

Accounting Primer Practice Case - by Item

Item Number	Group ID	Entry Code	Date	0-246558 GENERAL LEDGER										5-24658 SUBSIDIARY LEDGER			Non-Award Accounts GENERAL LEDGER				SL					
				Cash 1100	Account Receivable 136X	Other Assets 1XXX	Total Assets	Vouchers Payable 2100	Interest Due Federal Gov 2127	Other Liabilities 2XXX	Fund Balance 3Fnn	Total Liabilities & Fund Balance	Fund Additions 42XX	Fund Deductions 52XX	Revenue Budget 9140	Expense Budget 9150	Expense Summary 95L0	Encumbrance Summary 96L0	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund Balance	Non-Balance Sheet (G/L) Accts
1	B	20	Mar-97	-			-		-									202,141.00			-	-	-			
2	C	49	Mar-97	(1,350.99)					1,350.99		1,350.99										-	-	-			
3	N	63	Mar-97	(716.02)					716.02		716.02										-	-	-			
4	A	60	Mar-97		202,141.00						202,141.00										716.02		716.02	(716.02)	(716.02)	
5	O	61	Mar-97	2,067.01	(2,067.01)																-	-	-			
	Current Month			-	200,073.99	-			200,073.99		200,073.99									716.02	-	716.02	(716.02)	(716.02)		
	Project Year																			202,141.00	2,067.01	-				
	Project To Date			-	200,073.99	-			200,073.99		200,073.99									202,141.00	2,067.01	-				
	University FY									(202,141.00)	-	(202,141.00)	202,141.00	2,067.01	-				202,141.00	2,067.01	-	716.02	-	716.02	(716.02)	(716.02)
6	C	49	Apr-97	(9,768.21)					9,768.21		9,768.21										9,768.21		-	-		
7	K	61	Apr-97	(861.22)					861.22		861.22										861.22		861.22	(861.22)	(861.22)	
8	N	63	Apr-97	(5,177.15)					5,177.15		5,177.15										5,177.15		5,177.15	(5,177.15)	(5,177.15)	
9	O	61	Apr-97	15,806.58	(15,806.58)																-	-	-			
	Current Month			-	(15,806.58)	-			15,806.58		15,806.58										6,038.37	-	6,038.37	(6,038.37)	(6,038.37)	
	Project Year																			202,141.00	17,873.59	-				
	Project To Date			-	184,267.41	-			184,267.41		184,267.41									202,141.00	17,873.59	-				
	University FY									(202,141.00)	-	(202,141.00)	202,141.00	17,873.59	-				202,141.00	17,873.59	-	6,754.39	-	6,754.39	(6,754.39)	(6,754.39)
10	C	49	May-97	(7,064.72)					7,064.72		7,064.72										7,064.72		-	-		
11	D	60	May-97	(801.00)					801.00		801.00										801.00		801.00	(801.00)	(801.00)	
12	J	48	May-97	(135.26)					135.26		135.26										135.26		-	-		
13	J	31	May-97	1,665.00					(1,665.00)		(1,665.00)										(1,665.00)		-	-		
14	K	61	May-97	(861.22)					861.22		861.22										861.22		861.22	(861.22)	(861.22)	
15	N	63	May-97	(3,358.06)					3,358.06		3,358.06										3,358.06		3,358.06	(3,358.06)	(3,358.06)	
16	O	61	May-97	10,555.26	(10,555.26)																-	-	-			
	Current Month			-	(10,555.26)	-			10,555.26		10,555.26										5,020.28	-	5,020.28	(5,020.28)	(5,020.28)	
	Project Year																			202,141.00	28,428.85	-				
	Project To Date			-	173,712.15	-			173,712.15		173,712.15									202,141.00	28,428.85	-				
	University FY									(202,141.00)	-	(202,141.00)	202,141.00	28,428.85	-				202,141.00	28,428.85	-	11,774.67	-	11,774.67	(11,774.67)	(11,774.67)
17	B	20	Jun-97	-					-		-										10,623.00		-	-		
18	C	49	Jun-97	(751.66)					751.66		751.66										751.66		-	-		
19	L	60	Jun-97	(62.13)					62.13		62.13										62.13		62.13	(62.13)	(62.13)	
20	H	31	Jun-97	(31.17)					31.17		31.17										31.17		-	-		
21	D	61	Jun-97	(523.00)					523.00		523.00										523.00		523.00	(523.00)	(523.00)	
22	D	63	Jun-97	(2,620.00)					2,620.00		2,620.00										2,620.00		2,620.00	(2,620.00)	(2,620.00)	
23	N	63	Jun-97	(725.01)					725.01		725.01										725.01		725.01	(725.01)	(725.01)	
24	A	60	Jun-97	-	10,623.00				(10,623.00)		(10,623.00)										-	-	-			
25	O	61	Jun-97	4,712.97	(4,712.97)																-	-	-			
	Current Month			-	5,910.03	-			5,910.03		5,910.03										3,930.14	-	3,930.14	(3,930.14)	(3,930.14)	
	Project Year																			212,764.00	33,141.82	-				
	Project To Date			-	179,622.18	-			179,622.18		179,622.18									212,764.00	33,141.82	-				
	University FY									(212,764.00)	-	(212,764.00)	212,764.00	33,141.82	-				212,764.00	33,141.82	-	15,704.81	-	15,704.81	(15,704.81)	(15,704.81)
