

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

<u>Fund</u>	<u>Entry Num</u>	<u>Tran Type</u>	<u>Description</u>	<u>Source</u>	<u>Reverse</u>	<u>JECategory</u>
001-0000	1		Initial Year Balanc OB	TRIAL	No	
	29		Interpretation 6 Adju VACATION	VACATION	No	
	42		Accrual Adjustmer liabilities	je	No	
	43		Accrual Adjustmer reserves	je	No	
	44		Accrual Adjustmer fb	je	No	
	98		Accrual Adjustmer del. taxes	je	No	
	Subtotal for: 001-0000					
002-0000	16		Initial Year Balanc OB	TRIAL	No	
	45		Accrual Adjustmer fb	je	No	
	Subtotal for: 002-0000					

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003-0000	17 Initial Year Balanc OB	TRIAL	No
	46 Accrual Adjustmer res	je	No
	47 Accrual Adjustmer fb	je	No
	97 Accrual Adjustmer del. taxes	je	No
	Subtotal for: 003-0000		
005-0000	18 Initial Year Balanc OB	TRIAL	No
	83 Accrual Adjustmer fb	je	No
	Subtotal for: 005-0000		
006-0000	24 Initial Year Balanc OB	TRIAL	No
	601 Accrual Adjustmer JE	Fixed Assets	No
	Subtotal for: 006-0000		
007-0000	2 Initial Year Balanc OB	TRIAL	No
	53 Accrual Adjustmer res	je	No
	69 Accrual Adjustmer fb	je	No

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Subtotal for: 007-0000

007-9999	26 Initial Year Balanc OB	TRIAL	No
	99 Initial Year Balanc OB	OB	No

Subtotal for: 007-9999

009-0000	25 Initial Year Balanc OB	TRIAL	No
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Subtotal for: 009-0000

010-0000	19 Initial Year Balanc OB	TRIAL	No
	66 Accrual Adjustmer res	je	No
	84 Accrual Adjustmer fb	je	No

Subtotal for: 010-0000

018-0000	3 Initial Year Balanc OB	TRIAL	No
	54 Accrual Adjustmer res	je	No
	70 Accrual Adjustmer fb	je	No

Subtotal for: 018-0000

019-0000	4 Initial Year Balanc OB	TRIAL	No
	55 Accrual Adjustmer res	je	No
	71 Accrual Adjustmer fb	je	No

Subtotal for: 019-0000

024-0000	28 Initial Year Balanc OB	TRIAL	No
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		Subtotal for: 024-0000	
200-0000	27 Initial Year Balanc OB	TRIAL	No
		Subtotal for: 200-0000	
300-0000	5 Initial Year Balanc OB	TRIAL	No
	56 Accrual Adjustmer res	je	No
	72 Accrual Adjustmer fb	je	No
		Subtotal for: 300-0000	
416-0000	57 Accrual Adjustmer res	je	No
	6 Initial Year Balanc OB	TRIAL	No
		Subtotal for: 416-0000	
425-0000	48 Accrual Adjustmer It	je	No
	58 Accrual Adjustmer res	je	No
	7 Initial Year Balanc OB	TRIAL	No
	73 Accrual Adjustmer fb	je	No
		Subtotal for: 425-0000	
432-0000	74 Accrual Adjustmer fb	je	No
	8 Initial Year Balanc OB	TRIAL	No
		Subtotal for: 432-0000	
450-0000	20 Initial Year Balanc OB	TRIAL	No
	67 Accrual Adjustmer res	je	No
	85 Accrual Adjustmer fb	je	No

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Subtotal for: 450-0000

455-0000	59 Accrual Adjustmer res	je	No
	75 Accrual Adjustmer fb	je	No
	9 Initial Year Balanc OB	TRIAL	No

Subtotal for: 455-0000

457-0000	21 Initial Year Balanc OB	TRIAL	No
	30 Interpretation 33 GRANTS	GRANTS	No
	31 Accrual Adjustmei GRANTS	GRANTS	No
	68 Accrual Adjustmer res	je	No
	86 Accrual Adjustmer fb	je	No

Subtotal for: 457-0000

458-0000	22 Initial Year Balanc OB	TRIAL	No
	60 Accrual Adjustmer res	je	No
	76 Accrual Adjustmer fb	je	No

