Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
Fund: 001-0000: GENERAL FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	$ 2,034,732	
Accrued Interest Receivable	19,497	
Accounts Receivable	537	
Intergovernmental Receivable		
Prepaid Items	2,507	
Taxes Receivable	2,961,077	
Property Taxes Receivable		
Restricted Assets:		
Equity in Pooled Cash and Cash Equivalents		
Advances to Other Funds		
Total Assets	5,018,350	
LIABILITIES:		
Accounts Payable		35,805
Accrued Wages and Benefits		491,106
Intergovernmental Payable		179,285
Deferred Revenue		1,827,309
Long-Term Liabilities:		
Due Within One Year		57,270
Due in More Than One Year		548,128
Total Liabilities		3,138,903
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Reserved for Property Taxes		
Reserved for Textbooks and Instructional Materials		
Unreserved, Undesignated, Reported in:		
General Fund		
NET ASSETS:		
Unrestricted		1,879,447
Total Net Assets		1,879,447
Total Liabilities and Net Assets		5,018,350
PROGRAM REVENUES:		
Charges for Sales and Services		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

<u>**Net Assets**</u>

	<u>Debit</u>	<u>Credit</u>
Operating Grants, Contributions and Interest		
Capital Grants and Contributions		
GENERAL REVENUES:		
Taxes:		
Property Taxes, Levied for General Purposes		
Grants and Entitlements not Restricted to Specific Programs		
Investment Earnings		
Miscellaneous		
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Interest		
Tuition and Fees		
Rent		
Miscellaneous		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Special		
Vocational		
Other		
Support Services:		
Pupils		
Instructional Staff		
Board of Education		
Administration		
Fiscal		
Business		
Operation and Maintenance of Plant		
Pupil Transportation		
Operation of Non-Instructional Services		
Extracurricular Activities		
Debt Service:		
Principal		
Interest		
Total Expenses		
Excess of Revenues Over (Under) Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
OTHER FINANCING SOURCES AND USES:		
Proceeds from Sale of Fixed Assets		
Refund of Prior Year Expenditures		
Transfers Out		
Advances Out		
Total Other Financing Sources and Uses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 007-9250: Special Trust		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	6,491	
Accounts Receivable	328	
Total Assets	6,819	
NET ASSETS:		
Restricted for Other Purposes		6,819
Unrestricted		
Total Net Assets		6,819
Total Liabilities and Net Assets		6,819
GENERAL REVENUES:		
Gifts and Donations		
Investment Earnings		
Miscellaneous		
REVENUES:		
Interest		
Gifts and Donations		
Miscellaneous		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Adult/Continuing		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 018-9004: Public School Support		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	31,421	
Accounts Receivable		
Total Assets	31,421	
LIABILITIES:		
Accounts Payable		123
Total Liabilities		123
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		31,298
Unrestricted		
Total Net Assets		31,298
Total Liabilities and Net Assets		31,421
PROGRAM REVENUES:		
Charges for Sales and Services		
REVENUES:		
Tuition and Fees		
Extracurricular Activities		
Customer Sales and Services		
Total Revenues		
EXPENDITURES:		
Current:		
Extracurricular Activities		
Total Expenses		
Excess of Revenues Over (Under) Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	**Credit**
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Net Assets

	Debit	Credit
Fund: 019-9001: Other Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	86	
Total Assets	86	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		86
Unrestricted		
Total Net Assets		86
Total Liabilities and Net Assets		86
GENERAL REVENUES:		
Miscellaneous		
REVENUES:		
Miscellaneous		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Special		
Support Services:		
Instructional Staff		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
OTHER FINANCING SOURCES AND USES:		
Other Financing Sources		
Total Other Financing Sources and Uses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	**Credit**
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 300-9002: Athletics and Music		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,673	
Accounts Receivable		
Total Assets	17,673	
LIABILITIES:		
Accounts Payable		2,438
Total Liabilities		2,438
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		15,235
Unrestricted		
Total Net Assets		15,235
Total Liabilities and Net Assets		17,673
PROGRAM REVENUES:		
Charges for Sales and Services		
REVENUES:		
Extracurricular Activities		
Customer Sales and Services		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Instructional Staff		
Extracurricular Activities		
Total Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	**Credit**
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 416-9001: Teacher Development		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,238	
Total Assets	4,238	
NET ASSETS:		
Restricted for Other Purposes		4,238
Unrestricted		
Total Net Assets		4,238
Total Liabilities and Net Assets		4,238
EXPENDITURES:		
Current:		
Support Services:		
Instructional Staff		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		

