

BOYERTOWN AREA SCHOOL DISTRICT
RATIO OF OUTSTANDING DEBT BY TYPE
Last five fiscal years ending June 30,

Fiscal year	Governmental activities		Total primary government	Percentage of personal income	Per capita
	General obligation bonds	General obligation notes			
2002	\$ 50,855,000	\$ 26,330,000	\$ 77,185,000	10.18%	1,972
2003	48,370,000	26,145,000	74,515,000	9.49%	1,931
2004 ⁽¹⁾	39,505,000	25,630,000	65,135,000	7.19%	1,649
2005	61,355,000	6,400,000	67,755,000	6.99%	1,664
2006 ⁽²⁾	57,805,000	6,400,000	64,205,000	7.13%	1,575

⁽¹⁾ District paid off the bonds of 1993

⁽²⁾ District refunded 1998 bonds. District issued General Obligation Bonds Series 2006

The implementation of Governmental Accounting Standard Board Statement 44 *Economic Condition Reporting: The Statistical Section* is effective for periods beginning after June 15, 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.