	Balance Sheet	
	Debit	**Credit**
Fund: 001-0000: GENERAL FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	$ 1,987,733	
Accrued Interest Receivable	19,497	
Accounts Receivable	537	
Intergovernmental Receivable		
Prepaid Items	2,507	
Taxes Receivable	2,961,077	
Property Taxes Receivable		
Restricted Assets:		
Equity in Pooled Cash and Cash Equivalents	46,999	
Advances to Other Funds		
Total Assets	5,018,350	
LIABILITIES:		
Accounts Payable		35,805
Accrued Wages and Benefits		491,106
Intergovernmental Payable		118,292
Deferred Revenue		1,978,077
Total Liabilities		2,623,280
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		164,364
Reserved for Property Taxes		983,000
Reserved for Textbooks and Instructional Materials		46,999
Unreserved, Undesignated, Reported in:		
General Fund		1,200,707
Total Fund Balances		2,395,070
Total Liabilities and Fund Balances		5,018,350
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Interest		
Tuition and Fees		
Rent		
Miscellaneous		

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

Balance Sheet

	Debit	Credit
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Special		
Vocational		
Other		
Support Services:		
Pupils		
Instructional Staff		
Board of Education		
Administration		
Fiscal		
Business		
Operation and Maintenance of Plant		
Pupil Transportation		
Operation of Non-Instructional Services		
Extracurricular Activities		
Debt Service:		
Principal		
Interest		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
OTHER FINANCING SOURCES AND USES:		
Proceeds from Sale of Fixed Assets		
Refund of Prior Year Expenditures		
Transfers Out		
Advances Out		
Total Other Financing Sources and Uses		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

<u>**Balance Sheet**</u>

	<u>**Debit**</u>	<u>**Credit**</u>
Fund: 007-9250: Special Trust		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	6,491	
Accounts Receivable	328	
Total Assets	6,819	
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		6,819
Total Fund Balances		6,819
Total Liabilities and Fund Balances		6,819
REVENUES:		
Interest		
Gifts and Donations		
Miscellaneous		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Adult/Continuing		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

Balance Sheet

	Debit	Credit
Fund: 018-9004: Public School Support		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	31,421	
Accounts Receivable		
Total Assets	31,421	
LIABILITIES:		
Accounts Payable		123
Total Liabilities		123
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		3,808
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		27,490
Total Fund Balances		31,298
Total Liabilities and Fund Balances		31,421
REVENUES:		
Tuition and Fees		
Extracurricular Activities		
Customer Sales and Services		
Total Revenues		
EXPENDITURES:		
Current:		
Extracurricular Activities		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit
Fund: 019-9001: Other Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	86	
Total Assets	86	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		86
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
Total Fund Balances		86
Total Liabilities and Fund Balances		86
REVENUES:		
Miscellaneous		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Special		
Support Services:		
Instructional Staff		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
OTHER FINANCING SOURCES AND USES:		
Other Financing Sources		
Total Other Financing Sources and Uses		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit
Fund: 300-9002: Athletics and Music		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,673	
Accounts Receivable		
Total Assets	17,673	
LIABILITIES:		
Accounts Payable		2,438
Total Liabilities		2,438
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		5,320
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		9,915
Total Fund Balances		15,235
Total Liabilities and Fund Balances		17,673
REVENUES:		
Extracurricular Activities		
Customer Sales and Services		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Instructional Staff		
Extracurricular Activities		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

Balance Sheet

	Debit	Credit

Balance Sheet

	Debit	Credit
Fund: 416-9001: Teacher Development		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,238	
Total Assets	4,238	
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		4,238
Total Fund Balances		4,238
Total Liabilities and Fund Balances		4,238
EXPENDITURES:		
Current:		
Support Services:		
Instructional Staff		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit
Fund: 425-9001: Early Chilhood Grant		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,115	
Total Assets	17,115	
LIABILITIES:		
Accounts Payable		15
Intergovernmental Payable		374
Total Liabilities		389
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		2,012
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		14,714
Total Fund Balances		16,726
Total Liabilities and Fund Balances		17,115
REVENUES:		
Tuition and Fees		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Pupils		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