	Net Assets	
	Debit	**Credit**
Fund: 425-9001: Early Chilhood Grant		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,115	
Total Assets	17,115	
LIABILITIES:		
Accounts Payable		15
Intergovernmental Payable		1,358
Total Liabilities		1,373
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		15,742
Unrestricted		
Total Net Assets		15,742
Total Liabilities and Net Assets		17,115
PROGRAM REVENUES:		
Charges for Sales and Services		
REVENUES:		
Tuition and Fees		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Pupils		
Total Expenses		
Excess of Revenues Over (Under) Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

<u>Net Assets</u>

	<u>Debit</u>	<u>Credit</u>
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 432-9090: EMIS		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	2,000	
Total Assets	2,000	
LIABILITIES:		
Intergovernmental Payable		65
Total Liabilities		65
NET ASSETS:		
Restricted for Other Purposes		1,935
Unrestricted		
Total Net Assets		1,935
Total Liabilities and Net Assets		2,000
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Pupils		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		

	Net Assets	
	Debit	**Credit**
Fund: 452-9002: SchoolNet Professional		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,000	
Total Assets	4,000	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		4,000
Unrestricted		
Total Net Assets		4,000
Total Liabilities and Net Assets		4,000
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Administration		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 459-9002: Ohio Reads Grant		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents		
Intergovernmental Receivable	_____	_____
Total Assets		
LIABILITIES:		
Accounts Payable	_____	_____
Total Liabilities		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		
Unrestricted	_____	_____
Total Net Assets	_____	_____
Total Liabilities and Net Assets		
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental	_____	_____
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular	_____	_____
Total Expenses	_____	_____
Excess of Revenues Over (Under) Expenses	_____	_____
Change in Net Assets	_____	_____

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 460-9001: Summer School		
LIABILITIES:		
Intergovernmental Payable		59
Total Liabilities		59
NET ASSETS:		
Restricted for Other Purposes	59	
Unrestricted		
Total Net Assets	59	
Total Liabilities and Net Assets		
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 499-9000: Miscellaneous State Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	13,237	
Total Assets	13,237	
LIABILITIES:		
Accounts Payable		2,303
Intergovernmental Payable		11
Total Liabilities		2,314
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		10,923
Unrestricted		
Total Net Assets		10,923
Total Liabilities and Net Assets		13,237
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Operation and Maintenance of Plant		
Total Expenses		
Excess of Revenues Over (Under) Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	**Credit**
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		

Net Assets

	Debit	Credit

Fund: 514-9002: Eisenhower Grant
ASSETS:
  Intergovernmental Receivable

Total Assets

NET ASSETS:
Restricted for Other Purposes
Unrestricted

Total Net Assets

Total Liabilities and Net Assets

PROGRAM REVENUES:
Operating Grants, Contributions and Interest
REVENUES:
Intergovernmental

Total Revenues

EXPENDITURES:
Current:
  Support Services:
    Pupils

Total Expenses

Excess of Revenues Over (Under) Expenses

Change in Net Assets

Net Assets (Deficit) at End of Year

Net Assets

	Debit	Credit
Fund: 516-9001: Title VI-B		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	37,672	
Intergovernmental Receivable	10,676	
Total Assets	48,348	
LIABILITIES:		
Accounts Payable		3,555
Accrued Wages and Benefits		7,797
Intergovernmental Payable		2,445
Deferred Revenue		
Long-Term Liabilities:		
Due Within One Year		885
Due in More Than One Year		8,473
Total Liabilities		23,155
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		25,193
Unrestricted		
Total Net Assets		25,193
Total Liabilities and Net Assets		48,348
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Special		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
Support Services:		
Pupils		
Administration		
Fiscal	_____	_____
Total Expenses	_____	_____
Excess of Revenues Over (Under) Expenses	_____	_____
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

<u>**Net Assets**</u>

	<u>**Debit**</u>	<u>**Credit**</u>
Fund: 572-9001: Title I		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	61,127	
Intergovernmental Receivable	28,795	
Total Assets	89,922	
LIABILITIES:		
Accounts Payable		262
Accrued Wages and Benefits		13,618
Intergovernmental Payable		2,361
Deferred Revenue		
Long-Term Liabilities:		
Due Within One Year		2,013
Due in More Than One Year		19,273
Total Liabilities		37,527
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		52,395
Unrestricted		
Total Net Assets		52,395
Total Liabilities and Net Assets		89,922
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Special		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	**Credit**
Total Expenses	_____	_____
Excess of Revenues Over (Under) Expenses	_____	_____
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 573-9001: Title VI		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	1,628	
Total Assets	1,628	
LIABILITIES:		
Accounts Payable		1,377
Total Liabilities		1,377
NET ASSETS:		
Restricted for Other Purposes		251
Unrestricted		
Total Net Assets		251
Total Liabilities and Net Assets		1,628
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		
Instructional Staff		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Net Assets

