

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

February 29, 2024

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	ATAMM Fund	Internal Service Fund	Total
<b>Assets</b>									
Cash & Investments	107,964,582.23	2,888,636.58	1,206,709.54	22,231.75	840,391.39	38,340.72	656,038.25	535,788.86	114,152,719.32
State & Federal Receivables	5,072,400.19	-	-	-	-	-	-	-	5,072,400.19
Due from Other Funds	2,441,258.42	21,900,000.00	-	7,070,000.00	198,415.98	-	-	9,748,225.74	41,357,900.14
Other Receivables	2,896,364.77	-	-	-	-	-	-	5,074.80	2,901,439.57
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	240,859.76	-	21,000.00	-	-	-	-	-	261,859.76
<b>Total Assets</b>	<b>\$ 118,658,407.39</b>	<b>\$ 24,788,636.58</b>	<b>\$ 1,227,709.54</b>	<b>\$ 7,092,231.75</b>	<b>\$ 1,038,807.37</b>	<b>\$ 38,340.72</b>	<b>\$ 656,038.25</b>	<b>\$ 10,289,089.40</b>	<b>\$ 163,789,261.00</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts Payable	423,621.97	-	3,000.00	-	-	-	17,486.30	-	444,108.27
Accrued Salaries & Benefits	6,267,307.72	-	-	-	-	-	-	-	6,267,307.72
Due to Other Funds	38,884,166.71	1,989,516.32	-	507,446.28	-	-	139,932.90	-	41,521,062.21
Other Liabilities	2,078,963.34	-	399.35	-	-	-	-	0.15	2,079,362.84
<b>Total Liabilities</b>	<b>47,654,059.74</b>	<b>1,989,516.32</b>	<b>3,399.35</b>	<b>507,446.28</b>	<b>-</b>	<b>-</b>	<b>157,419.20</b>	<b>0.15</b>	<b>50,311,841.04</b>
<b>Fund Balance</b>									
Revenues	215,032,527.23	11,257,710.61	78,824.24	5,003,590.17	40,888.97	(594.98)	4,671.19	31,784.39	231,449,401.82
Expenditures	193,927,104.10	1,981,462.17	-	277,628.04	4.00	-	100,000.00	9.00	196,286,207.31
Net Increase (Decrease) in Fund Balance	21,105,423.13	9,276,248.44	78,824.24	4,725,962.13	40,884.97	(594.98)	(95,328.81)	31,775.39	35,163,194.51
Fund Balance Beginning of Year	49,898,924.52	13,522,871.82	1,145,485.95	1,858,823.34	997,922.40	38,935.70	593,947.86	10,257,313.86	78,314,225.45
<b>Total Fund Balance</b>	<b>71,004,347.65</b>	<b>22,799,120.26</b>	<b>1,224,310.19</b>	<b>6,584,785.47</b>	<b>1,038,807.37</b>	<b>38,340.72</b>	<b>498,619.05</b>	<b>10,289,089.25</b>	<b>113,477,419.96</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 118,658,407.39</b>	<b>\$ 24,788,636.58</b>	<b>\$ 1,227,709.54</b>	<b>\$ 7,092,231.75</b>	<b>\$ 1,038,807.37</b>	<b>\$ 38,340.72</b>	<b>\$ 656,038.25</b>	<b>\$ 10,289,089.40</b>	<b>\$ 163,789,261.00</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

