

02-14-2003 09-2002				NEWCORP RESOURCES COOPERATIVE INC.				PAGE 41			
22:08:49				GENERAL LEDGER TRIAL BALANCE DETAIL							
GL2003				FOR PERIOD ENDING 09-30-2002							
ACCT #	DEPT #	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET		
920.01	09-30-02	9033			RECORD TRANSP COSTS PD THRU CRE-9/02						
					TOTAL FOR DEPARTMENT 93	29,312.13					
							1,832.17		21,431.74		
							6,681.85		28,113.59		
							1,198.54		29,312.13		
							865.98		30,178.11		
							865.98		30,178.11		
920.01	94				ADMINISTRATIVE AND GENERAL						
					REC P/R, O/H DIST EXP THRU CRE INTERCO		53.71		53.71		
					TOTAL FOR DEPARTMENT 94		53.71		53.71		
920.01	95				ADMINISTRATIVE AND GENERAL						
							5,177.43		5,177.43		
							4,984.47		10,161.90		
							4,744.55		14,906.45		
							4,548.32		19,454.77		
							5,207.17		24,661.94		
							3,890.68		28,552.62		
							3,435.99		31,988.61		
							2,951.97		34,940.58		
							3,662.31		38,602.89		
							3,662.31		38,602.89		
							32,764.91		411,703.86		
920.01	09-30-02	9010			REC P/R,TAXES,& BENEFIT EXP THRU CRE-9/02						
					TOTAL FOR DEPARTMENT 95	34,940.58					
					TOTAL FOR G/L NUMBER	920.01	378,938.95				
920.02	93				COMPUTER USAGE						
							375.80		375.80		
							19.28		395.08		
					TOTAL FOR DEPARTMENT 93		395.08		395.08		
920.02	94				COMPUTER USAGE						
							166.00		166.00		
							159.64		325.64		
					TOTAL FOR DEPARTMENT 94		325.64		325.64		
					TOTAL FOR G/L NUMBER	920.02	720.72		720.72		
920.03					OFFICE SALARIES						
					ACCURUE ESTIMATE OF 2001 ABC-SPS BONUSES						
					TOTAL FOR DEPARTMENT		47,690.00		47,690.00		
920.03	09-30-02	9047			OFFICE SALARIES						
							8,211.35		8,211.35		
							7,809.13		16,020.48		
							5,900.35		21,920.83		
							6,940.29		28,861.12		
							5,944.62		34,805.74		
							4,968.11		39,773.85		
							6,097.81		45,871.66		
							5,709.51		51,581.17		
							5,696.99		57,278.16		
							5,696.99		57,278.16		
							53,386.99		104,968.16		
920.03	09-30-02	9033			RECORD SALARIES PD THRU CRE-9/02						
					TOTAL FOR DEPARTMENT 93	51,581.17					
					TOTAL FOR G/L NUMBER	920.03	51,581.17				
921.01	93				OFFICE SUPPLIES & EXPENSES						

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ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
921.01	94				OFFICE SUPPLIES & EXPENSES				
					JAN	170.99			170.99
					APR	293.79			464.78
					JULY	50.00			514.78
					AUG	86.62			601.40
					TOTAL FOR DEPARTMENT 93	601.40			601.40
921.01	94				OFFICE SUPPLIES & EXPENSES				
					JAN	732.09			732.09
					MAR	727.89			1,459.98
					APR	365.52			1,825.50
					MAY			2,187.17-	361.67-
					JUN	364.82			3.15
					JULY	389.93			393.08
					AUG	363.42			756.50
					TOTAL FOR DEPARTMENT 94	362.37			1,118.87
					TOTAL FOR G/L NUMBER 921.01	362.37			1,118.87
					TOTAL FOR G/L NUMBER 921.01	1,357.90			1,720.27
923.01	93				OUTSIDE SERVICES EMPLOYED				
					JAN	220.00			220.00
					FEB	220.00			440.00
					MAR	588.81			1,028.81
					TOTAL FOR DEPARTMENT 93	1,028.81			1,028.81
923.01	94				OUTSIDE SERVICES EMPLOYED				
					JAN	511.70			511.70
					TOTAL FOR DEPARTMENT 94	511.70			511.70
					TOTAL FOR G/L NUMBER 923.01	1,540.51			1,540.51
923.02					LEGAL SERVICES				
					JAN	10,441.48			10,441.48
					FEB	10,762.83			21,204.31
					MAR	6,230.33			27,434.64
					APR	2,449.26			29,883.90
					MAY	1,425.60			31,309.50
					JUN	1,262.88			32,572.38
					JULY	2,561.71			35,134.09
					AUG	165.52			35,299.61
					REC APPLICATION FEE REFUND & EXP-BOEING	8,006.00			43,305.61
					REC LGL EXP THRU CRE-LYON(BU LOAN)-9/02	630.82			43,936.43
					ACCUE EXP FOR MILBANK, ETC REF #177225	114,905.43			158,841.86
					TOTAL FOR DEPARTMENT	123,542.25			158,841.86
923.02	94				LEGAL SERVICES				
					MAR	1,904.09			1,904.09
					APR	2,960.27			4,864.36
					MAY	43,524.05			48,388.41
					AUG	4,086.52			52,474.93
					RECORD AID,LEGAL, & CONSITG EXP THRU CRE	112.64			52,587.57
					TOTAL FOR DEPARTMENT 94	112.64			52,587.57
923.02	95				LEGAL SERVICES				

