

**Web-GAAP Training School District
Consolidation Trial Balance
For the Fiscal Year Ended June 30, 2002**

	<u>Restricted Net Assets</u>		<u>Fixed Asset E</u>
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
Governmental Activities			
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 2,851,586		
Cash and Cash Equivalents with Fiscal Agents	61,020		
Investments	6,942,833		
Accrued Interest Receivable	66,790		
Accounts Receivable	2,624		
Intergovernmental Receivable	53,664		
Prepaid Items	8,843		
Property Taxes Receivable	3,685,292		
Deferred Charges			
Advances to Other Funds	200,000		
Non-Depreciable Capital Assets			1,544,408
Depreciable Capital Assets, net			2,516,136
Total Assets	13,872,652		4,060,544
LIABILITIES:			
Accounts Payable		69,372	
Accrued Wages and Benefits		538,344	
Contracts Payable		255,650	
Intergovernmental Payable		203,578	
Matured Bonds Payable		48,000	
Matured Interest Payable		13,020	
Accrued Interest Payable			
Deferred Revenue		2,336,010	
Claims Payable			
Long-Term Liabilities:			
Due Within One Year			
Due in More Than One Year			
Advances from Other Funds			
Total Liabilities		3,463,974	
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt			
Restricted for Debt Service		332,787	
Restricted for Capital Outlay		306,398	
Restricted for Other Purposes		172,268	
Unrestricted		9,597,225	
Total Net Assets		10,408,678	
PROGRAM REVENUES:			

**Web-GAAP Training School District
Consolidation Trial Balance
For the Fiscal Year Ended June 30, 2002**

	<u>Restricted Net Assets</u>		<u>Fixed Asset E</u>
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
Charges for Sales and Services		312,995	
Operating Grants, Contributions and Interest		648,424	
Capital Grants and Contributions		95,329	
GENERAL REVENUES:			
Taxes:			
Property Taxes, Levied for General Purposes		2,803,386	
Property Taxes, Levied for Capital Outlay		234,519	
Property Taxes, Levied for Debt Service		486,376	
Grants and Entitlements not Restricted to Specific Prog		3,888,675	
Gifts and Donations		100	
Investment Earnings		372,875	
Miscellaneous		173,413	
Total Revenues		9,016,092	
EXPENDITURES:			
Current:			
Instruction:			
Regular	3,309,231		181,557
Special	1,221,794		5,025
Vocational	58,529		4,981
Adult/Continuing	1,800		
Support Services:			
Pupils	311,031		3,507
Instructional Staff	332,943		9,281
Board of Education	41,162		
Administration	544,401		9,889
Fiscal	212,517		1,978
Business	36,906		
Operation and Maintenance of Plant	481,661		10,112
Pupil Transportation	349,301		43,858
Operation of Non-Instructional Services	1,232		
Extracurricular Activities	361,387		13,998
Capital Outlay	1,467,771		
Debt Service:			
Principal	81,870		
Interest	473,647		
Total Expenses	9,287,183		
Excess of Revenues Over (Under) Expenses	271,091		
OTHER FINANCING SOURCES AND USES:			
Transfers Out	56,000		
Total Other Financing Sources (Uses)	56,000		

**Web-GAAP Training School District
Consolidation Trial Balance
For the Fiscal Year Ended June 30, 2002**

	<u>Restricted Net Assets</u>		<u>Fixed Asset E</u>
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
OPERATING REVENUES:			
Charges for Services			
Other Revenues			
Total Operating Revenues			
OPERATING EXPENSES:			
Purchased Services			
Claims			
Total Operating Expenses			
NON-OPERATING REVENUES (EXPENSES):			
Interest			
Total Non-Operating Revenues (Expenses)			
Net Change in Net Assets	327,091		
Net Assets (Deficit) at Beginning of Year		10,735,769	