Treasurer's report

February 29, 2024

<i>Trust &amp; 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
<b>Assets</b>															
Cash & Investments	99,496.17	-	-	-	-	-	-	-	-	-	-	-	-	527,096.32	626,592.49
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	95,831.31	106,299.91
<b>Total Assets</b>	<b>109,964.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>622,927.63</b>	<b>732,892.40</b>
<b>Liabilities and Fund Balance</b>															
<b>Liabilities</b>															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	36,588.74	36,588.74
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,707.32</b>	<b>36,707.32</b>
<b>Fund Balance</b>															
Revenues	34,488.06	1,026,659.13	126,107.96	70,012.65	21,331.53	11,700.76	6,440.98	1,625.00	3,388.95	23,555.07	27,689.98	-	310,043.39	43,195.26	1,706,238.72
Expenditures	19,883.90	968,888.45	123,382.37	71,780.67	12,895.13	14,652.15	4,776.85	-	4,736.01	15,344.61	28,588.45	-	341,405.22	12,219.56	1,618,553.37
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>14,604.16</b>	<b>57,770.68</b>	<b>2,725.59</b>	<b>(1,768.02)</b>	<b>8,436.40</b>	<b>(2,951.39)</b>	<b>1,664.13</b>	<b>1,625.00</b>	<b>(1,347.06)</b>	<b>8,210.46</b>	<b>(898.47)</b>	<b>-</b>	<b>(31,361.83)</b>	<b>30,975.70</b>	<b>87,685.35</b>
Fund Bal BegYr	95,360.61	208,343.06	73,452.33	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	608,499.73
<b>Total Fund Balance</b>	<b>109,964.77</b>	<b>266,113.74</b>	<b>76,177.92</b>	<b>47,217.06</b>	<b>13,939.18</b>	<b>38,373.46</b>	<b>9,134.98</b>	<b>13,222.10</b>	<b>3,233.56</b>	<b>34,504.70</b>	<b>20,153.87</b>	<b>410.89</b>	<b>28,014.31</b>	<b>35,724.54</b>	<b>696,185.08</b>
<b>Total Liabilities and Fund Balance</b>	<b>109,964.77</b>	<b>266,113.74</b>	<b>76,177.92</b>	<b>47,217.06</b>	<b>13,939.18</b>	<b>38,373.46</b>	<b>9,134.98</b>	<b>13,222.10</b>	<b>3,233.56</b>	<b>34,504.70</b>	<b>20,153.87</b>	<b>410.89</b>	<b>28,014.31</b>	<b>72,431.86</b>	<b>732,892.40</b>

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

FEBRUARY, 2024

<b>MAJOR SOURCE</b>	<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
6000 LOCAL SOURCES	93,458,713.01	832,877.04	94,363,017.05	-904,304.04	100.97
7000 STATE SOURCES	41,364,591.75	2,968,557.94	24,819,369.53	16,545,222.22	60.00
8000 FEDERAL SOURCES	2,520,000.00	72,154.86	943,928.42	1,576,071.58	37.46
<b>TOTAL REVENUES</b>	<b>137,343,304.76</b>	<b>3,873,589.84</b>	<b>120,126,315.00</b>	<b>17,216,989.76</b>	<b>87.46</b>

<b>MAJOR ACCOUNT</b>	<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
100 SALARIES	54,530,932.63	4,271,053.56	27,134,207.03	27,396,725.60	49.76
200 BENEFITS	37,151,772.97	2,852,594.76	17,367,303.82	19,784,469.15	46.75
300 PROFESSIONAL SERVICES	15,484,127.00	1,438,077.69	7,458,341.79	8,025,785.21	48.17
400 PURCHASED PROPERTY SERVICES	1,024,377.37	39,815.29	558,292.56	466,084.81	54.50
500 OTHER PURCHASED SERVICES	15,935,154.00	1,461,642.71	9,714,660.84	6,220,493.16	60.96
600 SUPPLIES	6,504,169.05	323,056.31	2,728,575.99	3,775,593.06	41.95
700 PROPERTY	1,188,777.07	93,298.07	486,393.05	702,384.02	40.92
800 OTHER OBJECTS	3,630,116.00	54,398.02	5,052,923.97	-1,422,807.97	139.19
900 OTHER USES OF FUNDS	3,721,100.00	0.00	327,557.97	3,393,542.03	8.80
<b>TOTAL EXPENSES</b>	<b>139,170,526.09</b>	<b>10,533,936.41</b>	<b>70,828,257.02</b>	<b>68,342,269.07</b>	<b>50.89</b>

