

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

August 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	119,977,146.45	12,482,381.47	1,340,680.99	4,794,505.44	908,268.53	-	688,114.54	589,774.58	140,780,872.00
State & Federal Receivables	9,919,055.22	-	-	-	-	-	-	-	9,919,055.22
Due from Other Funds	2,532,703.35	21,971,448.74	-	7,400,000.00	198,415.98	-	-	9,748,225.74	41,850,793.81
Other Receivables	2,919,223.97	-	-	-	-	-	-	5,074.80	2,924,298.77
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	289,176.32	-	21,000.00	-	-	-	-	-	310,176.32
Total Assets	\$ 135,680,247.33	\$ 34,453,830.21	\$ 1,361,680.99	\$ 12,194,505.44	\$ 1,106,684.51	\$ -	\$ 688,114.54	\$ 10,343,075.12	\$ 195,828,138.14
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(966,717.94)	-	3,000.00	-	-	-	17,486.30	-	(946,231.64)
Accrued Salaries & Benefits	3,675,603.78	-	-	-	-	-	-	-	3,675,603.78
Due to Other Funds	49,569,970.81	1,784,549.65	-	394,860.39	-	(40,295.26)	139,932.90	-	51,849,018.49
Other Liabilities	2,098,352.33	-	399.35	-	-	-	-	-	2,098,751.68
	<u>54,377,208.98</u>	<u>1,784,549.65</u>	<u>3,399.35</u>	<u>394,860.39</u>	<u>-</u>	<u>(40,295.26)</u>	<u>157,419.20</u>	<u>-</u>	<u>56,677,142.31</u>
Fund Balance									
Revenues	371,173,415.54	8,373,404.55	56,577.40	2,684,594.42	28,799.73	-	3,822.19	22,914.37	382,343,528.20
Expenditures	314,867,634.08	10,048,560.74	-	1,367,608.18	140.54	-	-	224.54	326,284,168.08
Net Increase/(Decrease) in Fund Balance	56,305,781.46	(1,675,156.19)	56,577.40	1,316,986.24	28,659.19	-	3,822.19	22,689.83	56,059,360.12
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	<u>81,303,038.35</u>	<u>32,669,280.56</u>	<u>1,358,281.64</u>	<u>11,799,645.05</u>	<u>1,106,684.51</u>	<u>40,295.26</u>	<u>530,695.34</u>	<u>10,343,075.12</u>	<u>139,150,995.83</u>
Total Liabilities and Fund Balance	\$ 135,680,247.33	\$ 34,453,830.21	\$ 1,361,680.99	\$ 12,194,505.44	\$ 1,106,684.51	\$ -	\$ 688,114.54	\$ 10,343,075.12	\$ 195,828,138.14

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

August 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	100,495.27	-	-	-	-	-	-	-	-	-	-	-	-	662,658.27	763,153.54
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,675.31	21,675.31
Total Assets	100,495.27	-	-	-	-	-	-	-	-	-	-	-	-	684,333.58	784,828.85
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	57,958.43	57,958.43
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	60,765.43	60,765.43
Fund Balance															
Revenues	50,184.32	579,091.14	170,144.91	156,763.18	21,485.09	30,050.93	18,379.34	-	14,899.48	34,288.38	44,763.71	-	540,486.27	46,746.34	1,707,283.09
Expenditures	47,507.96	576,356.30	166,152.39	138,983.50	22,427.04	29,094.11	14,469.43	-	8,922.45	35,240.99	53,367.78	-	543,384.86	(20,601.73)	1,615,305.08
Net Increase/(Decrease) in Fund Balance	2,676.36	2,734.84	3,992.52	17,779.68	(941.95)	956.82	3,909.91	-	5,977.03	(952.61)	(8,604.07)	-	(2,898.59)	67,348.07	91,978.01
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	102,632.36	283,183.79	66,643.22	60,804.27	12,092.18	39,661.78	8,454.75	13,222.10	8,978.54	32,668.35	11,872.41	410.89	17,638.51	67,937.36	726,200.51
Total Liabilities and Fund Balance	102,632.36	283,183.79	66,643.22	60,804.27	12,092.18	39,661.78	8,454.75	13,222.10	8,978.54	32,668.35	11,872.41	410.89	17,638.51	128,702.79	786,965.94

