

**BOYERTOWN AREA SCHOOL DISTRICT**  
**RATIO OF GENERAL BONDED DEBT BY TYPE**  
*Last six fiscal years ending June 30,*

Fiscal year	General bonded debt		Total	Percentage of taxable value of property	Per capita
	General obligation bonds	General obligation notes			
2002	\$ 50,855,000	\$ 26,330,000	\$ 77,185,000	3.89%	1,972
2003	48,370,000	26,145,000	74,515,000	3.68%	1,931
2004 <sup>(1)</sup>	39,505,000	25,630,000	65,135,000	3.10%	1,649
2005 <sup>(2)</sup>	61,355,000	6,400,000	67,755,000	3.09%	1,664
2006 <sup>(3)</sup>	57,805,000	6,400,000	64,205,000	2.85%	1,575
2007	54,595,000	6,390,000	60,985,000	2.64%	1,519

<sup>(1)</sup> District paid off the General Obligation Bonds Series 1993

<sup>(2)</sup> District issued General Obligation Bonds Series 2005 to pay off General Obligation Notes Series 1997, 2000, and 2001. District issued General Obligation Notes Series 2005.

<sup>(3)</sup> 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.