	Balance Sheet	
	Debit	**Credit**
Fund: 432-9090: EMIS		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	2,000	
Total Assets	2,000	
LIABILITIES:		
Intergovernmental Payable		65
Total Liabilities		65
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		1,935
Total Fund Balances		1,935
Total Liabilities and Fund Balances		2,000
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Pupils		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

	Balance Sheet	
	Debit	**Credit**
Fund: 452-9002: SchoolNet Professional		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,000	
Total Assets	4,000	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		4,000
Total Fund Balances		4,000
Total Liabilities and Fund Balances		4,000
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Administration		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit

Fund: 459-9002: Ohio Reads Grant
ASSETS:
  Equity in Pooled Cash and Cash Equivalents
  Intergovernmental Receivable

Total Assets

LIABILITIES:
  Accounts Payable

Total Liabilities

FUND BALANCES:
Equity:
Reserved:
  Reserved for Encumbrances
Unreserved, Undesignated, Reported in:
  Special Revenue Funds

Total Fund Balances

Total Liabilities and Fund Balances

REVENUES:
Intergovernmental

Total Revenues

EXPENDITURES:
Current:
  Instruction:
    Regular

Total Expenditures

Excess of Revenues Over (Under) Expenditures

Fund Balance (Deficit) at End of Year

Balance Sheet

	Debit	Credit
Fund: 460-9001: Summer School		
LIABILITIES:		
Intergovernmental Payable		59
Total Liabilities		59
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds	59	
Total Fund Balances	59	
Total Liabilities and Fund Balances		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

	Balance Sheet	
	Debit	**Credit**
Fund: 499-9000: Miscellaneous State Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	13,237	
Total Assets	13,237	
LIABILITIES:		
Accounts Payable		2,303
Intergovernmental Payable		11
Total Liabilities		2,314
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		8,076
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		2,847
Total Fund Balances		10,923
Total Liabilities and Fund Balances		13,237
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Operation and Maintenance of Plant		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit

Fund: 514-9002: Eisenhower Grant
ASSETS:
  Intergovernmental Receivable

Total Assets

FUND BALANCES:
Equity:
Unreserved, Undesignated, Reported in:
  Special Revenue Funds

Total Fund Balances

Total Liabilities and Fund Balances

REVENUES:
Intergovernmental

Total Revenues

EXPENDITURES:
Current:
  Support Services:
    Pupils

Total Expenditures

Excess of Revenues Over (Under) Expenditures

Fund Balance (Deficit) at End of Year

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

	Balance Sheet	
	Debit	**Credit**
Fund: 516-9001: Title VI-B		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	37,672	
Intergovernmental Receivable	10,676	
Total Assets	48,348	
LIABILITIES:		
Accounts Payable		3,555
Accrued Wages and Benefits		7,797
Intergovernmental Payable		1,476
Deferred Revenue		10,676
Total Liabilities		23,504
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		4,481
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		20,363
Total Fund Balances		24,844
Total Liabilities and Fund Balances		48,348
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Special		
Support Services:		
Pupils		
Administration		
Fiscal		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		

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

<u>Balance Sheet</u>

	<u>Debit</u>	<u>Credit</u>
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

Balance Sheet

	Debit	Credit
Fund: 572-9001: Title I		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	61,127	
Intergovernmental Receivable	28,795	
Total Assets	89,922	
LIABILITIES:		
Accounts Payable		262
Accrued Wages and Benefits		13,618
Intergovernmental Payable		2,479
Deferred Revenue		28,795
Total Liabilities		45,154
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		220
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		44,548
Total Fund Balances		44,768
Total Liabilities and Fund Balances		89,922
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Special		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

	Balance Sheet	
	Debit	**Credit**
Fund: 573-9001: Title VI		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	1,628	
Total Assets	1,628	
LIABILITIES:		
Accounts Payable		1,377
Total Liabilities		1,377
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		251
Total Fund Balances		251
Total Liabilities and Fund Balances		1,628
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Instructional Staff		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit
Fund: 584-9001: Drug Free Schools		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	815	
Intergovernmental Receivable	2,025	
Total Assets	2,840	
LIABILITIES:		
Accounts Payable		152
Deferred Revenue		2,025
Total Liabilities		2,177
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		416
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		247
Total Fund Balances		663
Total Liabilities and Fund Balances		2,840
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Pupils		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit

