

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

Net Assets

	<u>Debit</u>	<u>Credit</u>
Fund: 006-0000: Food Service		
ASSETS:		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$ 46,137	
Inventory Held for Resale	4,348	
Materials and Supplies Inventory	1,651	
Internal Balances		13,283
Intergovernmental Receivable	141	
	<hr/>	<hr/>
Total Current Assets	38,994	
	<hr/>	
Noncurrent Assets:		
Capital Assets:		
Buildings and Building Improvements	41,150	
Furniture, Fixtures, and Equipment	109,951	
Accumulated Depreciation:		
Buildings and Building Improvements		11,910
Furniture, Fixtures, and Equipment		70,040
	<hr/>	<hr/>
Total Noncurrent Assets	69,151	
	<hr/>	
Total Assets	108,145	
	<hr/>	
LIABILITIES:		
Current Liabilities:		
Accrued Wages and Benefits		18,074
Intergovernmental Payable		17,442
Deferred Revenue		3,009
Compensated Absences Payable		1,550
	<hr/>	<hr/>
Total Current Liabilities		40,075
		<hr/>
Noncurrent Liabilities:		
Compensated Absences Payable - net of current portion		14,836
	<hr/>	<hr/>
Total Noncurrent Liabilities		14,836
		<hr/>
Total Liabilities		54,911
		<hr/>
NET ASSETS:		
Invested in Capital Assets		69,151
Invested in Capital Assets, Net of Related Debt		
Unrestricted		

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

Net Assets

	<u>Debit</u>	<u>Credit</u>
Unrestricted (Deficit)	15,917	
Total Net Assets		53,234
Total Liabilities and Net Assets		108,145
OPERATING REVENUES:		
Sales		
Other Revenues		
Total Operating Revenues		
OPERATING EXPENSES:		
Salaries		
Fringe Benefits		
Purchased Services		
Materials and Supplies		
Cost of Sales		
Depreciation		
Other		
Total Operating Expenses		
Operating Income (Loss)		
NON-OPERATING REVENUES (EXPENSES):		
Federal Donated Commodities		
Federal and State Subsidies		
Total Non-Operating Revenues (Expenses)		
Income (Loss) Before Contributions and Transfers		
Other Proprietary Accounts:		
Transfers In		
Net Income (Loss)		
Net Assets at Beginning of Year		
Net Assets (Deficit) at End of Year		

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

	<u>Net Assets</u>	
	<u>Debit</u>	<u>Credit</u>
Fund: 009-0000: Uniform School Supplies		
ASSETS:		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	20,747	
Total Current Assets	20,747	
Total Assets	20,747	
LIABILITIES:		
Current Liabilities:		
Accounts Payable		5,522
Total Current Liabilities		5,522
Total Liabilities		5,522
NET ASSETS:		
Unrestricted		15,225
Total Net Assets		15,225
Total Liabilities and Net Assets		20,747
OPERATING REVENUES:		
Sales		
Total Operating Revenues		
OPERATING EXPENSES:		
Materials and Supplies		
Cost of Sales		
Total Operating Expenses		
Operating Income (Loss)		
Income (Loss) Before Contributions and Transfers		
Net Income (Loss)		
Net Assets at Beginning of Year		
Net Assets (Deficit) at End of Year		

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

Net Assets

Debit

Credit

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

Net Assets

	<u>Debit</u>	<u>Credit</u>
Fund: 024-0000: Self-Insurance		
ASSETS:		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents		
Cash and Cash Equivalents with Fiscal Agents	275,342	
Accounts Receivable		
Internal Balances	13,283	
	<hr/>	<hr/>
Total Current Assets	288,625	
	<hr/>	<hr/>
Total Assets	288,625	
	<hr/>	
LIABILITIES:		
Current Liabilities:		
Claims Payable		125,406
	<hr/>	<hr/>
Total Current Liabilities		125,406
		<hr/>
Noncurrent Liabilities:		
Advances from Other Funds		
	<hr/>	<hr/>
Total Noncurrent Liabilities		
	<hr/>	<hr/>
Total Liabilities		125,406
		<hr/>
NET ASSETS:		
Unrestricted		163,219
	<hr/>	<hr/>
Total Net Assets		163,219
	<hr/>	<hr/>
Total Liabilities and Net Assets		288,625
		<hr/>
OPERATING REVENUES:		
Charges for Services		
Other Revenues		
	<hr/>	<hr/>
Total Operating Revenues		
OPERATING EXPENSES:		
Fringe Benefits		
Purchased Services		
Claims		
	<hr/>	<hr/>

