

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

December 31, 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	125,755,888.90	19,832,016.58	1,310,176.61	6,066,425.42	892,628.07	-	686,284.83	577,360.18	155,120,780.59
State & Federal Receivables	8,326,156.39	-	-	-	-	-	-	-	8,326,156.39
Due from Other Funds	2,393,703.42	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,703,991.88
Other Receivables	2,869,570.32	-	-	-	-	-	-	5,074.80	2,874,645.12
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	327,817.82	-	21,000.00	-	-	-	-	-	348,817.82
Total Assets	\$ 139,716,078.87	\$ 26,795,663.32	\$ 1,331,176.61	\$ 8,466,425.42	\$ 1,091,044.05	\$ -	\$ 686,284.83	\$ 10,330,660.72	\$ 188,417,333.82
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(315,985.72)	-	3,000.00	-	-	-	17,486.30	-	(295,499.42)
Accrued Salaries & Benefits	6,371,303.87	-	-	-	-	-	-	-	6,371,303.87
Due to Other Funds	19,136,158.15	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,651,375.38
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	27,237,502.29	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	27,773,605.32
Fund Balance									
Revenues	274,385,239.24	1,085,192.00	82,539.46	222,810.30	41,713.85	(1,864.34)	11,096.99	33,354.28	275,860,081.78
Expenditures	191,057,263.75	4,087,073.62	-	466,361.09	116.44	-	-	217.44	195,611,032.34
Net Increase/(Decrease) in Fund Balance	83,327,975.49	(3,001,881.62)	82,539.46	(243,550.79)	41,597.41	(1,864.34)	11,096.99	33,136.84	80,249,049.44
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	112,478,576.58	26,774,944.12	1,327,777.26	8,071,565.03	1,091,044.05	40,295.26	528,865.63	10,330,660.57	160,643,728.50
Total Liabilities and Fund Balance	\$ 139,716,078.87	\$ 26,795,663.32	\$ 1,331,176.61	\$ 8,466,425.42	\$ 1,091,044.05	\$ -	\$ 686,284.83	\$ 10,330,660.72	\$ 188,417,333.82

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
December 31, 2025

<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 Activities All	Total
Assets															
Cash & Investments	104,678.99	-	-	-	-	-	-	-	-	-	-	-	-	989,868.60	1,094,547.59
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,013.13	21,013.13
Total Assets	104,678.99	-	-	-	-	-	-	-	-	-	-	-	-	1,010,881.73	1,115,560.72
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	46,220.74	46,220.74
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	49,027.74	49,027.74
Fund Balance															
Revenues	32,831.99	377,924.88	121,990.10	97,711.82	13,011.56	25,693.36	14,885.80	-	5,163.69	24,046.57	28,562.20	-	531,960.01	32,956.47	1,306,738.45
Expenditures	25,971.91	381,293.71	98,094.31	82,873.72	11,924.95	19,201.39	10,461.23	-	3,316.11	21,947.21	36,636.55	-	207,212.77	4,628.10	903,561.96
Net Increase/(Decrease) in Fund Balance	6,860.08	(3,368.83)	23,895.79	14,838.10	1,086.61	6,491.97	4,424.57	-	1,847.58	2,099.36	(8,074.35)	-	324,747.24	28,328.37	403,176.49
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	104,678.99	274,780.12	86,546.49	57,862.69	14,120.74	45,196.93	8,969.41	13,222.10	4,849.09	35,720.32	12,402.13	410.89	347,584.34	60,188.74	1,066,532.98
Total Liabilities and Fund Balance	104,678.99	274,780.12	86,546.49	57,862.69	14,120.74	45,196.93	8,969.41	13,222.10	4,849.09	35,720.32	12,402.13	410.89	347,584.34	109,216.48	1,115,560.72

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10**GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE
DECEMBER, 2025