 Fund: 589-9002: Baldridge Deployment Grant
ASSETS:
   Equity in Pooled Cash and Cash Equivalents

Total Assets

FUND BALANCES:
Equity:
Reserved:
   Reserved for Encumbrances
Unreserved, Undesignated, Reported in:
   Special Revenue Funds

Total Fund Balances

Total Liabilities and Fund Balances

REVENUES:
Intergovernmental

Total Revenues

Excess of Revenues Over (Under) Expenditures

Fund Balance (Deficit) at End of Year

Balance Sheet

	Debit	Credit
Fund: 599-9000: Miscellaneous Federal Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	11,437	
Total Assets	11,437	
LIABILITIES:		
Accrued Wages and Benefits		3,804
Intergovernmental Payable		93
Total Liabilities		3,897
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		7,540
Total Fund Balances		7,540
Total Liabilities and Fund Balances		11,437
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

Balance Sheet

	Debit	Credit
Fund: 002-0000: BOND RETIREMENT FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	79,596	
Cash and Cash Equivalents with Fiscal Agents	61,020	
Taxes Receivable	539,016	
Property Taxes Receivable		
Total Assets	679,632	
LIABILITIES:		
Matured Bonds Payable		48,000
Matured Interest Payable		13,020
Deferred Revenue		334,816
Total Liabilities		395,836
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Property Taxes		204,200
Unreserved, Undesignated, Reported in:		
Debt Service Funds		79,596
Total Fund Balances		283,796
Total Liabilities and Fund Balances		679,632
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Fiscal		
Debt Service:		
Principal		
Interest		
Total Expenditures		

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

Balance Sheet

	Debit	Credit
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year	_____	_____
Fund Balance (Deficit) at End of Year		

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

<u>**Balance Sheet**</u>

	Debit	Credit
Fund: 003-0000: PERMANENT IMPROVEMENT FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	255,338	
Taxes Receivable	244,450	
Property Taxes Receivable		
Total Assets	499,788	
LIABILITIES:		
Accounts Payable		808
Deferred Revenue		155,150
Total Liabilities		155,958
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		5,278
Reserved for Property Taxes		89,300
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		249,252
Total Fund Balances		343,830
Total Liabilities and Fund Balances		499,788
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Fiscal		
Operation and Maintenance of Plant		
Capital Outlay		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		

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

Balance Sheet

	Debit	Credit
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	Credit
Fund: 004-9001: Building Construction		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	254,008	
Investments	7,593,006	
Accrued Interest Receivable	133,775	
Total Assets	7,980,789	
LIABILITIES:		
Accounts Payable		
Contracts Payable		
Total Liabilities		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		250,581
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		7,730,208
Total Fund Balances		7,980,789
Total Liabilities and Fund Balances		7,980,789
REVENUES:		
Interest		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Operation and Maintenance of Plant		
Capital Outlay		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		

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

Balance Sheet

	Debit	**Credit**
Fund Balance (Deficit) at End of Year		

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

<u>Balance Sheet</u>

	<u>Debit</u>	<u>Credit</u>
Fund: 005-0000: Insurance Replacement		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	7,573	
Total Assets	7,573	
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		7,573
Total Fund Balances		7,573
Total Liabilities and Fund Balances		7,573
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

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

Balance Sheet

	Debit	Credit
Fund: 450-9002: SchoolNet Plus		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,404	
Total Assets	17,404	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		17,404
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		
Total Fund Balances		17,404
Total Liabilities and Fund Balances		17,404
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Balance Sheet

	Debit	**Credit**
Fund: 451-0000: OneNet		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents		
Total Assets		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		
Total Fund Balances		
Total Liabilities and Fund Balances		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Administration		
Total Expenditures		
Excess of Revenues Over (Under) Expenditures		
Fund Balance (Deficit) at End of Year		

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

<u>**Balance Sheet**</u>

	<u>**Debit**</u>	<u>**Credit**</u>
Fund: 497-9099: Emergency Building Repair		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,036	
Total Assets	4,036	
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		4,036
Total Fund Balances		4,036
Total Liabilities and Fund Balances		4,036
Fund Balance (Deficit) at Beginning of Year		
Fund Balance (Deficit) at End of Year		