BOYERTOWN AREA SCHOOL DISTRICT**GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE**

AUGUST, 2026

SELECTED FUNDS: 10

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	104,674,245.00	35,445,182.78	47,437,915.91	57,236,329.09	45.32
7000 STATE SOURCES	8,815,870.00	1,568,809.00	2,434,983.00	6,380,887.00	27.62
8000 FEDERAL SOURCES	763,584.00	0.00	0.00	763,584.00	0.00
TOTAL REVENUES	114,253,699.00	37,013,991.78	49,872,898.91	64,380,800.09	43.65

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	58,801,442.86	891,286.33	-40,903.62	58,842,346.48	-0.07
200 BENEFITS	43,148,929.76	590,361.29	-138,579.84	43,287,509.60	-0.32
300 PROFESSIONAL SERVICES	9,186,993.00	376,255.80	844,273.53	8,342,719.47	9.19
400 PURCHASED PROPERTY SERVICES	1,034,630.00	150,884.55	203,639.71	830,990.29	19.68
500 OTHER PURCHASED SERVICES	10,645,848.00	302,265.17	976,852.13	9,668,995.87	9.18
600 SUPPLIES	5,226,459.00	921,877.61	1,593,537.75	3,632,921.25	30.49
700 PROPERTY	869,638.00	172,193.54	184,193.54	685,444.46	21.18
800 OTHER OBJECTS	396,310.00	20,166.72	889,524.22	-493,214.22	224.45
TOTAL EXPENSES	129,310,250.62	3,425,291.01	4,512,537.42	124,797,713.20	3.49

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

AUGUST, 2026

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	62,278,954.68	296,225.03	-1,577,165.78	63,856,120.46	-2.53
1200	SPECIAL PROGRAMS	22,611,709.61	420,557.75	328,240.17	22,283,469.44	1.45
1300	VOCATIONAL PROGRAMS	2,123,319.00	176,984.91	530,954.73	1,592,364.27	25.01
1400	OTHER INSTRUCTIONAL PROGRAMS	12,669.00	25,849.29	42,121.46	-29,452.46	332.48
1600	ADULT EDUCATION	0.00	90.00	90.00	-90.00	0.00
1800	PRE-K COUNTS	464,500.01	5,934.45	-7,482.23	471,982.24	-1.61
2100	PUPIL PERSONNEL SERVICES	5,574,384.71	50,374.53	-48,186.61	5,622,571.32	-0.86
2200	INSTRUCTIONAL STAFF SERVICES	5,461,842.92	205,772.12	368,396.79	5,093,446.13	6.74
2300	ADMINISTRATION SERVICES	6,280,097.04	519,341.36	1,110,597.68	5,169,499.36	17.68
2400	PUPIL HEALTH SERVICES	1,826,897.44	13,792.98	-17,619.50	1,844,516.94	-0.96
2500	BUSINESS SERVICES	1,648,034.36	124,647.45	359,991.19	1,288,043.17	21.84
2600	BUILDING SERVICES	10,645,619.33	812,233.75	1,378,675.23	9,266,944.10	12.95
2700	PUPIL TRANSPORTATION SERVICES	5,711,500.00	87,163.76	140,730.49	5,570,769.51	2.46
2800	CENTRAL SERVICES	3,213,403.93	662,155.34	956,129.94	2,257,273.99	29.75
3200	STUDENT ACTIVITIES	1,157,318.59	60,994.92	200,784.66	956,533.93	17.35
3300	COMMUNITY SERVICES	0.00	756.00	756.00	-756.00	0.00
5100	DEBT SERVICE	300,000.00	6,306.04	831,305.04	-531,305.04	277.10
5800	SUSPENSE REALLOCATIONS	0.00	-43,888.67	-85,781.84	85,781.84	0.00
TOTAL EXPENSES		129,310,250.62	3,425,291.01	4,512,537.42	124,797,713.20	3.49