

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

January 31, 2023

	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	93,145,207.86	2,666,430.30	1,143,463.90	14,588.74	808,096.13	36,308.15	651,639.31	510,478.34	98,976,212.73
State & Federal Receivables	2,659,982.87	-	-	-	-	-	-	-	2,659,982.87
Due from Other Funds	223,381.95	10,900,000.00	-	2,254,721.80	198,415.98	-	-	9,748,225.74	23,324,745.47
Other Receivables	3,514,889.88	-	-	-	-	-	-	5,074.80	3,519,964.68
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	1,103,523.62	-	21,000.00	-	-	-	-	-	1,124,523.62
Total Assets	\$ 100,689,928.20	\$ 13,566,430.30	\$ 1,164,463.90	\$ 2,269,310.54	\$ 1,006,512.11	\$ 36,308.15	\$ 651,639.31	\$ 10,263,778.88	\$ 129,648,371.39
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	450,944.13	-	3,000.00	-	-	-	17,486.30	-	471,430.43
Accrued Salaries & Benefits	5,425,890.50	-	-	-	-	-	-	-	5,425,890.50
Due to Other Funds	22,915,080.37	8,104.39	-	402,900.39	-	-	39,932.90	-	23,366,018.05
Other Liabilities	2,303,330.34	-	399.35	-	-	-	-	1,159,208.15	3,462,937.84
Total Liabilities	31,095,245.34	8,104.39	3,399.35	402,900.39	-	-	57,419.20	1,159,208.15	32,726,276.82
Fund Balance									
Revenues	62,726,987.23	35,490.33	15,578.60	2,865.17	8,589.71	(2,627.55)	272.25	6,464.87	62,793,620.61
Expenditures	43,183,536.90	36.24	-	0.16	-	-	-	-	43,183,573.30
Net Increase/(Decrease) in Fund Balance	19,543,450.33	35,454.09	15,578.60	2,865.01	8,589.71	(2,627.55)	272.25	6,464.87	19,610,047.31
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	69,587,382.86	13,558,325.91	1,161,064.55	1,866,410.15	1,006,512.11	36,308.15	594,220.11	9,104,570.73	96,914,794.57
Total Liabilities and Fund Balance	\$ 100,682,628.20	\$ 13,566,430.30	\$ 1,164,463.90	\$ 2,269,310.54	\$ 1,006,512.11	\$ 36,308.15	\$ 651,639.31	\$ 10,263,778.88	\$ 129,641,071.39

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

JANUARY, 2023

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	91,448,232.31	2,302,166.28	87,205,903.10	4,242,329.21	95.36
7000	STATE SOURCES	39,757,687.69	709,931.16	17,857,304.71	21,900,382.98	44.92
8000	FEDERAL SOURCES	3,041,580.00	61,950.92	2,658,533.31	383,046.69	87.41
TOTAL REVENUES		134,247,500.00	3,074,048.36	107,721,741.12	26,525,758.88	80.24

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	52,589,337.99	3,788,470.39	22,705,823.04	29,883,514.95	43.18
200	BENEFITS	38,274,073.49	2,480,825.41	14,636,034.95	23,638,038.54	38.24
300	PROFESSIONAL SERVICES	15,306,696.93	1,233,945.14	5,752,839.88	9,553,857.05	37.58
400	PURCHASED PROPERTY SERVICES	1,038,912.20	84,216.80	465,079.27	573,832.93	44.77
500	OTHER PURCHASED SERVICES	15,901,280.00	1,192,614.86	7,343,618.52	8,557,661.48	46.18
600	SUPPLIES	5,809,944.80	282,048.83	2,248,297.52	3,561,647.28	38.70
700	PROPERTY	793,755.00	30,179.46	238,828.34	554,926.66	30.09
800	OTHER OBJECTS	3,536,830.00	4,243.09	1,700,268.31	1,836,561.69	48.07
900	OTHER USES OF FUNDS	3,808,100.00	0.00	3,451,257.97	356,842.03	90.63
TOTAL EXPENSES		137,058,930.41	9,096,543.98	58,542,047.80	78,516,882.61	42.71