26	C	49	Jul-97	(5,837.05)					5,837.05		5,837.05										5,837.05		-	-		
27	31	Jul-97	1,000.00						(1,000.00)		(1,000.00)										(1,000.00)		-	-		
28	H	48	Jul-97	(31.37)					31.37		31.37										31.37		-	-		
29	F	68	Jul-97	-				(500.00)	500.00		500.00										500.00		-	-		
30	L	60	Jul-97	(1,350.41)					1,350.41		1,350.41										1,350.41		1,350.41	(1,350.41)	(1,350.41)	
31	K	61	Jul-97	(884.26)					884.26		884.26										884.26		884.26	(884.26)	(884.26)	
32	N	63	Jul-97	(3,560.97)					3,560.97		3,560.97										3,560.97		3,560.97	(3,560.97)	(3,560.97)	
33	O	61	Jul-97	10,664.06	(10,664.06)																-	-	-			
34	I	58	Jul-97	-					-		-										1,000.00		1,000.00	-	-	
	Current Month			-	(10,664.06)	-			10,664.06		10,664.06										4,795.64	1,000.00	5,795.64	(5,795.64)	(5,795.64)	
	Project Year																			212,764.00	44,305.88	1,000.00				
	Project To Date			-	168,958.12	-			168,958.12		168,958.12									212,764.00	44,305.88	1,000.00				
34-1	University FY									-	-	(212,764.00)	212,764.00	11,164.06	1,000.00				212,764.00	11,164.06	1,000.00	20,500.45	1,000.00	21,500.45	(21,500.45)	(5,795.64)
35	C	49	Aug-97	(18,736.74)					18,736.74		18,736.74										18,736.74		-	-		
36	H	48	Aug-97	(1,875.00)					1,875.00		1,875.00										1,875.00		-	-		

Accounting Primer Practice Case - by Item

				0-246558							5-24658					Non-Award Accounts												
				GENERAL LEDGER							SUBSIDIARY LEDGER					GENERAL LEDGER				SL								
Item Number	Group ID	Entry Code	Date	Cash	Account Receivable	Other Assets	Total Assets	Vouchers Payable	Interest Due Federal Gov	Other Liabilities	Fund Balance	Total Liabilities & Fund Balance	Fund Additions	Fund Deductions	Revenue Budget	Expense Budget	Expense Summary	Encumbrance Summary	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund Balance	Non-Balance Sheet (G/L) Accts		
				1100	136X	1XXX		2100	2127	2XXX	3Fnn		42XX	52XX	9140	9150	95L0	96L0										
37	D	60	Aug-97	(2,506.66)			(2,506.66)				2,506.66	2,506.66			-	-	2,506.66	-		2,506.66		2,506.66		2,506.66	(2,506.66)	(2,506.66)		
38	M	48	Aug-97	(5.00)			(5.00)				5.00	5.00			-	-	5.00	-		5.00		-		-	-	-		
39	F	48	Aug-97	-			-	(2,774.80)			2,774.80	-			-	-	2,774.80	-		2,774.80		-		-	-	-		
40	H	68	Aug-97	(781.36)			(781.36)				781.36	781.36			-	-	781.36	-		781.36		-		-	-	-		
41	E	58	Aug-97	-			-				-	-			-	-	-	555.00		-		555.00	-	-	-	-		
42	J	31	Aug-97	406.62			406.62				(406.62)	(406.62)			-	-	(406.62)	-		(406.62)		-		-	-	-		
43	L	60	Aug-97	(406.62)			(406.62)				406.62	406.62			-	-	406.62	(406.62)		406.62	(406.62)	406.62	(406.62)	-	-	-		
44	J	60	Aug-97	(93.38)			(93.38)				93.38	93.38			-	-	93.38	(93.38)		93.38	(93.38)	93.38	(93.38)	-	-	-		
45	J	48	Aug-97	(659.30)			(659.30)				659.30	659.30			-	-	659.30	-		659.30		500.00	(500.00)	-	-	-		
46	J	51	Aug-97	-			-				-	-			-	-	-	(500.00)		-		(500.00)	-	-	-	-		
47	K	61	Aug-97	(6,051.64)			(6,051.64)				6,051.64	6,051.64			-	-	6,051.64	-		6,051.64		6,051.64		6,051.64	(6,051.64)	(6,051.64)		
48	N	63	Aug-97	(14,539.08)			(14,539.08)				14,539.08	14,539.08			-	-	14,539.08	-		14,539.08		14,539.08		14,539.08	(14,539.08)	(14,539.08)		
49	G	48	Aug-97	(500.00)			(500.00)	500.00			-	-			-	-	-	-		-		-		-	-	-		
50	O	61	Aug-97	45,748.16	(45,748.16)		-				-	-			-	-	-	-		-		-		-	-	-		
Current Month				-	(45,748.16)	-	(45,748.16)	(2,274.80)	-	-	48,022.96	45,748.16	-	-	-	-	48,022.96	(445.00)	-	48,022.96	(445.00)	24,097.38	(1,000.00)	23,097.38	(23,097.38)	(23,097.38)		
Project Year																				212,764.00	92,328.84	555.00						
Project To Date				-	123,209.96	-	123,209.96	(2,774.80)	-	-	(120,435.16)	(123,209.96)	-	-	-	-	-	-	-	-	212,764.00	92,328.84	555.00					
University FY																(212,764.00)	212,764.00	59,187.02	555.00	212,764.00	59,187.02	555.00	44,597.83	-	44,597.83	(44,597.83)	(28,893.02)	
51	C	49	Sep-97	(11,235.72)			(11,235.72)				11,235.72	11,235.72			-	-	11,235.72	-		11,235.72		-		-	-	-		
52	H	48	Sep-97	(41.00)			(41.00)				41.00	41.00			-	-	41.00	-		41.00		-		-	-	-		