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	101,313,359.00	1,921,833.77	95,280,824.97	6,032,534.03	94.05
7000 STATE SOURCES	46,657,053.00	5,769,159.96	22,347,215.73	24,309,837.27	47.90
8000 FEDERAL SOURCES	1,827,518.00	853,015.15	1,007,792.91	819,725.09	55.15
TOTAL REVENUES	149,797,930.00	8,544,008.88	118,635,833.61	31,162,096.39	79.20

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	59,575,808.00	4,426,108.72	19,676,443.65	39,899,364.35	33.03
200 BENEFITS	41,582,350.00	3,202,129.78	13,902,082.32	27,680,267.68	33.43
300 PROFESSIONAL SERVICES	15,187,155.22	1,141,824.35	7,237,934.90	7,949,220.32	47.66
400 PURCHASED PROPERTY SERVICES	1,108,096.06	108,285.79	661,375.69	446,720.37	59.69
500 OTHER PURCHASED SERVICES	17,114,071.19	1,846,713.05	6,930,346.91	10,183,724.28	40.50
600 SUPPLIES	6,165,947.08	291,100.10	2,619,971.08	3,545,976.00	42.49
700 PROPERTY	2,371,846.00	11,434.37	707,337.19	1,664,508.81	29.82
800 OTHER OBJECTS	3,211,803.45	26,258.44	1,407,953.83	1,803,849.62	43.84
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	11,053,854.60	57,185,344.98	93,418,732.02	37.97

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

DECEMBER, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	69,235,884.42	5,173,058.64	21,342,038.73	47,893,845.69	30.83
1200	SPECIAL PROGRAMS	25,992,280.00	2,260,917.45	10,273,890.67	15,718,389.33	39.53
1300	VOCATIONAL PROGRAMS	2,120,269.00	182,755.27	1,216,039.31	904,229.69	57.35
1400	OTHER INSTRUCTIONAL PROGRAMS	233,073.00	15,236.37	121,611.23	111,461.77	52.18
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	23,229.02	-23,229.02	0.00
1800	PRE-K COUNTS	576,316.00	40,390.59	233,488.81	342,827.19	40.51
2100	PUPIL PERSONNEL SERVICES	5,943,300.00	448,325.23	2,232,892.71	3,710,407.29	37.57
2200	INSTRUCTIONAL STAFF SERVICES	4,256,381.58	330,205.43	1,905,400.82	2,350,980.76	44.77
2300	ADMINISTRATION SERVICES	7,142,208.00	520,192.48	3,216,366.07	3,925,841.93	45.03
2400	PUPIL HEALTH SERVICES	2,563,033.00	161,670.09	722,317.85	1,840,715.15	28.18
2500	BUSINESS SERVICES	1,595,842.00	158,714.07	1,078,978.40	516,863.60	67.61
2600	BUILDING SERVICES	9,974,385.00	755,449.82	3,968,712.31	6,005,672.69	39.79
2700	PUPIL TRANSPORTATION SERVICES	6,255,626.00	718,315.16	2,962,344.40	3,293,281.60	47.35
2800	CENTRAL SERVICES	4,943,111.00	174,267.56	2,094,441.51	2,848,669.49	42.37
2900	OTHER SUPPORT SERVICES	105,000.00	107,357.17	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	45,649.34	774,456.38	1,515,206.62	33.82
3300	COMMUNITY SERVICES	9,550.00	3,047.81	16,230.51	-6,680.51	169.95
5100	DEBT SERVICE	6,927,652.00	5,900.00	5,302,484.76	1,625,167.24	76.54
5200	FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-47,597.88	-289,892.68	289,892.68	0.00
5900	BUDGETARY RESERVE	140,500.00	0.00	-117,043.00	257,543.00	-83.30
TOTAL EXPENSES		150,604,077.00	11,053,854.60	57,185,344.98	93,418,732.02	37.97

December 2025 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
12/10/2025	Transferring MSE counseling funds from books and periodicals to general supplies	2122-640-002 to 2122-610-002	\$450.00	2025 - 2026	Middle School East
12/16/2025	Transferring athletic funds from multiple accounts for accounts to stay current	3250-513-709/710/719 to 3250-810-001-711/735	\$1,507.00	2025 - 2026	Athletics