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		$ 1,987,733		$ 46,999	
		19,497			19,497
		537			537
		2,507			2,507
		2,961,077			2,961,077
		46,999			46,999
		5,018,350			2,983,618
			35,805	35,805	
			491,106	491,106	
			118,292	118,292	
			1,978,077	1,978,077	
			2,623,280	2,623,280	
			164,364	164,364	
			983,000	983,000	
			46,999	46,999	
			1,200,707		1,194,363
			2,395,070		
		5,018,350	2,623,280		
				983,000	
				19,497	
				537	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				1,003,034	
					438,596
					68,635
					1,762
					27,857
					37,389
				1,348	
					18,662
					3,042
					13,439
					27,752
					6,910
					642,696
				360,338	
				360,338	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		6,491			
		328			328
		6,819			328
			6,819		
			6,819		
			6,819		
				328	
				328	
				328	
				328	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		31,421			
		31,421			
			123	123	
			123	123	
			3,808	3,808	
			27,490		3,808
			31,298		
			31,421	123	
					123
					123
					123
					123

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		86			
		86			
			86	86	
					86
			86		
			86		

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			17,673			
			17,673			
				2,438	2,438	
				2,438	2,438	
				5,320	5,320	
				9,915		5,320
				15,235		
				17,673	2,438	
						2,438
						2,438
						2,438
						2,438

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		4,238			
		4,238			
			4,238		
			4,238		
			4,238		

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		17,115			
		17,115			
			15	15	
			374	374	
			389	389	
			2,012	2,012	
			14,714		2,012
			16,726		
			17,115	389	
					389
					389
					389
					389

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		2,000			
		2,000			
			65	65	
			65	65	
			1,935		
			1,935		
			2,000	65	
					65
					65
					65
					65

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		4,000			
		4,000			
			4,000		
			4,000		
			4,000		

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			59	59	
			59	59	
		59			
		59			
				59	
					59
					59
					59
					59

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		13,237			
		13,237			
			2,303	2,303	
			11	11	
			2,314	2,314	
			8,076	8,076	
			2,847		8,076
			10,923		
			13,237	2,314	
					2,314
					2,314
					2,314
					2,314

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			37,672			
			10,676			10,676
			48,348			10,676
				3,555	3,555	
				7,797	7,797	
				1,476	1,476	
				10,676	10,676	
				23,504	23,504	
				4,481	4,481	
				20,363		4,481
				24,844		
				48,348	23,504	
						10,642
						2,186
						12,828
						12,828

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					12,828

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		61,127			
		28,795			28,795
		89,922			28,795
			262	262	
			13,618	13,618	
			2,479	2,479	
			28,795	28,795	
			45,154	45,154	
			220	220	
			44,548		220
			44,768		
			89,922	45,154	
					16,359
					16,359
					16,359
					16,359

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			1,628			
			1,628			
				1,377	1,377	
				1,377	1,377	
				251		
				251		
			1,628	1,377		
						1,377
						1,377
						1,377
						1,377

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			815			
			2,025			2,025
			2,840			2,025
				152	152	
				2,025	2,025	
				2,177	2,177	
				416	416	
				247		416
				663		
				2,840	2,177	
						152
						152
						152
						152

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			11,437			
			11,437			
				3,804	3,804	
				93	93	
				3,897	3,897	
				7,540		
				7,540		
				11,437	3,897	
						3,897
						3,897
						3,897
						3,897

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		79,596			
		61,020			61,020
		539,016			539,016
		679,632			600,036
			48,000	48,000	
			13,020	13,020	
			334,816	334,816	
			395,836	395,836	
			204,200	204,200	
			79,596		204,200
			283,796		
			679,632	395,836	
				204,200	
				204,200	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				204,200	
				204,200	

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			255,338			
			244,450			244,450
			499,788			244,450
				808	808	
				155,150	155,150	
				155,958	155,958	
				5,278	5,278	
				89,300	89,300	
				249,252		94,578
				343,830		
				499,788	155,958	
					89,300	
					89,300	
						808
						808
					88,492	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					88,492

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			254,008			
			7,593,006			
			133,775			133,775
			7,980,789			133,775
				250,581	250,581	
				7,730,208		250,581
				7,980,789		
				7,980,789		
					133,775	
					133,775	
					133,775	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				133,775	