Subtotal for: 458-0000

497-0000	23 Initial Year Balanc OB	TRIAL	No
	87 Accrual Adjustmer fb	je	No

Subtotal for: 497-0000

499-0000	10 Initial Year Balanc OB	TRIAL	No
	49 Accrual Adjustmer It	je	No

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	61	Accrual Adjustmer res	je	No
	77	Accrual Adjustmer fb	je	No
		Subtotal for: 499-0000		
516-0000	11	Initial Year Balanc OB	TRIAL	No
	32	Interpretation 33 GRANTS	GRANTS	No
	33	Accrual Adjustmer GRANTS	GRANTS	No
	50	Accrual Adjustmer It	je	No
	62	Accrual Adjustmer res	je	No
	78	Accrual Adjustmer fb	je	No
		Subtotal for: 516-0000		
572-0000	12	Initial Year Balanc OB	TRIAL	No
	34	Interpretation 33 GRANTS	GRANTS	No
	35	Accrual Adjustmer GRANTS	GRANTS	No
	51	Accrual Adjustmer It	je	No
	79	Accrual Adjustmer fb	je	No
		Subtotal for: 572-0000		
573-0000	13	Initial Year Balanc OB	TRIAL	No

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	36 Interpretation 33	GRANTS	GRANTS	No
	37 Accrual Adjustme	GRANTS	GRANTS	No
	63 Accrual Adjustme	res	je	No
	80 Accrual Adjustme	fb	je	No
	Subtotal for: 573-0000			
584-0000	14 Initial Year Balanc	OB	TRIAL	No
	38 Interpretation 33	GRANTS	GRANTS	No
	39 Accrual Adjustme	GRANTS	GRANTS	No
	64 Accrual Adjustme	res	je	No
	81 Accrual Adjustme	fb	je	No
	Subtotal for: 584-0000			
599-0000	15 Initial Year Balanc	OB	TRIAL	No
	40 Interpretation 33	GRANTS	GRANTS	No
	41 Accrual Adjustme	GRANTS	GRANTS	No
	52 Accrual Adjustme	It	je	No
	65 Accrual Adjustme	res	je	No
	82 Accrual Adjustme	fb	je	No
	Subtotal for: 599-0000			
	Grand total:			

<u>Account Number</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
1.01.101 Equity in Pooled Cash and Cash	\$ 1,646,343	
1.01.120 Accounts Receivable	95	
1.01.125 Intergovernmental Receivab	350	
1.01.121 Interfund Receivable	190,894	
1.01.127 Taxes Receivable	2,917,047	
1.01.126 Prepaid Items	2,527	
1.01.201 Restricted Cash and Cash E	188,482	
1.02.101 Accounts Payable		52,843
1.02.103 Accrued Wages and Benefits		474,031
1.02.126 Compensated Absences Payable		6,687
1.02.106 Due to Other Funds		34,916
1.02.108 Intergovernmental Payable		112,978
1.02.120 Deferred Revenue		1,984,792
1.03.102 Reserved for Encumbrances		318,895
1.03.110 Reserved for Property Taxes		932,255
1.03.111 Reserved for Textbooks and Instructional Materia		104,636
1.03.113 Reserved for Budget Stabilization		83,846
1.03.123 General Fund		839,859
1.02.126 Compensated Absences Pa	6,687	
1.03.123 General Fund		6,687
1.02.108 Intergovernmental Payable		62,127
1.02.203 Due in More Than One Year		611,820
1.03.212 Unrestricted	673,947	
1.03.102 Reserved for Encumbrance:	318,895	
1.03.110 Reserved for Property Tax	932,255	
1.03.111 Reserved for Textbooks anc	104,636	
1.03.113 Reserved for Budget Stabili:	83,846	
1.03.212 Unrestricted		1,439,632
1.03.123 General Fund	846,546	
1.03.212 Unrestricted		846,546
1.02.120 Deferred Revenue	97,232	
1.03.212 Unrestricted		97,232
	8,009,782	8,009,782
1.01.101 Equity in Pooled Cash and (	2,067	
1.01.103 Cash and Cash Equivalents	61,020	
1.02.112 Matured Bonds Payable		48,000
1.02.113 Matured Interest Payable		13,020
1.03.125 Debt Service Funds		2,067
1.03.125 Debt Service Funds	2,067	
1.03.203 Restricted for Debt Service		2,067
	65,154	65,154

