

BOYERTOWN AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended June 30, 2006

	<u>Capital Project Funds</u>					Total Nonmajor Governmental Funds
	Special Revenue Fund	Capital Projects Fund	Senior High and N.H.U.F. Renovation Fund	Technology Reserve Fund	Debt Service Fund	
Revenues						
Local sources						
Earnings on investments	\$ 138	\$ 24,297	\$ 161	\$ 18,777	\$ 46,232	\$ 89,605
Other revenue		680,000				680,000
Revenue from student activities	144,236					144,236
Total revenues	<u>144,374</u>	<u>704,297</u>	<u>161</u>	<u>18,777</u>	<u>46,232</u>	<u>913,841</u>
Expenditures						
Current						
Instruction				804,951		804,951
Support services		5			15	20
Non-instructional	141,642					141,642
Capital outlay						
Facilities, acquisition, construction, and improvement		752,526				752,526
Debt service				19,538	383,855	403,393
Total expenditures	<u>141,642</u>	<u>752,531</u>	<u>-</u>	<u>824,489</u>	<u>383,870</u>	<u>2,102,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,732</u>	<u>(48,234)</u>	<u>161</u>	<u>(805,712)</u>	<u>(337,638)</u>	<u>(1,188,691)</u>
Other financing sources (uses)						
Transfers in				1,000,000		1,000,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balance	2,732	(48,234)	161	194,288	(337,638)	(188,691)
Fund balance, beginning	7,795	691,093	5,090	(211,585)	1,619,344	2,111,737
Fund balance, ending	<u>\$ 10,527</u>	<u>\$ 642,859</u>	<u>\$ 5,251</u>	<u>\$ (17,297)</u>	<u>\$ 1,281,706</u>	<u>\$ 1,923,046</u>