

**BASTROP INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2002**

Data Control Codes	10	2002	Other	98	
	General Fund	Capital Projects	Governmental Funds	Total Governmental Funds	
<b>ASSETS:</b>					
1110	Cash and Cash Equivalents	\$ 1,428,508	\$ (214)	\$ 514,435	\$ 1,942,729
1120	Current Investments	7,888,172	39,606,573	5,458,156	52,952,901
1225	Taxes Receivable, Net	3,941,036	--	554,742	4,495,778
1240	Due from Other Governments	5,027,171	--	884,264	5,911,435
1250	Accrued Interest	4,112	--	--	4,112
1260	Due from Other Funds	1,136,101	--	37,651	1,173,752
1290	Other Receivables	18,715	--	20,721	39,436
1300	Inventories	223,839	--	14,291	238,130
1410	Deferred Expenditures	(76,791)	--	--	(76,791)
1490	Other Current Assets	45	--	1,417	1,462
1000	Total Assets	\$ 19,590,908	\$ 39,606,359	\$ 7,485,677	\$ 66,682,944
<b>LIABILITIES:</b>					
Current Liabilities:					
2110	Accounts Payable	\$ 4,097,306	\$ 101,039	\$ 1,321,815	\$ 5,520,160
2150	Payroll Deduction & Withholdings	593,714	--	--	593,714
2170	Due to Other Funds	36,606	1,082,857	54,289	1,173,752
2180	Due to Other Governments	20,112	--	36,709	56,821
2190	Due to Student Groups	234,890	--	--	234,890
2200	Accrued Expenditures	--	--	247,637	247,637
2300	Deferred Revenues	3,965,369	--	554,742	4,520,111
2000	Total Liabilities	8,947,997	1,183,896	2,215,192	12,347,085
<b>FUND BALANCES:</b>					
Reserved Fund Balances:					
3410	Investments in Inventory	223,839	--	47,266	271,105
3420	Debt Service	--	--	2,378,353	2,378,353
3440	Outstanding Encumbrances	43,525	--	--	43,525
3450	Reserve for Food Service	--	--	344,380	344,380
3470	Capital Acquisitions & Contractual Obligations	--	38,422,463	1,317,542	39,740,005
3490	Other Reserves of Fund Balance	13,000	--	1,182,944	1,195,944
Designated Fund Balance:					
3510	Construction	405,000	--	--	405,000
3520	Claims and Judgements	20,000	--	--	20,000
3530	Capital Expenditures for Equipment	700,000	--	--	700,000
3540	Self-Insurance	616,199	--	--	616,199
3590	Other Designated Fund Balance	50,000	--	--	50,000
3600	Unreserved	8,571,348	--	--	8,571,348
3000	Total Fund Balance	10,642,911	38,422,463	5,270,485	54,335,859
4000	Total Liabilities and Fund Balances	\$ 19,590,908	\$ 39,606,359	\$ 7,485,677	\$ 66,682,944

The accompanying notes are an integral part of this statement.