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ACCT #	DEPT	BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
923.02			09-30-02	9010			REC P/R, TAXES, & BENEFIT EXP THRU CEE-9/02				
							TOTAL FOR DEPARTMENT 95	10,509.47			
							TOTAL FOR G/L NUMBER 923.02	98,284.01			
923.03							ACCOUNTING SERVICES				
							MAR	1,387.50			1,387.50
							JULY	18,500.00			19,887.50
923.03			09-30-02	9048			RECORD 2001 TAX PREP FEES KPMG				23,387.50
923.03			09-30-02	9049			REC 9/12 OF TAX PREP FEES 2002 ESTIMATE	2,625.00			26,012.50
							TOTAL FOR DEPARTMENT 93	19,887.50			26,012.50
923.03	93						ACCOUNTING SERVICES				179.00
							APR	179.00			3,029.00
923.03			09-30-02	9048			RECORD 2001 TAX PREP FEES KPMG	2,850.00			5,166.50
923.03			09-30-02	9049			REC 9/12 OF TAX PREP FEES 2002 ESTIMATE	2,137.50			5,166.50
							TOTAL FOR DEPARTMENT 93	4,987.50			5,166.50
923.03	94						ACCOUNTING SERVICES				179.00
							APR	179.00			18,679.00
							JUN	18,500.00			179.00
							JULY		18,500.00		179.00
							TOTAL FOR DEPARTMENT 94	179.00			
923.03	95						ACCOUNTING SERVICES				1,387.50
							MAR	1,387.50			1,745.50
							APR	358.00			7,595.50
923.03			09-30-02	9048			RECORD 2001 TAX PREP FEES KPMG	5,850.00			11,983.00
923.03			09-30-02	9049			REC 9/12 OF TAX PREP FEES 2002 ESTIMATE	4,387.50			11,983.00
							TOTAL FOR DEPARTMENT 95	10,237.50			11,983.00
							TOTAL FOR G/L NUMBER 923.03	21,350.00			43,341.00
923.04							CONSULTING SERVICES				30,294.93
							JAN	30,294.93			64,776.51
							FEB	34,481.58			66,515.39
							MAR	1,738.88			76,604.78
							APR	10,089.39			93,946.82
							MAY	17,342.04			111,001.81
							JUN	17,054.99			111,219.56
							JULY	217.75			116,928.23
							AUG	5,708.67			189,510.30
923.04			09-19-02	9030			REC APPLICATION FEE REFUND & EXP-BOEING	72,582.07			190,005.30
923.04			09-30-02	A/P	0000000		CONSULTING SVCS ECONOMIC & 21-14-268	495.00			190,005.30
							TOTAL FOR DEPARTMENT 93	73,077.07			190,005.30
923.04	93						CONSULTING SERVICES				12.50
							JAN	12.50			

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ACCT #	DEPT #	DEPT BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	TOTAL FOR DEPARTMENT 93	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
923.04	94						CONSULTING SERVICES		12.50			12.50
								JAN		550.00		550.00
								FEB		550.00		1,100.00
								MAR		256.74		1,356.74
								APR		248.60		1,605.34
								MAY		6,062.21		7,667.55
								JUN		3,094.02		10,761.57
								AUG		21.14		10,782.71
923.04		09-30-02	9003				RECORD AID, LEGAL, & CONSULTG EXP THRU CRE			1,068.21		11,850.92
							TOTAL FOR DEPARTMENT 94	10,782.71		1,068.21		11,850.92
							CONSULTING SERVICES					
								JAN		20.00		20.00
								APR		171.60		191.60
							TOTAL FOR DEPARTMENT 95		191.60			191.60
924.01							TOTAL FOR G/L NUMBER 923.04	127,915.04		74,145.28		202,060.32
							PROPERTY INSURANCE					
								JAN		1,708.33		1,708.33
								FEB		1,708.33		3,416.66
								MAR		1,708.33		5,124.99
								APR		1,708.53		6,833.52
								MAY		2,135.42		8,968.94
								JUN		6,493.82		15,462.76
								JULY		4,248.88		19,711.64
								AUG		2,124.44		21,836.08
924.01		09-30-02	9028				REC PROPERTY INSURANCE EXP PD BY CRE-9/02			2,124.44		23,960.52
							TOTAL FOR DEPARTMENT		21,836.08			23,960.52
							TOTAL FOR G/L NUMBER 924.01	21,836.08		2,124.44		23,960.52
							EMPLOYEE BENEFITS					
								JAN		5,073.43		5,073.43
								FEB		5,897.89		10,971.32
								MAR		4,665.63		15,636.95
								APR		3,979.71		19,616.66
								MAY		4,866.83		24,483.49
								JUN		473.05		24,956.54
								JULY		3,152.61		28,109.15
								AUG		4,161.68		32,270.83
926.01		09-30-02	9033				RECORD BENEFITS PD THRU CRE-9/02			3,387.60		35,658.43
							TOTAL FOR DEPARTMENT 93		32,270.83			35,658.43
							TOTAL FOR G/L NUMBER 926.01	32,270.83		3,387.60		35,658.43
							BANK CHARGES					
								JAN		45.00		45.00
								FEB		45.00		90.00
								MAR		45.00		135.00
								APR		55.00		190.00
								MAY		30.00		220.00
								JUN		30.00		250.00

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DEPT #	SDPT ID	TRAN DATE	JENL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
926.02		09-30-02	9024		RECORD BANK WIRE FEES-SEPTEMBER 2002	314.00			
					TOTAL FOR DEPARTMENT				
926.02	94				BANK CHARGES				
					JAN	128.36			128.36
					FEB	119.12			247.48
					MAR	104.20			351.68
					APR			33.75-	317.93
					MAY	110.97			428.90
					JUN	228.77			657.67
					JULY	115.07			772.74
					AUG	142.01			914.75
926.02		09-09-02	9006		RECORD WIRE TRANSFER FEE-9/9/02	15.00			929.75
926.02		09-13-02	9006		RECORD WIRE TRANSFER FEE-9/13/02	15.00			944.75
926.02		09-19-02	9007		REC ACCT ANALYSIS SERV FOR PRIOR MONTH	65.69			1,010.44
					TOTAL FOR DEPARTMENT 94	914.75			1,010.44
					TOTAL FOR G/L NUMBER 926.02	1,228.75			1,364.44
926.07					TRAVEL & TRAINING				
					JAN	122.10			122.10
					APR	306.58			428.68
					MAY	85.25			513.93
					TOTAL FOR DEPARTMENT	513.93			
926.07	93				TRAVEL & TRAINING				
					JAN	121.03			121.03
					MAR	240.66			361.69
					APR	287.50			649.19
					MAY	199.73			848.92
					JUN	388.44			1,237.36
					AUG	638.12			1,875.48
					TOTAL FOR DEPARTMENT 93	1,875.48			1,875.48
926.07	94				TRAVEL & TRAINING				
					FEB	26.48			26.48
					APR	266.82			293.30
					MAY	89.88			383.18
					JULY	319.33			702.51
					TOTAL FOR DEPARTMENT 94	702.51			702.51
					TOTAL FOR G/L NUMBER 926.07	3,091.92			3,091.92
926.09	93				PAYROLL TAXES				
					JAN	854.61			854.61
					FEB	702.04			1,556.65
					MAR	473.54			2,030.19
					APR	580.19			2,610.38
					MAY	468.78			3,079.16
					JUN	410.98			3,490.14
					JULY	523.51			4,013.65
					AUG	433.65			4,447.30