**BOYERTOWN AREA SCHOOL DISTRICT**

**SELECTED FUNDS: 10**

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

FEBRUARY, 2024

<b>MAJOR FUNCTION</b>		<b>BUDGET</b>	<b>MONTH ACTIVITY</b>	<b>YTD ACTUAL</b>	<b>REMAINING BALANCE</b>	<b>% YTD</b>
1100	REGULAR PROGRAMS	65,980,302.07	4,823,921.31	29,275,008.39	36,705,293.68	44.37
1200	SPECIAL PROGRAMS	23,627,413.00	2,095,419.38	12,689,896.12	10,937,516.88	53.71
1300	VOCATIONAL PROGRAMS	2,063,589.00	166,693.25	1,514,359.25	549,229.75	73.38
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	5,709.48	32,060.18	251,479.99	11.31
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	1,972.85	3,965.89	-3,965.89	0.00
1600	ADULT EDUCATION	0.00	0.00	-68.00	68.00	0.00
1800	PRE-K COUNTS	596,401.00	35,548.04	221,314.19	375,086.81	37.11
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	445,650.27	2,411,367.14	1,367,080.31	63.82
2200	INSTRUCTIONAL STAFF SERVICES	3,026,929.50	305,361.23	2,066,021.69	960,907.81	68.25
2300	ADMINISTRATION SERVICES	6,962,632.17	476,702.15	4,092,702.70	2,869,929.47	58.78
2400	PUPIL HEALTH SERVICES	1,890,552.45	130,189.30	860,990.94	1,029,561.51	45.54
2500	BUSINESS SERVICES	1,248,636.15	105,123.40	878,468.34	370,167.81	70.35
2600	BUILDING SERVICES	9,331,886.35	618,201.55	4,749,258.67	4,582,627.68	50.89
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	698,711.57	4,029,417.41	2,410,561.34	62.57
2800	CENTRAL SERVICES	4,537,567.71	218,990.71	2,000,577.55	2,536,990.16	44.09
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	100,629.35	370.65	99.63
3100	FOOD SERVICES	0.00	0.00	90.54	-90.54	0.00
3200	STUDENT ACTIVITIES	2,073,974.32	343,637.70	1,179,332.61	894,641.71	56.86
3300	COMMUNITY SERVICES	9,000.00	2,645.98	13,517.22	-4,517.22	150.19
5100	DEBT SERVICE	6,804,256.00	41,666.90	5,289,525.61	1,514,730.39	77.74
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	17,791.34	-580,178.77	580,178.77	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
<b>TOTAL EXPENSES</b>		<b>139,170,526.09</b>	<b>10,533,936.41</b>	<b>70,828,257.02</b>	<b>68,342,269.07</b>	<b>50.89</b>

## February 2024 Budget Transfers

<u>Transfer Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Fiscal Year</u>	<u>Location</u>
02/01/2024	Transfers to keep accounts current	\$89,826.07	\$ 89,826.07	2023 - 2024	Athletics
02/01/2024	Dues Transfer	\$9,309.50	\$9,309.50	2023 - 2024	Athletics
02/01/2024	Transportation Transfer	\$29,815.61	\$29,815.61	2023 - 2024	Athletics
02/01/2024	Transfers to keep accounts current	\$1,200.00	\$1,200.00	2023 - 2024	Athletics
02/01/2024	Transfers to keep accounts current	\$15,757.80	\$15,757.80	2023 - 2024	Athletics
02/01/2024	Transfer to keep accounts current	\$15,133.77	\$15,133.77	2023 - 2024	Athletics
02/12/2024	Music transportation to music general supplies account	\$1,000.00	\$1,000.00	2023 - 2024	Office of Teaching and Learning
02/14/2024	Moving funds to proper accounts for 23/24 spending	\$600.00	\$600.00	2023 - 2024	Washington Elementary School
02/15/2024	Waste Disposal for remainder of the year	\$25,800.00	\$25,800.00	2023 - 2024	Facilities
02/15/2024	Dues & Fees NHUF Tank Fee	\$100.00	\$100.00	2023 - 2024	Facilities
02/15/2024	General Building Supplies	\$1,000.00	\$1,000.00	2023 - 2024	Facilities
02/19/2024	World Language	\$20.59	\$20.59	2023 - 2024	Boyertown Area High School
02/21/2024	Moving funds for General supplies from Sec to Elem.	\$2,500.00	\$2,500.00	2023 - 2024	Facilities
02/21/2024	Building specific custodial supplies	\$1,500.00	\$1,500.00	2023 - 2024	Facilities
02/21/2024	Special Projects district wide	\$5,850.00	\$5,850.00	2023 - 2024	Facilities
02/22/2024	Athletics Transfer	\$4,081.68	\$4,081.68	2023 - 2024	Athletics
02/26/2024	Transfer of funds from Prof Medical to Prof Dental	\$50.00	\$50.00	2023 - 2024	Middle School East
02/29/2024	Transfer to cover purchase	\$134,000.00	\$134,000.00	2023 - 2024	Office of Teaching and Learning
02/29/2024	BASH Repair for Chillers.	\$3,200.00	\$3,200.00	2023 - 2024	Facilities
02/29/2024	Custodial Supplies at GES	\$1,500.00	\$1,500.00	2023 - 2024	Facilities
02/29/2024	Pine Forge Building repair	\$1,750.00	\$1,750.00	2023 - 2024	Facilities
02/29/2024	Travel 580 code to new 360 reg fees code IXL conference	\$300.00	\$300.00	2023 - 2024	Information Technology