

**Web-GAAP Training School District
 General Debt Consolidation Journal Listing
 For the Fiscal Year Ended June 30, 2002**

<u>Fund Category</u>	<u>Entry Num</u>	<u>Tran Type</u>	<u>Description</u>	<u>Source</u>	<u>JECategory</u>
Governmental /	1909		Prior Year Balance BB		
	1910		Addition		
	1911		Prior Year Balance		
	1912		Payment		
	1913		Payment		
	1914		Addition		
	2201		Amortization Premium/Discount		
	2202		Amortization Deferred Charge		
	2203		Accrued Interest		
	2204		Accrued Interest		
	2206		Reclassification		
	2301		Payment	PAY	

**Web-GAAP Training School District
General Debt Consolidation Journal Listing
For the Fiscal Year Ended June 30, 2002**

Subtotal for: Governmental Activities
Grand total:

<u>Account</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
1.01.207 Deferred Charges	\$ 99,107	
1.02.114 Accrued Interest Payable		75,498
1.02.202 Due Within One Year		85,616
1.02.203 Due in More Than One Year		8,094,757
1.03.212 Unrestricted	8,156,764	
1.02.202 Due Within One Year		30,569
1.02.203 Due in More Than One Ye	112,439	
2.05.003 Regular		81,870
1.02.202 Due Within One Year		
1.02.203 Due in More Than One Year		
1.03.212 Unrestricted		
1.03.202 Invested in Capital Assets, Net of Related Debt		
1.02.203 Due in More Than One Year		
2.05.041 Interest		
2.05.003 Regular		
1.02.202 Due Within One Year		
1.02.203 Due in More Than One Year		
2.05.040 Principal		
1.02.202 Due Within One Year		42,230
1.02.203 Due in More Than One Year		617,613
2.05.004 Special	94,290	
2.05.005 Vocational	11,000	
2.05.009 Pupils	10,158	
2.05.010 Instructional Staff	27,071	
2.05.011 Board of Education	178	
2.05.012 Administration	28,959	
2.05.013 Fiscal	16,298	
2.05.015 Operation and Maintenanc	43,388	
2.05.016 Pupil Transportation	36,807	
2.05.024 Extracurricular Activities	15,915	
2.05.003 Regular	375,779	
1.02.203 Due in More Than One Ye	3,746	
2.05.041 Interest		3,746
1.01.207 Deferred Charges		3,540
2.05.041 Interest	3,540	
1.02.114 Accrued Interest Payable	75,498	
2.05.041 Interest		75,498
1.02.114 Accrued Interest Payable		36,026
2.05.041 Interest	36,026	
1.03.212 Unrestricted	538,295	
1.03.202 Invested in Capital Assets, Net of Related		538,295
2.05.004 Special	13,356	
2.05.005 Vocational	1,558	

2.05.009 Pupils	1,439	
2.05.010 Instructional Staff	3,835	
2.05.011 Board of Education	25	
2.05.012 Administration	4,102	
2.05.013 Fiscal	2,309	
2.05.015 Operation and Maintenance	6,146	
2.05.016 Pupil Transportation	5,214	
2.05.040 Principal		81,870
2.05.024 Extracurricular Activities	2,254	
2.05.003 Regular	41,632	
	9,767,128	9,767,128
	9,767,128	9,767,128