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL
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DEPT BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
ACCT #	SDPT ID	DATE							
926.09	09-30-02	9033			RECORD P/R TAXES PD THRU CRE-9/02		441.39		4,888.69
					TOTAL FOR DEPARTMENT 93	4,447.30			4,888.69
					TOTAL FOR G/L NUMBER 926.09	4,447.30	441.39		4,888.69
930.20					UTILITIES				
					JAN		111.84		111.84
					FEB		84.96		196.80
					MAR		95.33		292.13
					APR		85.17		377.30
					MAY		84.24		461.54
					JUN		205.40		666.94
					AUG		168.60		835.54
					TOTAL FOR DEPARTMENT	835.54			835.54
930.20 93					UTILITIES				
					JAN		138.27		138.27
					APR		137.26		275.53
					MAY		277.05		552.58
					JUN		137.26		689.84
					JULY		137.26		827.10
					PHONE BILL ACCT CINGULAR W 091002		137.86		964.96
					TOTAL FOR DEPARTMENT 93	827.10	137.86		964.96
930.20 94					UTILITIES				
					JAN		41.63		41.63
					FEB		39.40		81.03
					MAR		39.40		120.43
					APR		39.40		159.83
					MAY		39.45		199.28
					JUN		78.86		278.14
					JULY		37.98		316.12
					AUG		38.47		354.59
					SERV THROUGH 9/1 SOUTHWEST 091702		38.47		393.06
					TOTAL FOR DEPARTMENT 94	354.59	38.47		393.06
930.20 95					UTILITIES				
					JAN		9,105.06		9,105.06
					FEB		3,645.00		12,750.06
					MAR		1,259.93		14,009.99
					APR		1,482.35		15,492.34
					MAY		965.47		16,457.81
					JUN		8,893.82		25,351.63
					JULY		15,514.39		40,866.02
					AUG		784.74		41,650.76
					SERVICE/WATER DI CADDO BASI 08292002		15.08		41,665.84
					REC BUILDING UTILITY EXP - SEPT 2002		14,188.52		55,854.36
					TOTAL FOR DEPARTMENT 95	41,650.76	14,203.60		55,854.36
					TOTAL FOR G/L NUMBER 930.20	43,667.99	14,379.93		58,047.92
930.30 93					GENERAL & ADMINISTRATIVE PENALTIES				
					JAN		.65		.65
					FEB		10.42		11.07

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02-14-2003 09-2002 NEWCORP RESOURCES COOPERATIVE INC.
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 GL2003 FOR PERIOD ENDING 09-30-2002

DEPT BUD ACCT # SDPT ID	TRAN DATE	JRNL NO REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
930.30 95			TOTAL FOR DEPARTMENT 93	52.61	41.54		52.61 52.61
			MAR				
			GENERAL & ADMINISTRATIVE PENALTIES				
			MAY		146.11		146.11
			TOTAL FOR DEPARTMENT 95	146.11			146.11
			TOTAL FOR G/L NUMBER 930.30	198.72			198.72
930.40 95			IMPAIRMENT OF OTHER INVESTMENTS				
930.40	09-30-02 9014		REC RELIEF OF DEBT DEEMED UNCOLLECTIBLE		67,410.17		67,410.17
			TOTAL FOR DEPARTMENT 95		67,410.17		67,410.17
			TOTAL FOR G/L NUMBER 930.40				
932.02			DUES & MEMBERSHIP FEES				
932.02	09-30-02 A/P	0000278	MEMBERSHIP FEE F NATIONAL R 091002		1,000.00		1,000.00
			TOTAL FOR DEPARTMENT		1,000.00		1,000.00
932.02 93			DUES & MEMBERSHIP FEES				
			FEB		100.00		100.00
			TOTAL FOR DEPARTMENT 93	100.00			100.00
			TOTAL FOR G/L NUMBER 932.02	100.00			1,100.00
935.01 95			BLDG MAINTENANCE EXPENSES				
			JAN		6,869.04		6,869.04
			FEB		14,847.28		21,716.32
			MAR		11,281.21		32,997.53
			APR		10,483.32		43,480.85
			MAY		8,552.92		52,033.77
			JUN		1,488.86		53,522.63
			JUL		11,559.80		65,082.43
			AUG		16,352.13		81,434.56
			REC BUILDING MAINT. EXP - SEPT 2002		9,244.03		90,678.59
935.01	09-30-02 9016		TOTAL FOR DEPARTMENT 95	81,434.56			90,678.59
			TOTAL FOR G/L NUMBER 935.01	81,434.56			90,678.59

17886130.94

*** FINAL TOTALS ***

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**SOAH DOCKET NO. 473-04-3554
PUC DOCKET NO. 28813**

**CAP ROCK ENERGY CORPORATION'S SUPPLEMENTAL
RESPONSES TO PIONEER NATURAL RESOURCES, USA, INC.'S
SECOND REQUESTS FOR INFORMATION, QUESTION NOS. 50-52**

Pioneer 2-52: **Provide a trial balance for NewCorp as of December 31, 2002. Please provide this information in electronic format, if possible.**

RESPONSE:

See the attached trial balance for NewCorp as of December 31, 2002. The information is not available in electronic format.

Prepared by: Celia Zinn

Sponsored by: Lee D. Atkins

ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
106.02						TRANSMISSION LINES - COMPLETED CONSTRUCTION				
106.02		12-31-02	12027			MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	3,152,916.71			3,152,916.71
						TOTAL FOR DEPARTMENT	3,152,916.71			.00
						TOTAL FOR G/L NUMBER 106.02	3,152,916.71			.00
106.03						SUBSTATIONS - COMPLETED CONSTRUCTION				
106.03		12-31-02	12027			MOVE 106 SUBST ACCTS TO PROP PLANT ACCT	518,047.48			518,047.48
						TOTAL FOR DEPARTMENT	518,047.48			.00
						TOTAL FOR G/L NUMBER 106.03	518,047.48			.00
106.04						ACCRUALS - TRANSMISSION LINES				
						JUN				
						JULY				
						TOTAL FOR DEPARTMENT				
						TOTAL FOR G/L NUMBER 106.04				
108.51						ACCUM DEPR - TRANSMISSION PLT				
						JAN				
						FEB				
						MAR				
						APR				
						MAY				
						JUN				
						JULY				
						AUG				
						SEP				
						OCT				
						NOV				
108.51		12-31-02	12018			RECORD SPS/METLIFE SINKING FUND ENTRIES				
108.51		12-31-02	12018			RECORD DEPR ON MET LIFE LTD ACCTS				
						TOTAL FOR DEPARTMENT				
						TOTAL FOR G/L NUMBER 108.51				
108.52						ACCUM DEPR - LEASED TRANSMISSION PLT				
						JAN				
						FEB				
						MAR				
						APR				
						MAY				
						JUN				
						JULY				
						AUG				
						SEP				
						OCT				
						NOV				
108.52		12-31-02	12018			RECORD DEPR ON CRCFC LTD ACCTS				
						TOTAL FOR DEPARTMENT				

