BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
September 30, 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	130,768,032.52	20,057,635.72	1,297,572.63	6,024,188.60	886,431.10	-	685,405.63	572,398.78	160,291,664.98
State & Federal Receivables	6,134,228.76	-	-	-	-	-	-	-	6,134,228.76
Due from Other Funds	2,121,770.04	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,432,058.50
Other Receivables	2,909,271.40	-	-	-	-	-	-	5,074.80	2,914,346.20
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	312,817.82	-	21,000.00	-	-	-	-	-	333,817.82
Total Assets	$ 142,289,062.56	$ 27,021,282.46	$ 1,318,572.63	$ 8,424,188.60	$ 1,084,847.08	$ -	$ 685,405.63	$ 10,325,699.32	$ 191,149,058.28
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	209,183.71	-	3,000.00	-	-	-	17,486.30	-	229,670.01
Accrued Salaries & Benefits	3,825,510.88	-	-	-	-	-	-	-	3,825,510.88
Due to Other Funds	18,967,400.87	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,482,618.10
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	25,048,121.45	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	25,584,224.48
Fund Balance									
Revenues	239,418,341.70	883,049.26	69,935.48	180,531.36	35,492.76	(1,864.34)	10,217.79	28,350.76	240,624,054.77
Expenditures	151,328,001.68	3,659,311.74	-	466,318.97	92.32	-	-	175.32	155,453,900.03
Net Increase/(Decrease) in Fund Balance	88,090,340.02	(2,776,262.48)	69,935.48	(285,787.61)	35,400.44	(1,864.34)	10,217.79	28,175.44	85,170,154.74
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	117,240,941.11	27,000,563.26	1,315,173.28	8,029,328.21	1,084,847.08	40,295.26	527,986.43	10,325,699.17	165,564,833.80
Total Liabilities and Fund Balance	$ 142,289,062.56	$ 27,021,282.46	$ 1,318,572.63	$ 8,424,188.60	$ 1,084,847.08	$ -	$ 685,405.63	$ 10,325,699.32	$ 191,149,058.28

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
September 30, 2025

Trust & Agency Funds	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	102,681.12	-	-	-	-	-	-	-	-	-	-	-	-	800,247.28	902,928.40
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	16,133.13	16,133.13
Total Assets	102,681.12	-	-	-	-	-	-	-	-	-	-	-	-	816,380.41	919,061.53
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	45,352.64	45,352.64
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	48,159.64	48,159.64
Fund Balance															
Revenues	30,677.98	333,737.84	100,852.80	84,566.68	9,651.45	16,493.96	10,555.47	-	3,734.73	20,195.23	21,620.20	-	258,688.26	26,567.41	917,342.01
Expenditures	25,815.77	346,885.77	73,804.77	77,366.05	8,583.64	12,842.28	6,085.08	-	3,101.11	17,208.88	24,530.64	-	109,507.54	4,065.08	709,796.61
Net Increase/(Decrease) in Fund Balance	4,862.21	(13,147.93)	27,048.03	7,200.63	1,067.81	3,651.68	4,470.39	-	633.62	2,986.35	(2,910.44)	-	149,180.72	22,502.33	207,545.40
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	31,860.37	663,356.49
Total Fund Balance	102,681.12	262,946.50	91,753.25	50,225.22	14,101.94	42,356.64	9,015.23	13,222.10	3,635.13	36,607.31	17,566.04	410.89	172,017.82	54,362.70	870,901.89
Total Liabilities and Fund Balance	102,681.12	262,946.50	91,753.25	50,225.22	14,101.94	42,356.64	9,015.23	13,222.10	3,635.13	36,607.31	17,566.04	410.89	172,017.82	102,522.34	919,061.53

BOYERTOWN AREA SCHOOL DISTRICT **SELECTED FUNDS:** 10

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

SEPTEMBER, 2025

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	101,313,299.00	47,135,639.16	85,695,797.88	15,617,501.12	84.58
7000	STATE SOURCES	46,657,053.00	270,084.12	2,133,949.08	44,523,103.92	4.57
8000	FEDERAL SOURCES	867,154.00	7,508.74	7,508.74	859,645.26	0.87
	TOTAL REVENUES	148,837,506.00	47,413,232.02	87,837,255.70	61,000,250.30	59.02

