

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

January 31, 2026

	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	116,905,397.41	19,753,103.03	1,314,107.11	6,073,829.78	894,585.67	-	686,510.46	578,932.44	146,206,465.90
State & Federal Receivables	8,326,156.39	-	-	-	-	-	-	-	8,326,156.39
Due from Other Funds	2,406,061.25	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,716,349.71
Other Receivables	2,877,639.51	-	-	-	-	-	-	5,074.80	2,882,714.31
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	312,736.32	-	21,000.00	-	-	-	-	-	333,736.32
Total Assets	\$ 130,870,932.90	\$ 26,716,749.77	\$ 1,335,107.11	\$ 8,473,829.78	\$ 1,093,001.65	\$ -	\$ 686,510.46	\$ 10,332,232.98	\$ 179,508,364.65
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(968,126.92)	-	3,000.00	-	-	-	17,486.30	-	(947,640.62)
Accrued Salaries & Benefits	6,264,458.47	-	-	-	-	-	-	-	6,264,458.47
Due to Other Funds	19,115,137.05	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,630,354.28
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	26,457,494.59	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	26,993,597.62
Fund Balance									
Revenues	278,556,492.80	1,148,135.35	86,469.96	236,168.98	43,679.47	(1,864.34)	11,322.62	34,940.56	280,115,345.40
Expenditures	203,293,655.58	4,228,930.52	-	472,315.41	124.46	-	-	231.46	207,995,257.43
Net Increase/(Decrease) in Fund Balance	75,262,837.22	(3,080,795.17)	86,469.96	(236,146.43)	43,555.01	(1,864.34)	11,322.62	34,709.10	72,120,087.97
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	104,413,438.31	26,696,030.57	1,331,707.76	8,078,969.39	1,093,001.65	40,295.26	529,091.26	10,332,232.83	152,514,767.03
Total Liabilities and Fund Balance	\$ 130,870,932.90	\$ 26,716,749.77	\$ 1,335,107.11	\$ 8,473,829.78	\$ 1,093,001.65	\$ -	\$ 686,510.46	\$ 10,332,232.98	\$ 179,508,364.65

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

January 31, 2026

<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	103,236.71	-	-	-	-	-	-	-	-	-	-	-	-	791,125.22	894,361.93
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,013.13	21,013.13
Total Assets	103,236.71	-	-	-	-	-	-	-	-	-	-	-	-	812,138.35	915,375.06
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	46,740.68	46,740.68
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	49,547.68	49,547.68
Fund Balance															
Revenues	33,018.81	387,160.59	124,547.85	99,705.71	12,586.56	25,403.36	14,885.80	-	7,984.67	27,382.57	31,029.33	-	532,583.51	34,907.22	1,331,195.98
Expenditures	27,601.01	409,162.59	105,616.43	84,381.65	12,539.89	19,980.92	10,461.23	-	4,196.11	23,289.13	38,045.25	-	388,409.24	5,041.64	1,128,725.09
Net Increase/(Decrease) in Fund Balance	5,417.80	(22,002.00)	18,931.42	15,324.06	46.67	5,422.44	4,424.57	-	3,788.56	4,093.44	(7,015.92)	-	144,174.27	29,865.58	202,470.89
Fund Bal BegYr	97,818.91	278,148.95	62,650.70	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	103,236.71	256,146.95	81,582.12	58,348.65	13,080.80	44,127.40	8,969.41	13,222.10	6,790.07	37,714.40	13,460.56	410.89	167,011.37	61,725.95	865,827.38
Total Liabilities and Fund Balance	103,236.71	256,146.95	81,582.12	58,348.65	13,080.80	44,127.40	8,969.41	13,222.10	6,790.07	37,714.40	13,460.56	410.89	167,011.37	111,273.63	915,375.06

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

JANUARY, 2026

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	101,313,359.00	2,888,293.70	98,454,430.23	2,858,928.77	97.18
7000 STATE SOURCES	46,657,053.00	849,900.00	23,197,115.73	23,459,937.27	49.72
8000 FEDERAL SOURCES	1,827,518.00	147,748.30	1,155,541.21	671,976.79	63.23
TOTAL REVENUES	149,797,930.00	3,885,942.00	122,807,087.17	26,990,842.83	81.98