1.01.101 Equity in Pooled Cash and (	124,273	
1.01.127 Taxes Receivable	84,048	
1.02.120 Deferred Revenue		45,495
1.03.102 Reserved for Encumbrances		43,117
1.03.110 Reserved for Property Taxes		38,553
1.03.126 Capital Projects Funds		81,156
1.03.102 Reserved for Encumbrance:	43,117	
1.03.110 Reserved for Property Tax	38,553	
1.03.204 Restricted for Capital Outlay		81,670
1.03.126 Capital Projects Funds	81,156	
1.03.204 Restricted for Capital Outlay		81,156
1.02.120 Deferred Revenue	3,797	
1.03.204 Restricted for Capital Outlay		3,797
	374,944	374,944
1.01.101 Equity in Pooled Cash and (	7,573	
1.03.126 Capital Projects Funds		7,573
1.03.126 Capital Projects Funds	7,573	
1.03.204 Restricted for Capital Outlay		7,573
	15,146	15,146
1.01.101 Equity in Pooled Cash and (	11,237	
1.01.120 Accounts Receivable	150	
1.01.125 Intergovernmental Receivat	149	
1.01.117 Inventory Held for Resale	3,477	
1.01.118 Materials and Supplies Inve	1,082	
1.01.220 Furniture,Fixtures,and Equip	17,809	
1.01.231 Furniture,Fixtures,and Equipment		1,378
1.02.103 Accrued Wages and Benefits		15,152
1.02.117 Accrued Sick Leave Payable		15,739
1.02.106 Due to Other Funds		3,133
1.02.108 Intergovernmental Payable		16,017
1.02.120 Deferred Revenue		2,230
1.03.212 Unrestricted	19,745	
1.01.218 Buildings and Building Impr	41,150	
1.01.220 Furniture,Fixtures,and Equip	92,142	
1.01.229 Buildings and Building Improvements		9,826
1.01.231 Furniture,Fixtures,and Equipment		63,900
1.03.212 Unrestricted		59,566
	186,941	186,941
1.01.101 Equity in Pooled Cash and (	7,404	
1.03.102 Reserved for Encumbrances		150
1.03.124 Special Revenue Funds		7,254
1.03.102 Reserved for Encumbrance:	150	
1.03.205 Restricted for Other Purposes		150
1.03.124 Special Revenue Funds	7,254	

1.03.205 Restricted for Other Purposes		7,254
	14,808	14,808
1.01.101 Equity in Pooled Cash and (	4,922	
1.02.109 Undistributed Monies		4,922
1.01.101 Equity in Pooled Cash and (	2	
1.02.109 Undistributed Monies		2
	4,924	4,924
1.01.101 Equity in Pooled Cash and (	31,477	
1.02.101 Accounts Payable		7,468
1.03.212 Unrestricted		24,009
	31,477	31,477
1.01.101 Equity in Pooled Cash and (	8,670	
1.02.105 Interfund Payable		106,480
1.03.102 Reserved for Encumbrances		8,505
1.03.126 Capital Projects Funds	106,315	
1.03.102 Reserved for Encumbrance:	8,505	
1.03.204 Restricted for Capital Outlay		8,505
1.03.126 Capital Projects Funds		106,315
1.03.212 Unrestricted	106,315	
	229,805	229,805
1.01.101 Equity in Pooled Cash and (	22,280	
1.02.101 Accounts Payable		384
1.03.102 Reserved for Encumbrances		1,059
1.03.124 Special Revenue Funds		20,837
1.03.102 Reserved for Encumbrance:	1,059	
1.03.205 Restricted for Other Purposes		1,059
1.03.124 Special Revenue Funds	20,837	
1.03.205 Restricted for Other Purposes		20,837
	44,176	44,176
1.01.101 Equity in Pooled Cash and (	474	
1.03.102 Reserved for Encumbrances		296
1.03.124 Special Revenue Funds		178
1.03.102 Reserved for Encumbrance:	296	
1.03.205 Restricted for Other Purposes		296
1.03.124 Special Revenue Funds	178	
1.03.205 Restricted for Other Purposes		178
	948	948
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

