

BOYERTOWN AREA SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the year ended June 30, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues				
Local sources				
Real estate taxes	\$ 39,924,854	\$ 39,924,854	\$ 40,643,355	\$ 718,501
Other taxes	6,972,000	6,972,000	7,758,941	786,941
Earnings on investments	550,000	550,000	1,053,989	503,989
Revenue from intermediate sources	884,244	1,048,089	1,095,969	47,880
Rentals	50,000	50,000	88,798	38,798
Tuition	263,000	263,000	272,916	9,916
Other revenue	295,000	295,000	263,486	(31,514)
State sources	21,397,478	21,429,348	21,856,633	427,285
Federal sources	621,721	659,926	927,518	267,592
Total revenues	70,958,297	71,192,217	73,961,605	2,769,388
Expenditures				
Current				
Instruction				
Regular programs	29,999,871	29,959,179	29,301,720	657,459
Special programs	7,223,347	7,201,600	8,024,999	(823,399)
Vocational programs	1,527,293	1,527,293	1,534,595	(7,302)
Other instructional programs	1,120,715	1,164,550	1,096,883	67,667
Adult education programs	7,765	12,848	11,277	1,571
Support services				
Pupil personnel services	2,186,291	2,241,914	2,267,672	(25,758)
Instructional staff services	3,127,438	3,260,371	3,596,858	(336,487)
Administration services	4,372,892	4,373,112	4,427,479	(54,367)
Pupil health	601,683	618,085	624,091	(6,006)
Business services	844,568	859,065	833,217	25,848
Operation and maintenance of plant services	6,096,274	6,122,874	6,278,423	(155,549)
Pupil transportation	3,617,264	4,017,264	4,697,331	(680,067)
Central services	763,424	771,079	1,815,687	(1,044,608)
Other support services	70,500	70,500	73,292	(2,792)
Non-instructional				
Student activities	931,263	930,784	949,411	(18,627)
Community services	46,576	46,407	22,976	23,431
Capital Outlay				
Facilities, acquisition, construction, and improvement			1,025,844	(1,025,844)
Debt service				
Interest	2,994,500	2,994,500	2,700,051	294,449
Principal	4,001,633	4,001,633	3,013,275	988,358
Total expenditures	69,533,297	70,173,058	72,295,081	(2,122,023)
Excess (deficiency) of revenues over expenditures	1,425,000	1,019,159	1,666,524	647,365
Other financing sources (uses)				
Proceeds of refunding bonds			9,399,886	9,399,886
Payments to refund bonds			(10,321,763)	(10,321,763)
Capital lease obligations			1,266,268	1,266,268
Transfers in	75,000	75,000	75,094	94
Transfers (out)	(1,000,000)	(1,000,000)	(1,000,000)	-
Budgetary reserve	(500,000)	(94,159)		94,159
Total other financing sources (uses)	(1,425,000)	(1,019,159)	(580,515)	438,644
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	1,086,009	1,086,009
Fund balance, beginning	5,287,008	5,287,008	5,287,008	-
Fund balance, ending	\$ 5,287,008	\$ 5,287,008	\$ 6,373,017	\$ 1,086,009

The accompanying notes are an integral part of the financial statements