53	L	60	Sep-97	437.00			437.00				(437.00)	(437.00)			-	-	(437.00)	-		(437.00)		(437.00)	(437.00)	437.00	437.00	437.00		
54	H	48	Sep-97	(1,683.28)			(1,683.28)				1,683.28	1,683.28			-	-	1,683.28	-		1,683.28		-		-	-	-		
55	F	68	Sep-97	-			-	(8,066.48)			8,066.48	-			-	-	8,066.48	(555.00)		8,066.48	(555.00)	-		-	-	-		
56	D	60	Sep-97	(199.00)			(199.00)				199.00	199.00			-	-	199.00	-		199.00		199.00	199.00	(199.00)	(199.00)	(199.00)		
57	L	60	Sep-97	199.00			199.00				(199.00)	(199.00)			-	-	(199.00)	-		(199.00)		(199.00)	(199.00)	199.00	199.00	199.00		
58	J	48	Sep-97	(294.50)			(294.50)				294.50	294.50			-	-	294.50	-		294.50		-		-	-	-		
59	K	61	Sep-97	(1,766.27)			(1,766.27)				1,766.27	1,766.27			-	-	1,766.27	-		1,766.27		1,766.27	1,766.27	(1,766.27)	(1,766.27)	(1,766.27)		
60	K	61	Sep-97	176.63			176.63				(176.63)	(176.63)			-	-	(176.63)	-		(176.63)		176.63	176.63	(176.63)	(176.63)	(176.63)		
61	N	63	Sep-97	(11,068.50)			(11,068.50)				11,068.50	11,068.50			-	-	11,068.50	-		11,068.50		11,068.50	11,068.50	(11,068.50)	(11,068.50)	(11,068.50)		
62	G	48	Sep-97	(2,774.80)			(2,774.80)	2,774.80			-	-			-	-	-	-		-		-		-	-	-		
63	G	48	Sep-97	(5,047.16)			(5,047.16)	5,047.16			-	-			-	-	-	-		-		-		-	-	-		
64	O	61	Sep-97	33,297.60	(33,297.60)		-				-	-			-	-	-	FALSE		-		-	-	-	-	-		
Current Month				-	(33,297.60)	-	(33,297.60)	(244.52)	-	-	33,542.12	33,297.60	-	-	-	-	33,542.12	(555.00)	-	33,542.12	(555.00)	12,574.40	-	12,574.40	(12,574.40)	(12,574.40)		
Project Year																				212,764.00	125,870.96	-						
Project To Date				-	89,912.36	-	89,912.36	(3,019.32)	-	-	(86,893.04)	(89,912.36)	-	-	-	-	-	-	-	212,764.00	125,870.96	-						
University FY																(212,764.00)	212,764.00	92,729.14	-	212,764.00	92,729.14	-	57,172.23	-	57,172.23	(57,172.23)	(41,467.42)	
65	C	49	Oct-97	(6,539.47)			(6,539.47)				6,539.47	6,539.47			-	-	6,539.47	-		6,539.47		-		-	-	-		
66	L	60	Oct-97	(706.85)			(706.85)				706.85	706.85			-	-	706.85	-		706.85		706.85	706.85	(706.85)	(706.85)	(706.85)		
67	H	48	Oct-97	(16.65)			(16.65)				16.65	16.65			-	-	16.65	-		16.65		-		-	-	-		
68	D	60	Oct-97	(2,073.53)			(2,073.53)				2,073.53	2,073.53			-	-	2,073.53	-		2,073.53		2,073.53	2,073.53	(2,073.53)	(2,073.53)	(2,073.53)		
69	F	68	Oct-97	-			-	(110.04)			110.04	-			-	-	110.04	-		110.04		-		-	-	-		
70	H	48	Oct-97	(274.00)			(274.00)				274.00	274.00			-	-	274.00	-		274.00		-		-	-	-		
71	J	48	Oct-97	(710.56)			(710.56)				710.56	710.56			-	-	710.56	-		710.56		-		-	-	-		
72	K	61	Oct-97	(798.95)			(798.95)				798.95	798.95			-	-	798.95	-		798.95		798.95	798.95	(798.95)	(798.95)	(798.95)		
73	N	63	Oct-97	(5,528.48)			(5,528.48)				5,528.48	5,528.48			-	-	5,528.48	-		5,528.48		-		-	-	-		
74	G	48	Oct-97	(3,129.36)			(3,129.36)	3,129.36			-	-			-	-	-	-		-		-		-	-	-		
75	O	61	Oct-97	19,777.85	(19,777.85)		-				-	-			-	-	-	-		-		-		-	-	-		
Current Month				-	(19,777.85)	-	(19,777.85)	3,019.32	-	-	16,758.53	19,777.85	-	-	-	-	16,758.53	-	-	16,758.53	-	3,579.33	-	3,579.33	(3,579.33)	(3,579.33)		
Project Year																				212,764.00	142,629.49	-						
Project To Date				-	70,134.51	-	70,134.51	-	-	-	(70,134.51)	(70,134.51)	-	-	-	-	-	-	-	212,764.00	142,629.49	-						
University FY																(212,764.00)	212,764.00	109,487.67	-	212,764.00	109,487.67	-	60,751.56	-	60,751.56	(60,751.56)	(45,046.75)	
76	C	49	Nov-97	(7,530.61)			(7,530.61)				7,530.61	7,530.61			-	-	7,530.61	-		7,530.61		-		-	-	-		
77	H	48	Nov-97	(44.75)			(44.75)				44.75	44.75			-	-	44.75	-		44.75		-		-	-	-		
78	H	48	Nov-97	(24.95)			(24.95)				24.95	24.95			-	-	24.95	-		24.95		-		-	-	-		
79	D	60	Nov-97	(1,681.25)			(1,681.25)				1,681.25	1,681.25			-	-	1,681.25	-		1,681.25		1,681.25	1,681.25	(1,681.25)	(1,681.25)	(1,681.25)		
80	D	60	Nov-97	(420.23)			(420.23)				420.23	420.23			-	-	420.23	-		420.23		420.23	420.23	(420.23)	(420.23)	(420.23)		
81	K	61	Nov-97	(798.95)			(798.95)				798.95	798.95			-	-	798.95	-		798.95		798.95	798.95	(798.95)	(798.95)	(798.95)		
