

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

August 31, 2025

	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	96,632,485.17	20,006,316.56	1,293,207.20	6,009,237.33	884,237.07	-	685,023.71	570,720.88	126,081,227.92
State & Federal Receivables	6,134,228.76	-	-	-	-	-	-	-	6,134,228.76
Due from Other Funds	402,652.03	6,963,646.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	19,712,940.49
Other Receivables	2,896,979.43	-	-	-	-	-	-	5,074.80	2,902,054.23
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	297,817.82	-	21,000.00	-	-	-	-	-	318,817.82
Total Assets	\$ 106,407,105.23	\$ 26,969,963.30	\$ 1,314,207.20	\$ 8,409,237.33	\$ 1,082,653.05	\$ -	\$ 685,023.71	\$ 10,324,021.42	\$ 155,192,211.24
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	208,783.71	-	3,000.00	-	-	-	17,486.30	-	229,270.01
Accrued Salaries & Benefits	5,488,781.52	-	-	-	-	-	-	-	5,488,781.52
Due to Other Funds	18,965,325.87	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,480,543.10
Other Liabilities	2,046,025.99	-	399.35	-	-	-	-	0.15	2,046,425.49
Total Liabilities	26,708,917.09	20,719.20	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	27,245,020.12
Fund Balance									
Revenues	192,005,109.68	812,533.42	65,570.05	165,566.03	33,290.67	(1,864.34)	9,835.87	26,658.80	193,116,700.18
Expenditures	141,457,522.63	3,640,115.06	-	466,304.91	84.26	-	-	161.26	145,564,188.12
Net Increase/(Decrease) in Fund Balance	50,547,587.05	(2,827,581.64)	65,570.05	(300,738.88)	33,206.41	(1,864.34)	9,835.87	26,497.54	47,552,512.06
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	79,698,188.14	26,949,244.10	1,310,807.85	8,014,376.94	1,082,653.05	40,295.26	527,604.51	10,324,021.27	127,947,191.12
Total Liabilities and Fund Balance	\$ 106,407,105.23	\$ 26,969,963.30	\$ 1,314,207.20	\$ 8,409,237.33	\$ 1,082,653.05	\$ -	\$ 685,023.71	\$ 10,324,021.42	\$ 155,192,211.24

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
August 31, 2025

<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	100,413.83	-	-	-	-	-	-	-	-	-	-	-	-	762,133.92	862,547.75
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	14,058.13	14,058.13
Total Assets	100,413.83	-	-	-	-	-	-	-	-	-	-	-	-	776,192.05	876,605.88
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	42,167.70	42,167.70
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	44,974.70	44,974.70
Fund Balance															
Revenues	28,194.68	307,973.50	77,200.80	84,566.68	9,651.45	16,493.96	10,555.47	-	3,734.73	16,292.49	21,356.20	-	255,688.25	24,606.73	856,314.94
Expenditures	25,599.76	330,201.08	72,726.64	77,076.05	8,376.70	12,842.28	6,085.08	-	3,101.11	17,158.88	23,030.64	-	107,807.54	4,034.49	688,040.25
Net Increase/(Decrease) in Fund Balance	2,594.92	(22,227.58)	4,474.16	7,490.63	1,274.75	3,651.68	4,470.39	-	633.62	(866.39)	(1,674.44)	-	147,880.71	20,572.24	168,274.69
Fund Bal BegYr	97,818.91	276,094.43	64,705.22	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	100,413.83	253,866.85	69,179.38	50,515.22	14,308.88	42,356.64	9,015.23	13,222.10	3,635.13	32,754.57	18,802.04	410.89	170,717.81	52,432.61	831,631.18
Total Liabilities and Fund Balance	100,413.83	253,866.85	69,179.38	50,515.22	14,308.88	42,356.64	9,015.23	13,222.10	3,635.13	32,754.57	18,802.04	410.89	170,717.81	97,407.31	876,605.88