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		7,573			
		7,573			
			7,573		
			7,573		
			7,573		

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			17,404			
			17,404			
				17,404	17,404	
						17,404
				17,404		
				17,404		

Adjustments		Adjusted Balance Sheet		Reversing Entries	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

	Adjustments		Adjusted Balance Sheet		Reversing Entries	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			4,036			
			4,036			
				4,036		
				4,036		
				4,036		

	Cash Transactions		Adjustments		Audit Adjustements	
	Debit	Credit	Debit	Credit	Debit	Credit
	$ 64,288		$ 1			
			2,040			
			128			
			8,843			
			2,927,935			
			200,000			
	64,288		3,138,947			
				62,899		
				512,579		
				115,540		
				1,961,408		
				2,652,426		
				245,004		
				966,527		
			1,211,531			
				2,652,426		
		2,898,875		966,527		
		4,140,888				
		100,864				
		98,127				
		3,064				
		104,996		57,716		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	7,346,814		1,024,243		
3,417,939		530,474			
1,001,273		86,345			
70,001		1,330			
49,470			49,470		
267,193		30,180			
353,329		23,619			
48,379			8,737		
559,303		6,430			
204,257		3,014			
45,627			8,721		
456,079		14,316			
363,396		30,011			
1,232					
217,112		6,905			
20,000		6,870			
7,758		9,609			
7,082,348		682,175			
	264,466		342,068		
	275				
	55,547	55,547			
56,000					
200,000			200,000		
200,178			144,453		
	64,288		486,521		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	1,052	4,924			
		317			
	1,052	5,241			
	320				
	428		5,241		
	748		5,241		
1,800					
1,800					
1,052			5,241		
1,052			5,241		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	1,585		1		
		143			
	1,585	142			
			1,761		
			1,761		
			2,235		
		2,235			
			1,761		
	1,328	1			
	17,705				
			143		
	19,033		142		
20,618		1,761			
20,618		1,761			
1,585		1,619			
1,585		1,619			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
1,730					
1,730					
			5,722		
			5,722		
594					
2,026					
1,372					
3,992					
3,992			5,722		
	5,722	5,722			
	5,722	5,722			
	1,730				

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
9,282		124			
9,282		124			
			200		
			200		
			3,107		
		3,107			
			200		
	152,949		124		
	152,949		124		
1,400					
6,418					
135,849		200			
143,667		200			
	9,282	76			
	9,282	76			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	4,238				
	4,238				
4,238					
4,238					
4,238					
4,238					

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
7,687		1			
7,687		1			
			407		
			407		
			39		
		39			
			407		
	39,555		1		
	39,555		1		
30,491		407			
1,377					
31,868		407			
	7,687	406			
	7,687	406			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	2,000				
	2,000				
	5,000				
	5,000				
7,000					
7,000					
2,000					
2,000					

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
808					
808					
			476		
		476			
	7,592				
	7,592				
6,784					
6,784					
	808				
	808				

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
1,481					
		15,000			
1,481		15,000			
			613		
			613		
			877		
		877			
			613		
	19,000		15,000		
	19,000		15,000		
17,519		613			
17,519		613			
	1,481		14,387		
	1,481		14,387		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	11,200				
	11,200				
11,200					
11,200					

	Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	13,238	1			
	13,238	1			
	1,180		1		
	1,180		1		
13,234					
1,184					
14,418					
13,238			1		
13,238			1		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		57			
		57			
	6,769		57		
	6,769		57		
6,769					
6,769					
			57		
			57		

	Cash Transactions		Adjustments		Audit Adjustements	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		30,587	3			
			11,771			
		30,587	11,774			
				409		
				8,128		
				1,417		
				9,954		
				1,601		
			1,601			
				9,954		
		116,622		11,774		
		116,622		11,774		
	108,014		7,682			
	32,925		2,272			
	5,700					
	570					
	147,209		9,954			
	30,587			1,820		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
30,587			1,820		