ACCT #	DEPT BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
108.53						TOTAL FOR G/L NUMBER 108.52	808,113.61-		3,124.98-	811,238.59-
						ACCUMULATED DEPR-LEASED TRANSMISSION PLT	607,025.16-			
						JAN				607,025.16-
						FEB			7,226.49-	614,251.65-
						MAR			7,226.49-	621,478.14-
						APR			7,226.49-	628,704.63-
						MAY			7,226.49-	635,931.12-
						JUN			7,226.49-	643,157.61-
						JULY			7,226.49-	650,384.10-
						AUG			7,226.49-	657,610.59-
						SEP			7,226.49-	664,837.08-
						OCT				615,602.99-
						NOV				623,134.49-
108.53		12-31-02	12024			REC DEPR EXP FOR ADDL PLANT ACCTS-12/02				630,665.99-
						TOTAL FOR DEPARTMENT	630,665.99-			638,197.49-
						TOTAL FOR G/L NUMBER 108.53	630,665.99-			638,197.49-
108.64						ACCUM DEPR - SUBSTATIONS				
						JAN				8,337,565.15-
						FEB			98,854.18-	8,436,419.33-
						MAR			99,797.72-	8,536,217.05-
						APR			100,741.29-	8,636,958.34-
						MAY			99,988.00-	8,736,946.34-
						JUN			100,953.85-	8,837,900.19-
						JULY			101,352.52-	8,939,252.71-
						AUG			103,583.21-	9,042,835.92-
						SEP			105,046.64-	9,147,882.56-
						OCT			106,510.08-	9,254,392.64-
						NOV			104,069.95-	9,358,462.59-
108.64		12-31-02	12018			RECORD SPS/METLIFE SINKING FUND ENTRIES				9,464,030.58-
108.64		12-31-02	12018			RECORD DEPR ON MET LIFE LTD ACCTS			2,549.39-	9,466,579.97-
108.64		12-31-02	12027			MOVE SCADA FROM CRE TO NCR & ACCUM DEPR			103,211.81-	9,569,791.78-
108.64		12-31-02	12027			MOVE MOBILE SUB FROM CRE TO NCR & AC DPR			896,331.78-	10,466,123.56-
						TOTAL FOR DEPARTMENT	9,464,030.58-		169,308.52-	10,635,432.08-
						TOTAL FOR G/L NUMBER 108.64	9,464,030.58-		1,171,401.50-	10,635,432.08-
108.65						ACCUM DEPR - LEASED SUBS				
						JAN				3,264,761.67-
						FEB			12,681.04-	3,277,442.71-
						MAR			12,681.04-	3,290,123.75-
						APR			12,681.04-	3,302,804.79-
						MAY			12,681.04-	3,315,485.83-
						JUN			12,681.04-	3,328,166.87-
						JULY			12,681.04-	3,340,847.91-
						AUG			12,681.04-	3,353,528.95-
						SEP			12,681.04-	3,366,209.99-
						OCT			12,681.04-	3,378,891.03-
						NOV			12,681.04-	3,391,572.07-

33,211.61
103,112.12
141,323.73

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
108.65			12-31-02	12018		RECORD DEPR ON CRCFC LTD ACCTS TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	3,404,253.11- 3,404,253.11- 108.65		13,006.19- 13,006.19- 13,006.19-	3,417,259.30- 3,417,259.30- 3,417,259.30-
108.66						ACCUMULATED DEPR 106 ACCTS SUBSTATIONS	110,965.68-			
						JAN		1,321.02-		110,965.68-
						FEB		1,321.02-		112,286.70-
						MAR		1,321.02-		113,607.72-
						APR		1,321.02-		114,928.74-
						MAY		1,321.02-		116,249.76-
						JUN		1,321.02-		117,570.78-
						JULY		1,321.02-		118,891.80-
						AUG		1,321.02-		120,212.82-
						SEP		1,321.02-		121,533.84-
						OCT		200,062.67-		321,596.51-
						NOV		3,932.51-		325,529.02-
108.66			12-31-02	12024		REC DEPR EXP FOR ADDL PLANT ACCTS-12/02 TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	329,461.53- 329,461.53- 108.66		3,932.51- 3,932.51- 3,932.51-	329,461.53- 333,394.04- 333,394.04-
108.78						ACCUM DEPR-COMPUTER HARDWARE	4,220.88-			
						JAN		55.43-		4,220.88-
						FEB		55.43-		4,276.31-
						MAR		55.43-		4,331.74-
						APR		55.43-		4,387.17-
						MAY		55.43-		4,442.60-
						JUN		55.43-		4,498.03-
						JULY		55.43-		4,553.46-
						AUG		55.43-		4,608.89-
						SEP		65.42-		4,674.31-
						NOV		65.42-		4,739.73-
108.78			12-31-02	12032		RECORD DEPRECIATION ON COMPUTER TOTAL FOR DEPARTMENT 93 TOTAL FOR G/L NUMBER	130.84- 130.84- 108.78		65.42- 65.42- 65.42-	422,426.96- 422,426.96- 422,426.96-
121.10						BLDG-500 W WALL				
						TOTAL FOR DEPARTMENT 95 TOTAL FOR G/L NUMBER	422,426.96 422,426.96 121.10			
121.11						LEASEHOLD IMPROVEMENTS				
						JUN				
						NOV		9,043.44-		572,954.66
						TOTAL FOR DEPARTMENT 95 TOTAL FOR G/L NUMBER	573,432.22 573,432.22 121.11			563,911.22 573,432.22 573,432.22
121.12						TENANT IMPROVEMENTS				
						TOTAL FOR DEPARTMENT 95	27,802.00			27,802.00