	475,661	475,661
1.01.101 Equity in Pooled Cash and (	23,288	
1.02.110 Due to Students		23,288
	23,288	23,288
1.01.101 Equity in Pooled Cash and (	13,425	
1.02.101 Accounts Payable		46
1.03.102 Reserved for Encumbrances		1,451
1.03.124 Special Revenue Funds		11,928
1.03.102 Reserved for Encumbrance:	1,451	
1.03.205 Restricted for Other Purposes		1,451
1.03.124 Special Revenue Funds	11,928	
1.03.205 Restricted for Other Purposes		11,928
	26,804	26,804
1.03.102 Reserved for Encumbrance:	640	
1.03.205 Restricted for Other Purposes		640
1.01.101 Equity in Pooled Cash and (	640	
1.03.102 Reserved for Encumbrances		640
	1,280	1,280
1.02.108 Intergovernmental Payable		393
1.03.205 Restricted for Other Purposes	393	
1.03.102 Reserved for Encumbrance:	649	
1.03.205 Restricted for Other Purposes		649
1.01.101 Equity in Pooled Cash and (	5,493	
1.02.108 Intergovernmental Payable		183
1.03.102 Reserved for Encumbrances		649
1.03.124 Special Revenue Funds		4,661
1.03.124 Special Revenue Funds	4,661	
1.03.205 Restricted for Other Purposes		4,661
	11,196	11,196
1.03.124 Special Revenue Funds	8,340	
1.03.205 Restricted for Other Purposes		8,340
1.01.101 Equity in Pooled Cash and (	8,340	
1.03.124 Special Revenue Funds		8,340
	16,680	16,680
1.01.101 Equity in Pooled Cash and (	5,617	
1.03.102 Reserved for Encumbrances		5,615
1.03.126 Capital Projects Funds		2
1.03.102 Reserved for Encumbrance:	5,615	
1.03.204 Restricted for Capital Outlay		5,615
1.03.126 Capital Projects Funds	2	
1.03.204 Restricted for Capital Outlay		2

	11,234	11,234
1.03.102 Reserved for Encumbrance:	102	
1.03.205 Restricted for Other Purposes		102
1.01.101 Equity in Pooled Cash and (	377	
1.02.108 Intergovernmental Payable		275
1.03.102 Reserved for Encumbrances		102
1.03.124 Special Revenue Funds		0
	479	479
1.01.101 Equity in Pooled Cash and (	65,637	
1.02.105 Interfund Payable		82,059
1.03.102 Reserved for Encumbrances		65,437
1.03.126 Capital Projects Funds	81,859	
1.01.125 Intergovernmental Receivat	24,425	
1.02.120 Deferred Revenue		4,321
1.03.126 Capital Projects Funds		20,104
1.02.120 Deferred Revenue	4,321	
1.03.204 Restricted for Capital Outlay		4,321
1.03.102 Reserved for Encumbrance:	65,437	
1.03.204 Restricted for Capital Outlay		65,437
1.03.126 Capital Projects Funds		61,755
1.03.204 Restricted for Capital Outlay	61,755	
	303,434	303,434
1.01.101 Equity in Pooled Cash and (	27,865	
1.03.102 Reserved for Encumbrances		373
1.03.126 Capital Projects Funds		27,492
1.03.102 Reserved for Encumbrance:	373	
1.03.204 Restricted for Capital Outlay		373
1.03.126 Capital Projects Funds	27,492	
1.03.204 Restricted for Capital Outlay		27,492
	55,730	55,730
1.01.101 Equity in Pooled Cash and (	4,836	
1.03.126 Capital Projects Funds		4,836
1.03.126 Capital Projects Funds	4,836	
1.03.204 Restricted for Capital Outlay		4,836
	9,672	9,672
1.01.101 Equity in Pooled Cash and (	12,102	
1.02.101 Accounts Payable		10,125
1.02.108 Intergovernmental Payable		44
1.03.102 Reserved for Encumbrances		1,977
1.03.124 Special Revenue Funds	44	
1.02.108 Intergovernmental Payable		21

