

**Web-GAAP Training School District**  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2002*

	<u>GENERAL FUND</u>	<u>BOND RETIREMENT FUND</u>	<u>Building Construction</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,099,021	\$ 120,852	\$ 268,971
Cash and Cash Equivalents with Fiscal Agents		61,020	
Investments			6,942,833
Accrued Interest Receivable			66,790
Accounts Receivable	2,040		
Intergovernmental Receivable	128		
Prepaid Items	8,843		
Property Taxes Receivable	2,927,935	516,174	
Advances to Other Funds	200,000		
	<u>200,000</u>	<u>516,174</u>	<u>66,790</u>
<i>Total Assets</i>	<u>\$ 5,237,967</u>	<u>\$ 698,046</u>	<u>\$ 7,278,594</u>
<b>LIABILITIES:</b>			
Accounts Payable	62,899		3,356
Accrued Wages and Benefits	512,579		
Contracts Payable			255,650
Intergovernmental Payable	115,540		
Matured Bonds Payable		48,000	
Matured Interest Payable		13,020	
Deferred Revenue	1,961,408	317,205	
	<u>1,961,408</u>	<u>317,205</u>	<u>255,650</u>
<i>Total Liabilities</i>	<u>2,652,426</u>	<u>378,225</u>	<u>259,006</u>
<b>FUND BALANCES:</b>			
<b>Equity:</b>			
Reserved for Encumbrances	245,004		7,041,049
Reserved for Property Taxes	966,527	198,969	
General Fund	1,374,010		
Special Revenue Funds			
Debt Service Funds		120,852	
Capital Projects Funds			(21,461)
	<u>1,374,010</u>	<u>120,852</u>	<u>(21,461)</u>
<i>Total Fund Balances</i>	<u>2,585,541</u>	<u>319,821</u>	<u>7,019,588</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,237,967</u>	<u>\$ 698,046</u>	<u>\$ 7,278,594</u>

<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
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\$ 362,742	\$ 2,851,586
	61,020
	6,942,833
	66,790
584	2,624
53,536	53,664
	8,843
241,183	3,685,292
<u>                    </u>	<u>200,000</u>
<u>\$ 658,045</u>	<u>\$ 13,872,652</u>

3,117	69,372
25,765	538,344
	255,650
4,222	119,762
	48,000
	13,020
148,180	2,426,793
<u>                    </u>	<u>                    </u>
<u>181,284</u>	<u>3,470,941</u>

29,832	7,315,885
93,003	1,258,499
	1,374,010
161,593	161,593
	120,852
192,333	170,872
<u>                    </u>	<u>                    </u>
<u>476,761</u>	<u>10,401,711</u>
<u>\$ 658,045</u>	<u>\$ 13,872,652</u>