

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

March 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	101,018,804.55	19,602,243.01	1,321,520.33	6,099,249.47	898,314.50	-	686,961.94	581,927.61	130,209,021.41
State & Federal Receivables	8,326,156.39	-	-	-	-	-	-	-	8,326,156.39
Due from Other Funds	2,463,954.14	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,774,242.60
Other Receivables	2,902,068.57	-	-	-	-	-	-	5,074.80	2,907,143.37
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	355,258.32	-	21,000.00	-	-	-	-	-	376,258.32
Total Assets	\$ 115,109,183.99	\$ 26,565,889.75	\$ 1,342,520.33	\$ 8,499,249.47	\$ 1,096,730.48	\$ -	\$ 686,961.94	\$ 10,335,228.15	\$ 163,635,764.11
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(967,385.58)	-	3,000.00	-	-	-	17,486.30	-	(946,899.28)
Accrued Salaries & Benefits	1,359,369.37	-	-	-	-	-	-	-	1,359,369.37
Due to Other Funds	18,972,064.87	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,487,282.10
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	21,410,074.65	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	21,946,177.68
Fund Balance									
Revenues	292,009,482.50	1,265,528.23	93,883.18	261,654.92	47,432.40	(1,864.34)	11,774.10	37,971.83	293,725,862.82
Expenditures	227,460,974.25	4,497,183.42	-	472,381.66	148.56	-	-	267.56	232,430,955.45
Net Increase/(Decrease) in Fund Balance	64,548,508.25	(3,231,655.19)	93,883.18	(210,726.74)	47,283.84	(1,864.34)	11,774.10	37,704.27	61,294,907.37
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	93,699,109.34	26,545,170.55	1,339,120.98	8,104,389.08	1,096,730.48	40,295.26	529,542.74	10,335,228.00	141,689,586.43
Total Liabilities and Fund Balance	\$ 115,109,183.99	\$ 26,565,889.75	\$ 1,342,520.33	\$ 8,499,249.47	\$ 1,096,730.48	\$ -	\$ 686,961.94	\$ 10,335,228.15	\$ 163,635,764.11

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
March 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	112,236.11	-	-	-	-	-	-	-	-	-	-	-	-	729,307.04	841,543.15
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,013.13	21,013.13
Total Assets	112,236.11	-	-	-	-	-	-	-	-	-	-	-	-	750,320.17	862,556.28
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	46,982.84	46,982.84
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	49,789.84	49,789.84
Fund Balance															
Revenues	44,211.81	477,820.10	162,342.45	142,161.71	15,439.56	25,408.36	15,928.08	-	14,277.91	30,432.57	43,259.57	-	539,116.70	38,873.64	1,549,272.46
Expenditures	29,794.61	458,848.91	138,536.18	103,031.12	16,858.40	20,467.89	12,635.84	-	5,748.81	23,686.30	43,939.68	-	536,989.92	9,324.85	1,399,862.51
Net Increase/(Decrease) in Fund Balance	14,417.20	18,971.19	23,806.27	39,130.59	(1,418.84)	4,940.47	3,292.24	-	8,529.10	6,746.27	(680.11)	-	2,126.78	29,548.79	149,409.95
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	112,236.11	297,120.14	86,456.97	82,155.18	11,615.29	43,645.43	7,837.08	13,222.10	11,530.61	40,367.23	19,796.37	410.89	24,963.88	61,409.16	812,766.44
Total Liabilities and Fund Balance	112,236.11	297,120.14	86,456.97	82,155.18	11,615.29	43,645.43	7,837.08	13,222.10	11,530.61	40,367.23	19,796.37	410.89	24,963.88	111,199.00	862,556.28

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

MARCH, 2026

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	101,313,359.00	1,397,778.13	100,836,970.09	476,388.91	99.53
7000 STATE SOURCES	46,657,053.00	3,847,413.51	34,114,728.22	12,542,324.78	73.12
8000 FEDERAL SOURCES	1,827,518.00	73,874.15	1,308,378.56	519,139.44	71.59
TOTAL REVENUES	149,797,930.00	5,319,065.79	136,260,076.87	13,537,853.13	90.96

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	59,576,558.00	4,414,245.98	33,269,517.98	26,307,040.02	55.84
200 BENEFITS	41,582,350.00	3,191,182.61	23,696,456.62	17,885,893.38	56.99
300 PROFESSIONAL SERVICES	15,013,630.66	1,496,210.30	12,499,387.84	2,514,242.82	83.25
400 PURCHASED PROPERTY SERVICES	1,301,044.53	173,468.66	1,001,498.76	299,545.77	76.98
500 OTHER PURCHASED SERVICES	17,107,286.14	2,222,210.83	11,690,298.84	5,416,987.30	68.34
600 SUPPLIES	6,155,755.72	298,362.33	3,924,893.89	2,230,861.83	63.76
700 PROPERTY	2,371,846.00	76,132.13	858,242.08	1,513,603.92	36.18
800 OTHER OBJECTS	3,208,605.95	1,163,365.21	2,606,860.06	601,745.89	81.25
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	13,035,178.05	93,589,055.48	57,015,021.52	62.14

