

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

	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 207,330	\$ 155,412	\$ 362,742
Accounts Receivable		584	584
Intergovernmental Receivable		53,536	53,536
Property Taxes Receivable	241,183		241,183
	<u>241,183</u>	<u>53,536</u>	<u>294,719</u>
<i>Total Assets</i>	<u>\$ 448,513</u>	<u>\$ 209,532</u>	<u>\$ 658,045</u>
LIABILITIES:			
Accounts Payable		3,117	3,117
Accrued Wages and Benefits		25,765	25,765
Intergovernmental Payable		4,222	4,222
Deferred Revenue	148,180		148,180
	<u>148,180</u>	<u>33,104</u>	<u>181,284</u>
<i>Total Liabilities</i>	<u>148,180</u>	<u>33,104</u>	<u>181,284</u>
FUND BALANCES:			
Equity:			
Reserved for Encumbrances	14,997	14,835	29,832
Reserved for Property Taxes	93,003		93,003
Special Revenue Funds		161,593	161,593
Capital Projects Funds	192,333		192,333
	<u>192,333</u>	<u>161,593</u>	<u>353,926</u>
<i>Total Fund Balances</i>	<u>300,333</u>	<u>176,428</u>	<u>476,761</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 448,513</u>	<u>\$ 209,532</u>	<u>\$ 658,045</u>