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

Net Assets

	<u>Debit</u>	<u>Credit</u>
Total Operating Expenses	_____	_____
Operating Income (Loss)		
NON-OPERATING REVENUES (EXPENSES):		
Interest		
Advances In	_____	_____
Total Non-Operating Revenues (Expenses)	_____	_____
Income (Loss) Before Contributions and Transfers	_____	_____
Net Income (Loss)		
Net Assets at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

<u>Adjustments</u>		<u>Adjusted Net Assets</u>		<u>Accrual Reversing</u>	
<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		\$ 46,137			
		4,348			
		1,651			
		141	13,283	13,283	
		<u>38,994</u>		<u>13,142</u>	141
		41,150			
		109,951			
			11,910		
			70,040		
		<u>69,151</u>			
		<u>108,145</u>		<u>13,142</u>	
			18,074	18,074	
			17,442	17,442	
			3,009		
			1,550		
			<u>40,075</u>	<u>35,516</u>	
			14,836		
			14,836		
			<u>54,911</u>	<u>35,516</u>	
			69,151	69,151	

<u>Adjustments</u>		<u>Adjusted Net Assets</u>		<u>Accrual Reversing</u>	
<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		15,917			13,283
			53,234		
			108,145	35,516	
				141	
				141	
					18,074
					30,725
					48,799
					48,658
					48,658
					48,658

Adjustments

Adjusted Net Assets

Accrual Reversing

Debit

Credit

Debit

Credit

Debit

Credit

<u>Adjustments</u>		<u>Adjusted Net Assets</u>		<u>Accrual Reversing</u>	
<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		275,342			
		13,283			13,283
		288,625			13,283
		288,625			13,283
			125,406	125,406	
			125,406	125,406	
			125,406	125,406	
			163,219		
			163,219		
			288,625	125,406	
				13,283	
				13,283	
					125,406

Adjustments

Adjusted Net Assets

Accrual Reversing

Debit

Credit

Debit

Credit

Debit

Credit

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
					125,406
					112,123
					112,123
					112,123

Cash Transactions

Accrual Adjustments

Audit Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

\$ 3,133

\$ 1

569
1,651

8,405

3,133

6,186

3,647

2,084
5,026

3,463

3,133

2,723

19,005
16,280

3,009
418

31,858

1,720

1,720

33,578

65,688

68,322

Cash Transactions

Accrual Adjustments

Audit Adjustments

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
			2,634		
			33,578		
	186,895				
	6,358		1,656		
	193,253		1,656		
138,367		19,005			
69,596		17,582			
82					
96,373			91,996		
		102,822			
		7,110			
523					
304,941		54,523			
111,688		52,867			
			15,262		
	52,555		6,750		
	52,555		22,012		
59,133		30,855			
	56,000				
3,133		30,855			

Cash Transactions

Accrual Adjustments

Audit Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

	310		2		
	310		2		
	310		2		
			1,855		
			1,855		
			1,855		
			1,855		
	29,349				
	29,349				
29,659			24,137		
		25,994			
29,659		1,857			
310		1,857			
310		1,857			
310		1,857			

Cash Transactions

Debit

Credit

Accrual Adjustments

Debit

Credit

Audit Adjustments

Debit

Credit

Cash Transactions

Accrual Adjustments

Audit Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

174,404

174,404

198,335

823

174,404

23,108

174,404

23,108

89,308

89,308

200,000

200,000

289,308

289,308

867,533

19,510

823

867,533

20,333

70,953
1,177,146

70,953
1,081,007

1,284,316

Cash Transactions

Accrual Adjustments

Audit Adjustments

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
1,248,099		132,356			
<hr/>		<hr/>			
380,566		112,023			
<hr/>		<hr/>			
	6,162	393			
	200,000	200,000			
<hr/>		<hr/>			
	206,162	200,393			
<hr/>		<hr/>			
174,404		312,416			
<hr/>		<hr/>			
174,404		312,416			
<hr/>		<hr/>			
<hr/>		<hr/>			

Operating Statement

Closing Entries

Fund Net Assets

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
\$ 43,005				\$ 43,005	
3,779				3,779	
<hr/>				<hr/>	
8,405				8,405	
<hr/>				<hr/>	
55,189				55,189	
<hr/>				<hr/>	
41,150				41,150	
113,598				113,598	
<hr/>				<hr/>	
	13,994				13,994
	75,066				75,066
<hr/>				<hr/>	
65,688				65,688	
<hr/>				<hr/>	
120,877				120,877	
<hr/>				<hr/>	
	19,005				19,005
	16,280				16,280
<hr/>				<hr/>	
	1,132				1,132
<hr/>				<hr/>	
	36,417				36,417
<hr/>				<hr/>	
	16,556				16,556
<hr/>				<hr/>	
	16,556				16,556
<hr/>				<hr/>	
	52,973				52,973
<hr/>				<hr/>	
	65,688				65,688
12,454			14,670		2,216

