

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

February 28, 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	112,504,698.96	19,727,520.97	1,317,630.75	6,085,896.13	896,352.72	-	686,721.12	580,350.95	141,799,171.60
State & Federal Receivables	8,326,156.39	-	-	-	-	-	-	-	8,326,156.39
Due from Other Funds	2,437,533.12	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,747,821.58
Other Receivables	2,875,891.47	-	-	-	-	-	-	5,074.80	2,880,966.27
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	308,367.32	-	21,000.00	-	-	-	-	-	329,367.32
Total Assets	\$ 126,495,589.28	\$ 26,691,167.71	\$ 1,338,630.75	\$ 8,485,896.13	\$ 1,094,768.70	\$ -	\$ 686,721.12	\$ 10,333,651.49	\$ 175,126,425.18
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(968,126.92)	-	3,000.00	-	-	-	17,486.30	-	(947,640.62)
Accrued Salaries & Benefits	5,031,035.10	-	-	-	-	-	-	-	5,031,035.10
Due to Other Funds	18,972,280.87	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,487,498.10
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	25,081,215.04	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	25,617,318.07
Fund Balance									
Revenues	286,688,997.71	1,204,247.01	89,993.60	248,253.39	45,458.58	(1,864.34)	11,533.28	36,377.13	288,322,996.36
Expenditures	214,425,224.56	4,310,624.24	-	472,333.47	136.52	-	-	249.52	219,208,568.31
Net Increase/(Decrease) in Fund Balance	72,263,773.15	(3,106,377.23)	89,993.60	(224,080.08)	45,322.06	(1,864.34)	11,533.28	36,127.61	69,114,428.05
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	101,414,374.24	26,670,448.51	1,335,231.40	8,091,035.74	1,094,768.70	40,295.26	529,301.92	10,333,651.34	149,509,107.11
Total Liabilities and Fund Balance	\$ 126,495,589.28	\$ 26,691,167.71	\$ 1,338,630.75	\$ 8,485,896.13	\$ 1,094,768.70	\$ -	\$ 686,721.12	\$ 10,333,651.49	\$ 175,126,425.18

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

February 28, 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	104,801.24	-	-	-	-	-	-	-	-	-	-	-	-	668,082.18	772,883.42
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,013.13	21,013.13
Total Assets	104,801.24	-	-	-	-	-	-	-	-	-	-	-	-	689,095.31	793,896.55
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	46,766.84	46,766.84
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	49,573.84	49,573.84
Fund Balance															
Revenues	35,186.40	420,679.76	150,694.05	107,311.71	13,223.56	25,408.36	15,928.08	-	12,869.01	28,185.57	40,941.57	-	533,623.51	36,498.60	1,420,550.18
Expenditures	28,204.07	443,688.23	119,778.18	92,647.70	12,539.89	19,980.92	12,460.23	-	4,607.23	23,339.13	40,914.80	-	533,759.24	7,664.34	1,339,583.96
Net Increase/(Decrease) in Fund Balance	6,982.33	(23,008.47)	30,915.87	14,664.01	683.67	5,427.44	3,467.85	-	8,261.78	4,846.44	26.77	-	(135.73)	28,834.26	80,966.22
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	104,801.24	255,140.48	93,566.57	57,688.60	13,717.80	44,132.40	8,012.69	13,222.10	11,263.29	38,467.40	20,503.25	410.89	22,701.37	60,694.63	744,322.71
Total Liabilities and Fund Balance	104,801.24	255,140.48	93,566.57	57,688.60	13,717.80	44,132.40	8,012.69	13,222.10	11,263.29	38,467.40	20,503.25	410.89	22,701.37	110,268.47	793,896.55

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

FEBRUARY, 2026

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	101,313,359.00	983,342.73	99,437,772.96	1,875,586.04	98.15
7000	STATE SOURCES	46,657,053.00	7,070,198.98	30,267,314.71	16,389,738.29	64.87
8000	FEDERAL SOURCES	1,827,518.00	78,963.20	1,234,504.41	593,013.59	67.55
TOTAL REVENUES		149,797,930.00	8,132,504.91	130,939,592.08	18,858,337.92	87.41

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	59,575,808.00	4,603,428.65	28,855,272.00	30,720,536.00	48.43
200	BENEFITS	41,582,350.00	3,222,877.49	20,504,726.57	21,077,623.43	49.31
300	PROFESSIONAL SERVICES	15,177,155.22	1,873,251.45	11,003,177.54	4,173,977.68	72.50
400	PURCHASED PROPERTY SERVICES	1,155,950.67	54,480.70	831,051.41	324,899.26	71.89
500	OTHER PURCHASED SERVICES	17,111,510.36	890,227.72	9,468,088.01	7,643,422.35	55.33
600	SUPPLIES	6,131,850.80	442,462.49	3,623,726.25	2,508,124.55	59.10
700	PROPERTY	2,371,846.00	22,130.88	782,109.95	1,589,736.05	32.97
800	OTHER OBJECTS	3,210,605.95	3,340.60	1,443,254.65	1,767,351.30	44.95
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	11,112,199.98	80,553,305.79	70,050,771.21	53.49