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	59,575,808.00	4,575,399.70	24,251,843.35	35,323,964.65	40.71
200 BENEFITS	41,582,350.00	3,379,766.76	17,281,849.08	24,300,500.92	41.56
300 PROFESSIONAL SERVICES	15,185,155.22	1,857,650.69	9,110,557.09	6,074,598.13	60.00
400 PURCHASED PROPERTY SERVICES	1,129,950.67	115,195.02	776,570.71	353,379.96	68.73
500 OTHER PURCHASED SERVICES	17,113,360.36	1,645,218.73	8,577,860.29	8,535,500.07	50.12
600 SUPPLIES	6,148,000.80	561,292.68	3,181,263.76	2,966,737.04	51.74
700 PROPERTY	2,371,846.00	52,641.88	759,979.07	1,611,866.93	32.04
800 OTHER OBJECTS	3,210,605.95	31,960.22	1,439,914.05	1,770,691.90	44.85
900 OTHER USES OF FUNDS	4,287,000.00	0.00	4,041,899.41	245,100.59	94.28
TOTAL EXPENSES	150,604,077.00	12,219,125.68	69,421,736.81	81,182,340.19	46.10

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

JANUARY, 2026

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	69,235,847.83	5,538,360.60	26,881,602.86	42,354,244.97	38.83
1200	SPECIAL PROGRAMS	25,992,280.00	2,836,173.93	13,110,157.22	12,882,122.78	50.44
1300	VOCATIONAL PROGRAMS	2,120,269.00	182,755.27	1,398,794.58	721,474.42	65.97
1400	OTHER INSTRUCTIONAL PROGRAMS	233,073.00	13,966.72	135,577.95	97,495.05	58.17
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	7,584.50	30,813.52	-30,813.52	0.00
1800	PRE-K COUNTS	576,316.00	62,182.71	295,671.52	280,644.48	51.30
2100	PUPIL PERSONNEL SERVICES	5,943,300.00	398,985.05	2,632,802.26	3,310,497.74	44.30
2200	INSTRUCTIONAL STAFF SERVICES	4,256,381.58	456,847.88	2,361,968.50	1,894,413.08	55.49
2300	ADMINISTRATION SERVICES	7,142,244.59	610,718.19	3,826,669.24	3,315,575.35	53.58
2400	PUPIL HEALTH SERVICES	2,563,033.00	169,190.85	891,508.70	1,671,524.30	34.78
2500	BUSINESS SERVICES	1,595,842.00	215,426.07	1,294,929.53	300,912.47	81.14
2600	BUILDING SERVICES	9,974,385.00	787,615.18	4,756,327.49	5,218,057.51	47.69
2700	PUPIL TRANSPORTATION SERVICES	6,255,626.00	645,038.42	3,607,382.82	2,648,243.18	57.67
2800	CENTRAL SERVICES	4,943,111.00	203,868.68	2,298,444.35	2,644,666.65	46.50
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	107,357.17	-2,357.17	102.24
3100	FOOD SERVICES	3.00	0.00	0.00	3.00	0.00
3200	STUDENT ACTIVITIES	2,289,663.00	76,499.07	866,036.95	1,423,626.05	37.82
3300	COMMUNITY SERVICES	9,550.00	6,098.12	22,328.63	-12,778.63	233.81
5100	DEBT SERVICE	6,927,652.00	8,161.74	5,310,646.50	1,617,005.50	76.66
5200	FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-347.30	-290,239.98	290,239.98	0.00
5900	BUDGETARY RESERVE	140,500.00	0.00	-117,043.00	257,543.00	-83.30
TOTAL EXPENSES		150,604,077.00	12,219,125.68	69,421,736.81	81,182,340.19	46.10

January 2026 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
01/13/2026	Transferred funds from BASH build. oper. general supplies to NHUF build. oper repairs & maint.	2620-610-001 to 2620-432-011	256.35	2025 - 2026	Facilities
01/16/2026	Transferred funds within the music budget accounts	1110-650-002-121 to 1110-513-002-121	190	2025 - 2026	Middle School East
01/19/2026	Transferred funds from facilities build. oper. transportation to MSE build. oper repairs & maintenance	2620-580 to 2620-432-002	1500	2025 - 2026	Facilities
01/22/2026	Transferred funds from WES janitorial supplies to NHUF janitorial supplies	2620-611-004 to 2620-611-011	1813.43	2025 - 2026	Facilities
01/23/2026	Transferred funds from build. oper. dues/fees & prof. srvs to NHUF repairs & maintenance	2611-339 & 2620-810-004 to 2620-431-004	2500	2025 - 2026	Facilities
01/26/2026	Transferred funds from MSW grounds serv. supplies to NHUF grounds serv. supplies	2630-610-003 to 2630-610-011	31.1	2025 - 2026	Facilities
01/28/2026	Transferred funds from building operations rental/equip. to general supplies	2620-610 to 2620-442	471	2025 - 2026	Facilities
01/29/2026	Transferred funds from EES building operations rep/maint. to MSE building operations rep/maint.	2620-431-008 to 2620-431-002	1080	2025 - 2026	Facilities
01/29/2026	Transferred funds from WES general supplies to WES transportation	1110-610-004 to 1110513-004	600	2025 - 2026	Washington Elementary