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NEWCORP RESOURCES COOPERATIVE INC. GENERAL LEDGER TRIAL BALANCE DETAIL FOR PERIOD ENDING 12-31-2002						PAGE	4		
ACCT #	DEPT BUD SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	SUBTOTAL BY DEPT	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
121.13	95				LAND-PARKING LOT	27,802.00			27,802.00
					TOTAL FOR G/L NUMBER 121.12	27,802.00			
					TOTAL FOR DEPARTMENT 95	249,382.01			249,382.01
					TOTAL FOR G/L NUMBER 121.13	249,382.01			249,382.01
121.14	95				LAND-COSTILLA BLDG				
					TOTAL FOR DEPARTMENT 95	314,152.99			314,152.99
					TOTAL FOR G/L NUMBER 121.14	314,152.99			314,152.99
121.15	95				LAND-500 W WALL				
					TOTAL FOR DEPARTMENT 95	79,000.00			79,000.00
					TOTAL FOR G/L NUMBER 121.15	79,000.00			79,000.00
121.16	95				LAND-NE PARKING LOT				
					TOTAL FOR DEPARTMENT 95	189,784.68			189,784.68
					TOTAL FOR G/L NUMBER 121.16	189,784.68			189,784.68
121.17	95				LAND-HUNT COLLIN BUSINESS PARK				
					TOTAL FOR DEPARTMENT 95	115,030.89			115,030.89
					TOTAL FOR G/L NUMBER 121.17	115,030.89			115,030.89
122.10	95				ACCUM DEPR-BLDG				
					JAN	124,468.06-			124,468.06-
					FEB		1,280.08-	1,280.08-	125,748.14-
					MAR			1,280.08-	127,028.22-
					APR			1,280.08-	128,308.30-
					MAY			1,280.08-	129,588.38-
					JUN			1,280.08-	130,868.46-
					JULY			1,280.08-	132,148.54-
					AUG			1,280.08-	133,428.62-
					SEP			1,280.08-	134,708.70-
					OCT			1,280.08-	135,988.78-
					NOV			1,280.08-	137,268.86-
					RECORD DEPRECIATION ON BUILDING-12/02			1,280.08-	138,548.94-
					TOTAL FOR DEPARTMENT 95	138,548.94-		1,280.08-	139,829.02-
					TOTAL FOR G/L NUMBER 122.10	138,548.94-		1,280.08-	139,829.02-
122.11	95				ACCUM DEPR-LEASEHOLD IMPROVEMENTS				
					JAN	489,227.28-			489,227.28-
					FEB		3,189.50-	3,189.50-	492,416.78-
					MAR			3,189.50-	495,606.28-
					APR			3,189.50-	498,795.78-
					MAY			3,189.50-	501,985.28-
					JUN			3,189.50-	505,174.78-

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ACCT #	DEPT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
122.11			12-31-02	12013		RECORD DEPRECIATION ON BUILDING-12/02				
						TOTAL FOR DEPARTMENT 95	524,470.45-			
						TOTAL FOR G/L NUMBER 122.11	524,470.45-			
122.12	95					ACCUM DEPR-TENANT IMPROVEMENTS				
							23,130.35-			
						JAN		463.37-		23,130.35-
						FEB		463.37-		23,593.72-
						MAR		24,057.09-		24,057.09-
						APR		463.37-		24,520.46-
						MAY		463.37-		24,983.83-
						JUN		25,447.20-		25,447.20-
						JUL		463.37-		25,910.57-
						AUG		463.37-		26,373.94-
						SEP		390.83-		26,764.77-
						OCT		323.25-		27,155.62-
						NOV		323.25-		27,478.87-
122.12			12-31-02	12013		RECORD DEPRECIATION ON BUILDING-12/02				
						TOTAL FOR DEPARTMENT 95	27,802.12-			
						TOTAL FOR G/L NUMBER 122.12	27,802.12-			
123.00						PATRONAGE CAPITAL- CRCFC				
							55,106.56			55,106.56
						SEP			23,652.00-	31,454.56
						TOTAL FOR DEPARTMENT	31,454.56			31,454.56
						TOTAL FOR G/L NUMBER 123.00	31,454.56			31,454.56
123.05						COMPENSATING BALANCE				
							371,438.50			371,438.50
						SEP			17,624.10-	353,814.40
						TOTAL FOR DEPARTMENT	353,814.40			353,814.40
						TOTAL FOR G/L NUMBER 123.05	353,814.40			353,814.40
123.21						MEMBERSHIP - CRCFC				
							1,000.00			1,000.00
						TOTAL FOR DEPARTMENT	1,000.00			1,000.00
						TOTAL FOR G/L NUMBER 123.21	1,000.00			1,000.00
124.12						OTHER INVESTMENTS IN ASSOC CO-CRCFC				
							176,816.88			176,816.88
						TOTAL FOR DEPARTMENT	176,816.88			176,816.88
						TOTAL FOR G/L NUMBER 124.12	176,816.88			176,816.88
124.20	95					INVESTMENT IN ROGERS AVE PTNRS				
							20,558.00			20,558.00
						TOTAL FOR DEPARTMENT 95	20,558.00			20,558.00
						TOTAL FOR G/L NUMBER 124.20	20,558.00			20,558.00

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ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
124.21	95				INVESTMENT IN GRANITE PTNRS				
					TOTAL FOR DEPARTMENT 95	143,760.00			143,760.00
					TOTAL FOR G/L NUMBER 124.21	143,760.00			143,760.00
124.22	95				INVESTMENT IN GRANDVIEW MANAGEMENT				
					TOTAL FOR DEPARTMENT 95	87,500.00			87,500.00
					TOTAL FOR G/L NUMBER 124.22	87,500.00			87,500.00
124.23	95				INVESTMENT IN CHENEY ROAD PTNRS				
					TOTAL FOR DEPARTMENT 95	34,305.00			34,305.00
					TOTAL FOR G/L NUMBER 124.23	34,305.00			34,305.00
124.24	95				INVESTMENT IN UNITED FUELS				
					TOTAL FOR DEPARTMENT 95	360,000.00			360,000.00
					TOTAL FOR G/L NUMBER 124.24	360,000.00			360,000.00
124.25	95				INVESTMENT IN MAP STOCK				
					TOTAL FOR DEPARTMENT 95	2,046,846.10			2,046,846.10
					TOTAL FOR G/L NUMBER 124.25	2,046,846.10			2,046,846.10
124.25		12-31-02	12041		REC NCR EQUITY PICKUP-MAP 4TH QTR EARNNGS				
					TOTAL FOR DEPARTMENT 95	2,100,936.10			2,100,936.10
					TOTAL FOR G/L NUMBER 124.25	2,100,936.10			2,100,936.10
125.01					SINKING FUND				
					TOTAL FOR DEPARTMENT 95	6,189,285.38			6,189,285.38
					TOTAL FOR G/L NUMBER 125.01	6,189,285.38			6,189,285.38
125.01		12-31-02	12018		RECORD SPS/METLIFE SINKING FUND ENTRIES				
					TOTAL FOR DEPARTMENT 95	7,296,955.10			7,296,955.10
					TOTAL FOR G/L NUMBER 125.01	7,296,955.10			7,296,955.10
131.15	95				CASH-BUILDING				
					TOTAL FOR DEPARTMENT 95	15,841.50			15,841.50
					TOTAL FOR G/L NUMBER 131.15	15,841.50			15,841.50