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

MARCH, 2026

MAJOR FUNCTION	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100 REGULAR PROGRAMS	69,233,597.83	5,099,794.76	36,965,464.31	32,268,133.52	53.39
1200 SPECIAL PROGRAMS	25,992,280.00	2,475,116.50	18,238,145.73	7,754,134.27	70.17
1300 VOCATIONAL PROGRAMS	2,120,269.00	182,755.27	1,771,863.05	348,405.95	83.57
1400 OTHER INSTRUCTIONAL PROGRAMS	233,073.00	15,214.98	166,137.39	66,935.61	71.28
1500 NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	30,813.52	-30,813.52	0.00
1600 ADULT EDUCATION	0.00	-76.00	-207.00	207.00	0.00
1800 PRE-K COUNTS	576,316.00	59,632.49	409,200.91	167,115.09	71.00
2100 PUPIL PERSONNEL SERVICES	5,943,300.00	396,998.02	3,578,633.30	2,364,666.70	60.21
2200 INSTRUCTIONAL STAFF SERVICES	4,252,631.58	337,076.08	3,186,932.44	1,065,699.14	74.94
2300 ADMINISTRATION SERVICES	7,148,244.59	511,867.53	4,886,730.41	2,261,514.18	68.36
2400 PUPIL HEALTH SERVICES	2,563,033.00	190,826.29	1,254,854.60	1,308,178.40	48.96
2500 BUSINESS SERVICES	1,595,842.00	184,792.43	1,644,726.02	-48,884.02	103.06
2600 BUILDING SERVICES	9,974,385.00	824,690.11	6,339,940.80	3,634,444.20	63.56
2700 PUPIL TRANSPORTATION SERVICES	6,255,626.00	1,427,531.98	5,124,202.34	1,131,423.66	81.91
2800 CENTRAL SERVICES	4,943,111.00	166,851.86	2,624,020.88	2,319,090.12	53.08
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	71,207.89	1,331,954.21	957,708.79	58.17
3300 COMMUNITY SERVICES	9,550.00	9,170.52	35,990.92	-26,440.92	376.87
5100 DEBT SERVICE	6,927,652.00	1,129,025.46	6,439,671.96	487,980.04	92.96
5200 FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800 SUSPENSE REALLOCATIONS	0.00	-47,298.12	-430,334.48	430,334.48	0.00
5900 BUDGETARY RESERVE	140,500.00	0.00	-117,043.00	257,543.00	-83.30
TOTAL EXPENSES	150,604,077.00	13,035,178.05	93,589,055.48	57,015,021.52	62.14

March 2026 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
03/02/2026	Transferred funds from GES security. serv's supplies to NHUF build. oper. gen. supplies	2660-610-009 to 2620-610-011	\$3,000.00	2025 - 2026	Facilities
03/02/2026	Transferred funds from MSE general supplies to MSE postage	1110-610-002 to 1110-531-002	\$600.00	2025 - 2026	Middle School East
03/02/2026	Transferred funds from Supv operations. maintenance. Serv's travel to building operations suppl	2611-580 to 2620-610	\$500.00	2025 - 2026	Facilities
03/02/2026	Transferred funds from MSE tech ed. transportation to MSE tech ed. repairs/maintenance	1110-513-002-260 to 1110-430-002-260	\$1,000.00	2025 - 2026	Middle School East
03/03/2026	Transferred funds from Security professional serv's to building oper. general supplies	2660-339-266 to 2620-610-260	\$5,000.00	2025 - 2026	Facilities
03/03/2026	Transferred funds from BASH world language tech supplies to world language general suppl	1110-650-001-160 to 1110-610-001-160	\$1,377.44	2025 - 2026	BASH
03/04/2026	Transferred funds from CES security serv's supplies to CES build. oper. repairs & maint	2660-610-006-266 to 2620-431-006-260	\$2,000.00	2025 - 2026	Facilities
03/04/2026	Transferred funds from Security serv's tech supplies to building operations repairs & maint	2660-650-266 to 2620-432-260	\$10,000.00	2025 - 2026	Facilities
03/04/2026	Transferred funds from Security professional services to vehicle services repairs & maint.	2660-339-266 to 2650-430-260	\$3,000.00	2025 - 2026	Facilities
03/05/2026	Transferred funds from Security services tech. supplies to BASH building operation supplies	2660-650 to 2620-612-001	\$9,000.00	2025 - 2026	Facilities
03/05/2026	Transferred funds from MSE security services gen. supplies to MSE grounds serv's supplies	2660-610-002-266 to 2630-610-002-260	\$14,000.00	2025 - 2026	Facilities
03/06/2026	Transferred funds from EES security services supplies to building operations repairs & maint	2260-610-008-266 to 2620-431-008-260	\$5,000.00	2025 - 2026	Facilities
03/18/2026	Transferred funds from BES copy paper supplies to BES general supplies	1110-619-005 to 1110-610-005	\$2,811.00	2025 - 2026	Boyertown Elementary
03/26/2026	Transferred funds from MSE educational media supplies to MSE extra duty, building directec	2211-610-002 to 1110-121-002-290	\$750.00	2025 - 2026	Middle School East
03/27/2026	Transferred funds from BASH tech supls/prin. dues/fees & postage to BASH princ. gen supls	2211-650-001/2380-810-001/1110-531-001/2380-610-001/	\$8,000.00	2025 - 2026	BASH
03/27/2026	Transferred funds from BASH graduation. land & building rentals to BASH graduation supplies	1110-441-001-- to 1110-610-001	\$1,500.00	2025 - 2026	BASH
03/31/2026	Transferred funds from MSW Security services supls. to building operations repairs/maint.	2660-610-003-266 to 2620-431-003-260	\$6,000.00	2025 - 2026	Facilities