

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

November 30, 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	114,358,265.21	2,853,646.53	1,186,069.32	22,032.53	832,527.16	37,842.31	655,875.01	529,565.62	120,475,823.69
State & Federal Receivables	7,151,016.60	-	-	-	-	-	-	-	7,151,016.60
Due from Other Funds	2,521,561.83	21,900,000.00	-	7,074,721.80	198,415.98	-	-	9,748,225.74	41,442,925.35
Other Receivables	2,955,899.35	-	-	-	-	-	-	5,074.80	2,960,974.15
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	229,960.76	-	21,000.00	-	-	-	-	-	250,960.76
Total Assets	\$ 127,259,645.77	\$ 24,753,646.53	\$ 1,207,069.32	\$ 7,096,754.33	\$ 1,030,943.14	\$ 37,842.31	\$ 655,875.01	\$ 10,282,866.16	\$ 172,324,642.57
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	818,395.18	-	3,000.00	-	-	-	17,486.30	-	838,881.48
Accrued Salaries & Benefits	3,059,590.15	-	-	-	-	-	-	-	3,059,590.15
Due to Other Funds	39,092,213.04	1,774,383.49	-	507,446.28	-	-	139,932.90	-	41,513,975.71
Other Liabilities	2,079,159.34	-	399.35	-	-	-	-	0.15	2,079,558.84
Total Liabilities	45,049,357.71	1,774,383.49	3,399.35	507,446.28	-	-	157,419.20	0.15	47,492,006.18
Fund Balance									
Revenues	193,914,924.84	11,222,711.56	58,184.02	5,003,381.95	33,020.74	(1,093.39)	4,507.95	25,552.15	210,261,189.82
Expenditures	161,667,631.31	1,766,320.34	-	277,619.04	-	-	100,000.00	-	163,811,570.69
Net Increase/(Decrease) in Fund Balance	32,247,293.53	9,456,391.22	58,184.02	4,725,762.91	33,020.74	(1,093.39)	(95,492.05)	25,552.15	46,449,619.13
Fund Balance Beginning of Year	49,962,994.53	13,522,871.82	1,145,485.95	1,863,545.14	997,922.40	38,935.70	593,947.86	10,257,313.86	78,383,017.26
Total Fund Balance	82,210,288.06	22,979,263.04	1,203,669.97	6,589,308.05	1,030,943.14	37,842.31	498,455.81	10,282,866.01	124,832,636.39
Total Liabilities and Fund Balance	\$ 127,259,645.77	\$ 24,753,646.53	\$ 1,207,069.32	\$ 7,096,754.33	\$ 1,030,943.14	\$ 37,842.31	\$ 655,875.01	\$ 10,282,866.16	\$ 172,324,642.57

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

November 30, 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	90,683.84	-	-	-	-	-	-	-	-	-	-	-	-	533,203.66	623,887.50
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	90,183.28	100,651.88
Total Assets	101,152.44	-	-	-	-	-	-	-	-	-	-	-	-	623,386.94	724,539.38
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	118.58	118.58
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	36,045.74	36,045.74
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	36,164.32	36,164.32
Fund Balance															
Revenues	22,580.71	859,637.18	93,482.15	52,325.29	16,601.50	11,676.77	4,737.28	1,625.00	2,728.95	13,690.88	22,160.50	-	278,328.65	37,386.19	1,416,961.05
Expenditures	16,788.88	749,619.25	93,217.51	54,934.58	12,451.30	14,093.56	3,575.65	-	3,696.01	13,606.97	27,345.61	-	335,840.98	9,775.42	1,334,945.72
Net Increase/(Decrease) in Fund Balance	5,791.83	110,017.93	264.64	(2,609.29)	4,150.20	(2,416.79)	1,161.63	1,625.00	(967.06)	83.91	(5,185.11)	-	(57,512.33)	27,610.77	82,015.33
Fund Bal BegYr	95,360.61	204,210.75	75,444.64	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	606,359.73
Total Fund Balance	101,152.44	314,228.68	75,709.28	46,375.79	9,652.98	38,908.06	8,632.48	13,222.10	3,613.56	26,378.15	15,867.23	410.89	1,863.81	32,359.61	688,375.06
Total Liabilities and Fund Balance	101,152.44	314,228.68	75,709.28	46,375.79	9,652.98	38,908.06	8,632.48	13,222.10	3,613.56	26,378.15	15,867.23	410.89	1,863.81	68,523.93	724,539.38

BOYERTOWN AREA SCHOOL DISTRICT

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

NOVEMBER, 2023

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	93,455,231.91	3,360,566.04	88,538,949.67	4,916,282.24	94.74
7000	STATE SOURCES	41,364,591.75	164,515.27	9,742,299.10	31,622,292.65	23.55
8000	FEDERAL SOURCES	2,520,000.00	1,922.85	727,463.84	1,792,536.16	28.87
TOTAL REVENUES		137,339,823.66	3,527,004.16	99,008,712.61	38,331,111.05	72.09

