

BOYERTOWN AREA SCHOOL DISTRICT
NET ASSETS BY COMPONENTS
Last five fiscal years ending June 30,
(accrual basis of accounting)
Unaudited

	2006	2005	2004	2003	2002
Governmental activities					
Invested in capital, net of related debt	\$ 2,892,251	\$ (5,518,729)	\$ (20,984,777)	\$ (29,976,939)	\$ (31,351,849)
Restricted	3,022,036	7,411,421	26,920,981	34,947,607	33,196,185
Unrestricted	8,937,660	5,750,175	5,306,492	4,212,083	4,497,399
Total governmental activities net assets	<u>\$ 14,851,947</u>	<u>\$ 7,642,867</u>	<u>\$ 11,242,696</u>	<u>\$ 9,182,751</u>	<u>\$ 6,341,735</u>
Business-type activities					
Invested in capital, net of related debt	\$ 437,470	\$ 512,731	\$ 585,193	\$ 679,615	\$ 738,185
Unrestricted	261,222	391,637	394,335	500,992	438,012
Total business-type activities net assets	<u>\$ 698,692</u>	<u>\$ 904,368</u>	<u>\$ 979,528</u>	<u>\$ 1,180,607</u>	<u>\$ 1,176,197</u>
Primary government					
Invested in capital, net of related debt	\$ 3,329,721	\$ (5,005,998)	\$ (20,399,584)	\$ (29,297,324)	\$ (30,613,664)
Restricted	3,022,036	7,411,421	26,920,981	34,947,607	33,196,185
Unrestricted	9,198,882	6,141,812	5,700,827	4,713,075	4,935,411
Total primary government net assets	<u>\$ 15,550,639</u>	<u>\$ 8,547,235</u>	<u>\$ 12,222,224</u>	<u>\$ 10,363,358</u>	<u>\$ 7,517,932</u>

Note: Boyertown Area School District first applied GASB Statement No. 34 in fiscal year ending June 30, 2002. Therefore, government-wide financial information for years prior to fiscal year 2002 is not available.