

Web-GAAP Training School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2002

	<u>GENERAL</u> <u>FUND</u>	<u>BOND</u> <u>RETIREMENT</u> <u>FUND</u>	<u>Building</u> <u>Construction</u>	<u>All Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
REVENUES:					
Property and Other Local Taxes	\$ 2,882,402	\$ 501,576		\$ 240,898	\$ 3,624,876
Intergovernmental	4,140,888	57,102		475,934	4,673,924
Interest	81,367		291,188	320	372,875
Tuition and Fees	98,127			40,883	139,010
Rent	3,064				3,064
Extracurricular Activities				170,654	170,654
Gifts and Donations				100	100
Customer Sales and Services				267	267
Miscellaneous	162,175			10,963	173,138
Total Revenues	<u>7,368,023</u>	<u>558,678</u>	<u>291,188</u>	<u>940,019</u>	<u>9,157,908</u>
EXPENDITURES:					
Current:					
Instruction:					
Regular	3,509,817		73,759	138,155	3,721,731
Special	1,018,983			282,892	1,301,875
Vocational	69,569				69,569
Adult/Continuing				1,800	1,800
Support Services:					
Pupils	269,516			47,703	317,219
Instructional Staff	339,559			18,307	357,866
Board of Education	40,990				40,990
Administration	547,071			16,984	564,055
Fiscal	204,229	11,373		5,893	221,495
Business	36,906				36,906
Operation and Maintenance of Plant	456,956		51	48,575	505,582
Pupil Transportation	365,655				365,655
Operation of Non-Instructional Services	1,232				1,232
Extracurricular Activities	217,107			155,867	372,974
Capital Outlay			1,178,579	289,192	1,467,771
Debt Service:					
Principal	26,870	55,000			81,870
Interest	17,367	456,280			473,647
Total Expenditures	<u>7,121,827</u>	<u>522,653</u>	<u>1,252,389</u>	<u>1,005,368</u>	<u>9,902,237</u>
Excess of Revenues Over (Under) Expenditures	<u>246,196</u>	<u>36,025</u>	<u>(961,201)</u>	<u>(65,349)</u>	<u>(744,329)</u>
OTHER FINANCING SOURCES AND USES:					
Proceeds from Sale of Fixed Assets	275				275
Transfers Out	56,000				56,000
Total Other Financing Sources and Uses	<u>(55,725)</u>				<u>(55,725)</u>
Net Change in Fund Balances	190,471	36,025	(961,201)	(65,349)	(800,054)
Fund Balance (Deficit) at Beginning of Year	2,395,070	283,796	7,980,789	542,110	11,201,765
Fund Balance (Deficit) at End of Year	<u>\$ 2,585,541</u>	<u>\$ 319,821</u>	<u>\$ 7,019,588</u>	<u>\$ 476,761</u>	<u>\$ 10,401,711</u>