	Debit	Credit
Fund: 584-9001: Drug Free Schools		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	815	
Intergovernmental Receivable	2,025	
Total Assets	2,840	
LIABILITIES:		
Accounts Payable		152
Deferred Revenue		
Total Liabilities		152
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		
NET ASSETS:		
Restricted for Other Purposes		2,688
Unrestricted		
Total Net Assets		2,688
Total Liabilities and Net Assets		2,840
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Pupils		
Total Expenses		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

<u>**Net Assets**</u>

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

Fund: 589-9002: Baldridge Deployment Grant
ASSETS:
  Equity in Pooled Cash and Cash Equivalents

Total Assets

FUND BALANCES:
Equity:
Reserved:
  Reserved for Encumbrances
Unreserved, Undesignated, Reported in:
  Special Revenue Funds
NET ASSETS:
Restricted for Other Purposes
Unrestricted

Total Net Assets

Total Liabilities and Net Assets

PROGRAM REVENUES:
Operating Grants, Contributions and Interest
REVENUES:
Intergovernmental

Total Revenues

Excess of Revenues Over (Under) Expenses

Change in Net Assets

Net Assets (Deficit) at End of Year

	Net Assets	
	Debit	**Credit**
Fund: 599-9000: Miscellaneous Federal Grants		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	11,437	
Total Assets	11,437	
LIABILITIES:		
Accrued Wages and Benefits		3,804
Intergovernmental Payable		93
Total Liabilities		3,897
NET ASSETS:		
Restricted for Other Purposes		7,540
Unrestricted		
Total Net Assets		7,540
Total Liabilities and Net Assets		11,437
PROGRAM REVENUES:		
Operating Grants, Contributions and Interest		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 002-0000: BOND RETIREMENT FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	79,596	
Cash and Cash Equivalents with Fiscal Agents	61,020	
Taxes Receivable	539,016	
Property Taxes Receivable		
Total Assets	679,632	
LIABILITIES:		
Matured Bonds Payable		48,000
Matured Interest Payable		13,020
Deferred Revenue		306,650
Total Liabilities		367,670
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Property Taxes		
Unreserved, Undesignated, Reported in:		
Debt Service Funds		
NET ASSETS:		
Restricted for Debt Service		311,962
Unrestricted		
Total Net Assets		311,962
Total Liabilities and Net Assets		679,632
GENERAL REVENUES:		
Taxes:		
Property Taxes, Levied for Debt Service		
Grants and Entitlements not Restricted to Specific Programs		
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fiscal		
Debt Service:		
Principal		
Interest	_____	_____
Total Expenses	_____	_____
Excess of Revenues Over (Under) Expenses	_____	_____
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 003-0000: PERMANENT IMPROVEMENT FUND		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	255,338	
Taxes Receivable	244,450	
Property Taxes Receivable		
Total Assets	499,788	
LIABILITIES:		
Accounts Payable		808
Deferred Revenue		142,706
Total Liabilities		143,514
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Reserved for Property Taxes		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		
NET ASSETS:		
Restricted for Capital Outlay		356,274
Unrestricted		
Total Net Assets		356,274
Total Liabilities and Net Assets		499,788
PROGRAM REVENUES:		
Capital Grants and Contributions		
GENERAL REVENUES:		
Taxes:		
Property Taxes, Levied for Capital Outlay		
REVENUES:		
Property and Other Local Taxes		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Support Services:		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
Fiscal		
Operation and Maintenance of Plant		
Capital Outlay	_____	_____
Total Expenses	_____	_____
Excess of Revenues Over (Under) Expenses	_____	_____
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year	_____	_____
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 004-9001: Building Construction		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	254,008	
Investments	7,593,006	
Accrued Interest Receivable	133,775	
Total Assets	7,980,789	
LIABILITIES:		
Accounts Payable		
Contracts Payable		
Total Liabilities		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		
NET ASSETS:		
Restricted for Capital Outlay		80,789
Unrestricted		7,900,000
Total Net Assets		7,980,789
Total Liabilities and Net Assets		7,980,789
GENERAL REVENUES:		
Investment Earnings		
REVENUES:		
Interest		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Support Services:		
Operation and Maintenance of Plant		
Capital Outlay		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**
Fund: 005-0000: Insurance Replacement		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	7,573	
Total Assets	7,573	
NET ASSETS:		
Restricted for Capital Outlay		7,573
Total Net Assets		7,573
Total Liabilities and Net Assets		7,573
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

