.01	\$ 13,557,430.75	\$ 1,160,449.51	\$ 2,269,272.18	\$ 1,004,387.38	\$ 36,176.72	\$ 651,582.36	\$ 10,262,115.78	\$ 134,826,641.69

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE
DECEMBER, 2022

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	91,448,232.31	1,880,385.86	84,903,736.82	6,544,495.49	92.84
7000	STATE SOURCES	39,757,687.69	6,260,187.23	17,147,373.55	22,610,314.14	43.13
8000	FEDERAL SOURCES	3,041,580.00	278,304.20	2,596,582.39	444,997.61	85.37
TOTAL REVENUES		134,247,500.00	8,418,877.29	104,647,692.76	29,599,807.24	77.95

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	52,589,337.99	3,777,965.97	18,917,352.65	33,671,985.34	35.97
200	BENEFITS	38,274,073.49	2,543,545.95	12,155,209.54	26,118,863.95	31.76
300	PROFESSIONAL SERVICES	15,308,196.93	1,381,299.33	4,518,894.74	10,789,302.19	29.52
400	PURCHASED PROPERTY SERVICES	1,040,412.20	65,165.61	381,668.82	658,743.38	36.68
500	OTHER PURCHASED SERVICES	15,882,786.00	1,288,129.36	6,151,003.66	9,731,782.34	38.73
600	SUPPLIES	5,824,018.80	288,370.56	1,965,442.34	3,858,576.46	33.75
700	PROPERTY	793,755.00	18,042.93	208,648.88	585,106.12	26.29
800	OTHER OBJECTS	3,537,630.00	3,296.87	1,696,025.22	1,841,604.78	47.94
900	OTHER USES OF FUNDS	3,808,100.00	0.00	3,451,257.97	356,842.03	90.63
TOTAL EXPENSES		137,058,310.41	9,365,816.58	49,445,503.82	87,612,806.59	36.08

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

DECEMBER, 2022

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	62,855,357.73	4,506,835.12	19,361,392.75	43,493,964.98	30.80
1200	SPECIAL PROGRAMS	24,235,309.46	1,964,582.07	8,528,482.85	15,706,826.61	35.19
1300	VOCATIONAL PROGRAMS	2,063,589.00	0.00	1,013,907.96	1,049,681.04	49.13
1400	OTHER INSTRUCTIONAL PROGRAMS	330,537.03	3,285.79	93,383.79	237,153.24	28.25
1600	ADULT EDUCATION	0.00	0.00	-182.00	182.00	0.00
1800	PRE-K COUNTS	369,964.47	38,231.12	147,603.62	222,360.85	39.90
2100	PUPIL PERSONNEL SERVICES	4,339,195.03	312,386.97	1,479,957.57	2,859,237.46	34.11
2200	INSTRUCTIONAL STAFF SERVICES	4,955,179.43	213,020.45	1,226,862.62	3,728,316.81	24.76
2300	ADMINISTRATION SERVICES	6,962,451.24	477,131.52	3,128,093.08	3,834,358.16	44.93
2400	PUPIL HEALTH SERVICES	1,785,505.46	143,313.07	689,344.63	1,096,160.83	38.61
2500	BUSINESS SERVICES	974,339.92	93,716.14	606,608.14	367,731.78	62.26
2600	BUILDING SERVICES	9,058,588.52	606,004.21	3,481,293.31	5,577,295.21	38.43
2700	PUPIL TRANSPORTATION SERVICES	6,356,600.00	650,198.57	2,435,416.17	3,921,183.83	38.31
2800	CENTRAL SERVICES	3,301,395.22	192,005.80	1,443,688.67	1,857,706.55	43.73
2900	OTHER SUPPORT SERVICES	101,000.00	98,973.59	98,973.59	2,026.41	97.99
3100	FOOD SERVICES	413,118.75	51.26	72.20	413,046.55	0.02
3200	STUDENT ACTIVITIES	1,732,734.15	62,855.83	651,841.72	1,080,892.43	37.62
3300	COMMUNITY SERVICES	10,750.00	2,245.20	9,930.34	819.66	92.38
5100	DEBT SERVICE	6,712,595.00	0.00	5,074,457.23	1,638,137.77	75.60
5200	FUND TRANSFERS	350,100.00	0.00	0.00	350,100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	979.87	-25,624.42	25,624.42	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		137,058,310.41	9,365,816.58	49,445,503.82	87,612,806.59	36.08

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

December 31, 2022

<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	88,905.70	-	-	-	-	-	-	-	-	-	-	-	-	533,548.44	622,454.14
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	57,572.85	68,041.45
Total Assets	99,374.30	-	-	-	-	-	-	-	-	-	-	-	-	591,121.29	690,495.59
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	25,818.59	25,818.59
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	25,860.59	25,860.59
Fund Balance															
Revenues	4,094.89	390,248.84	18,156.76	17,498.24	2,506.00	7.95	1,354.00	-	-	2,341.61	3,990.20	-	274,669.65	8,616.03	723,484.17
Expenditures	81.20	333,510.04	4,334.89	9,453.57	50.00	400.00	-	-	-	254.82	4,972.32	-	310,351.28	1,800.78	665,208.90
Net Increase/(Decrease) in Fund Balance	4,013.69	56,738.80	13,821.87	8,044.67	2,456.00	(392.05)	1,354.00	-	-	2,086.79	(982.12)	-	(35,681.63)	6,815.25	58,275.27
Fund Bal BegYr	95,360.61	203,260.80	76,394.59	48,985.08	4,084.10	42,743.53	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	99,374.30	259,999.60	90,216.46	57,029.75	6,540.10	42,351.48	8,824.85	11,597.10	4,580.62	28,381.03	20,070.22	410.89	23,694.51	11,564.09	664,635.00
Total Liabilities and Fund Balance	99,374.30	259,999.60	90,216.46	57,029.75	6,540.10	42,351.48	8,824.85	11,597.10	4,580.62	28,381.03	20,070.22	410.89	23,694.51	37,424.68	690,495.59

