

**Web-GAAP Training School District
Initial Year Governmental Fund Trial Balance
For the Fiscal Year Ended June 30, 2000**

Balance Sheet

	<u>Debit</u>	<u>Credit</u>
Fund: General		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	\$ 1,646,343	
Accounts Receivable	95	
Interfund Receivable	190,894	
Intergovernmental Receivable	350	
Prepaid Items	2,527	
Taxes Receivable	2,917,047	
Restricted Cash and Cash Equivalents	188,482	
	4,945,738	
Total Assets	4,945,738	
LIABILITIES:		
Accounts Payable		52,843
Accrued Wages and Benefits		474,031
Due to Other Funds		34,916
Intergovernmental Payable		112,978
Deferred Revenue		1,984,792
Compensated Absences Payable		6,687
Long-Term Liabilities:		
Due in More Than One Year		
		2,666,247
Total Liabilities		2,666,247
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		318,895
Reserved for Property Taxes		932,255
Reserved for Textbooks and Instructional Materials		104,636
Reserved for Budget Stabilization		83,846
Unreserved, Undesignated, Reported in:		
General Fund		839,859
		2,279,491
Total Fund Balances		2,279,491
Total Liabilities and Fund Balances		4,945,738
NET ASSETS:		
Unrestricted		
		0
Total Net Assets		0

**Web-GAAP Training School District
Initial Year Governmental Fund Trial Balance
For the Fiscal Year Ended June 30, 2000**

Balance Sheet

	<u>Debit</u>	<u>Credit</u>
Total Liabilities and Net Assets		<u>2,666,247</u>

**Web-GAAP Training School District
Initial Year Governmental Fund Trial Balance
For the Fiscal Year Ended June 30, 2000**

Balance Sheet

	<u>Debit</u>	<u>Credit</u>
Fund: Special Revenue		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	176,010	
Intergovernmental Receivable		
	176,010	
Total Assets		
LIABILITIES:		
Accounts Payable		15,700
Accrued Wages and Benefits		31,077
Interfund Payable		2,355
Due to Other Funds		2,438
Intergovernmental Payable		6,481
Deferred Revenue		
Long-Term Liabilities:		
Due in More Than One Year		
		58,051
Total Liabilities		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		14,158
Unreserved, Undesignated, Reported in:		
Special Revenue Funds		103,801
		117,959
Total Fund Balances		
		176,010
Total Liabilities and Fund Balances		
NET ASSETS:		
Restricted for Other Purposes		
		0
Total Net Assets		
		58,051
Total Liabilities and Net Assets		

**Web-GAAP Training School District
Initial Year Governmental Fund Trial Balance
For the Fiscal Year Ended June 30, 2000**

Balance Sheet

	<u>Debit</u>	<u>Credit</u>
Fund: Debt Service		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	2,067	
Cash and Cash Equivalents with Fiscal Agents	61,020	
	63,087	
Total Assets	63,087	
LIABILITIES:		
Matured Bonds Payable		48,000
Matured Interest Payable		13,020
		61,020
Total Liabilities		61,020
FUND BALANCES:		
Equity:		
Unreserved, Undesignated, Reported in:		
Debt Service Funds		2,067
		2,067
Total Fund Balances		2,067
Total Liabilities and Fund Balances		63,087
NET ASSETS:		
Restricted for Debt Service		
Total Net Assets		
Total Liabilities and Net Assets		61,020

**Web-GAAP Training School District
Initial Year Governmental Fund Trial Balance
For the Fiscal Year Ended June 30, 2000**

Balance Sheet

	<u>Debit</u>	<u>Credit</u>
Fund: Capital Projects		
ASSETS:		
Equity in Pooled Cash and Cash Equivalents	244,471	
Intergovernmental Receivable		
Taxes Receivable	84,048	
	328,519	
Total Assets		
LIABILITIES:		
Interfund Payable		188,539
Deferred Revenue		45,495
		234,034
Total Liabilities		
FUND BALANCES:		
Equity:		
Reserved:		
Reserved for Encumbrances		123,047
Reserved for Property Taxes		38,553
Unreserved, Undesignated, Reported in:		
Capital Projects Funds	67,115	
	94,485	
Total Fund Balances		
		328,519
Total Liabilities and Fund Balances		
NET ASSETS:		
Restricted for Capital Outlay		
Unrestricted		
Total Net Assets		
		234,034
Total Liabilities and Net Assets		

