BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
September 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	146,690,847.88	11,108,701.83	1,344,637.93	4,810,568.87	-	-	688,340.77	591,557.14	165,234,654.42
State & Federal Receivables	5,511,374.46	-	-	-	-	-	-	-	5,511,374.46
Due from Other Funds	2,720,120.49	21,063,023.43	-	7,400,000.00	198,415.98	-	-	9,748,225.74	41,129,785.64
Other Receivables	2,947,308.89	-	-	-	-	-	-	5,074.80	2,952,383.69
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	304,176.32	-	21,000.00	-	-	-	-	-	325,176.32
Total Assets	$ 158,216,770.06	$ 32,171,725.26	$ 1,365,637.93	$ 12,210,568.87	$ 198,415.98	$ -	$ 688,340.77	$ 10,344,857.68	$ 215,196,316.55
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(1,008,509.04)	-	3,000.00	-	-	-	17,486.30	-	(988,022.74)
Accrued Salaries & Benefits	(4,667,791.58)	-	-	-	-	-	-	-	(4,667,791.58)
Due to Other Funds	49,571,991.36	1,784,549.65	-	394,860.39	(908,425.31)	(40,295.26)	139,932.90	-	50,942,613.73
Other Liabilities	2,040,784.21	-	399.35	-	-	-	-	-	2,041,183.56
	45,936,474.95	1,784,549.65	3,399.35	394,860.39	(908,425.31)	(40,295.26)	157,419.20	-	47,327,982.97
Fund Balance									
Revenues	411,602,915.51	8,412,269.68	60,534.34	2,700,675.89	28,956.51	-	4,048.42	24,714.97	422,834,115.32
Expenditures	324,319,877.29	12,369,530.82	-	1,367,626.22	140.54	-	-	242.58	338,057,417.45
Net Increase/(Decrease) in Fund Balance	87,283,038.22	(3,957,261.14)	60,534.34	1,333,049.67	28,815.97	-	4,048.42	24,472.39	84,776,697.87
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	112,280,295.11	30,387,175.61	1,362,238.58	11,815,708.48	1,106,841.29	40,295.26	530,921.57	10,344,857.68	167,868,333.58
Total Liabilities and Fund Balance	$ 158,216,770.06	$ 32,171,725.26	$ 1,365,637.93	$ 12,210,568.87	$ 198,415.98	$ -	$ 688,340.77	$ 10,344,857.68	$ 215,196,316.55

BOYERTOWN AREA SCHOOL DISTRICT
Treasurer's report
September 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	102,817.67	-	-	-	-	-	-	-	-	-	-	-	-	690,469.87	793,287.54
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	23,695.86	23,695.86
Total Assets	102,817.67	-	-	-	-	-	-	-	-	-	-	-	-	714,165.73	816,983.40
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	58,487.37	58,487.37
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	61,294.37	61,294.37
Fund Balance															
Revenues	50,295.11	604,911.91	196,302.77	160,648.93	21,519.09	34,470.22	18,379.34	-	14,899.48	36,518.38	52,070.71	-	540,609.95	26,754.91	1,757,380.80
Expenditures	47,742.15	578,903.74	178,759.49	141,451.41	22,427.04	29,094.11	14,691.39	-	8,922.45	35,265.67	57,144.78	-	543,384.86	(21,564.11)	1,636,222.98
Net Increase/(Decrease) in Fund Balance	2,552.96	26,008.17	17,543.28	19,197.52	(907.95)	5,376.11	3,687.95	-	5,977.03	1,252.71	(5,074.07)	-	(2,774.91)	48,319.02	121,157.82
Fund Bal BegYr	102,401.80	283,187.63	62,650.70	40,285.91	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	636,668.30
Total Fund Balance	104,954.76	309,195.80	80,193.98	59,483.43	12,126.18	44,081.07	8,232.79	13,222.10	8,978.54	34,873.67	15,402.41	410.89	17,762.19	48,908.31	757,826.12
Total Liabilities and Fund Balance	104,954.76	309,195.80	80,193.98	59,483.43	12,126.18	44,081.07	8,232.79	13,222.10	8,978.54	34,873.67	15,402.41	410.89	17,762.19	110,202.68	819,120.49