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER REQUEST FORM

TRANSFER FROM:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 1290 650 000 00 000 000 000 120	Tech Supplies: Other Support	\$1,949.00
TOTAL		\$1,949.00

TRANSFER TO:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 1211 580 000 30 000 000 000 120	Travel: Life Skills Support	\$1,949.00
TOTAL		\$1,949.00

EXPLANATION FOR THE TRANSFERS:

A budget transfer is needed to move funds from the Special Education General Fund to the Life Skills Support account. These funds will be used to cover the cost of a paraprofessional to chaparone a life skills student on the senior class trip. This was an unforeseen expense.

SUBMITTED BY: <i>Calvin Sautman</i>	BUILDING or DEPARTMENT: <i>Sp. Ed</i>	DATE: <i>12/19/22</i>
PRINCIPAL'S SIGNATURE:	APPROVED DATE:	

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER REQUEST FORM

TRANSFER FROM:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 3210 610 000 30 002 510 000 000	Supplies: General/Student Activity MSE	\$2,000.00
TOTAL		\$2,000.00

TRANSFER TO:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 1110 513 000 30 002 260 000 000	MSE Tech Ed Travel/Transporation	\$2,000.00
TOTAL		\$2,000.00

EXPLANATION FOR THE TRANSFERS:

Transferring \$\$ to Tech Ed Travel account to cover travel expenses to TSA Competition.

SUBMITTED BY: Debbie Davis <i>Debbie Davis</i>	BUILDING or DEPARTMENT: MS East	DATE: 12/07/22
---	------------------------------------	-------------------

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER REQUEST FORM

TRANSFER FROM:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 3210 610 000 30 002 510 000 000	Supplies: General/Student Activity MSE	\$2,000.00
TOTAL		\$2,000.00

TRANSFER TO:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 1110 513 000 30 002 121 000 000	MSE Music Transportation	\$2,000.00
TOTAL		\$2,000.00

EXPLANATION FOR THE TRANSFERS:

Transferring \$\$ to cover travel expenses for band to practices, parades, etc...

SUBMITTED BY:

Debbie Davis

BUILDING or DEPARTMENT:

MS East

DATE:

12/07/22

When completed, please submit form to the Business Office.

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER REQUEST FORM

TRANSFER FROM:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 1110 610 000 10 011 000 000 000	Schoolwide	\$100.00
TOTAL		\$100.00

TRANSFER TO:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 2380 580 000 10 011 000 000 000	Travel/Conf: Principal NHUF	\$100.00
TOTAL		\$100.00

EXPLANATION FOR THE TRANSFERS:

transfer funds to cover mileage costs

SUBMITTED BY:	BUILDING or DEPARTMENT: NHUF Elementary	DATE: 01/03/23
PRINCIPAL'S SIGNATURE: <i>Brian J. Nolan</i>	APPROVED DATE: 01/03/23	

BOYERTOWN AREA SCHOOL DISTRICT BUDGET TRANSFER REQUEST FORM

TRANSFER FROM:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 2620 810 000 30 001 000 000 260	Dues/Fees: Bldg. Oper. BASH	\$425.00
10 E 2620 810 000 30 002 000 000 260	Dues/Fees: Bldg. Oper. MSE	\$200.00
10 E 2620 810 000 30 003 000 000 260	Dues/Fees: Bldg. Oper. MSW	\$200.00
TOTAL		<u>\$825.00</u>

TRANSFER TO:

<u>ACCOUNT CODE/NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10 E 2611 810 000 00 000 000 260	Dues/Fees: Supv Oprt Main.	\$825.00
TOTAL		<u>\$825.00</u>

EXPLANATION FOR THE TRANSFERS:
 Year started with \$500 in budget. Funds transferred to cover previous expenses and new invoice for USTIF Capacity Fee.

SUBMITTED BY:	BUILDING or DEPARTMENT: Supportive Services	DATE: 01/03/23
Jennifer Mohler/Scott Schiel		

**BOYERTOWN AREA SCHOOL DISTRICT
BUDGET TRANSFER REQUEST FORM**

TRANSFER FROM:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 1110 610 000 10 011 000 000 000	Schoolwide to Library for general supplies	\$300.00
TOTAL		\$300.00

TRANSFER TO:

ACCOUNT CODE/NUMBER	DESCRIPTION	AMOUNT
10 E 2250 610 000 10 011 000 000 000	General Supplies for Library	\$300.00
TOTAL		\$300.00

EXPLANATION FOR THE TRANSFERS:

general supplies for library

SUBMITTED BY:
 Brian J. Rohn

BUILDING or DEPARTMENT:
 NHUF Elementary

DATE:
 01/19/23

PRINCIPAL'S SIGNATURE: *Brian J. Rohn*

APPROVED DATE:
 1-19-2023