Interpretation 6 Adjustments

GASB 33 Adjustments

Modified Accrual Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

6,687

6,687

6,687

6,687

Interpretation 6 Adjustments

Debit

6,687

Credit

GASB 33 Adjustments

Debit

Credit

Modified Accrual Adjustments

Debit

Credit

Interpretation 6 Adjustments

GASB 33 Adjustments

Modified Accrual Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

_____	_____	_____	_____	_____	_____
		51,192			

		51,192			

			50,371		
_____	_____	_____	_____	_____	_____
			50,371		

			821		
_____	_____	_____	_____	_____	_____
			821		

			51,192		
_____	_____	_____	_____	_____	_____

			50,371		

Interpretation 6 Adjustments

GASB 33 Adjustments

Modified Accrual Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

Interpretation 6 Adjustments

GASB 33 Adjustments

Modified Accrual Adjustments

Debit

Credit

Debit

Credit

Debit

Credit

24,425

24,425

4,321

4,321

20,104

20,104

24,425

4,321

Restated Balance Sheet

Accrual Adjustments

Restricted Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

\$ 1,646,343				\$ 1,646,343	
95				95	
190,894				190,894	
350				350	
2,527				2,527	
2,917,047				2,917,047	
188,482				188,482	
<hr/>				<hr/>	
4,945,738				4,945,738	
	52,843				52,843
	474,031				474,031
	34,916				34,916
	112,978		62,127		175,105
	1,984,792	97,232			1,887,560
			611,820		611,820
	<hr/>		<hr/>		<hr/>
	2,659,560		576,715		3,236,275
	318,895	318,895			
	932,255	932,255			
	104,636	104,636			
	83,846	83,846			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	846,546	846,546			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,286,178	2,286,178			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,945,738	1,709,463			3,236,275
			1,709,463		1,709,463
			<hr/>	<hr/>	<hr/>
			1,709,463		1,709,463

Restated Balance Sheet

<u>Debit</u>	<u>Credit</u>
	2,659,560
	<hr/>

Accrual Adjustments

<u>Debit</u>	<u>Credit</u>
	2,286,178
	<hr/>

Restricted Net Assets

<u>Debit</u>	<u>Credit</u>
	4,945,738
	<hr/>

Restated Balance Sheet

Accrual Adjustments

Restricted Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

176,010
51,192

176,010
51,192

227,202

227,202

15,700
31,077
2,355
2,438
6,481
50,371

15,700
31,077
2,355
2,438
10,228

50,371

3,747

35,924

35,924

108,422

10,700

97,722

14,158

14,158

104,622

104,622

118,780

118,780

227,202

129,480

97,722

129,480

129,480

129,480

129,480

108,422

118,780

227,202

Restated Balance Sheet

Accrual Adjustments

Restricted Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

2,067
61,020

2,067
61,020

63,087

63,087

48,000
13,020

48,000
13,020

61,020

61,020

2,067

2,067

2,067

2,067

63,087

2,067

61,020

2,067

2,067

2,067

2,067

61,020

2,067

63,087

Restated Balance Sheet

Accrual Adjustments

Restricted Net Assets

Debit

Credit

Debit

Credit

Debit

Credit

244,471

24,425

84,048

352,944

188,539

49,816

238,355

123,047

38,553

47,011

114,589

352,944

238,355

8,118

8,118

123,047

38,553

114,589

122,707

106,315

229,022

122,707

114,589

244,471

24,425

84,048

352,944

188,539

41,698

230,237

123,047

38,553

47,011

114,589

230,237

229,022

122,707

352,944