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

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

SEPTEMBER, 2026

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	104,842,774.00	40,048,194.28	87,486,054.19	17,356,719.81	83.45
7000	STATE SOURCES	23,720,411.00	866,174.00	3,301,157.00	20,419,254.00	13.92
8000	FEDERAL SOURCES	1,363,584.00	0.00	0.00	1,363,584.00	0.00
	TOTAL REVENUES	129,926,769.00	40,914,368.28	90,787,211.19	39,139,557.81	69.88

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	59,206,073.94	4,672,649.17	4,631,745.55	54,574,328.39	7.82
200	BENEFITS	43,447,712.06	3,363,251.33	3,224,671.49	40,223,040.57	7.42
300	PROFESSIONAL SERVICES	14,637,282.00	974,532.30	1,818,805.83	12,818,476.17	12.43
400	PURCHASED PROPERTY SERVICES	1,085,252.00	206,359.70	409,500.66	675,751.34	37.73
500	OTHER PURCHASED SERVICES	10,754,119.00	628,928.69	1,605,780.82	9,148,338.18	14.93
600	SUPPLIES	5,220,733.66	428,910.57	2,022,891.07	3,197,842.59	38.75
700	PROPERTY	848,538.00	292.65	184,486.19	664,051.81	21.74
800	OTHER OBJECTS	2,621,262.50	1,139,345.66	2,028,869.88	592,392.62	77.40
900	OTHER USES OF FUNDS	4,081,000.00	1,046,000.00	1,046,000.00	3,035,000.00	25.63
	TOTAL EXPENSES	141,901,973.16	12,460,270.07	16,972,751.49	124,929,221.67	11.96

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

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

SEPTEMBER, 2026

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	63,916,812.62	4,869,309.48	3,292,642.45	60,624,170.17	5.15
1200	SPECIAL PROGRAMS	25,027,871.73	2,159,573.41	2,487,813.58	22,540,058.15	9.94
1300	VOCATIONAL PROGRAMS	2,123,319.00	176,984.91	707,939.64	1,415,379.36	33.34
1400	OTHER INSTRUCTIONAL PROGRAMS	141,752.88	14,765.04	56,886.50	84,866.38	40.13
1600	ADULT EDUCATION	0.00	0.00	90.00	-90.00	0.00
1800	PRE-K COUNTS	480,565.01	50,073.68	42,591.45	437,973.56	8.86
2100	PUPIL PERSONNEL SERVICES	5,778,698.85	410,648.62	362,462.01	5,416,236.84	6.27
2200	INSTRUCTIONAL STAFF SERVICES	6,011,923.90	376,453.60	744,794.39	5,267,129.51	12.39
2300	ADMINISTRATION SERVICES	6,655,544.77	594,435.98	1,705,033.66	4,950,511.11	25.62
2400	PUPIL HEALTH SERVICES	2,138,440.19	165,449.01	147,829.51	1,990,610.68	6.91
2500	BUSINESS SERVICES	1,648,005.36	161,290.65	520,783.09	1,127,222.27	31.60
2600	BUILDING SERVICES	10,607,514.33	870,880.32	2,249,555.55	8,357,958.78	21.21
2700	PUPIL TRANSPORTATION SERVICES	6,091,500.00	251,786.31	392,516.80	5,698,983.20	6.44
2800	CENTRAL SERVICES	3,218,707.93	185,085.50	1,141,215.44	2,077,492.49	35.46
3200	STUDENT ACTIVITIES	1,408,950.59	37,237.54	238,022.20	1,170,928.39	16.89
3300	COMMUNITY SERVICES	20,100.00	469.80	1,225.80	18,874.20	6.10
5100	DEBT SERVICE	6,632,266.00	2,177,110.98	3,008,416.02	3,623,849.98	45.36
5800	SUSPENSE REALLOCATIONS	0.00	-41,284.76	-127,066.60	127,066.60	0.00
	TOTAL EXPENSES	141,901,973.16	12,460,270.07	16,972,751.49	124,929,221.67	11.96