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

FEBRUARY, 2026

MAJOR FUNCTION	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100 REGULAR PROGRAMS	69,235,847.83	4,983,821.81	31,862,864.24	37,372,983.59	46.02
1200 SPECIAL PROGRAMS	25,992,280.00	2,652,872.01	15,763,029.23	10,229,250.77	60.65
1300 VOCATIONAL PROGRAMS	2,120,269.00	190,313.20	1,589,107.78	531,161.22	74.95
1400 OTHER INSTRUCTIONAL PROGRAMS	233,073.00	15,344.46	150,922.41	82,150.59	64.75
1500 NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	30,813.52	-30,813.52	0.00
1600 ADULT EDUCATION	0.00	-131.00	-131.00	131.00	0.00
1800 PRE-K COUNTS	576,316.00	53,896.90	349,568.42	226,747.58	60.66
2100 PUPIL PERSONNEL SERVICES	5,943,300.00	548,833.02	3,181,635.28	2,761,664.72	53.53
2200 INSTRUCTIONAL STAFF SERVICES	4,256,381.58	487,887.86	2,849,856.36	1,406,525.22	66.95
2300 ADMINISTRATION SERVICES	7,142,244.59	545,633.21	4,374,862.88	2,767,381.71	61.25
2400 PUPIL HEALTH SERVICES	2,563,033.00	172,519.61	1,064,028.31	1,499,004.69	41.51
2500 BUSINESS SERVICES	1,595,842.00	168,025.37	1,462,954.90	132,887.10	91.67
2600 BUILDING SERVICES	9,974,385.00	758,923.20	5,515,250.69	4,459,134.31	55.29
2700 PUPIL TRANSPORTATION SERVICES	6,255,626.00	89,335.24	3,696,670.36	2,558,955.64	59.09
2800 CENTRAL SERVICES	4,943,111.00	158,724.67	2,457,169.02	2,485,941.98	49.71
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	375,052.47	1,260,506.12	1,029,156.88	55.05
3300 COMMUNITY SERVICES	9,550.00	4,491.77	26,820.40	-17,270.40	280.84
5100 DEBT SERVICE	6,927,652.00	0.00	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	-93,343.82	-383,583.80	383,583.80	0.00
5900 BUDGETARY RESERVE	140,500.00	0.00	-117,043.00	257,543.00	-83.30
TOTAL EXPENSES	150,604,077.00	11,112,199.98	80,553,305.79	70,050,771.21	53.49

February 2026 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
02/02/2026	Transferred funds from BASH & PF building operations special projects supplies & BASH janitorial supplies to BASH building operations general supplies	2620-612-001/2620-612-007/2620-611-001 to 2620-610-001	\$10,000.00	2025 - 2026	Facilities
02/02/2026	Transferred funds from BASH regular operations social studies books/periodicals to social studies general supplies	1110-640-001-190 to 1110-610-001-190	\$1,000.00	2025 - 2026	Boyertown Area Senior High
02/03/2026	Transferred funds from MSE library books & periodicals to MSE library general supplies	2250-640-002 to 2250-610-002	\$71.34	2025 - 2026	Middle School East
02/04/2026	Transferred funds from vehicle services supplies to repairs & maintenance	2650-610 to 2650-430	\$2,000.00	2025 - 2026	Facilities
02/05/2026	Transferred funds from operation maintenance dues/fees to GES building operations repairs & maint.	2611-810 to 2620-431-009	\$862.50	2025 - 2026	Facilities
02/05/2026	Transferred funds from EES building operations repairs & maint. to building operations janitorial supplies	2620-431-008 to 2620-611-008	\$1,050.00	2025 - 2026	Facilities
02/05/2026	Transferred funds from BASH building operations supplies to repairs & maintenance	2620-612-001 to 2620-431-001	\$2,200.00	2025 - 2026	Facilities
02/06/2026	Transferred funds from MSE regular programs art repairs to MSE art supplies	1110-430-002-112 to 1110-610-002-112	\$70.00	2025 - 2026	Middle School East
02/10/2026	Transferred funds from MSE educational media supplies MSE education media rentals and equipment	2211-610-002 to 2211-442-002	\$3,500.00	2025 - 2026	Middle School East
02/17/2026	Transferred funds from MSW building operations supplies to MSE building operations supplies	2620-611-003 to 2620-611-002	\$2,000.00	2025 - 2026	Facilities
02/18/2026	Transferred funds from vehicle services supplies to repairs & maintenance	2650-610 to 2650-430	\$500.00	2025 - 2026	Facilities
02/19/2026	Transferred funds from WES regular program copy paper supplies to general supplies	1110-619-004 to 1110-610-004	\$4,766.55	2025 - 2026	Washington Elementary
02/19/2026	Transferred funds from WES principals office supplies to regular program supplies	2380-610-004 to 1110-610-004	\$36.59	2025 - 2026	Washington Elementary
02/20/2026	Transferred funds from CES regular program transportation & postage to general supplies	1110-580-006 & 1110-531-006 to 1110-610-006	\$950.00	2025 - 2026	Colebrookdale Elementary
02/24/2026	Transferred funds from WES security serv's supplies to grounds serv's supplies	2660-610-009 to 2630-612-009	\$5,000.00	2025 - 2026	Facilities
02/27/2026	Transferred funds from building operations spec. project supplies to janitorial supplies	2620-612 to 2620-611	\$249.83	2025 - 2026	Facilities
02/27/2026	Transferred funds from BES security serv's supplies to building operations rep. & maint. equip.	2660-610-005 to 2620-432-005	\$5,000.00	2025 - 2026	Facilities