BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
June 30, 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	82,708,137.17	17,270,209.97	1,332,880.75	4,893,923.35	904,097.49	-	687,647.24	586,563.93	108,383,459.90
State & Federal Receivables	10,068,234.21	-	-	-	-	-	-	-	10,068,234.21
Due from Other Funds	2,375,924.66	14,471,448.74	-	4,900,000.00	198,415.98	-	-	9,748,225.74	31,694,015.12
Other Receivables	2,925,146.73	108.00	-	-	-	-	-	5,074.80	2,930,329.53
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	424,680.82	-	21,000.00	-	-	-	-	-	445,680.82
Total Assets	$ 98,545,065.61	$ 31,741,766.71	$ 1,353,880.75	$ 9,793,923.35	$ 1,102,513.47	$ -	$ 687,647.24	$ 10,339,864.47	$ 153,564,661.60
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(967,256.48)	-	3,000.00	-	-	-	17,486.30	-	(946,770.18)
Accrued Salaries & Benefits	16,490,624.73	-	-	-	-	-	-	-	16,490,624.73
Due to Other Funds	34,342,325.89	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	34,857,543.12
Other Liabilities	2,098,352.33	-	399.35	-	-	-	-	-	2,098,751.68
	51,964,046.47	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	-	52,500,149.35
Fund Balance									
Revenues	316,501,958.31	773,637.02	48,777.16	161,885.97	24,604.63	-	3,354.89	19,667.66	317,533,885.64
Expenditures	294,918,196.06	3,397,026.26	-	1,245,481.82	116.48	-	-	188.48	299,561,009.10
Net Increase/(Decrease) in Fund Balance	21,583,762.25	(2,623,389.24)	48,777.16	(1,083,595.85)	24,488.15	-	3,354.89	19,479.18	17,972,876.54
Fund Balance Beginning of Year	24,997,256.89	34,344,436.75	1,301,704.24	10,482,658.81	1,078,025.32	40,295.26	526,873.15	10,320,385.29	83,091,635.71
Total Fund Balance	46,581,019.14	31,721,047.51	1,350,481.40	9,399,062.96	1,102,513.47	40,295.26	530,228.04	10,339,864.47	101,064,512.25
Total Liabilities and Fund Balance	$ 98,545,065.61	$ 31,741,766.71	$ 1,353,880.75	$ 9,793,923.35	$ 1,102,513.47	$ -	$ 687,647.24	$ 10,339,864.47	$ 153,564,661.60

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
June 30, 2026

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	100,136.25	-	-	-	-	-	-	-	-	-	-	-	-	671,471.06	771,607.31
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,593.07	21,593.07
Total Assets	100,136.25	-	-	-	-	-	-	-	-	-	-	-	-	693,064.13	793,200.38
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	53,661.71	53,661.71
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	56,468.71	56,468.71
Fund Balance															
Revenues	49,786.99	576,829.10	167,039.91	156,045.18	21,485.09	29,187.38	18,379.34	-	14,749.48	34,288.38	44,550.71	-	540,373.22	43,626.07	1,696,340.85
Expenditures	47,469.65	569,020.37	164,490.71	135,896.77	21,512.43	21,871.35	14,289.51	-	8,922.45	33,924.28	51,867.78	-	543,384.86	(20,955.57)	1,591,694.59
Net Increase/(Decrease) in Fund Balance	2,317.34	7,808.73	2,549.20	20,148.41	(27.34)	7,316.03	4,089.83	-	5,827.03	364.10	(7,317.07)	-	(3,011.64)	64,581.64	104,646.26
Fund Bal BegYr	99,956.00	280,448.95	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	20,537.10	589.29	634,222.50
Total Fund Balance	102,273.34	288,257.68	65,199.90	63,173.00	13,006.79	46,020.99	8,634.67	13,222.10	8,828.54	33,985.06	13,159.41	410.89	17,525.46	65,170.93	738,868.76
Total Liabilities and Fund Balance	102,273.34	288,257.68	65,199.90	63,173.00	13,006.79	46,020.99	8,634.67	13,222.10	8,828.54	33,985.06	13,159.41	410.89	17,525.46	121,639.64	795,337.47

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

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

JUNE, 2026

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	101,313,359.00	2,872,883.54	106,799,052.62	-5,485,693.62	105.41
7000	STATE SOURCES	46,657,053.00	13,034,319.72	51,150,676.63	-4,493,623.63	109.63
8000	FEDERAL SOURCES	1,827,518.00	361,281.74	1,980,950.14	-153,432.14	108.40
	TOTAL REVENUES	149,797,930.00	16,268,485.00	159,930,679.39	-10,132,749.39	106.76