82	N	63	Nov-97	(5,141.94)			(5,141.94)				5,141.94	5,141.94			-	-	5,141.94	-		5,141.94		5,141.94	5,141.94	(5,141.94)	(5,141.94)	(5,141.94)		
83	I	58	Nov-97	-			-				-	-			-	-	-	1,700.00		-		1,700.00	1,700.00	-	-	-		

Accounting Primer Practice Case - by Item

Item Number	Group ID	Entry Code	Date	0-246558 GENERAL LEDGER							5-24658 SUBSIDIARY LEDGER						Non-Award Accounts GENERAL LEDGER				SL				
				Cash	Account Receivable	Other Assets	Total Assets	Vouchers Payable	Interest Due Federal Gov	Other Liabilities	Total Liabilities & Fund Balance	Fund Additions	Fund Deductions	Revenue Budget	Expense Budget	Expense Summary	Encumbrance Summary	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund Balance	Non-Balance Sheet (G/L) Accts
				1100	136X	1XXX		2100	2127	2XXX	3Fnn	42XX	52XX	9140	9150	95L0	96L0								
84	O	61	Nov-97	15,642.68	(15,642.68)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Current Month	-	(15,642.68)	-	(15,642.68)	-	-	-	-	-	-	-	-	-	-	15,642.68	1,700.00	-	6,342.37	1,700.00	8,042.37	(8,042.37)	(8,042.37)
			Project Year	-	(15,642.68)	-	(15,642.68)	-	-	-	-	-	-	-	-	-	-	15,642.68	1,700.00	-	6,342.37	1,700.00	8,042.37	(8,042.37)	(8,042.37)
			Project To Date	-	(15,642.68)	-	(15,642.68)	-	-	-	-	-	-	-	-	-	-	15,642.68	1,700.00	-	6,342.37	1,700.00	8,042.37	(8,042.37)	(8,042.37)
			University FY	-	(15,642.68)	-	(15,642.68)	-	-	-	-	-	-	-	-	-	-	15,642.68	1,700.00	-	6,342.37	1,700.00	8,042.37	(8,042.37)	(8,042.37)
85	C	49	Dec-97	(7,555.90)			(7,555.90)			7,555.90		7,555.90						7,555.90			-				
86	D	60	Dec-97	(2,573.00)			(2,573.00)			2,573.00		2,573.00						2,573.00			2,573.00		(2,573.00)	(2,573.00)	
87	K	61	Dec-97	(798.95)			(798.95)			798.95		798.95						798.95			798.95		(798.95)	(798.95)	
88	N	63	Dec-97	(4,374.56)			(4,374.56)			4,374.56		4,374.56						4,374.56			4,374.56		(4,374.56)	(4,374.56)	
89	O	61	Dec-97	15,302.41	(15,302.41)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Current Month	-	(15,302.41)	-	(15,302.41)	-	-	15,302.41	-	15,302.41	-	-	-	-	-	15,302.41	-	-	7,746.51	-	7,746.51	(7,746.51)	(7,746.51)
			Project Year	-	(15,302.41)	-	(15,302.41)	-	-	15,302.41	-	15,302.41	-	-	-	-	-	15,302.41	-	-	7,746.51	-	7,746.51	(7,746.51)	(7,746.51)
			Project To Date	-	(15,302.41)	-	(15,302.41)	-	-	15,302.41	-	15,302.41	-	-	-	-	-	15,302.41	-	-	7,746.51	-	7,746.51	(7,746.51)	(7,746.51)
			University FY	-	(15,302.41)	-	(15,302.41)	-	-	15,302.41	-	15,302.41	-	-	-	-	-	15,302.41	-	-	7,746.51	-	7,746.51	(7,746.51)	(7,746.51)
			University FY	-	(15,302.41)	-	(15,302.41)	-	-	15,302.41	-	15,302.41	-	-	-	-	-	15,302.41	140,432.76	1,700.00	74,840.44	1,700.00	76,540.44	(76,540.44)	(60,835.63)
90	C	49	Jan-98	(11,524.36)			(11,524.36)			11,524.36		11,524.36						11,524.36			-				
91	H	48	Jan-98	(9.00)			(9.00)			9.00		9.00						9.00			-				
92	D	60	Jan-98	(1,078.00)			(1,078.00)			1,078.00		1,078.00						1,078.00			1,078.00		(1,078.00)	(1,078.00)	
93	J	48	Jan-98	(422.19)			(422.19)			422.19		422.19						422.19			-				
94	K	61	Jan-98	(798.95)			(798.95)			798.95		798.95						798.95			798.95		(798.95)	(798.95)	
95	N	63	Jan-98	(6,907.78)			(6,907.78)			6,907.78		6,907.78						6,907.78			6,907.78		(6,907.78)	(6,907.78)	
96	O	61	Jan-98	20,740.28	(20,740.28)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Current Month	-	(20,740.28)	-	(20,740.28)	-	-	20,740.28	-	20,740.28	-	-	-	-	-	20,740.28	-	-	(5,030.83)	-	(5,030.83)	5,030.83	5,030.83
			Project Year	-	(20,740.28)	-	(20,740.28)	-	-	20,740.28	-	20,740.28	-	-	-	-	-	20,740.28	-	-	(5,030.83)	-	(5,030.83)	5,030.83	5,030.83
			Project To Date	-	(20,740.28)	-	(20,740.28)	-	-	20,740.28	-	20,740.28	-	-	-	-	-	20,740.28	-	-	(5,030.83)	-	(5,030.83)	5,030.83	5,030.83
			University FY	-	(20,740.28)	-	(20,740.28)	-	-	20,740.28	-	20,740.28	-	-	-	-	-	20,740.28	161,173.04	1,700.00	69,809.61	1,700.00	71,509.61	(71,509.61)	(55,804.80)
			University FY	-	(20,740.28)	-	(20,740.28)	-	-	20,740.28	-	20,740.28	-	-	-	-	-	20,740.28	161,173.04	1,700.00	69,809.61	1,700.00	71,509.61	(71,509.61)	(55,804.80)
97	C	49	Feb-98	(9,291.03)			(9,291.03)			9,291.03		9,291.03						9,291.03			-				