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	54,530,932.63	4,364,452.45	14,516,667.78	40,014,264.85	26.62
200	BENEFITS	37,151,772.97	2,890,517.26	9,499,342.72	27,652,430.25	25.57
300	PROFESSIONAL SERVICES	15,465,827.00	1,514,620.47	3,254,833.52	12,210,993.48	21.05
400	PURCHASED PROPERTY SERVICES	1,001,460.00	78,956.48	377,488.04	623,971.96	37.69
500	OTHER PURCHASED SERVICES	15,938,799.00	1,127,326.95	3,318,506.61	12,620,292.39	20.82
600	SUPPLIES	6,671,779.39	176,959.07	1,896,787.64	4,774,991.75	28.43
700	PROPERTY	1,055,463.00	12,465.00	387,357.00	668,106.00	36.70
800	OTHER OBJECTS	3,629,911.00	12,648.07	4,990,242.95	-1,360,331.95	137.48
900	OTHER USES OF FUNDS	3,721,100.00	0.00	327,557.97	3,393,542.03	8.80
TOTAL EXPENSES		139,167,044.99	10,177,945.75	38,568,784.23	100,598,260.76	27.71

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

NOVEMBER, 2023

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	65,971,283.47	4,485,145.51	13,880,464.62	52,090,818.85	21.04
1200	SPECIAL PROGRAMS	23,627,413.00	2,016,557.60	5,930,791.56	17,696,621.44	25.10
1300	VOCATIONAL PROGRAMS	2,063,589.00	164,042.41	1,011,628.66	1,051,960.34	49.02
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	2,206.02	24,393.51	259,146.66	8.60
1600	ADULT EDUCATION	0.00	-44.00	-28.00	28.00	0.00
1800	PRE-K COUNTS	596,401.00	42,026.05	114,326.90	482,074.10	19.17
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	393,740.30	1,170,748.99	2,607,698.46	30.98
2200	INSTRUCTIONAL STAFF SERVICES	3,032,929.50	317,691.24	1,187,516.22	1,845,413.28	39.15
2300	ADMINISTRATION SERVICES	6,962,632.17	454,180.65	2,707,890.79	4,254,741.38	38.89
2400	PUPIL HEALTH SERVICES	1,890,089.95	145,121.77	420,372.43	1,469,717.52	22.24
2500	BUSINESS SERVICES	1,248,636.15	110,312.18	560,978.42	687,657.73	44.93
2600	BUILDING SERVICES	9,331,886.35	579,044.28	2,882,623.35	6,449,263.00	30.89
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	928,832.81	1,351,899.74	5,088,079.01	20.99
2800	CENTRAL SERVICES	4,537,567.71	106,486.77	1,391,758.32	3,145,809.39	30.67
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	0.00	101,000.00	0.00
3100	FOOD SERVICES	0.00	0.00	90.54	-90.54	0.00
3200	STUDENT ACTIVITIES	2,073,974.32	414,686.50	697,278.67	1,376,695.65	33.62
3300	COMMUNITY SERVICES	9,000.00	324.00	4,665.74	4,334.26	51.84
5100	DEBT SERVICE	6,804,256.00	1,500.00	5,247,858.71	1,556,397.29	77.13
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	16,091.66	-16,474.94	16,474.94	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
TOTAL EXPENSES		139,167,044.99	10,177,945.75	38,568,784.23	100,598,260.76	27.71

November 2023 Transfers

Transfer Date	Description	Debit	Credit	School Year	Location
11/01/2023	MSE STUDENT ACTIVITIES/CLUBS TO MSE POSTAGE 23-24	\$1,700.00	\$1,700.00	2023 - 2024	Middle School East
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$600.00	\$600.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/01/2023	SAS INSTITUTE CONFERENCE REGIST NEW 360 CODES	\$150.00	\$150.00	2023 - 2024	Office of Teaching & Learning
11/03/2023	ELEM CLASS CURRICULUM TO ELEM MUSIC CURRICULUM	\$600.00	\$600.00	2023 - 2024	Office of Teaching & Learning
11/07/2023	Budget Transfer	\$2,400.00	\$2,400.00	2023 - 2024	Washington Elementary
11/13/2023	Fire Extinguisher, equipment repair	\$2,700.00	\$2,700.00	2023 - 2024	Facilities
11/13/2023	Transfer from Elem. to MS account - cover tansport	\$66.32	\$66.32	2023 - 2024	Office of Teaching & Learning
11/15/2023	transfer funds	\$2,700.00	\$2,700.00	2023 - 2024	Colebrookdale Elememenary
11/17/2023	BES Supplies/Special Projects	\$1,930.00	\$1,930.00	2023 - 2024	Facilities
11/21/2023	BCIU LEADERSHIP SERIES REG FEES 580 TO 360	\$1,375.00	\$1,375.00	2023 - 2024	Office of Teaching & Learning
11/21/2023	BCIU LEADERSHIP SERIES REGISTRATION FEES	\$1,750.00	\$1,750.00	2023 - 2024	Office of Teaching & Learning
11/21/2023	BCIU LEADERSHIP SERIES BENNETT, J	\$325.00	\$325.00	2023 - 2024	Office of Teaching & Learning
11/21/2023	BCIU LEADERSHIP SERIES REG FEE FINE, VICTORIA	\$325.00	\$325.00	2023 - 2024	Office of Teaching & Learning
11/27/2023	Transferring funds from World Language to Art Repairs	\$250.00	\$250.00	2023 - 2024	Middle School East
11/29/2023	Transfer to fund Professional Develpment	\$650.00	\$650.00	2023 - 2024	IT