

**BOYERTOWN AREA SCHOOL DISTRICT**  
**STATEMENT OF FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
*June 30, 2006*

	Business-type Activities - <u>Enterprise Funds</u>	<u>Governmental Activities</u>
	Food Service Fund	Internal Service Fund
Assets		
Current assets		
Cash and cash equivalents	\$ 193,998	\$ 192,487
Investments		1,360,352
Due from other governments	9,334	
Other receivables	1,366	
Inventories	85,422	
	<u>290,120</u>	<u>1,552,839</u>
Total current assets		
Property and equipment		
Furniture and equipment	1,775,008	
Accumulated depreciation	(1,337,538)	
	<u>437,470</u>	
Total property and equipment		
Total assets	<u>\$ 727,590</u>	<u>\$ 1,552,839</u>
Liabilities		
Current liabilities		
Due to other funds	\$ 5,336	\$
Accounts payable	846	
Deferred revenue	22,716	
	<u>28,898</u>	<u>-</u>
Total liabilities		
Net assets		
Invested in capital assets, net of related debt	437,470	
Unrestricted	261,222	1,552,839
	<u>698,692</u>	<u>1,552,839</u>
Total net assets		
Total liabilities and net assets	<u>\$ 727,590</u>	<u>\$ 1,552,839</u>

The accompanying notes are an integral part of the financial statements