

Web-GAAP Training School District
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Fund
For the Fiscal Year Ended June 30, 2002

	<u>Other Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
OPERATING REVENUES:		
Sales	\$ 216,244	
Charges for Services		873,760
Other Revenues	7,873	823
<i>Total Operating Revenues</i>	<u>224,117</u>	<u>874,583</u>
OPERATING EXPENSES:		
Salaries	139,298	
Fringe Benefits	56,453	
Purchased Services	82	96,139
Materials and Supplies	4,377	
Cost of Sales	128,816	
Depreciation	7,110	
Claims		1,158,910
Other	523	
<i>Total Operating Expenses</i>	<u>336,659</u>	<u>1,255,049</u>
<i>Operating Income (Loss)</i>	<u>(112,542)</u>	<u>(380,466)</u>
NON-OPERATING REVENUES (EXPENSES):		
Federal Donated Commodities	15,262	
Interest		5,769
Federal and State Subsidies	59,305	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>74,567</u>	<u>5,769</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(37,975)</u>	<u>(374,697)</u>
Other Proprietary Accounts:		
Transfers In	56,000	
<i>Change in Net Assets</i>	18,025	(374,697)
<i>Net Assets (Deficit) at Beginning of Year</i>	68,459	163,219
<i>Net Assets (Deficit) at End of Year</i>	<u>\$ 86,484</u>	<u>\$ (211,478)</u>