	Cash Transactions		Adjustments		Audit Adjustements	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		34,667	25,872			
		34,667	25,872			
				65		
				14,351		
				2,368		
				16,784		
				16,784		
		140,720		25,872		
		140,720		25,872		
	175,387		16,784			
	175,387		16,784			
	34,667			9,088		
	34,667			9,088		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	1,452				
	1,452				
			69		
			69		
			69		
	6,135				
	6,135				
7,587		69			
7,587		69			
1,452		69			
1,452		69			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	381				
		836			
	381	836			
	5,845		836		
	5,845		836		
6,247			21		
	21	21			
6,226					
381			836		
381			836		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
10,000					
10,000					
			6,500		
		6,500			
	10,000				
	10,000				
	10,000				
	10,000				

Cash Transactions		Adjustments		Audit Adjustements	
Debit	Credit	Debit	Credit	Debit	Credit
	243		1		
	243		1		
			3,286		
			30		
			3,316		
			3,316		
	21,071	1			
	21,071	1			
21,314		3,316			
21,314		3,316			
243		3,317			
243		3,317			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
41,256					
		61,020			
		516,174			
41,256		577,194			
			48,000		
			13,020		
			317,205		
			378,225		
			198,969		
		198,969			
			378,225		
	506,807		198,969		
	57,102				
	563,909		198,969		
11,373					
55,000					
456,280					
522,653					

| | Cash Transactions | | | Adjustments | | | Audit Adjustements | |
Debit	Credit	Debit	Credit	Debit	Credit
	41,256		198,969		
	41,256		198,969		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	77,818	241,183			
	77,818	241,183			
			148,180		
			148,180		
			93,003		
		93,003			
			148,180		
	237,195		93,003		
	27,701				
	264,896		93,003		
5,323					
47,391					
290,000					
342,714					
77,818			93,003		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
77,818			93,003		

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	653,907	668,870			
			650,173		
		66,790			
	653,907	85,487			
			3,356		
			255,650		
			259,006		
			7,041,049		
		7,041,049			
			259,006		
	339,476		85,487		
	339,476		85,487		
		73,759			
51					
993,332		185,247			
993,383		259,006			
653,907		173,519			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
653,907		173,519			

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

	Cash Transactions		Adjustments		Audit Adjustements	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		5,203				
		5,203				
				8,997		
			8,997			
		33,060				
		33,060				
	38,263					
	38,263					
	5,203					
	5,203					

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
6,000					
6,000					
			6,000		
		6,000			
	10,500				
	10,500				
4,500					
4,500					
	6,000				
	6,000				

Cash Transactions		Adjustments		Audit Adjustements	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
$ 2,099,021				$ 2,099,021	
2,040				2,040	
128				128	
8,843				8,843	
2,927,935				2,927,935	
200,000				200,000	
5,237,967				5,237,967	
	62,899				62,899
	512,579				512,579
	115,540				115,540
	1,961,408				1,961,408
	2,652,426				2,652,426
	245,004				245,004
	966,527				966,527
	1,183,539		190,471		1,374,010
	2,395,070		190,471		2,585,541
	5,047,496		190,471		5,237,967
	2,882,402	2,882,402			
	4,140,888	4,140,888			
	81,367	81,367			
	98,127	98,127			
	3,064	3,064			
	162,175	162,175			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		7,368,023	7,368,023			
	3,509,817			3,509,817		
	1,018,983			1,018,983		
	69,569			69,569		
	269,516			269,516		
	339,559			339,559		
	40,990			40,990		
	547,071			547,071		
	204,229			204,229		
	36,906			36,906		
	456,956			456,956		
	365,655			365,655		
	1,232			1,232		
	217,107			217,107		
	26,870			26,870		
	17,367			17,367		
	7,121,827			7,121,827		
		246,196	246,196			
		275	275			
	56,000			56,000		
	55,725			55,725		
		2,395,070				
		2,585,541	190,471			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	10,363				10,363	
	317				317	
	10,680				10,680	
		6,819		3,861		10,680
		6,819		3,861		10,680
		6,819		3,861		10,680
		320	320			
		100	100			
		5,241	5,241			
		5,661	5,661			
	1,800			1,800		
	1,800			1,800		
		3,861	3,861			
		6,819				
		10,680	3,861			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	29,835				29,835	
	143				143	
	29,978				29,978	
		1,761				1,761
		1,761				1,761
		2,235				2,235
		29,063	3,081			25,982
		31,298	3,081			28,217
		33,059	3,081			29,978
		1,327	1,327			
		17,705	17,705			
		143	143			
		19,175	19,175			
	22,256			22,256		
	22,256			22,256		
	3,081			3,081		
		31,298				
		28,217		3,081		