	Net Assets	
	Debit	**Credit**
Fund: 450-9002: SchoolNet Plus		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	17,404	
Total Assets	17,404	
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		
Unreserved, Undesignated, Reported in:		
Capital Projects Funds		
NET ASSETS:		
Restricted for Capital Outlay		17,404
Unrestricted		
Total Net Assets		17,404
Total Liabilities and Net Assets		17,404
PROGRAM REVENUES:		
Capital Grants and Contributions		
REVENUES:		
Intergovernmental		
Total Revenues		
EXPENDITURES:		
Current:		
Instruction:		
Regular		
Total Expenses		
Excess of Revenues Over (Under) Expenses		
Change in Net Assets		
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

	Net Assets	
	Debit	**Credit**

Fund: 451-0000: OneNet
ASSETS:
  Equity in Pooled Cash and Cash Equivalents

Total Assets

FUND BALANCES:
Equity:
Reserved:
    Reserved for Encumbrances
Unreserved, Undesignated, Reported in:
    Capital Projects Funds
NET ASSETS:
Restricted for Capital Outlay
Unrestricted

Total Net Assets

Total Liabilities and Net Assets

PROGRAM REVENUES:
Capital Grants and Contributions
REVENUES:
Intergovernmental

Total Revenues

EXPENDITURES:
Current:
  Support Services:
    Administration

Total Expenses

Excess of Revenues Over (Under) Expenses

Change in Net Assets

Net Assets (Deficit) at End of Year

Web-GAAP Training School District
Governmental Restricted Net Assets Trial Balance
For the Fiscal Year Ended June 30, 2002

Net Assets

	Debit	Credit
Fund: 497-9099: Emergency Building Repair		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	4,036	
Total Assets	4,036	
NET ASSETS:		
Restricted for Capital Outlay		4,036
Total Net Assets		4,036
Total Liabilities and Net Assets		4,036
Net Assets (Deficit) at Beginning of Year		
Net Assets (Deficit) at End of Year		

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		$ 2,034,732		$ 46,999	
		19,497			19,497
		537			537
		2,507			2,507
		2,961,077			2,961,077
					46,999
		5,018,350			2,983,618
			35,805	35,805	
			491,106	491,106	
			179,285	118,292	
			1,827,309	1,978,077	
			57,270		
			548,128		
			3,138,903	2,623,280	
				164,364	
				983,000	
				46,999	
					1,194,363
			1,879,447		
			1,879,447		
			5,018,350	2,623,280	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				983,000	
				19,497	
				537	
				1,003,034	
					438,596
					68,635
					1,762
					27,857
					37,389
				1,348	
					18,662
					3,042
					13,439
					27,752
					6,910
					642,696
				360,338	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		6,491			
		328			328
		6,819			328
			6,819		
			6,819		
			6,819		
				328	
				328	
				328	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		31,421			
		31,421			
			123	123	
			123	123	
				3,808	
					3,808
			31,298		
			31,298		
			31,421	123	
					123
					123
					123

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		86			
		86			
				86	
					86
			86		
			86		
			86		

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			17,673			
			17,673			
				2,438	2,438	
				2,438	2,438	
					5,320	
						5,320
				15,235		
				15,235		
				17,673	2,438	
						2,438
						2,438

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					2,438

| Adjustments | | Adjusted Net Assets | | Modified Accrual Reversing | |
Debit	Credit	Debit	Credit	Debit	Credit
		4,238			
		4,238			
			4,238		
			4,238		
			4,238		

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		17,115			
		17,115			
			15	15	
			1,358	374	
			1,373	389	
				2,012	
					2,012
			15,742		
			15,742		
			17,115	389	
					389
					389
					389

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			2,000			
			2,000			
				65	65	
				65	65	
				1,935		
				1,935		
				2,000	65	
						65
						65
						65

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		4,000			
		4,000			
			4,000		
			4,000		
			4,000		

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			59	59	
			59	59	
		59			
		59			
				59	
					59
					59
					59

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	Credit	Debit	Credit	Debit	Credit
			13,237			
			13,237			
				2,303	2,303	
				11	11	
				2,314	2,314	
					8,076	
						8,076
				10,923		
				10,923		
				13,237	2,314	
						2,314
						2,314
						2,314

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			37,672			
			10,676			10,676
			48,348			10,676
				3,555	3,555	
				7,797	7,797	
				2,445	1,476	
					10,676	
				885		
				8,473		
				23,155	23,504	
					4,481	
						4,481
				25,193		
				25,193		
				48,348	23,504	
						10,642