98	H	48	Feb-98	(18.55)			(18.55)			18.55		18.55						18.55			-				
99	D	60	Feb-98	(1,018.00)			(1,018.00)			1,018.00		1,018.00						1,018.00			1,018.00		(1,018.00)	(1,018.00)	
100	31	Feb-98		1,800.00			1,800.00			(1,800.00)		(1,800.00)						(1,800.00)			-				
101	K	61	Feb-98	(798.95)			(798.95)			798.95		798.95						798.95			798.95		(798.95)	(798.95)	
102	N	63	Feb-98	(4,519.61)			(4,519.61)			4,519.61		4,519.61						4,519.61			4,519.61		(4,519.61)	(4,519.61)	
103	O	61	Feb-98	13,846.14	(13,846.14)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Current Month	-	(13,846.14)	-	(13,846.14)	-	-	13,846.14	-	13,846.14	-	-	-	-	-	13,846.14	-	-	6,336.56	-	6,336.56	(6,336.56)	(6,336.56)
			Project Year	-	(13,846.14)	-	(13,846.14)	-	-	13,846.14	-	13,846.14	-	-	-	-	-	13,846.14	-	-	6,336.56	-	6,336.56	(6,336.56)	(6,336.56)
			Project To Date	-	(13,846.14)	-	(13,846.14)	-	-	13,846.14	-	13,846.14	-	-	-	-	-	13,846.14	-	-	6,336.56	-	6,336.56	(6,336.56)	(6,336.56)
			University FY	-	(13,846.14)	-	(13,846.14)	-	-	13,846.14	-	13,846.14	-	-	-	-	-	13,846.14	175,019.18	1,700.00	76,146.17	1,700.00	77,846.17	(77,846.17)	(62,141.36)
			University FY	-	(13,846.14)	-	(13,846.14)	-	-	13,846.14	-	13,846.14	-	-	-	-	-	13,846.14	175,019.18	1,700.00	76,146.17	1,700.00	77,846.17	(77,846.17)	(62,141.36)
104	C	49	Mar-98	(8,183.16)			(8,183.16)			8,183.16		8,183.16						8,183.16			-				
105	H	48	Mar-98	(8.75)			(8.75)			8.75		8.75						8.75			-				
106	D	60	Mar-98	(1,634.79)			(1,634.79)			1,634.79		1,634.79						1,634.79			1,634.79		(1,634.79)	(1,634.79)	
107	K	61	Mar-98	(798.95)			(798.95)			798.95		798.95						798.95			798.95		(798.95)	(798.95)	
108	N	63	Mar-98	(4,452.90)			(4,452.90)			4,452.90		4,452.90						4,452.90			4,452.90		(4,452.90)	(4,452.90)	
109	B	20	Mar-98	-			-			-		-						-			-				
110	A	60	Mar-98	-	210,348.00		210,348.00			(210,348.00)		(210,348.00)						210,348.00			-				
111	O	Mar-98		15,078.55	(15,078.55)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Current Month	-	195,269.45	-	195,269.45	-	-	(195,269.45)	-	(195,269.45)	-	(210,348.00)	-	(210,348.00)	-	210,348.00	15,078.55	-	(2,019.16)	-	(2,019.16)	2,019.16	2,019.16
			Project Year	-	195,269.45	-	195,269.45	-	-	(195,269.45)	-	(195,269.45)	-	(210,348.00)	-	(210,348.00)	-	210,348.00	15,078.55	-	(2,019.16)	-	(2,019.16)	2,019.16	2,019.16
			Project To Date	-	195,269.45	-	195,269.45	-	-	(195,269.45)	-	(195,269.45)	-	(210,348.00)	-	(210,348.00)	-	210,348.00	15,078.55	-	(2,019.16)	-	(2,019.16)	2,019.16	2,019.16
			University FY	-	195,269.45	-	195,269.45	-	-	(195,269.45)	-	(195,269.45)	-	(210,348.00)	-	(210,348.00)	-	210,348.00	15,078.55	-	(2,019.16)	-	(2,019.16)	2,019.16	2,019.16
			University FY	-	195,269.45	-	195,269.45	-	-	(195,269.45)	-	(195,269.45)	-	(210,348.00)	-	(210,348.00)	-	210,348.00	15,078.55	-	(2,019.16)	-	(2,019.16)	2,019.16	2,019.16
112	C	49	Apr-98	(6,135.54)			(6,135.54)			6,135.54		6,135.54						6,135.54			-				
113	H	48	Apr-98	(40																					

Accounting Primer Practice Case - by Item

				0-246558										5-24658			Non-Award Accounts										
				GENERAL LEDGER										SUBSIDIARY LEDGER			GENERAL LEDGER				SL						
Item Number	Group ID	Entry Code	Date	Cash 1100	Account Receivable 136X	Other Assets 1XXX	Total Assets	Vouchers Payable 2100	Interest Due Federal Gov 2127	Other Liabilities 2XXX	Fund Balance 3Fnn	Total Liabilities & Fund Balance	Fund Additions 42XX	Fund Deductions 52XX	Revenue Budget 9140	Expense Budget 9150	Expense Summary 95L0	Encumbrance Summary 96L0	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund Balance	Non-Balance Sheet (G/L) Accts	
120	O	61	Apr-98	13,543.00	(13,543.00)		-				-	-															
			Current Month	-	(13,543.00)	-	(13,543.00)	-	-	-	13,543.00	13,543.00	-	-	-	-	-	-	-	-	13,543.00	(1,700.00)	7,282.71	(1,700.00)	5,582.71	(5,582.71)	(5,582.71)
			Project Year																								
			Project To Date	-	186,329.45	-	186,329.45	-	-	-	(186,329.45)	(186,329.45)															
			University FY										(210,348.00)	-	(423,112.00)	423,112.00	203,640.73	-									

