

BOYERTOWN AREA SCHOOL DISTRICT
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
June 30, 2007

	Business-type Activities - Enterprise Funds	Governmental Activities
	Food Service Fund	Internal Service Fund
Assets		
Current assets		
Cash and cash equivalents	\$ 123,346	\$ 74,623
Investments		1,519,767
Due from other governments	12,447	
Other receivables	698	
Inventories	71,539	
Total current assets	208,030	1,594,390
Property and equipment		
Furniture and equipment	1,718,478	
Accumulated depreciation	(1,353,117)	
Total property and equipment	365,361	
Total assets	\$ 573,391	\$ 1,594,390
Liabilities		
Current liabilities		
Deferred revenue	\$ 29,976	
Total liabilities	29,976	-
Net assets		
Invested in capital assets	365,361	
Unrestricted	178,054	1,594,390
Total net assets	543,415	1,594,390
Total liabilities and net assets	\$ 573,391	\$ 1,594,390

The accompanying notes are an integral part of the financial statements