BOYERTOWN AREA SCHOOL DISTRICT

OPERATING STATISTICS

Last five fiscal years ending June 30,

Fiscal			Cost per	Percentage	Teaching	Pupil/ teacher
year	Expenses ⁽¹⁾	Enrollment	pupil	change	staff	ratio
2002	\$ 57,830,599	6,713	\$ 8,615		422	15.91
2003	59,854,454	6,809	8,790	2.04%	422	16.14
2004	63,681,886	6,890	9,243	5.14%	446	15.45
2005	68,842,099	7,017	9,811	6.15%	465	15.09
2006	72,538,191	7,131	10,172	3.68%	473	15.08

The implementation of Governmental Accounting Standard Board Statement 44 *Economic Condition Reporting: The Statistical Section* is effective for periods beginning after June15, 2005. The District has decided to implement this standard early. However, since these schedules were never prepared before, information that was readily available is included and not the required past ten years.

⁽¹⁾ Figures are from the Total Government-wide Statement of Activities on the full accrual basis of accounting.