

**BOYERTOWN AREA SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
*For the year ended June 30, 2006*

Functions/Programs	Expenses	Program revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction							
Regular programs	\$ 30,874,793	\$ 61,164	\$ 2,769,997	\$ 680,000	\$ (27,363,632)	\$	\$ (27,363,632)
Special programs	8,266,660	176,208	4,222,204		(3,868,248)		(3,868,248)
Vocational programs	1,586,091				(1,586,091)		(1,586,091)
Other instructional programs	1,133,691	27,842	531,763		(574,086)		(574,086)
Adult education programs	11,655	11,469	527		341		341
Support services							
Pupil personnel services	2,343,767		129,579		(2,214,188)		(2,214,188)
Instructional staff services	3,288,862		114,141		(3,174,721)		(3,174,721)
Administration services	4,439,403	83,430	166,300		(4,189,673)		(4,189,673)
Pupil health	626,536		158,169		(468,367)		(468,367)
Business services	867,583	17,149	28,796		(821,638)		(821,638)
Operation and maintenance of plant services	6,441,800	88,798	172,713		(6,180,289)		(6,180,289)
Pupil transportation	4,828,458		2,242,083		(2,586,375)		(2,586,375)
Central services	897,289		21,041		(876,248)		(876,248)
Other support services	73,292				(73,292)		(73,292)
Non-instructional services							
Student activities	1,085,669	144,236	33,505		(907,928)		(907,928)
Community services	22,976	2,469	549		(19,958)		(19,958)
Interest on long-term debt	3,265,914			1,159,582	(2,106,332)		(2,106,332)
Total governmental activities	70,054,439	612,765	10,591,367	1,839,582	(57,010,725)	-	(57,010,725)
Business-type activities:							
Food service	2,483,752	1,731,929	607,840			(143,983)	(143,983)
Total primary government	<u>\$ 72,538,191</u>	<u>\$ 2,344,694</u>	<u>\$ 11,199,207</u>	<u>\$ 1,839,582</u>	<u>(57,010,725)</u>	<u>(143,983)</u>	<u>(57,154,708)</u>
General revenues:							
Property taxes, levied for general purposes, net					40,643,355		40,643,355
Per capita tax					274,314		274,314
Occupational privilege tax					86,601		86,601
Real estate transfer tax					1,250,774		1,250,774
Earned income tax					4,912,421		4,912,421
Delinquent taxes					1,145,004		1,145,004
Public utility taxes					68,483		68,483
Payment in lieu of taxes					65		65
Grants and entitlements not restricted to specific programs					12,200,055		12,200,055
Investment earnings					1,580,319	13,401	1,593,720
Miscellaneous					69,218		69,218
Transfers					75,094	(75,094)	-
Total general revenues and transfers					62,305,703	(61,693)	62,244,010
Change in net assets					5,294,978	(205,676)	5,089,302
Net assets, beginning of year							
As previously reported					7,642,867	904,368	8,547,235
Adjustment (See Note II.O)					1,914,102		1,914,102
Net assets beginning of year, restated					9,556,969	904,368	10,461,337
Net assets, ending					<u>\$ 14,851,947</u>	<u>\$ 698,692</u>	<u>\$ 15,550,639</u>

The accompanying notes are an integral part of the financial statements