04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT	BUD	TRAN	JRNL	REFR	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
131.20			12-10-02	12018		RECORD PYMT OF NOVEMBER SPS LEASE		147,059.07	620,280.00-	19,922.41
131.20			12-11-02	12011		REC DEPOSIT FOR UNITED FUELS-E/W/FR FUEL		2,182.50		166,981.48
131.20			12-13-02	12012		REC DEPOSIT FOR GRANITE DEV. & CHENEY RD		150,000.00		169,163.98
131.20			12-13-02	12022		RECORD ADVANCE TO NCR FROM CRE		63.51		319,227.49
131.20			12-17-02	12031		REC A/R PAYMENT-CHEVRONTXACO		148.98		319,376.47
131.20			12-17-02	12031		REC A/R PAYMENT-CHEVRONTXACO		73.10		319,449.57
131.20			12-17-02	12031		REC A/R PAYMENT-PECAN GROVE MOBILE		460.85		319,910.42
131.20			12-17-02	12031		REC A/R PAYMENT-PAUL HAYES		2,324.20		322,234.62
131.20			12-17-02	12031		REC A/R PAYMENT-TESSCO		100.00		322,334.62
131.20			12-17-02	12031		REC A/R PAYMENT-PIONEER NATURAL		195.36		322,529.98
131.20			12-17-02	12031		REC A/R PAYMENT-LAMAR COUNTY ELECTRIC				1,379,474.04-
131.20			12-20-02	12018		RECORD PYMT OF NOVEMBER SPS BILL				2,379,474.04-
131.20			12-20-02	12022		REC REPYMT OF ADVANCE & SWEEP TO CRE				2,344,474.04-
131.20			12-23-02	12022		RECORD ADVANCE TO NCR FROM CRE				2,343,801.15-
131.20			12-27-02	12008		CASH RECEIPTS FROM COF		35,000.00		2,343,754.70-
131.20			12-27-02	12031		REC A/R PAYMENT-CLAUDE ARMSTRONG		672.89		2,343,081.15-
131.20			12-27-02	12031		REC A/R PAYMENT-CHEVRONTXACO		46.45		2,343,754.70-
131.20			12-27-02	12031		REC A/R PAYMENT-FARM BUREAU		65.36		2,343,689.34-
131.20			12-27-02	12031		REC A/R PAYMENT-FARM BUREAU		1,444.07		2,342,245.27-
131.20			12-31-02	A/P	00000000	ACCOUNTS PAYABLE CHECKS PAID				2,686,257.56-
131.20			12-31-02	12017		RECORD PYMT OF INV #1085-NOV 2002 POWER		2,709,237.75		22,980.19
131.20			12-31-02	12022		RECORD BANK WIRE FEES		30.00-		22,950.19
131.20			12-31-02	12022		TOTAL FOR DEPARTMENT	19,808.89	3,669,467.61	3,666,326.31-	22,950.19
131.20 95						WESTERN NATIONAL BANK - MIDLAND		550.00		550.00
						TOTAL FOR DEPARTMENT 95	550.00			550.00
						TOTAL FOR G/L NUMBER	131.20	3,669,467.61	3,666,326.31-	23,500.19
141.11 95						NR-R & E SYSTEMS				
						JAN				71,524.09
						FEB				69,399.39
						MAR				67,274.69
						SEP		135.48		67,410.17
						TOTAL FOR DEPARTMENT 95				.00
						TOTAL FOR G/L NUMBER	141.11			.00
141.13 95						NR-WELDON BLACKWELDER				
						APR				144,409.78
						TOTAL FOR DEPARTMENT 95				.00
						TOTAL FOR G/L NUMBER	141.13			.00
141.14 95						NR-EDDINS WALCHER				
						JAN				10,966,666.61
						FEB				10,899,999.94
						MAR				10,833,333.27
						APR				10,749,999.93
						MAY				10,699,999.93
						JUN				10,633,333.26
						JULY				10,566,666.59

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
 21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
141.14			12-11-02	12011		AUG		66,666.67-	66,666.67-	10,433,333.25
141.14			12-31-02	12033		SEP		179,215.20-	179,215.20-	10,254,118.05
141.14			12-31-02	12036		OCT		66,666.67-	66,666.67-	10,187,451.38
						NOV		66,666.67-	66,666.67-	10,120,784.71
						RECORD PRINCIPAL PAYMENT-EDDINS/WALCHER		66,666.67-	66,666.67-	10,054,118.04
						REC PYMT MADE DIRCTLY TO WMB BY UF-10/02		20,733.34-	20,733.34-	10,033,384.70
						RECLASSIFY BALANCES		3,883.24-	3,883.24-	10,029,501.46
						TOTAL FOR DEPARTMENT 95	10,120,784.71	91,283.25-	91,283.25-	10,029,501.46
						TOTAL FOR G/L NUMBER 141.14	10,120,784.71	91,283.25-	91,283.25-	10,029,501.46

141.15 95						NR-FRANK'S FUELS	2,699,999.95			
						JAN		16,666.67-	16,666.67-	2,699,999.95
						FEB		16,666.67-	16,666.67-	2,683,333.28
						APR		33,333.34-	33,333.34-	2,666,666.61
						MAY		16,666.67-	16,666.67-	2,633,333.27
						JUN		16,666.67-	16,666.67-	2,616,666.60
						JULY		16,666.67-	16,666.67-	2,599,999.93
						AUG		16,666.67-	16,666.67-	2,583,333.26
						SEP		16,666.67-	16,666.67-	2,566,666.59
						OCT		44,803.80-	44,803.80-	2,521,862.79
						NOV		16,666.67-	16,666.67-	2,505,196.12
						RECORD PRINCIPAL PAYMENT-FRANK'S FUEL		16,666.67-	16,666.67-	2,488,529.45
						REC PYMT MADE DIRCTLY TO WMB BY UF-10/02		16,666.67-	16,666.67-	2,471,862.78
						RECLASSIFY BALANCES		10,366.66-	10,366.66-	2,461,496.12
						TOTAL FOR DEPARTMENT 95	2,488,529.45	28,004.14-	28,004.14-	2,460,525.31
						TOTAL FOR G/L NUMBER 141.15	2,488,529.45	28,004.14-	28,004.14-	2,460,525.31

