

Web-GAAP Training School District
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
003-0000: PERMANENT IMPROVEMENT FUND
For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Final Budget</u>
REVENUES:		
Property and Other Local Taxes		\$ 238,350
Intergovernmental		22,000
Total Revenues		260,350
EXPENDITURES:		
Current:		
Support Services:		
Fiscal		5,500
Operation and Maintenance of Plant		215,438
Capital Outlay		290,000
Total Expenditures		510,938
Excess of Revenues Over (Under) Expenditures		(250,588)
Net Change in Fund Balances		(250,588)
Fund Balance (Deficit) at Beginning of Year	249,252	249,252
Prior Year Encumbrances Appropriated	6,086	6,086
Fund Balance (Deficit) at End of Year	<u>\$ 255,338</u>	<u>\$ 4,750</u>

<u>Actual</u>	<u>Variance with Final Budget</u>
\$ 237,195	\$ (1,155)
27,701	5,701
<hr/>	<hr/>
264,896	4,546
<hr/>	<hr/>
5,323	177
47,391	168,047
290,000	0
<hr/>	<hr/>
342,714	168,224
<hr/>	<hr/>
(77,818)	172,770
<hr/>	<hr/>
(77,818)	172,770
249,252	
6,086	
<hr/> <hr/>	<hr/> <hr/>
\$ 177,520	\$ 172,770