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					2,186
					12,828
					12,828

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			61,127			
			28,795			28,795
			89,922			28,795
				262	262	
				13,618	13,618	
				2,361	2,479	
					28,795	
				2,013		
				19,273		
				37,527	45,154	
					220	
						220
				52,395		
				52,395		
				89,922	45,154	
						16,359

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					16,359
					16,359

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	Credit	Debit	Credit	Debit	Credit
		1,628			
		1,628			
			1,377	1,377	
			1,377	1,377	
			251		
			251		
			1,628	1,377	
					1,377
					1,377
					1,377

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		815			
		2,025			2,025
		2,840			2,025
			152	152	
				2,025	
			152	2,177	
				416	
					416
			2,688		
			2,688		
			2,840	2,177	
					152
					152

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					152

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			11,437			
			11,437			
				3,804	3,804	
				93	93	
				3,897	3,897	
				7,540		
				7,540		
				11,437	3,897	
						3,897
						3,897
						3,897

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			79,596			
			61,020			61,020
			539,016			539,016
			679,632			600,036
				48,000	48,000	
				13,020	13,020	
				306,650	334,816	
				367,670	395,836	
					204,200	
						204,200
				311,962		
				311,962		
				679,632	395,836	
					204,200	
					204,200	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				204,200	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	Credit	Debit	Credit	Debit	Credit
		255,338			
		244,450			244,450
		499,788			244,450
			808	808	
			142,706	155,150	
			143,514	155,958	
				5,278	
				89,300	
					94,578
			356,274		
			356,274		
		499,788	155,958		
				89,300	
				89,300	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
					808
					808
				88,492	

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	Credit	Debit	Credit	Debit	Credit
			254,008			
			7,593,006			
			133,775			133,775
			7,980,789			133,775
					250,581	
						250,581
				80,789		
				7,900,000		
				7,980,789		
				7,980,789		
					133,775	
					133,775	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				133,775	

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		7,573			
		7,573			
			7,573		
			7,573		
			7,573		

	Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			17,404			
			17,404			
					17,404	
						17,404
				17,404		
				17,404		
				17,404		

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Adjustments		Adjusted Net Assets		Modified Accrual Reversing	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		4,036			
		4,036			
			4,036		
			4,036		
			4,036		

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		$ 46,999	$ 64,288		$ 1	
					2,040	
					128	
					8,843	
					2,927,935	
	46,999					
					200,000	
			64,288		3,138,947	
						62,899
						512,579
	60,993					115,540
		150,768				1,961,408
	57,270					
	548,128					
	515,623					2,652,426
		164,364				245,004
		983,000				966,527
		46,999				
	1,194,363				1,211,531	
	515,623					2,652,426

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	150,768			2,898,875		966,527
				4,140,888		
				100,864		
				98,127		
				3,064		
				104,996		113,263
	150,768			7,346,814		1,079,790
		412,971	3,417,939		530,474	
		63,646	1,001,273		86,345	
		11,000	70,001		1,330	
			49,470			49,470
		10,158	267,193		30,180	
		27,071	353,329		23,619	
		178	48,379			8,737
		28,959	559,303		6,430	
		16,298	204,257		3,014	
			45,627			8,721
		43,388	456,079		14,316	
		36,807	363,396		30,011	
			1,232			
		15,915	217,112		6,905	
			20,000		6,870	
			7,758		9,609	
		666,391	7,082,348		682,175	
		515,623		264,466		397,615

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			275		
			55,547	111,094	
		56,000			
		200,000			200,000
		200,178			88,906

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			1,052	4,924	
				317	
			1,052	5,241	
			320		
			428		5,241
			748		5,241
		1,800			
		1,800			
		1,052			5,241

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				1,585	143	1
				1,585	142	
						1,761
						1,761
		3,808				2,235
	3,808				2,235	
						1,761
				1,328	1	
				17,705		
						143
				19,033		142
			20,618		1,761	
			20,618		1,761	
			1,585		1,619	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	Credit	Debit	Credit	Debit	Credit
			1,730			
			1,730			
		86				
	86					
						5,722
						5,722
			594			
			2,026			
			1,372			
			3,992			
			3,992			5,722
				5,722	5,722	
				5,722	5,722	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		9,282			
				124	
		9,282		124	
					200
					200
	5,320				3,107
5,320				3,107	
					200
			152,949		
					124
			152,949		124
		1,400			
		6,418			
		135,849		200	
		143,667		200	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			9,282	76	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			4,238		
			4,238		
		4,238			
		4,238			
		4,238			