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

JANUARY, 2023

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	62,859,577.73	4,200,869.85	23,563,464.48	39,296,113.25	37.49
1200	SPECIAL PROGRAMS	24,235,309.46	2,001,030.03	10,532,404.84	13,702,904.62	43.46
1300	VOCATIONAL PROGRAMS	2,063,589.00	170,582.68	1,184,490.64	879,098.36	57.40
1400	OTHER INSTRUCTIONAL PROGRAMS	330,537.03	2,788.34	96,172.13	234,364.90	29.10
1600	ADULT EDUCATION	0.00	0.00	-182.00	182.00	0.00
1800	PRE-K COUNTS	369,964.47	37,197.50	184,801.12	185,163.35	49.95
2100	PUPIL PERSONNEL SERVICES	4,339,195.03	407,569.71	1,884,639.78	2,454,555.25	43.43
2200	INSTRUCTIONAL STAFF SERVICES	4,955,479.43	209,245.64	1,436,146.26	3,519,333.17	28.98
2300	ADMINISTRATION SERVICES	6,962,551.24	531,483.97	3,659,577.05	3,302,974.19	52.56
2400	PUPIL HEALTH SERVICES	1,785,505.46	123,951.36	813,295.99	972,209.47	45.55
2500	BUSINESS SERVICES	974,339.92	92,247.82	698,011.61	276,328.31	71.64
2600	BUILDING SERVICES	9,058,588.52	688,372.81	4,169,666.12	4,888,922.40	46.03
2700	PUPIL TRANSPORTATION SERVICES	6,356,600.00	477,928.53	2,913,344.70	3,443,255.30	45.83
2800	CENTRAL SERVICES	3,301,395.22	151,953.93	1,595,242.61	1,706,152.61	48.32
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	98,973.59	2,026.41	97.99
3100	FOOD SERVICES	413,118.75	15.49	87.69	413,031.06	0.02
3200	STUDENT ACTIVITIES	1,728,734.15	57,646.37	709,488.09	1,019,246.06	41.04
3300	COMMUNITY SERVICES	10,750.00	7,793.64	17,723.98	-6,973.98	164.87
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	-64,133.69	-89,758.11	89,758.11	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		137,058,930.41	9,096,543.98	58,542,047.80	78,516,882.61	42.71

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

January 31, 2023

<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	98,559.72	-	-	-	-	-	-	-	-	-	-	-	-	532,469.08	631,028.80
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	57,572.85	68,041.45
Total Assets	109,028.32	-	-	-	-	-	-	-	-	-	-	-	-	590,041.93	699,070.25
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	13,748.91	397,283.59	21,958.56	19,708.29	4,835.31	2,270.95	1,354.00	-	-	2,765.61	3,990.20	-	277,946.90	10,165.34	756,027.66
Expenditures	81.20	343,864.75	14,729.65	11,189.49	50.00	400.00	-	-	-	384.22	6,271.92	-	310,351.28	1,855.22	689,177.73
Net Increase/(Decrease) in Fund Balance	13,667.71	53,418.84	7,228.91	8,518.80	4,785.31	1,870.95	1,354.00	-	-	2,381.39	(2,281.72)	-	(32,404.38)	8,310.12	66,849.93
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	109,028.32	256,679.64	83,623.50	57,503.88	8,869.41	44,614.48	8,824.85	11,597.10	4,580.62	28,675.63	18,770.62	410.89	26,971.76	13,058.96	673,209.66
Total Liabilities and Fund Balance	109,028.32	256,679.64	83,623.50	57,503.88	8,869.41	44,614.48	8,824.85	11,597.10	4,580.62	28,675.63	18,770.62	410.89	26,971.76	38,919.55	699,070.25