

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

<u>Fund</u>	<u>Entry Num</u>	<u>Tran Type</u>	<u>Description</u>	<u>Source</u>	<u>Reverse</u>	<u>JECategory</u>
006-0000	1298	Adjustment	ADJ		No	
	1299	Adjustment	ADJ		No	
	1901	Adjustment	ADJ		No	
	1902	Adjustment	ADJ		No	
	21	Adjustment	AJE	Receivables	Yes	
	2101	Reversing	REV		No	
	2199	Adjustment	ADJ		No	
	232	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	233	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	234	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	235	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	236	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	237	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	238	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	239	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	241	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	242	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	243	Cash Trans	Uploaded USA! Func:3120 Obj: No			
	30	Adjustment	AJE	Inventory	No	
	31	Adjustment	AJE	Inventory	No	

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32 Adjustment	AJE	Inventory	No
33 Adjustment	AJE	Inventory	No
434 Cash Trans	Uploaded USA	Rev:1512	No
435 Cash Trans	Uploaded USA	Rev:1890	No
436 Cash Trans	Uploaded USA	Rev:3200	No
437 Cash Trans	Uploaded USA	Rev:4220	No
438 Cash Trans	Uploaded USA	Rev:5100	No
508 Adjustment	AJE		No
54 Adjustment	AJE	Payables	Yes
6 Adjustment	AJE	LT Obligations	No
60 Adjustment	AJE		No
701 Prior Year Bala OB			No
702 Reversing	REV		No

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

Subtotal for: 006-0000
Grand total:

<u>Account Number</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
1.01.229 Buildings and Building Improvements		\$ 2,084
1.01.231 Furniture,Fixtures,and Equipment		5,026
3.02.006 Depreciation	7,110	
1.01.220 Furniture,Fixtures,and Equipm	3,647	
3.02.004 Materials and Supplies		3,647
1.03.212 Unrestricted	2,634	
1.03.213 Unrestricted (Deficit)		2,634
1.03.212 Unrestricted	65,688	
1.03.202 Invested in Capital Assets, Net of Related Debt		65,688
1.01.125 Intergovernmental Receivable	8,405	
3.01.004 Other Revenues		1,655
3.03.006 Federal and State Subsidies		6,750
1.01.123 Internal Balances	13,283	
1.03.212 Unrestricted	13,283	
3.02.002 Fringe Benefits		13,283
1.03.213 Unrestricted (Deficit)		13,283
3.02.004 Materials and Supplies		90,000
3.02.005 Cost of Sales	90,000	
1.01.101 Equity in Pooled Cash and Ca	0	134,308
3.02.001 Salaries	134,308	0
1.01.101 Equity in Pooled Cash and Ca	0	448
3.02.001 Salaries	448	0
1.01.101 Equity in Pooled Cash and Ca	0	3,611
3.02.001 Salaries	3,611	0
1.01.101 Equity in Pooled Cash and Ca	0	21,271
3.02.002 Fringe Benefits	21,271	0
1.01.101 Equity in Pooled Cash and Ca	0	46,953
3.02.002 Fringe Benefits	46,953	0
1.01.101 Equity in Pooled Cash and Ca	0	1,172
3.02.002 Fringe Benefits	1,172	0
1.01.101 Equity in Pooled Cash and Ca	0	200
3.02.002 Fringe Benefits	200	0
1.01.101 Equity in Pooled Cash and Ca	0	82
3.02.003 Purchased Services	82	0
1.01.101 Equity in Pooled Cash and Ca	0	96,322
3.02.004 Materials and Supplies	96,322	0
1.01.101 Equity in Pooled Cash and Ca	0	51
3.02.004 Materials and Supplies	51	0
1.01.101 Equity in Pooled Cash and Ca	0	523
3.02.008 Other	523	0
1.01.117 Inventory Held for Resale	1,666	
3.02.005 Cost of Sales		1,666
3.02.005 Cost of Sales	14,488	

3.03.001 Federal Donated Commodities		14,488
1.01.117 Inventory Held for Resale		2,235
1.02.120 Deferred Revenue	2,235	
1.01.118 Materials and Supplies Inventory		1,651
3.02.004 Materials and Supplies	1,651	
1.01.101 Equity in Pooled Cash and Cæ	186,895	0
3.01.002 Sales	0	186,895
1.01.101 Equity in Pooled Cash and Cæ	6,358	0
3.01.004 Other Revenues	0	6,358
1.01.101 Equity in Pooled Cash and Cæ	2,346	0
3.03.006 Federal and State Subsidies	0	2,346
1.01.101 Equity in Pooled Cash and Cæ	50,209	0
3.03.006 Federal and State Subsidies	0	50,209
1.01.101 Equity in Pooled Cash and Cæ	56,000	0
3.04.004 Transfers In	0	56,000
1.01.101 Equity in Pooled Cash and Cæ	1	
3.01.004 Other Revenues		1
1.02.103 Accrued Wages and Benefits		19,005
1.02.108 Intergovernmental Payable		16,280
3.02.001 Salaries	19,005	
3.02.002 Fringe Benefits	16,280	
1.02.126 Compensated Absences Payæ	418	
3.02.002 Fringe Benefits	1,302	
1.02.208 Compensated Absences Payable - net of current po		1,720
1.02.120 Deferred Revenue	774	
3.03.001 Federal Donated Commodities		774
1.01.101 Equity in Pooled Cash and Cæ	46,137	
1.01.125 Intergovernmental Receivable	141	
1.01.123 Internal Balances		13,283
1.01.117 Inventory Held for Resale	4,348	
1.01.118 Materials and Supplies Invent	1,651	
1.01.218 Buildings and Building Improv	41,150	
1.01.220 Furniture,Fixtures,and Equipr	109,951	
1.01.229 Buildings and Building Improvements		11,910
1.01.231 Furniture,Fixtures,and Equipment		70,040
1.02.103 Accrued Wages and Benefits		18,074
1.02.126 Compensated Absences Payable		1,550
1.02.108 Intergovernmental Payable		17,442
1.02.120 Deferred Revenue		3,009
1.03.201 Invested in Capital Assets		69,151
1.02.208 Compensated Absences Payable - net of curr		14,836
1.03.213 Unrestricted (Deficit)	15,917	
1.01.125 Intergovernmental Receivable		141
1.02.103 Accrued Wages and Benefits	18,074	
1.02.108 Intergovernmental Payable	17,442	
1.03.201 Invested in Capital Assets	69,151	
1.03.212 Unrestricted		69,151

3.01.004 Other Revenues	141	
3.02.001 Salaries		18,074
3.02.002 Fringe Benefits		17,442
	1,192,722	1,192,722
	1,192,722	1,192,722