Accounting Primer Practice Case - by Group

Group	Item Number	Entry Code	Date	Cash 1100	Account	Other	Total Assets	Vouchers	Interest Due	Other	Fund Balance 3Fnn	Total Liabilities	Fund	Fund	Revenue	Expense	Expense	Encumbrance	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund	Non-Balance Sheet (G/L) Accts	
					Receivable 136X	Assets 1XXX		Payable 2100	Federal Gov 2127	Liabilities 2XXX		& Fund Balance	Additions 42XX	Deductions 52XX	Budget 9140	Budget 9150	Summary 95L0	Summary 96L0							Balance Fund		
A	4	60	Mar-97	-	202,141.00		202,141.00				(202,141.00)	(202,141.00)	(202,141.00)													-	
A	24	60	Jun-97	-	10,623.00		10,623.00				(10,623.00)	(10,623.00)	(10,623.00)													-	
A	110	60	Mar-98	-	210,348.00		210,348.00				(210,348.00)	(210,348.00)	(210,348.00)													-	
B	1	20	Mar-97	-			-				-	-	-	(202,141.00)	202,141.00	-	-	-	-	202,141.00						-	
B	17	20	Jun-97	-			-				-	-	-	(10,623.00)	10,623.00	-	-	-	-	10,623.00						-	
B	109	20	Mar-98	-			-				-	-	-	(210,348.00)	210,348.00	-	-	-	-	210,348.00						-	
C	2	49	Mar-97	(1,350.99)			(1,350.99)				1,350.99	1,350.99		-	-	1,350.99	-	-	-		1,350.99					-	
C	6	49	Apr-97	(9,768.21)			(9,768.21)				9,768.21	9,768.21		-	-	9,768.21	-	-	-		9,768.21					-	
C	10	49	May-97	(7,064.72)			(7,064.72)				7,064.72	7,064.72		-	-	7,064.72	-	-	-		7,064.72					-	
C	18	49	Jun-97	(751.66)			(751.66)				751.66	751.66		-	-	751.66	-	-	-		751.66					-	
C	26	49	Jul-97	(5,837.05)			(5,837.05)				5,837.05	5,837.05		-	-	5,837.05	-	-	-		5,837.05					-	
C	35	49	Aug-97	(18,736.74)			(18,736.74)				18,736.74	18,736.74		-	-	18,736.74	-	-	-		18,736.74					-	
C	51	49	Sep-97	(11,235.72)			(11,235.72)				11,235.72	11,235.72		-	-	11,235.72	-	-	-		11,235.72					-	
C	65	49	Oct-97	(6,539.47)			(6,539.47)				6,539.47	6,539.47		-	-	6,539.47	-	-	-		6,539.47					-	
C	76	49	Nov-97	(7,530.61)			(7,530.61)				7,530.61	7,530.61		-	-	7,530.61	-	-	-		7,530.61					-	
C	85	49	Dec-97	(7,555.90)			(7,555.90)				7,555.90	7,555.90		-	-	7,555.90	-	-	-		7,555.90					-	
C	90	49	Jan-98	(11,524.36)			(11,524.36)				11,524.36	11,524.36		-	-	11,524.36	-	-	-		11,524.36					-	
C	97	49	Feb-98	(9,291.03)			(9,291.03)				9,291.03	9,291.03		-	-	9,291.03	-	-	-		9,291.03					-	
C	104	49	Mar-98	(8,183.16)			(8,183.16)				8,183.16	8,183.16		-	-	8,183.16	-	-	-		8,183.16					-	
C	112	49	Apr-98	(6,135.54)			(6,135.54)				6,135.54	6,135.54		-	-	6,135.54	-	-	-		6,135.54					-	
D	11	60	May-97	(801.00)			(801.00)				801.00	801.00		-	-	801.00	-	-	-		801.00	801.00	801.00		801.00	(801.00)	(801.00)
D	21	61	Jun-97	(523.00)			(523.00)				523.00	523.00		-	-	523.00	-	-	-		523.00	523.00	523.00		523.00	(523.00)	(523.00)
D	22	63	Jun-97	(2,620.00)			(2,620.00)				2,620.00	2,620.00		-	-	2,620.00	-	-	-		2,620.00	2,620.00	2,620.00		2,620.00	(2,620.00)	(2,620.00)
D	37	60	Aug-97	(2,506.66)			(2,506.66)				2,506.66	2,506.66		-	-	2,506.66	-	-	-		2,506.66	2,506.66	2,506.66		2,506.66	(2,506.66)	(2,506.66)
D	56	60	Sep-97	(199.00)			(199.00)				199.00	199.00		-	-	199.00	-	-	-		199.00	199.00	199.00		199.00	(199.00)	(199.00)
D	68	60	Oct-97	(2,073.53)			(2,073.53)				2,073.53	2,073.53		-	-	2,073.53	-	-	-		2,073.53	2,073.53	2,073.53		2,073.53	(2,073.53)	(2,073.53)
D	79	60	Nov-97	(1,681.25)			(1,681.25)				1,681.25	1,681.25		-	-	1,681.25	-	-	-		1,681.25	1,681.25	1,681.25		1,681.25	(1,681.25)	(1,681.25)
D	80	60	Nov-97	(420.23)			(420.23)				420.23	420.23		-	-	420.23	-	-	-		420.23	420.23	420.23		420.23	(420.23)	(420.23)
D	86	60	Dec-97	(2,573.00)			(2,573.00)				2,573.00	2,573.00		-	-	2,573.00	-	-	-		2,573.00	2,573.00	2,573.00		2,573.00	(2,573.00)	(2,573.00)
D	92	60	Jan-98	(1,078.00)			(1,078.00)				1,078.00	1,078.00		-	-	1,078.00	-	-	-		1,078.00	1,078.00	1,078.00		1,078.00	(1,078.00)	(1,078.00)
D	99	60	Feb-98	(1,018.00)			(1,018.00)				1,018.00	1,018.00		-	-	1,018.00	-	-	-		1,018.00	1,018.00	1,018.00		1,018.00	(1,018.00)	(1,018.00)
D	106	60	Mar-98	(1,634.79)			(1,634.79)				1,634.79	1,634.79		-	-	1,634.79	-	-	-		1,634.79	1,634.79	1,634.79		1,634.79	(1,634.79)	(1,634.79)