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	59,490,890.11	13,835,622.23	56,356,607.99	3,134,282.12	94.73
200	BENEFITS	41,374,911.54	9,896,254.35	39,177,890.52	2,197,021.02	94.69
300	PROFESSIONAL SERVICES	15,020,941.19	1,956,267.33	18,141,997.09	-3,121,055.90	120.78
400	PURCHASED PROPERTY SERVICES	1,340,256.38	246,322.68	1,434,858.78	-94,602.40	107.06
500	OTHER PURCHASED SERVICES	17,121,407.76	2,772,491.13	17,287,905.19	-166,497.43	100.97
600	SUPPLIES	5,957,804.60	295,512.63	4,807,075.75	1,150,728.85	80.69
700	PROPERTY	2,359,792.00	129,635.12	1,003,068.19	1,356,723.81	42.51
800	OTHER OBJECTS	3,651,073.42	4,152.96	2,846,091.28	804,982.14	77.95
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	29,136,258.43	145,097,394.20	5,506,682.80	96.34

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

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

JUNE, 2026

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	68,848,989.25	16,601,495.65	63,626,320.46	5,222,668.79	92.41
1200	SPECIAL PROGRAMS	25,944,088.47	6,354,023.66	29,661,169.36	-3,717,080.89	114.33
1300	VOCATIONAL PROGRAMS	2,120,269.00	0.00	2,137,373.59	-17,104.59	100.81
1400	OTHER INSTRUCTIONAL PROGRAMS	233,073.00	19,138.36	218,061.77	15,011.23	93.56
1500	NON PUBLIC SCHOOL PROGRAMS	11,932.88	8,895.50	39,709.02	-27,776.14	332.77
1600	ADULT EDUCATION	0.00	-273.00	-390.00	390.00	0.00
1800	PRE-K COUNTS	576,316.00	171,564.33	706,250.25	-129,934.25	122.55
2100	PUPIL PERSONNEL SERVICES	5,940,292.38	1,408,938.74	6,039,436.48	-99,144.10	101.67
2200	INSTRUCTIONAL STAFF SERVICES	4,271,196.58	683,769.36	4,545,023.68	-273,827.10	106.41
2300	ADMINISTRATION SERVICES	7,149,244.59	703,212.83	6,621,528.06	527,716.53	92.62
2400	PUPIL HEALTH SERVICES	2,563,033.00	363,263.23	1,980,883.91	582,149.09	77.29
2500	BUSINESS SERVICES	1,595,842.00	168,400.62	2,116,214.37	-520,372.37	132.61
2600	BUILDING SERVICES	9,974,385.00	1,002,239.39	8,870,648.10	1,103,736.90	88.93
2700	PUPIL TRANSPORTATION SERVICES	6,255,626.00	1,352,933.95	8,162,386.15	-1,906,760.15	130.48
2800	CENTRAL SERVICES	4,928,071.00	221,992.77	3,158,147.48	1,769,923.52	64.08
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	64,621.69	2,032,317.32	257,345.68	88.76
3300	COMMUNITY SERVICES	9,971.00	11,370.47	59,493.13	-49,522.13	596.66
5100	DEBT SERVICE	7,407,034.00	735.85	6,629,167.62	777,866.38	89.50
5200	FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-64.97	-1,496,660.72	1,496,660.72	0.00
5900	BUDGETARY RESERVE	80,046.85	0.00	-117,043.00	197,089.85	-146.22
	TOTAL EXPENSES	150,604,077.00	29,136,258.43	145,097,394.20	5,506,682.80	96.34

June 2026 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
06/30/2026	Transferred funds from EES building operations supplies to WES building operations spec. projects	2620-610-0087 to 2620-612-004	$2,300.00	2025 - 2026	Facilities
06/25/2026	Transferred funds from BASH general supplies to BASH principal supplies	1110-610-001 to 2380-610-001	$1,000.00	2025 - 2026	Boyertown Area High School
06/24/2026	Transferred funds from BASH music supplies to BASH music transportation	1110-610-001-121 to 1110-513-001-121	$600.00	2025 - 2026	Boyertown Area High School
06/22/2026	Transferred funds from MSW music travel to MSW to general travel	1110-580-003-121 to 1110-580-003-000	$990.00	2025 - 2026	Middle School West
06/18/2026	Transferred funds from building operations rep/maintenance to BES disposal services	2620-432-000 to 2620-411-005	$767.73	2025 - 2026	Facilities
06/08/2026	Transferred funds from BASH music repairs & maintenance to BASH music supplies	1110-430-001-121 to 1110-610-001-121	$1,200.00	2025 - 2026	Boyertown Area High School
06/04/2026	Transferred funds from GES security services supplies to GES building operations repairs/maint.	2660-610-011 to 2620-431-011	$7,000.00	2025 - 2026	Facilities