

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

| | <u>Capital Projects</u> | <u>Special Revenue</u> | <u>Total</u> |
|---|-------------------------|------------------------|-------------------|
| REVENUES: | | | |
| Property and Other Local Taxes | \$ 240,898 | | \$ 240,898 |
| Intergovernmental | 71,261 | 404,673 | 475,934 |
| Interest | | 320 | 320 |
| Tuition and Fees | | 40,883 | 40,883 |
| Extracurricular Activities | | 170,654 | 170,654 |
| Gifts and Donations | | 100 | 100 |
| Customer Sales and Services | | 267 | 267 |
| Miscellaneous | | 10,963 | 10,963 |
| <i>Total Revenues</i> | <u>312,159</u> | <u>627,860</u> | <u>940,019</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Instruction: | | | |
| Regular | 38,263 | 99,892 | 138,155 |
| Special | | 282,892 | 282,892 |
| Adult/Continuing | | 1,800 | 1,800 |
| Support Services: | | | |
| Pupils | | 47,703 | 47,703 |
| Instructional Staff | | 18,307 | 18,307 |
| Administration | 4,500 | 12,484 | 16,984 |
| Fiscal | 5,323 | 570 | 5,893 |
| Operation and Maintenance of Plant | 47,391 | 1,184 | 48,575 |
| Extracurricular Activities | | 155,867 | 155,867 |
| Capital Outlay | <u>289,192</u> | | <u>289,192</u> |
| <i>Total Expenditures</i> | <u>384,669</u> | <u>620,699</u> | <u>1,005,368</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(72,510)</u> | <u>7,161</u> | <u>(65,349)</u> |
| <i>Net Change in Fund Balances</i> | (72,510) | 7,161 | (65,349) |
| <i>Fund Balance (Deficit) at Beginning of Year</i> | 372,843 | 169,267 | 542,110 |
| <i>Fund Balance (Deficit) at End of Year</i> | <u>\$ 300,333</u> | <u>\$ 176,428</u> | <u>\$ 476,761</u> |