

**Web-GAAP Training School District**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2002

|   | <u>Program Revenues</u> |                                       |   | <u>Net(Expense)Revenue and Changes in Net Assets</u> |                                |                                 | <u>Total</u>          |
|---|-------------------------|---------------------------------------|---|--|--------------------------------|---------------------------------|-----------------------|
|   | <u>Expenses</u>         | <u>Charges for Services and Sales</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u>              | <u>Governmental Activities</u> | <u>Business-Type Activities</u> |                       |
| <b>Governmental Activities:</b>                             |                         |                                       |   |  |                                |                                 |                       |
| Instruction:  |                         |                                       |   |  |                                |                                 |                       |
| Regular   | \$ 4,090,555            | \$ 138,049                            | \$ 71,991                                 | \$ 33,060  | \$ (3,847,455)                 |                                 | \$ (3,847,455)        |
| Special   | 1,397,805               |                                       | 505,830                                   |  | (891,975)                      |                                 | (891,975)             |
| Vocational  | 76,068                  |                                       | 9,740                                     |  | (66,328)                       |                                 | (66,328)              |
| Adult/Continuing  | 1,800                   |                                       |   |  | (1,800)                        |                                 | (1,800)               |
| Support Services:   |                         |                                       |   |  |                                |                                 |                       |
| Pupils  | 344,844                 | 1,149                                 | 41,557                                    |  | (302,138)                      |                                 | (302,138)             |
| Instructional Staff   | 384,509                 | 6,946                                 | 6,135                                     |  | (371,428)                      |                                 | (371,428)             |
| Board of Education  | 41,365                  |                                       |   |  | (41,365)                       |                                 | (41,365)              |
| Administration  | 590,731                 |                                       | 12,558                                    | 10,500   | (567,673)                      |                                 | (567,673)             |
| Fiscal  | 233,717                 |                                       | 497                                       | 2,737  | (230,483)                      |                                 | (230,483)             |
| Business  | 36,906                  |                                       |   |  | (36,906)                       |                                 | (36,906)              |
| Operation and Maintenance of Plant                          | 542,075                 | 3,064                                 | 116                                       | 24,964   | (513,931)                      |                                 | (513,931)             |
| Pupil Transportation  | 450,219                 |                                       |   | 24,068   | (426,151)                      |                                 | (426,151)             |
| Operation of Non-Instructional Services                     | 1,232                   |                                       |   |  | (1,232)                        |                                 | (1,232)               |
| Extracurricular Activities                                  | 397,387                 | 163,787                               |   |  | (233,600)                      |                                 | (233,600)             |
| Interest and Fiscal Charges                                 | 433,969                 |                                       |   |  | (433,969)                      |                                 | (433,969)             |
| <b>Total Governmental Activities</b>                        | <b>9,023,182</b>        | <b>312,995</b>                        | <b>648,424</b>                            | <b>95,329</b>  | <b>(7,966,434)</b>             |                                 | <b>(7,966,434)</b>    |
| <b>Business-Type Activities:</b>                            |                         |                                       |   |  |                                |                                 |                       |
| Food Service  | 310,665                 | 186,895                               | 74,567                                    |  |                                | (49,203)                        | (49,203)              |
| Uniform School Supplies                                     | 25,994                  | 29,349                                |   |  |                                | 3,355                           | 3,355                 |
| <b>Total Business-Type Activities</b>                       | <b>336,659</b>          | <b>216,244</b>                        | <b>74,567</b>                             |  |                                | <b>(45,848)</b>                 | <b>(45,848)</b>       |
| <b>Totals</b>   | <b>\$ 9,359,841</b>     | <b>\$ 529,239</b>                     | <b>\$ 722,991</b>                         | <b>\$ 95,329</b>                                     | <b>\$ (7,966,434)</b>          | <b>\$ (45,848)</b>              | <b>\$ (8,012,282)</b> |
| <b>General Revenues:</b>                                    |                         |                                       |   |  |                                |                                 |                       |
| Taxes:  |                         |                                       |   |  |                                |                                 |                       |
| Property Taxes, Levied for General Purposes                 |                         |                                       |   |  | 2,803,386                      |                                 | 2,803,386             |
| Property Taxes, Levied for Capital Outlay                   |                         |                                       |   |  | 234,519                        |                                 | 234,519               |
| Property Taxes, Levied for Debt Service                     |                         |                                       |   |  | 486,376                        |                                 | 486,376               |
| Grants and Entitlements not Restricted to Specific Programs |                         |                                       |   |  | 3,888,675                      |                                 | 3,888,675             |
| Gifts and Donations   |                         |                                       |   |  | 100                            |                                 | 100                   |
| Investment Earnings   |                         |                                       |   |  | 378,644                        |                                 | 378,644               |
| Miscellaneous   |                         |                                       |   |  | 174,236                        | 7,873                           | 182,109               |
| Transfers   |                         |                                       |   |  | (56,000)                       | 56,000                          | 0                     |
| <b>Total General Revenues and Transfers</b>                 |                         |                                       |   |  | <b>7,909,936</b>               | <b>63,873</b>                   | <b>7,973,809</b>      |
| <b>Change in Net Assets</b>                                 |                         |                                       |   |  | <b>(56,498)</b>                | <b>18,025</b>                   | <b>(38,473)</b>       |
| <b>Net Assets Beginning of Year</b>                         |                         |                                       |   |  | <b>5,619,183</b>               | <b>68,459</b>                   | <b>5,687,642</b>      |
| <b>Net Assets End of Year</b>                               |                         |                                       |   |  | <b>\$ 5,562,685</b>            | <b>\$ 86,484</b>                | <b>\$ 5,649,169</b>   |