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	59,575,808.00	4,465,095.38	5,938,399.33	53,637,408.67	9.97
200	BENEFITS	41,582,350.00	3,198,780.07	4,027,874.03	37,554,475.97	9.69
300	PROFESSIONAL SERVICES	15,187,143.00	788,691.52	1,661,135.03	13,526,007.97	10.94
400	PURCHASED PROPERTY SERVICES	1,111,422.00	133,701.13	358,116.53	753,305.47	32.22
500	OTHER PURCHASED SERVICES	17,113,088.00	633,990.78	1,547,828.80	15,565,259.20	9.04
600	SUPPLIES	6,166,046.00	325,235.58	1,748,487.81	4,417,558.19	28.36
700	PROPERTY	2,372,478.00	305,853.26	565,884.30	1,806,593.70	23.85
800	OTHER OBJECTS	3,208,682.00	18,794.68	107,932.51	3,100,749.49	3.36
900	OTHER USES OF FUNDS	4,287,000.00	0.00	1,515,000.00	2,772,000.00	35.34
	TOTAL EXPENSES	150,604,017.00	9,870,142.40	17,470,658.34	133,133,358.66	11.60

BOYERTOWN AREA SCHOOL DISTRICT **SELECTED FUNDS:** 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

SEPTEMBER, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	69,234,927.00	4,756,830.38	5,209,961.37	64,024,965.63	7.53
1200	SPECIAL PROGRAMS	25,992,220.00	2,018,047.28	3,008,150.81	22,984,069.19	11.57
1300	VOCATIONAL PROGRAMS	2,120,269.00	175,197.34	700,789.36	1,419,479.64	33.05
1400	OTHER INSTRUCTIONAL PROGRAMS	233,073.00	15,438.91	73,072.16	160,000.84	31.35
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	23,229.02	-23,229.02	0.00
1800	PRE-K COUNTS	576,316.00	40,326.91	45,941.06	530,374.94	7.97
2100	PUPIL PERSONNEL SERVICES	5,943,300.00	408,859.74	486,682.29	5,456,617.71	8.19
2200	INSTRUCTIONAL STAFF SERVICES	4,257,339.00	328,238.54	676,374.53	3,580,964.47	15.89
2300	ADMINISTRATION SERVICES	7,142,208.00	547,762.22	1,571,015.30	5,571,192.70	22.00
2400	PUPIL HEALTH SERVICES	2,563,033.00	153,560.60	177,163.57	2,385,869.43	6.91
2500	BUSINESS SERVICES	1,595,842.00	127,229.22	392,302.51	1,203,539.49	24.58
2600	BUILDING SERVICES	9,974,385.00	631,106.43	1,689,297.42	8,285,087.58	16.94
2700	PUPIL TRANSPORTATION SERVICES	6,255,626.00	217,924.67	323,384.50	5,932,241.50	5.17
2800	CENTRAL SERVICES	4,943,111.00	458,700.63	1,487,042.59	3,456,068.41	30.08
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	0.00	105,000.00	0.00
3100	FOOD SERVICES	3.00	0.00	0.00	3.00	0.00
3200	STUDENT ACTIVITIES	2,289,663.00	32,528.68	198,903.35	2,090,759.65	8.69
3300	COMMUNITY SERVICES	9,550.00	1,175.69	8,875.12	674.88	92.93
5100	DEBT SERVICE	6,927,652.00	100.00	1,541,845.56	5,385,806.44	22.26
5200	FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-42,884.84	-143,372.18	143,372.18	0.00
5900	BUDGETARY RESERVE	140,500.00	0.00	0.00	140,500.00	0.00
	TOTAL EXPENSES	150,604,017.00	9,870,142.40	17,470,658.34	133,133,358.66	11.60