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	1,816				1,816	
	1,816				1,816	
		86		1,730		1,816
		86		1,730		1,816
		86		1,730		1,816
		5,722	5,722			
		5,722	5,722			
	594			594		
	2,026			2,026		
	1,372			1,372		
	3,992			3,992		
		1,730	1,730			
		86				
		1,816	1,730			

Financial Statements		Closing Entries		Balance Sheet	
Debit	Credit	Debit	Credit	Debit	Credit
26,955				26,955	
124				124	
27,079				27,079	
	200				200
	200				200
	3,107				3,107
	12,128		11,644		23,772
	15,235		11,644		26,879
	15,435		11,644		27,079
	152,949	152,949			
	124	124			
	153,073	153,073			
1,400			1,400		
6,418			6,418		
133,611			133,611		
141,429			141,429		
	11,644	11,644			
	15,235				
	26,879	11,644			

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	_____	_____	_____	_____	_____	_____
	_____	4,238	4,238	_____	_____	_____
	_____	4,238	4,238	_____	_____	_____
		4,238	4,238			
	4,238	_____	_____	4,238	_____	_____
	4,238	_____	_____	4,238	_____	_____
	4,238			4,238		
	_____	4,238	_____	_____	_____	_____
				4,238		

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
24,803				24,803	
24,803				24,803	
	407				407
	407				407
	39				39
	16,687		7,670		24,357
	16,726		7,670		24,396
	17,133		7,670		24,803
	39,556	39,556			
	39,556	39,556			
30,898			30,898		
988			988		
31,886			31,886		
	7,670	7,670			
	16,726				
	24,396	7,670			

Financial Statements		Closing Entries		Balance Sheet	
Debit	Credit	Debit	Credit	Debit	Credit
	1,935	1,935			
	1,935	1,935			
	1,935	1,935			
	5,000	5,000			
	5,000	5,000			
6,935			6,935		
6,935			6,935		
1,935			1,935		
	1,935				
			1,935		

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	4,808				4,808	
	4,808				4,808	
		476				476
		3,524		808		4,332
		4,000		808		4,808
		4,000		808		4,808
		7,592	7,592			
		7,592	7,592			
	6,784			6,784		
	6,784			6,784		
		808	808			
		4,000				
		4,808	808			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit
	1,481				1,481	
	15,000				15,000	
	16,481				16,481	
		613				613
		613				613
		877				877
	877			15,868		14,991
				15,868		15,868
		613		15,868		16,481
		34,000	34,000			
		34,000	34,000			
	18,132			18,132		
	18,132			18,132		
		15,868	15,868			
		15,868	15,868			

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
59			59		
59			59		
59			59		
	11,200	11,200			
	11,200	11,200			
11,141			11,141		
11,141			11,141		
	59	59			
59					
		59			

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	10,923	10,923			
	10,923	10,923			
	10,923	10,923			
	1,181	1,181			
	1,181	1,181			
10,920			10,920		
1,184			1,184		
12,104			12,104		
10,923			10,923		
	10,923				
			10,923		

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
57				57	
57				57	
			57		57
			57		57
			57		57
	6,826	6,826			
	6,826	6,826			
6,769			6,769		
6,769			6,769		
	57	57			
	57	57			

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
7,088				7,088	
11,771				11,771	
18,859				18,859	
	409				409
	8,128				8,128
	1,417				1,417
	9,954				9,954
	1,601				1,601
	23,243	15,939			7,304
	24,844	15,939			8,905
	34,798	15,939			18,859
	128,396	128,396			
	128,396	128,396			
105,054			105,054		
33,011			33,011		
5,700			5,700		
570			570		
144,335			144,335		
15,939			15,939		

	Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	24,844				
	8,905		15,939		

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
26,460				26,460	
25,872				25,872	
52,332				52,332	
	65				65
	14,351				14,351
	2,368				2,368
	16,784				16,784
	44,768	9,220			35,548
	44,768	9,220			35,548
	61,552	9,220			52,332
	166,592	166,592			
	166,592	166,592			
175,812			175,812		
175,812			175,812		
9,220			9,220		
	44,768				
	35,548		9,220		

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit
	176				176	
	176				176	
		69				69
		69				69
		251	144			107
		251	144			107
		320	144			176
		6,135	6,135			
		6,135	6,135			
	6,279			6,279		
	6,279			6,279		
	144			144		
		251				
		107		144		

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
434				434	
836				836	
1,270				1,270	
	663		607		1,270
	663		607		1,270
	663		607		1,270
	6,681	6,681			
	6,681	6,681			
6,074			6,074		
6,074			6,074		
	607	607			
	663				
	1,270	607			

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
10,000				10,000	
10,000				10,000	
	6,500				6,500
6,500			10,000		3,500
			10,000		10,000
			10,000		10,000
	10,000	10,000			
	10,000	10,000			
	10,000	10,000			
	10,000	10,000			

Financial Statements		Closing Entries		Balance Sheet	
Debit	Credit	Debit	Credit	Debit	Credit
11,193				11,193	
11,193				11,193	
	3,286				3,286
	30				30
	3,316				3,316
	7,540		337		7,877
	7,540		337		7,877
	10,856		337		11,193
	21,070	21,070			
	21,070	21,070			
20,733			20,733		
20,733			20,733		
	337	337			
	7,540				
	7,877	337			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	120,852				120,852	
	61,020				61,020	
	516,174				516,174	
	698,046				698,046	
		48,000				48,000
		13,020				13,020
		317,205				317,205
		378,225				378,225
		198,969				198,969
		84,827		36,025		120,852
		283,796		36,025		319,821
		662,021		36,025		698,046
		501,576	501,576			
		57,102	57,102			
		558,678	558,678			
	11,373			11,373		
	55,000			55,000		
	456,280			456,280		
	522,653			522,653		

	Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	36,025	36,025			
	283,796				
	319,821	36,025			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	177,520				177,520	
	241,183				241,183	
	418,703				418,703	
		148,180				148,180
		148,180				148,180
		93,003				93,003
		250,827	73,307			177,520
		343,830	73,307			270,523
		492,010	73,307			418,703
		240,898	240,898			
		27,701	27,701			
		268,599	268,599			
	5,323			5,323		
	47,391			47,391		
	289,192			289,192		
	341,906			341,906		
	73,307			73,307		
		343,830				

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	270,523		73,307		

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	268,971				268,971	
	6,942,833				6,942,833	
	66,790				66,790	
	7,278,594				7,278,594	
		3,356				3,356
		255,650				255,650
		259,006				259,006
		7,041,049				7,041,049
		939,740	961,201		21,461	
		7,980,789	961,201			7,019,588
		8,239,795	961,201			7,278,594
		291,188	291,188			
		291,188	291,188			
	73,759			73,759		
	51			51		
	1,178,579			1,178,579		
	1,252,389			1,252,389		
	961,201			961,201		
		7,980,789				

Financial Statements		Closing Entries		Balance Sheet	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	7,019,588		961,201		

	Financial Statements			Closing Entries			Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**		**Debit**	**Credit**
	7,573					7,573	
	7,573					7,573	
		7,573					7,573
		7,573					7,573
		7,573					7,573
		7,573					
		7,573					

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	12,201				12,201	
	12,201				12,201	
		8,997				8,997
		8,407	5,203			3,204
		17,404	5,203			12,201
		17,404	5,203			12,201
		33,060	33,060			
		33,060	33,060			
	38,263			38,263		
	38,263			38,263		
	5,203			5,203		
		17,404				
		12,201		5,203		

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	6,000				6,000	
	6,000				6,000	
		6,000				6,000
	6,000			6,000		
				6,000		6,000
				6,000		6,000
		10,500	10,500			
		10,500	10,500			
	4,500			4,500		
	4,500			4,500		
		6,000	6,000			
		6,000	6,000			

	Financial Statements		Closing Entries		Balance Sheet	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	4,036				4,036	
	4,036				4,036	
		4,036				4,036
		4,036				4,036
		4,036				4,036
		4,036				
		4,036				