<u>Ending Balance</u> <u>Credit</u>	<u>Debt Ending Balance</u> <u>Debit</u>	<u>Credit</u>	<u>Internal Payable for Internal</u> <u>Debit</u>	<u>Credit</u>	<u>Internal Ser</u> <u>Debit</u>
					77,007
					823
	95,567				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<u>95,567</u>				<u>77,830</u>
		36,026			
		158,415			
		8,596,185			
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		<u>8,790,626</u>			
3,724,763					
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
335,781	8,695,059				211,478
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>4,060,544</u>	<u>8,695,059</u>				<u>211,478</u>

<u>Ending Balance</u> <u>Credit</u>	<u>Debt Ending Balance</u> <u>Debit</u>	<u>Credit</u>	<u>Internal Payable for Internal</u> <u>Debit</u>	<u>Credit</u>	<u>Internal Ser</u> <u>Debit</u>
	335,541				
	107,646				
	12,558				
	11,597				
	30,906				
	203				
	33,061				
	18,607				
	49,534				
	42,021				
	18,169				
1,467,771					
		81,870			
		39,678			
1,183,585	538,295				
1,183,585	538,295				

<u>Ending Balance</u> <u>Credit</u>	<u>Debt Ending Balance</u> <u>Debit</u>	<u>Ending Balance</u> <u>Credit</u>	<u>Internal Payable for Internal</u> <u>Debit</u>	<u>Internal Payable for Internal</u> <u>Credit</u>	<u>Internal Ser</u> <u>Debit</u>
					96,139
					1,158,910
					1,255,049
1,183,585	538,295				374,697
2,876,959	8,156,764				

<u>vice Fund</u>	<u>Internal Service-</u>		<u>Interfund Eliminations</u>		<u>Audit Adju</u>
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
				200,000	
				<u>200,000</u>	
89,308					
<u>200,000</u>			<u>200,000</u>		
<u>289,308</u>			<u>200,000</u>		

<u>vice Fund</u>	<u>Internal Service-</u>		<u>Interfund Eliminations</u>		<u>Audit Adju</u>
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
	869,725				
	208,489				
	61,584				
	37,453				
	11,125				
	2,024				
	2,527				
	49,503				
	12,619				
	1,255,049				
	1,255,049				

<u>vice Fund</u>	<u>Internal Service-</u>		<u>Interfund Eliminations</u>		<u>Audit Adju</u>
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
873,760					
823					
<u>874,583</u>					
		96,139			
		<u>1,158,910</u>			
		1,255,049			
5,769					
<u>5,769</u>					
163,219					

<u>Contributions</u>	<u>Statement of Net Assets</u>	
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
	\$ 2,851,586	
	138,027	
	6,942,833	
	66,790	
	3,447	
	53,664	
	8,843	
	3,685,292	
	95,567	
	1,544,408	
	2,516,136	
<hr/>		<hr/>
	<u>17,906,593</u>	
		69,372
		538,344
		255,650
		203,578
		48,000
		13,020
		36,026
		2,336,010
		89,308
		158,415
		8,596,185
<hr/>	<hr/>	<hr/>
		<u>12,343,908</u>
		3,724,763
		332,787
		306,398
		172,268
<hr/>	<hr/>	<hr/>
		<u>1,026,469</u>
		<u>5,562,685</u>

<u>Investments</u>	<u>Statement of Net Assets</u>	
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		312,995
		648,424
		95,329
		2,803,386
		234,519
		486,376
		3,888,675
		100
		372,875
		173,413
		<u>9,016,092</u>
	4,696,054	
	1,542,954	
	76,068	
	1,800	
	387,719	
	410,583	
	41,365	
	598,476	
	235,126	
	36,906	
	543,834	
	484,683	
	1,232	
	406,173	
	<u>433,969</u>	
	<u>9,896,942</u>	
	<u>880,850</u>	
	<u>56,000</u>	
	<u>56,000</u>	

<u>Contributions</u>	<u>Statement of Net Assets</u>	
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		873,760
		823
		<u>874,583</u>
		5,769
		<u>5,769</u>
	56,498	
		5,619,183