141.20 95						INTEREST RECEIVABLE ON N/R	9,627.33			
						JAN		9,627.33-	9,627.33-	9,627.33
						MAR		57,919.17	57,919.17	57,919.17
						APR		41,679.07	41,679.07	41,679.07
						JUN		41,679.07	41,679.07	41,679.07
						JULY		38,735.44	38,735.44	38,735.44
						SEP		36,255.77	36,255.77	36,255.77
						OCT		36,255.77	36,255.77	36,255.77
						ACCUE INTEREST REC - UNITED FUELS		36,255.77	36,255.77	36,255.77
						TOTAL FOR DEPARTMENT 95		36,255.77	36,255.77	36,255.77
						TOTAL FOR G/L NUMBER 141.20		36,255.77	36,255.77	36,255.77

142.01						ACCOUNTS RECEIVABLE - ENERGY	3,574,715.82			
						JAN		3,317,177.48	3,317,177.48	3,574,715.82
						FEB		361,859.06	361,859.06	6,891,893.30
						MAR				7,253,752.36
						APR				6,944,916.83
						MAY				3,029,874.95
						JUN				2,787,085.35
						JULY				3,001,842.45
						AUG				3,290,332.62
						SEP				2,997,113.20
										2,692,383.09

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 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.01			12-31-02	12016		OCT RECORD INV #1086 TO CRE-DEC 2002 POWER		150,943.89	104,410.46-	2,587,972.63
142.01			12-31-02	12017		NOV RECORD PYMT OF INV #1085-NOV 2002 POWER		2,817,450.89		2,738,916.52
142.01			12-31-02	12035		REC INV MSC9002 NORTHERN STATES-NOV PWR		34,292.47	2,709,237.75-	5,556,367.41
142.01			12-31-02	12044		ACCUE INV MSC9003 TO NSP-DEC 2002 POWER		13,047.74		2,847,129.66
						TOTAL FOR DEPARTMENT		2,864,791.10	2,709,237.75-	2,881,422.13
						TOTAL FOR G/L NUMBER 142.01		2,864,791.10	2,709,237.75-	2,894,469.87
										2,894,469.87
142.04						CRUS-CUSTOMER A/R ELEC	248,694.25			248,694.25
						JAN	1,084.66			249,778.91
						FEB	10,815.88			260,594.79
						MAR			30,129.86-	230,464.93
						APR	1,414.74			231,879.67
						MAY	11,688.26			243,567.93
						JUN	37,095.19			280,663.12
						JUL	29,647.38			310,310.50
						AUG			12,911.60-	297,398.90
						SEP	21,573.60			318,972.50
						OCT			127,012.53-	191,959.97
						NOV			38,536.02-	153,423.95
									483.23-	152,940.72
									12,047.92-	140,892.80
									4,747.24-	136,145.56
									8,169.16-	127,976.40
									4,040.65-	123,935.75
									17,738.54-	106,197.21
										106,307.21
						REC NSF CHECK-VINCENT HAWKINS	110.00		7,522.98-	98,784.23
						RECORD CASH RECEIPTS			8,792.35-	89,991.88
						RECORD CASH RECEIPTS				90,117.78
						REC NSF CHECK-NICKY WELBORN	125.90		2,541.50-	87,576.28
						RECORD CASH RECEIPTS			12,517.45-	75,058.83
						RECORD CASH RECEIPTS			4,673.35-	70,385.48
						RECORD CASH RECEIPTS			6,361.72-	64,023.76
						RECORD CASH RECEIPTS			8,112.67-	55,911.09
						RECORD CASH RECEIPTS			3,896.56-	52,014.53
						RECORD CASH RECEIPTS			13,249.86-	38,764.67
						RECORD CASH RECEIPTS			1,523.38-	37,241.29
						RECORD CASH RECEIPTS			911.54-	36,329.75
						RECORD CASH RECEIPTS			394.38-	35,935.37
						RECORD CASH RECEIPTS			857.29-	35,078.08
						RECORD CASH RECEIPTS			1,822.64-	33,255.44
						RECORD CASH RECEIPTS			429.10-	32,826.34
						RECORD CASH RECEIPTS			2,292.44-	30,533.90
						RECORD CASH RECEIPTS			984.50-	29,549.40
						RECORD CASH RECEIPTS			473.26-	29,076.14
						RECORD CASH RECEIPTS			588.15-	28,487.99
						RECORD CASH RECEIPTS			880.61-	27,607.38
						RECORD CASH RECEIPTS			427.77-	27,179.61
						RECORD CASH RECEIPTS			2,425.29-	24,754.32