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	Credit	Debit	Credit	Debit	Credit
		7,687		1	
		7,687		1	
984					407
984					407
	2,012				39
2,012				39	
984					407
			39,555		1
			39,555		1
	984	30,491		407	
		1,377			
	984	31,868		407	
	984		7,687	406	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			2,000		
			2,000		
			5,000		
			5,000		
		7,000			
		7,000			
		2,000			

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		808			
		808			
					476
			476		
			7,592		
			7,592		
		6,784			
		6,784			
			808		

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		1,481		15,000	
		1,481		15,000	
					613
					613
					877
				877	
					613
			19,000		15,000
			19,000		15,000
		17,519		613	
		17,519		613	
			1,481		14,387

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			11,200		
			11,200		
		11,200			
		11,200			

| Accrual Reversing | | Cash Transactions | | Modified Accrual Adjustments | |
Debit	Credit	Debit	Credit	Debit	Credit
			13,238	1	
			13,238	1	
	8,076				
8,076					
			1,180		1
			1,180		1
		13,234			
		1,184			
		14,418			
		13,238			1

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				57	
				57	
			6,769		57
			6,769		57
		6,769			
		6,769			
					57

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				30,587	3	
					11,771	
				30,587	11,774	
						409
						8,128
	969					1,417
		10,676				
	885					
	8,473					
		349				9,954
		4,481				1,601
	4,481				1,601	
		349				9,954
	10,676			116,622		11,774
	10,676			116,622		11,774
		10,327	108,014		7,682	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		32,925		2,272	
		5,700			
		570			
	10,327	147,209		9,954	
349		30,587			1,820

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	Credit	Debit	Credit	Debit	Credit
				34,667	25,872	
				34,667	25,872	
						65
						14,351
		118				2,368
		28,795				
	2,013					
	19,273					
		7,627				16,784
		220				
	220					
		7,627				16,784
	28,795			140,720		25,872
	28,795			140,720		25,872
		21,168	175,387		16,784	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	21,168	175,387		16,784	
7,627		34,667			9,088

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			1,452		
			1,452		
					69
					69
					69
			6,135		
			6,135		
		7,587		69	
		7,587		69	
		1,452		69	

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				381	836	
				381	836	
		2,025				
		2,025				
		416				
	416					
		2,025				
	2,025			5,845		836
	2,025			5,845		836
			6,247			21
				21	21	
			6,226			

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	2,025		381			836

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		10,000			
		10,000			
					6,500
				6,500	
			10,000		
			10,000		
			10,000		

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
			243		1
			243		1
					3,286
					30
					3,316
					3,316
			21,071	1	
			21,071	1	
		21,314		3,316	
		21,314		3,316	
		243		3,317	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	Credit	Debit	Credit	Debit	Credit
		41,256			
				61,020	
				516,174	
		41,256		577,194	
					48,000
					13,020
	28,166				317,205
	28,166				378,225
	204,200				198,969
204,200				198,969	
	28,166				378,225
28,166			506,807		198,969
			57,102		
28,166			563,909		198,969

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		11,373			
		55,000			
		456,280			
		522,653			
28,166			41,256		198,969

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	Credit	Debit	Credit	Debit	Credit
			77,818	241,183	
			77,818	241,183	
	12,444				148,180
	12,444				148,180
	5,278				93,003
	89,300				
94,578				93,003	
	12,444				148,180
12,444			237,195		93,003
			27,701		
12,444			264,896		93,003

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		5,323			
		47,391			
		290,000			
		342,714			
12,444		77,818			93,003

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				653,907	668,870	
					66,790	650,173
				653,907	85,487	
						3,356
						255,650
						259,006
		250,581				7,041,049
	250,581				7,041,049	
						259,006
				339,476		85,487
				339,476		85,487
					73,759	
			51			
			993,332		185,247	

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
		993,383		259,006	
		653,907		173,519	

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

	Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
				5,203		
				5,203		
		17,404				8,997
	17,404				8,997	
				33,060		
				33,060		
			38,263			
			38,263			
			5,203			

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	Credit	Debit	Credit	Debit	Credit
		6,000			
		6,000			
					6,000
			6,000		
			10,500		
			10,500		
		4,500			
		4,500			
			6,000		

Accrual Reversing		Cash Transactions		Modified Accrual Adjustments	
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	79,656					
71,752						
	7,904					
245,004						
966,527						
	1,211,531					
	7,904					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	Credit	Debit	Credit	Debit	Credit	
	2,803,386					
	3,831,573					
	81,367					
	162,450					
2,731,634						
3,831,573						
81,367						
217,722						
	16,480					
	1,711					
15,131						
	40					
2,854						
2,148						
350						
9,305						
7,320						
19,518						
20,453						
4,328						
79,656						
63,176						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
275						
	55,547					
	55,272					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	3,861					
3,861						
	100					
	320					
	5,241					
320						
100						
5,241						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
2,235						
	2,235					
3,081						
	3,081					