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

AUGUST, 2025

MAJOR SOURCE	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000 LOCAL SOURCES	101,313,299.00	25,766,049.01	38,560,158.72	62,753,140.28	38.06
7000 STATE SOURCES	46,657,053.00	1,793,184.96	1,863,864.96	44,793,188.04	3.99
8000 FEDERAL SOURCES	867,154.00	0.00	0.00	867,154.00	0.00
TOTAL REVENUES	148,837,506.00	27,559,233.97	40,424,023.68	108,413,482.32	27.16

MAJOR ACCOUNT	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100 SALARIES	59,573,808.00	781,648.28	1,473,303.95	58,100,504.05	2.47
200 BENEFITS	41,582,350.00	518,382.99	829,093.96	40,753,256.04	1.99
300 PROFESSIONAL SERVICES	15,187,143.00	650,839.97	872,443.51	14,314,699.49	5.74
400 PURCHASED PROPERTY SERVICES	1,111,422.00	181,542.39	224,415.40	887,006.60	20.19
500 OTHER PURCHASED SERVICES	17,112,088.00	399,862.64	913,838.02	16,198,249.98	5.34
600 SUPPLIES	6,163,046.00	947,242.50	1,423,315.58	4,739,730.42	23.09
700 PROPERTY	2,372,478.00	260,031.04	260,031.04	2,112,446.96	10.96
800 OTHER OBJECTS	3,214,682.00	38,419.45	89,137.83	3,125,544.17	2.77
900 OTHER USES OF FUNDS	4,287,000.00	1,515,000.00	1,515,000.00	2,772,000.00	35.34
TOTAL EXPENSES	150,604,017.00	5,292,969.26	7,600,579.29	143,003,437.71	5.05

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

AUGUST, 2025

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	69,232,927.00	287,792.94	453,194.34	68,779,732.66	0.65
1200	SPECIAL PROGRAMS	25,992,220.00	626,209.70	990,103.53	25,002,116.47	3.81
1300	VOCATIONAL PROGRAMS	2,120,269.00	175,197.34	525,592.02	1,594,676.98	24.79
1400	OTHER INSTRUCTIONAL PROGRAMS	233,073.00	27,633.48	57,633.25	175,439.75	24.73
1500	NON PUBLIC SCHOOL PROGRAMS	0.00	0.00	23,229.02	-23,229.02	0.00
1800	PRE-K COUNTS	576,316.00	3,519.95	5,614.15	570,701.85	0.97
2100	PUPIL PERSONNEL SERVICES	5,943,300.00	44,815.49	77,822.55	5,865,477.45	1.31
2200	INSTRUCTIONAL STAFF SERVICES	4,259,339.00	160,505.73	348,135.99	3,911,203.01	8.17
2300	ADMINISTRATION SERVICES	7,142,208.00	576,709.44	1,023,253.08	6,118,954.92	14.33
2400	PUPIL HEALTH SERVICES	2,563,033.00	16,154.05	23,602.97	2,539,430.03	0.92
2500	BUSINESS SERVICES	1,595,842.00	174,450.71	265,073.29	1,330,768.71	16.61
2600	BUILDING SERVICES	9,974,385.00	780,430.67	1,058,190.99	8,916,194.01	10.61
2700	PUPIL TRANSPORTATION SERVICES	6,255,626.00	81,801.67	105,459.83	6,150,166.17	1.69
2800	CENTRAL SERVICES	4,943,111.00	751,029.59	1,028,341.96	3,914,769.04	20.80
2900	OTHER SUPPORT SERVICES	105,000.00	0.00	0.00	105,000.00	0.00
3100	FOOD SERVICES	3.00	0.00	0.00	3.00	0.00
3200	STUDENT ACTIVITIES	2,280,163.00	87,628.98	166,374.67	2,113,788.33	7.30
3300	COMMUNITY SERVICES	9,550.00	499.36	7,699.43	1,850.57	80.62
5100	DEBT SERVICE	6,927,652.00	1,540,927.56	1,541,745.56	5,385,906.44	22.25
5200	FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	-42,337.40	-100,487.34	100,487.34	0.00
5900	BUDGETARY RESERVE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENSES		150,604,017.00	5,292,969.26	7,600,579.29	143,003,437.71	5.05