1.03.205 Restricted for Other Purposes	21	
1.03.102 Reserved for Encumbrance:	1,977	
1.03.205 Restricted for Other Purposes		1,977
1.03.124 Special Revenue Funds		44
1.03.205 Restricted for Other Purposes	44	
	14,188	14,188
1.01.101 Equity in Pooled Cash and (	30,742	
1.02.101 Accounts Payable		899
1.02.103 Accrued Wages and Benefits		7,569
1.02.106 Due to Other Funds		2,438
1.02.108 Intergovernmental Payable		954
1.03.102 Reserved for Encumbrances		4,171
1.03.124 Special Revenue Funds		14,711
1.01.125 Intergovernmental Receivab	9,302	
1.02.120 Deferred Revenue		9,302
1.02.120 Deferred Revenue	9,302	
1.03.205 Restricted for Other Purposes		9,302
1.02.108 Intergovernmental Payable		507
1.02.203 Due in More Than One Year		8,316
1.03.205 Restricted for Other Purpos	8,823	
1.03.102 Reserved for Encumbrance:	4,171	
1.03.205 Restricted for Other Purposes		4,171
1.03.124 Special Revenue Funds	14,711	
1.03.205 Restricted for Other Purposes		14,711
	77,051	77,051
1.01.101 Equity in Pooled Cash and (	53,764	
1.02.103 Accrued Wages and Benefits		20,376
1.02.108 Intergovernmental Payable		4,626
1.03.124 Special Revenue Funds		28,762
1.01.125 Intergovernmental Receivab	28,794	
1.02.120 Deferred Revenue		28,794
1.02.120 Deferred Revenue	28,794	
1.03.205 Restricted for Other Purposes		28,794
1.02.108 Intergovernmental Payable		2,826
1.02.203 Due in More Than One Year		27,601
1.03.205 Restricted for Other Purpos	30,427	
1.03.124 Special Revenue Funds	28,762	
1.03.205 Restricted for Other Purposes		28,762
	170,541	170,541
1.01.101 Equity in Pooled Cash and (	6,754	
1.02.101 Accounts Payable		4,120
1.02.105 Interfund Payable		2,355
1.03.102 Reserved for Encumbrances		2,634
1.03.124 Special Revenue Funds	2,355	

1.01.125 Intergovernmental Receivat	3,184	
1.02.120 Deferred Revenue		2,363
1.03.124 Special Revenue Funds		821
1.02.120 Deferred Revenue	2,363	
1.03.205 Restricted for Other Purposes		2,363
1.03.102 Reserved for Encumbrance:	2,634	
1.03.205 Restricted for Other Purposes		2,634
1.03.124 Special Revenue Funds		1,534
1.03.205 Restricted for Other Purposi	1,534	
	18,824	18,824
1.01.101 Equity in Pooled Cash and (	3,724	
1.02.101 Accounts Payable		126
1.03.102 Reserved for Encumbrances		829
1.03.124 Special Revenue Funds		2,769
1.01.125 Intergovernmental Receivat	527	
1.02.120 Deferred Revenue		527
1.02.120 Deferred Revenue	527	
1.03.205 Restricted for Other Purposes		527
1.03.102 Reserved for Encumbrance:	829	
1.03.205 Restricted for Other Purposes		829
1.03.124 Special Revenue Funds	2,769	
1.03.205 Restricted for Other Purposes		2,769
	8,376	8,376
1.01.101 Equity in Pooled Cash and (	10,491	
1.02.103 Accrued Wages and Benefits		3,132
1.02.108 Intergovernmental Payable		399
1.03.102 Reserved for Encumbrances		200
1.03.124 Special Revenue Funds		6,760
1.01.125 Intergovernmental Receivat	9,385	
1.02.120 Deferred Revenue		9,385
1.02.120 Deferred Revenue	9,385	
1.03.205 Restricted for Other Purposes		9,385
1.02.203 Due in More Than One Year		7
1.03.205 Restricted for Other Purposi	7	
1.03.102 Reserved for Encumbrance:	200	
1.03.205 Restricted for Other Purposes		200
1.03.124 Special Revenue Funds	6,760	
1.03.205 Restricted for Other Purposes		6,760
	36,228	36,228
	10,238,771	10,238,771