	Accrual Adjustments		**Audit Adjustments**		**Reclassification**		ve
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	1,730					
1,730						
	5,722					
5,722						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
3,107						
	3,107					
	11,644					
11,644						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

	Accrual Adjustments		Audit Adjustments		Reclassification		ve
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	4,238						
		4,238					

	Accrual Adjustments		Audit Adjustments		Reclassification		...ve
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	___	___	___	___	___	___	
		3,115	___	___	___	___	
		3,115					
	39						
		39					
		5,539					
	5,539	___	___	___	___	___	
	___	___	___	___	___	___	
		3,115					
	___	___	___	___	___	___	
	3,115						
	___	___	___	___	___	___	
	3,115	___	___	___	___	___	
	3,115	___	___	___	___	___	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
1,935						
	1,935					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
476						
	476					
	808					
808						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
877						
	877					
	15,868					
15,868	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		*ve*
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
59	59					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
10,923						
	10,923					

Accrual Adjustments		Audit Adjustments		Reclassification		*ve*
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
57	57					

	Accrual Adjustments		Audit Adjustments		Reclassification		ve
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	
		1,116					
	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	
		1,116					
	1,601						
		1,601					
	17,404	17,404					
	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	
	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	
		1,116					
	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	‾‾‾‾‾‾	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
1,116						
_____	_____	_____	_____	_____	_____	
1,116	_____	_____	_____	_____	_____	
1,116	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
71						
71						
16,776						
	16,776					
	71					
	71					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	71					
	71					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
144						
	144					

Accrual Adjustments		Audit Adjustments		Reclassification		*ve*
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
1,418						
_____	1,418 _____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
6,500						
	6,500					
	10,000					
10,000						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
337	337					

	Accrual Adjustments		Audit Adjustments		Reclassification		ve
	Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	12,966						
	12,966						
	198,969						
		198,969					
		20,825					
	20,825						
	12,966						
		486,376					
		57,102					
	473,410						
	57,102						
		12,966					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	12,966					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
6,065						
6,065						
93,003						
	93,003					
79,686						
	79,686					
6,065						
	234,519					
228,454						
	6,065					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
	6,065					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
7,041,049						
	7,041,049					
80,789						
	80,789	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
	291,188					
291,188	_____	_____	_____	_____	_____	
51						
	51					
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
8,997						
	8,997					
5,203						
	5,203					

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
6,000						
	6,000					
	6,000					
6,000						

Accrual Adjustments		Audit Adjustments		Reclassification		ve
Debit	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		$ 2,099,021	
		2,040	
		128	
		8,843	
		2,927,935	
		200,000	
		5,237,967	
			62,899
			512,579
			195,196
			1,889,656
			2,660,330
			2,577,637
			2,577,637
			5,237,967
	101,191		101,191

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
	285,247		285,247
	24,068		24,068
			2,803,386
			3,831,573
			81,367
			162,450
309,315			
98,127			
3,064			
			7,289,282
		3,095,135	
		970,468	
		58,529	
		262,212	
		314,636	
		41,162	
		527,417	
		195,251	
		36,906	
		433,086	
		349,301	
		1,232	
		205,520	
		26,870	
		17,367	
		6,535,092	
			754,190

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		56,000	
		56,000	
			698,190
			1,879,447
			$ 2,577,637

	enue Reclassification		Statement of Net Assets	
	Debit	**Credit**	**Debit**	**Credit**
			10,363	
			317	
			10,680	
				10,680
				10,680
				10,680
				100
				320
				5,241
				5,661
			1,800	
			1,800	
				3,861
				3,861
				6,819
				$ 10,680

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		29,835	
		143	
		29,978	
			1,761
			1,761
			28,217
			28,217
			29,978
	19,175		19,175
1,327			
17,705			
143			
			19,175
		22,256	
		22,256	
		3,081	

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		3,081	
			31,298
			$ 28,217

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		1,816	
		1,816	
			1,816
			1,816
			1,816
			5,722
			5,722
		594	
		2,026	
		1,372	
		3,992	
			1,730

	enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
			1,730
			86
			$ 1,816

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		26,955	
		124	
		27,079	
			200
			200
			26,879
			26,879
			27,079
	153,073		153,073
152,949			
124			
			153,073
		1,400	
		6,418	
		133,611	
		141,429	