D	114	60	Apr-98	(1,026.00)			(1,026.00)				1,026.00	1,026.00		-	-	1,026.00	-	-	-		1,026.00	1,026.00	1,026.00		1,026.00	(1,026.00)	(1,026.00)
E	41	58	Aug-97	-			-				-	-		-	-	-	555.00	-	-	555.00						-	
F	29	68	Jul-97	-			-	(500.00)			500.00	-		-	-	500.00	-	-	-		500.00					-	
F	39	68	Aug-97	-			-	(2,774.80)			2,774.80	-		-	-	2,774.80	-	-	-		2,774.80					-	
F	55	68	Sep-97	-			-	(8,066.48)			8,066.48	-		-	-	8,066.48	-	555.00	-		8,066.48		(555.00)			-	
F	69	68	Oct-97	-			-	(110.04)			110.04	-		-	-	110.04	-	-	-		110.04					-	
G	49	48	Aug-97	(500.00)			(500.00)		500.00		-	500.00		-	-	-	-	-	-							-	
G	62	48	Sep-97	(2,774.80)			(2,774.80)		2,774.80		-	2,774.80		-	-	-	-	-	-							-	
G	63	48	Sep-97	(5,047.16)			(5,047.16)		5,047.16		-	5,047.16		-	-	-	-	-	-							-	
G	74	48	Oct-97	(3,129.36)			(3,129.36)		3,129.36		-	3,129.36		-	-	-	-	-	-							-	
H	20	31	Jun-97	(31.17)			(31.17)				31.17	31.17		-	-	31.17	-	-	-		31.17					-	
H	28	48	Jul-97	(31.37)			(31.37)				31.37	31.37		-	-	31.37	-	-	-		31.37					-	
H	36	48	Aug-97	(1,875.00)			(1,875.00)				1,875.00	1,875.00		-	-	1,875.00	-	-	-		1,875.00					-	
H	40	48	Aug-97	(781.36)			(781.36)				781.36	781.36		-	-	781.36	-	-	-		781.36					-	
H	52	48	Sep-97	(41.00)			(41.00)				41.00	41.00		-	-	41.00	-	-	-		41.00					-	
H	54	48	Sep-97	(1,683.28)			(1,683.28)				1,683.28	1,683.28		-	-	1,683.28	-	-	-		1,683.28					-	
H	67	48	Oct-97	(16.65)			(16.65)				16.65	16.65		-	-	16.65	-	-	-		16.65					-	
H	70	48	Oct-97	(274.00)			(274.00)				274.00	274.00		-	-	274.00	-	-	-		274.00					-	
H	77	48	Nov-97	(44.75)			(44.75)				44.75	44.75		-	-	44.75	-	-	-		44.75					-	
H	78	48	Nov-97	(24.95)			(24.95)				24.95	24.95		-	-	24.95	-	-	-		24.95					-	
H	91	48	Jan-98	(9.00)			(9.00)				9.00	9.00		-	-	9.00	-	-	-		9.00					-	
H	98	48	Feb-98	(18.55)			(18.55)				18.55	18.55		-	-	18.55	-	-	-		18.55					-	
H	105	48	Mar-98	(8.75)			(8.75)				8.75	8.75		-	-	8.75	-	-	-		8.75					-	
H	113	48	Apr-98	(40.15)			(40.15)				40.15	40.15		-	-	40.15	-	-	-		40.15					-	
I	34	58	Jul-97	-			-				-	-		-	-	-	1,000.00	-	-	1,000.00			1,000.00		(1,000.00)	1,000.00	-
I	83	58	Nov-97	-			-				-	-		-	-	-	1,700.00	-	-	1,700.00			1,700.00		(1,700.00)	1,700.00	-
J	12	48	May-97	(135.26)			(135.26)				135.26	135.26		-	-	135.26	-	-	-		135.26					-	
J	13	31	May-97	1,665.00			1,665.00				(1,665.00)	(1,665.00)		-	-	(1,665.00)	-	-	-		(1,665.00)					-	
J	42	31	Aug-97	406.62			406.62				(406.62)	(406.62)		-	-	(406.62)	-	-	-		(406.62)					-	
J	44	60	Aug-97	(93.38)			(93.38)				93.38	93.38		-	-	93.38	-	(93.38)	-		93.38		(93.38)			-	
J	45	48	Aug-97	(659.30)			(659.30)				659.30	659.30		-	-	659.30	-	-</									

Accounting Primer Practice Case - by Group

Group	Item Number	Entry Code	Date	Cash 1100	Account Receivable 136X	Other Assets 1XXX	Total Assets	Vouchers Payable 2100	Interest Due Federal Gov 2127	Other Liabilities 2XXX	Fund Balance 3Fnn	Total Liabilities & Fund Balance	Fund Additions 42XX	Fund Deductions 52XX	Revenue Budget 9140	Expense Budget 9150	Expense Summary 95L0	Encumbrance Summary 96L0	Budget	Expenses	Encumbrances	Cash	Travel Advances	Total Assets	Fund Balance	Non-Balance Sheet (G/L) Accts			
J	93	48	Jan-98	(422.19)			(422.19)				422.19	422.19					422.19												
J	116	48	Apr-98	(1,784.60)			(1,784.60)				1,784.60	1,784.60					1,784.60					1,700.00	(1,700.00)						
J	117	51	Apr-98	-			-				-	-						(1,700.00)				(1,700.00)							
K	7	61	Apr-97	(861.22)			(861.22)				861.22	861.22					861.22					861.22		861.22	(861.22)	(861.22)			
K	14	61	May-97	(861.22)			(861.22)				861.22	861.22					861.22					861.22		861.22	(861.22)	(861.22)			
K	31	61	Jul-97	(884.26)			(884.26)				884.26	884.26					884.26					884.26		884.26	(884.26)	(884.26)			
K	47	61	Aug-97	(6,051.64)			(6,051.64)				6,051.64	6,051.64					6,051.64					6,051.64		6,051.64	(6,051.64)	(6,051.64)			
K	59	61	Sep-97	(1,766.27)			(1,766.27)				1,766.27	1,766.27					1,766.27					1,766.27		1,766.27	(1,766.27)	(1,766.27)			
K	60	61	Sep-97	176.63			176.63				(176.63)	(176.63)					(176.63)					176.63		176.63	(176.63)	(176.63)			
