

**Web-GAAP Training School District  
Initial Year Governmental Consolidation Journal Listin  
For the Fiscal Year Ended June 30, 2001**

<u>Fund Category</u>	<u>Entry Num</u>	<u>Tran Type</u>	<u>Description</u>	<u>Source</u>
Business-Type	1106	Initial Year Interfund Elimination	INT	INT
Subtotal for: Business-Type Activities				
Governmental /	1102	Initial Year I. S. Ending & Interr	CJE	CJE
	1103	Initial Year Capital Asset En	CJE	CJE
	1104	Initial Year Debt Ending Bal:	CJE	CJE
	1105	Initial Year Interfund Elimina	CJE	CJE
	11107	Initial Year Interfund Elimina	ELIM	ELIM
Subtotal for: Governmental Activities				
Grand total:				

<u>JECategory</u>	<u>Account</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
	1.01.101 Equity in Pooled Cash and Cash Equivalents	\$	435,174
	1.01.122 Due From Other Funds		40,487
	1.02.123 Claims Payable	114,595	
	1.03.212 Unrestricted	361,066	
		475,661	475,661
	1.01.103 Cash and Cash Equivalents	435,174	
	1.01.122 Due From Other Funds	40,487	
	1.02.123 Claims Payable		114,595
	1.03.212 Unrestricted		361,066
	1.01.214 Capital Assets, net	2,698,852	
	1.01.216 Land	83,500	
	1.03.212 Unrestricted		2,782,352
	1.02.203 Due in More Than One Year		203,708
	1.03.212 Unrestricted	203,708	
	1.01.122 Due From Other Funds		37,354
	1.02.106 Due to Other Funds	37,354	
	1.01.121 Interfund Receivable		190,894
	1.02.105 Interfund Payable	190,894	
		3,689,969	3,689,969
		4,165,630	4,165,630