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
			11,644
			11,644
			15,235
			$ 26,879

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	4,238	_____
_____	_____	4,238	_____
_____	_____	4,238	_____
		4,238	
			4,238

Debit	Credit	Debit	Credit
		24,803	
		24,803	
			3,522
			3,522
			21,281
			21,281
			24,803
	39,556		39,556
39,556			
			39,556
		33,029	
		988	
		34,017	
			5,539

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
			5,539
			15,742
			$ 21,281

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
	5,000		5,000
5,000			
			5,000
		6,935	
		6,935	
		1,935	
		1,935	
			1,935

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		4,808	
		4,808	
			4,808
			4,808
			4,808
	7,592		7,592
7,592			
			7,592
		6,784	
		6,784	
			808
			808
			4,000
			$ 4,808

≥nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		1,481	
		15,000	
		16,481	
			613
			613
			15,868
			15,868
			16,481
	34,000		34,000
34,000			
			34,000
		18,132	
		18,132	
			15,868
			15,868

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
			$ 15,868

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
	11,200		11,200
11,200			
			11,200
		11,141	
		11,141	
			59
			59
		59	

Debit	Credit	Debit	Credit
	1,181		1,181
1,181			
			1,181
		10,920	
		1,184	
		12,104	
		10,923	

ǝnue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		10,923	
			10,923

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		57	
		57	
			57
			57
			57
	6,826		6,826
6,826			
			6,826
		6,769	
		6,769	
			57
			57
			$ 57

	nue Reclassification		Statement of Net Assets	
	Debit	**Credit**	**Debit**	**Credit**
			7,088	
			11,771	
			18,859	
				409
				8,128
				2,533
				11,070
				7,789
				7,789
				18,859
		117,720		117,720
	117,720			
				117,720
			94,727	

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		34,127	
		5,700	
		570	
		135,124	
		17,404	
		17,404	
			25,193
			$ 7,789

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		26,460	
		25,872	
		52,332	
			65
			14,351
			2,297
			16,713
			35,619
			35,619
			52,332
	137,797		137,797
137,797			
			137,797
		154,573	

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		154,573	
		16,776	
		16,776	
			52,395
			$ 35,619

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		176	
		176	
			69
			69
			107
			107
			176
	6,135		6,135
6,135			
			6,135
		6,279	
		6,279	
		144	
		144	
			251
			$ 107

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		434	
		836	
		1,270	
			1,270
			1,270
			1,270
	4,656		4,656
4,656			
			4,656
		6,074	
		6,074	

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		1,418	
		1,418	
			2,688
		$	1,270

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		10,000	
		10,000	
			10,000
			10,000
			10,000
	10,000		10,000
10,000			
			10,000
			10,000
			10,000
			$ 10,000

Revenue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		11,193	
		11,193	
			3,286
			30
			3,316
			7,877
			7,877
			11,193
	21,070		21,070
21,070			
			21,070
		20,733	
		20,733	
			337
			337
			7,540
			$ 7,877

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		120,852	
		61,020	
		516,174	
		698,046	
			48,000
			13,020
			304,239
			365,259
			332,787
			332,787
			698,046
		486,376	
		57,102	
			543,478

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		11,373	
		55,000	
		456,280	
		522,653	
			20,825
			20,825
			311,962
			$ 332,787

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		177,520	
		241,183	
		418,703	
			142,115
			142,115
			276,588
			276,588
			418,703
	27,701		27,701
			234,519
27,701			
			262,220

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		5,323	
		47,391	
		289,192	
		341,906	
		79,686	
		79,686	
			356,274
			$ 276,588

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		268,971	
		6,942,833	
		66,790	
		7,278,594	
			3,356
			255,650
			259,006
			7,019,588
			7,019,588
			7,278,594
			291,188
			291,188
		73,810	
		1,178,579	

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		1,252,389	
		961,201	
		961,201	
			7,980,789
			$ 7,019,588

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		7,573	
		7,573	
			7,573
			7,573
			7,573
			7,573
			$ 7,573

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		12,201	
		12,201	
			12,201
			12,201
			12,201
	33,060		33,060
33,060			
			33,060
		38,263	
		38,263	
		5,203	
		5,203	
			17,404
			$ 12,201

nue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		6,000	
		6,000	
			6,000
			6,000
			6,000
	10,500		10,500
10,500			
			10,500
		4,500	
		4,500	
			6,000
			6,000
			$ 6,000

enue Reclassification		Statement of Net Assets	
Debit	**Credit**	**Debit**	**Credit**
		4,036	
		4,036	
			4,036
			4,036
			4,036
			4,036
			$ 4,036