Operating Statement

Closing Entries

Fund Net Assets

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
	53,234		14,670		67,904
	106,207		14,670		120,877
	186,895	186,895			
	7,873	7,873			
	194,768	194,768			
139,298			139,298		
56,453			56,453		
82			82		
4,377			4,377		
102,822			102,822		
7,110			7,110		
523			523		
310,665			310,665		
115,897			115,897		
	15,262	15,262			
	59,305	59,305			
	74,567	74,567			
41,330			41,330		
	56,000	56,000			
	14,670	14,670			
	53,234				
	<u>\$ 67,904</u>				

Operating Statement

Closing Entries

Fund Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

20,435

20,435

20,435

20,435

20,435

20,435

1,855

1,855

1,855

1,855

1,855

1,855

15,225

3,355

18,580

15,225

3,355

18,580

17,080

3,355

20,435

29,349

29,349

29,349

29,349

25,994

25,994

25,994

25,994

3,355

3,355

3,355

3,355

3,355

3,355

15,225

\$ 18,580

Operating Statement

Closing Entries

Fund Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

Operating Statement

Closing Entries

Fund Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

77,007
823

77,007
823

77,830

77,830

77,830

77,830

89,308

89,308

89,308

89,308

200,000

200,000

200,000

200,000

289,308

289,308

163,219

374,697

211,478

163,219

374,697

211,478

452,527

374,697

77,830

873,760

873,760

823

823

874,583

874,583

96,139
1,158,910

96,139
1,158,910

Operating Statement

Closing Entries

Fund Net Assets

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
1,255,049			1,255,049		
<u>380,466</u>			<u>380,466</u>		
	5,769	5,769			
	<u>5,769</u>	<u>5,769</u>			
<u>374,697</u>			<u>374,697</u>		
<u>374,697</u>			<u>374,697</u>		
	<u>163,219</u>				
<u>\$ 211,478</u>					

Reclassification

Carry-Over

Internal Service Fund(s)

Debit

Credit

Debit

Credit

Debit

Credit

Reclassification

Carry-Over

Internal Service Fund(s)

Debit

Credit

Debit

Credit

Debit

Credit

Reclassification

Carry-Over

Internal Service Fund(s)

Debit

Credit

Debit

Credit

Debit

Credit

Reclassification

Carry-Over

Internal Service Fund(s)

Debit

Credit

Debit

Credit

Debit

Credit

Reclassification

Carry-Over

Internal Service Fund(s)

Debit

Credit

Debit

Credit

Debit

Credit

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>

I.S. Fund Eliminations, Internal Balances

Statement of Net Assets

Debit

Credit

Debit

Credit

\$ 43,005
3,779

8,405

55,189

41,150
113,598

13,994
75,066

65,688

120,877

19,005
16,280

1,132

36,417

16,556

16,556

52,973

65,688
2,216

I.S. Fund Eliminations, Internal Balances

Statement of Net Assets

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
			67,904
			120,877
			186,895
			7,873
			194,768
		139,298	
		56,453	
		82	
		4,377	
		102,822	
		7,110	
		523	
		310,665	
		115,897	
			15,262
			59,305
			74,567
		41,330	
			56,000
			14,670
			53,234
			<u>\$ 67,904</u>

I.S. Fund Eliminations, Internal Balances

Statement of Net Assets

Debit

Credit

Debit

Credit

		<u>20,435</u>	
		<u>20,435</u>	
		<u>20,435</u>	
			<u>1,855</u>
			<u>1,855</u>
			<u>1,855</u>
			<u>18,580</u>
			<u>18,580</u>
			<u>20,435</u>
			<u>29,349</u>
			<u>29,349</u>
		<u>25,994</u>	
		<u>25,994</u>	
			<u>3,355</u>
			<u>3,355</u>
			<u>3,355</u>
			<u>15,225</u>
			<u>\$ 18,580</u>

**I.S. Fund Eliminations, Internal
Balances**

Debit

Credit

Statement of Net Assets

Debit

Credit

I.S. Fund Eliminations, Internal Balances

Statement of Net Assets

Debit

Credit

Debit

Credit

77,007
823

77,830

77,830

89,308

89,308

200,000

200,000

289,308

211,478

211,478

77,830

873,760

823

874,583

96,139
1,158,910

I.S. Fund Eliminations, Internal Balances

Statement of Net Assets

<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
		1,255,049	
		<u>380,466</u>	
			5,769
			<u>5,769</u>
		<u>374,697</u>	
		<u>374,697</u>	
			<u>163,219</u>
		<u>\$ 211,478</u>	