K	72	61	Oct-97	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	81	61	Nov-97	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	87	61	Dec-97	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	94	61	Jan-98	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	101	61	Feb-98	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	107	61	Mar-98	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
K	118	61	Apr-98	(798.95)			(798.95)				798.95	798.95					798.95					798.95		798.95	(798.95)	(798.95)			
L	19	60	Jun-97	(62.13)			(62.13)				62.13	62.13					62.13					62.13		62.13	(62.13)	(62.13)			
L	30	60	Jul-97	(1,350.41)			(1,350.41)				1,350.41	1,350.41					1,350.41					1,350.41		1,350.41	(1,350.41)	(1,350.41)			
L	53	60	Sep-97	437.00			437.00				(437.00)	(437.00)					(437.00)					(437.00)		(437.00)	437.00	437.00			
L	57	60	Sep-97	199.00			199.00				(199.00)	(199.00)					(199.00)					(199.00)		(199.00)	199.00	199.00			
L	66	60	Oct-97	(706.85)			(706.85)				706.85	706.85					706.85					706.85		706.85	(706.85)	(706.85)			
L	115	60	Apr-98	656.84			656.84				(656.84)	(656.84)					(656.84)					(656.84)		(656.84)	656.84	656.84			
M	38	48	Aug-97	(5.00)			(5.00)				5.00	5.00					5.00					-		-	-	-			
N	3	63	Mar-97	(716.02)			(716.02)				716.02	716.02					716.02					716.02		716.02	(716.02)	(716.02)			
N	8	63	Apr-97	(5,177.15)			(5,177.15)				5,177.15	5,177.15					5,177.15					5,177.15		5,177.15	(5,177.15)	(5,177.15)			
N	15	63	May-97	(3,358.06)			(3,358.06)				3,358.06	3,358.06					3,358.06					3,358.06		3,358.06	(3,358.06)	(3,358.06)			
N	23	63	Jun-97	(725.01)			(725.01)				725.01	725.01					725.01					725.01		725.01	(725.01)	(725.01)			
N	32	63	Jul-97	(3,560.97)			(3,560.97)				3,560.97	3,560.97					3,560.97					3,560.97		3,560.97	(3,560.97)	(3,560.97)			
N	48	63	Aug-97	(14,539.08)			(14,539.08)				14,539.08	14,539.08					14,539.08					14,539.08		14,539.08	(14,539.08)	(14,539.08)			
N	61	63	Sep-97	(11,068.50)			(11,068.50)				11,068.50	11,068.50					11,068.50					11,068.50		11,068.50	(11,068.50)	(11,068.50)			
N	73	63	Oct-97	(5,528.48)			(5,528.48)				5,528.48	5,528.48					5,528.48					5,528.48		5,528.48	-	-			
N	82	63	Nov-97	(5,141.94)			(5,141.94)				5,141.94	5,141.94					5,141.94					5,141.94		5,141.94	(5,141.94)	(5,141.94)			
N	88	63	Dec-97	(4,374.56)			(4,374.56)				4,374.56	4,374.56					4,374.56					4,374.56		4,374.56	(4,374.56)	(4,374.56)			
N	95	63	Jan-98	(6,907.78)			(6,907.78)				6,907.78	6,907.78					6,907.78					(6,907.78)		(6,907.78)	6,907.78	6,907.78			
N	102	63	Feb-98	(4,519.61)			(4,519.61)				4,519.61	4,519.61					4,519.61					4,519.61		4,519.61	(4,519.61)	(4,519.61)			
N	108	63	Mar-98	(4,452.90)			(4,452.90)				4,452.90	4,452.90					4,452.90					(4,452.90)		(4,452.90)	4,452.90	4,452.90			
N	119	63	Apr-98	(4,414.60)			(4,414.60)				4,414.60	4,414.60					4,414.60					4,414.60		4,414.60	(4,414.60)	(4,414.60)			
O	5	61	Mar-97	2,067.01	(2,067.01)		-				-	-					-					-		-	-	-			
O	9	61	Apr-97	15,806.58	(15,806.58)		-				-	-					-					-		-	-	-			
O	16	61	May-97	10,555.26	(10,555.26)		-				-	-					-					-		-	-	-			
O	25	61	Jun-97	4,712.97	(4,712.97)		-				-	-					-					-		-	-	-			
O	33	61	Jul-97	10,664.06	(10,664.06)		-				-	-					-					-		-	-	-			
O	50	61	Aug-97	45,748.16	(45,748.16)		-				-	-					-					-		-	-	-			
O	64		Sep-97	33,297.60	(33,297.60)		-				-	-					-					-		-	-	-			
O	75	61	Oct-97	19,777.85	(19,777.85)		-				-	-					-					-		-	-	-			
O	84	61	Nov-97	15,642.68	(15,642.68)		-				-	-					-					-		-	-	-			
O	89	61	Dec-97	15,302.41	(15,302.41)		-				-	-					-					-		-	-	-			
O	96	61	Jan-98	20,740.28	(20,740.28)		-				-	-					-					-		-	-	-			
O	103	61	Feb-98	13,846.14	(13,846.14)		-				-	-					-					-		-	-	-			
O	111	61	Mar-98	15,078.55	(15,078.55)		-				-	-					-					-		-	-	-			
O	120	61	Apr-98	13,543.00	(13,543.00)		-				-	-					-					-		-	-	-			
	27	31	Jul-97	1,000.00			1,000.00				(1,000.00)	(1,000.00)					(1,000.00)												
	43	60	Aug-97	(406.62)			(406.62)				406.62	406.62					406.62												
	100	31	Feb-98	1,800.00			1,8																						