

BOYERTOWN AREA SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
Last six fiscal years ending June 30,
(modified accrual basis of accounting)
Unaudited

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund						
Unreserved	<u>\$ 7,671,390</u>	<u>\$ 6,713,890</u>	<u>\$ 5,287,008</u>	<u>\$ 5,786,512</u>	<u>\$ 5,124,732</u>	<u>\$ 5,831,557</u>
Total General fund	<u><u>\$ 7,671,390</u></u>	<u><u>\$ 6,713,890</u></u>	<u><u>\$ 5,287,008</u></u>	<u><u>\$ 5,786,512</u></u>	<u><u>\$ 5,124,732</u></u>	<u><u>\$ 5,831,557</u></u>
All other governmental funds						
Reserved	\$ 1,142,460	1,250,000	\$	\$	\$	\$
Unreserved, reported in:						
Special revenue funds	5,186	10,527	7,795	1,871	2,374	1,520
Capital projects funds	4,861,369	7,623,670	15,765,861	25,655,150	26,717,864	26,204,776
Debt service funds	<u>3,814,077</u>	<u>1,281,706</u>	<u>1,619,344</u>	<u>1,263,960</u>	<u>8,227,369</u>	<u>6,989,889</u>
Total all other governmental funds	<u><u>\$ 9,823,092</u></u>	<u><u>\$ 10,165,903</u></u>	<u><u>\$ 17,393,000</u></u>	<u><u>\$ 26,920,981</u></u>	<u><u>\$ 34,947,607</u></u>	<u><u>\$ 33,196,185</u></u>

Note: Boyertown Area School District first applied GASB Statement No. 34 in fiscal year ending June 30, 2002. Therefore, government-wide financial information for years prior to fiscal year 2002 is not available.