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
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ACCT #	DEPT BUD SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.04		12-23-02	12008		RECORD CASH RECEIPTS			57.83-	24,696.49
142.04		12-27-02	12007		REC NSF CHECK-DORSON		119.50		24,815.99
142.04		12-27-02	12008		RECORD CASH RECEIPTS			6,036.62-	18,779.37
142.04		12-27-02	12008		RECORD CASH RECEIPTS			402.82-	18,376.55
142.04		12-27-02	12008		CORRECTION TO NOV CR FROM COF 11/27/02		717.58		19,094.13
142.04		12-30-02	12008		RECORD CASH RECEIPTS			1,875.23-	17,218.90
142.04		12-30-02	12008		RECORD CASH RECEIPTS			168.28-	17,050.62
142.04		12-31-02	12001		REC A/R PYMTS RCVD AT STANTON-COF DRAFTS		540.11		8,203.46
142.04		12-31-02	12001		REC A/R PYMTS RCVD AT STANTON-RET DRAFTS			8,847.16-	8,743.57
142.04		12-31-02	12001		REC A/R PYMTS RCVD AT STANTON-COF CRD CD			1,297.19-	7,446.38
142.04		12-31-02	12002		REC RESIDENTIAL POWER SALES		78,627.04		86,073.42
142.04		12-31-02	12002		REC SMALL COMMERCIAL POWER SALES		24,956.42		111,029.84
142.04		12-31-02	12002		REC MEDIUM COMMERCIAL POWER SALES		19,683.16		130,713.00
142.04		12-31-02	12002		REC LARGE COMMERCIAL POWER SALES		27,228.21		157,941.21
142.04		12-31-02	12002		REC ACCTS WRITTEN OFF TO BAD DEBT			29,199.96-	128,741.25
142.04		12-31-02	12002		REC PENALTY APPLIED		2,413.78		131,155.03
142.04		12-31-02	12002		RECORD CONNECT FEES		580.00		131,735.03
142.04		12-31-02	12002		RECORD OTHER FEES		115.00		131,850.03
142.04		12-31-02	12002		RECORD CREDIT BAL REFUNDS UNDER \$1.00		36.50		131,886.53
142.04		12-31-02	12002		RECORD ADJ TO RESIDENTIAL SALES			23.34-	131,863.19
142.04		12-31-02	12002		RECORD ADJ TO REMOVE PENALTIES			33.06-	131,830.13
142.04		12-31-02	12002		RECORD SALES TAX PAYABLE				135,866.82
142.04		12-31-02	12002		RECORD ADJ TO SALES TAX PAYABLE		4,036.69		135,867.39
142.04		12-31-02	12002		RECORD CHANGE IN DEPOSITS		440.00		136,307.39
142.04		12-31-02	12002		MOVE A/R AMOUNTS FROM FRMRSVL TO CRE			561.67-	135,745.72
142.04		12-31-02	12008		RECORD CASH RECEIPTS			4,118.74-	131,626.98
142.04		12-31-02	12008		RECORD CASH RECEIPTS			525.17-	131,101.81
142.04		12-31-02	12008		CREDIT BALANCE R JOBE, CHER 121202-1		55.52		131,157.33
142.04		12-31-02	12008		CREDIT BALANCE R LAYMAN, NA 121202-2		22.40		131,179.73
142.04		12-31-02	12008		CREDIT BALANCE R FORD, DAVI 121202-3		27.31		131,207.04
142.04		12-31-02	12008		CREDIT BALANCE R RIOS, ANGE 121202-4		109.13		131,316.17
142.04		12-31-02	12008		CREDIT BALANCE R HULSEY, JO 121202-5		135.26		131,451.43
142.04		12-31-02	12008		CREDIT BALANCE R PETE'S AUT 121202-6		155.82		131,607.25
142.04		12-31-02	12008		CREDIT BALANCE R GIFFORD, T 121202-7		140.11		131,747.36
142.04		12-31-02	12008		CREDIT BALANCE R SMITH, AMY 121202-8		22.88		131,770.24
142.04		12-31-02	12008		CREDIT BALANCE R WALLACE, D 121202-9		44.60		131,814.84
142.04		12-31-02	12008		CREDIT BALANCE R CARTER, MI 121202-10		135.07		131,949.91
142.04		12-31-02	12008		CREDIT BALANCE R WILSON, JO 121202-11		85.96		132,035.87
142.04		12-31-02	12008		CREDIT BALANCE R PODKULSKI, 121202-12		10.50		132,046.37
142.04		12-31-02	12008		CREDIT BALANCE R SAMPLES, W 121202-13		22.16		132,068.53
142.04		12-31-02	12008		CREDIT BALANCE R DURAN, LEO 121202-14		67.50		132,136.03
142.04		12-31-02	12039		RECLASSIFY AMTS FOR RECYCLE FEE			360.65-	131,775.38
142.04		12-31-02	12039		TOTAL FOR DEPARTMENT 94		160,764.68	182,413.25-	131,775.38
142.04		12-31-02	12039		TOTAL FOR G/L NUMBER 142.04		160,764.68	182,413.25-	131,775.38
142.05					OTHER A/R				
142.05					JAN		800.40	1,600.80-	21,949.28
142.05					FEB				20,348.48
142.05					SEP			4,936.86-	21,148.88
142.05					OCT			1,457.56-	16,212.02
142.05					CASH RECEIPTS FROM COF			672.89-	14,754.46
142.05									14,081.57

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ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.05		12-27-02	12008		CORRECTION TO NOV CR FROM COF 11/27/02				
142.05		12-31-02	12045		RECORD COF INV 180 NOT PREV RECVD/RECRD		3,361.51	717.58-	13,363.99
142.05		12-31-02	12045		RECORD COF INV 181 NOT PREV RECVD/RECRD		528.06		16,725.50
142.05		12-31-02	12045		RECORD COF INV 182 NOT PREV RECVD/RECRD		1,047.32		17,253.56
142.05		12-31-02	12045		RECORD COF INV 183 NOT PREV RECVD/RECRD		18,882.08		18,300.88
142.05		12-31-02	12045		RECORD COF INV 184 NOT PREV RECVD/RECRD		1,863.71		37,182.96
142.05		12-31-02	12045		RECORD COF INV 185 NOT PREV RECVD/RECRD		248.92		39,046.67
142.05		12-31-02	12045		RECORD COF INV 186 NOT PREV RECVD/RECRD		1,457.56		39,295.59
142.05		12-31-02	12045		RECORD COF INV 187 NOT PREV RECVD/RECRD		717.58		40,753.15
142.05		12-31-02	12045		RECORD COF INV 188 NOT PREV RECVD/RECRD		672.89		41,470.73
142.05		12-31-02	12045		RECORD COF INV 189 NOT PREV RECVD/RECRD		1,617.60		42,143.62
142.05		12-31-02	12045		TOTAL FOR DEPARTMENT 94	14,754.46	1,390.47-		43,761.22
142.05		12-31-02	12045		TOTAL FOR G/L NUMBER 142.05	14,754.46	1,390.47-		43,761.22
142.06					OTHER A/R-TEXACO				
					MAR	298.78			298.78
					APR	145.38			444.16
					MAY		444.16-		.00
					TOTAL FOR DEPARTMENT 93				.00
					TOTAL FOR G/L NUMBER 142.06				.00
142.07					OTHER A/R-ONE CALLS				
					JAN	2,960.92			6,171.17
					FEB	6,300.86			9,132.09
					MAR		12,181.33-		15,432.95
					APR				3,251.62
					MAY	8,524.19			11,775.81
					TOTAL FOR DEPARTMENT 93		11,775.81-		.00
					TOTAL FOR G/L NUMBER 142.07				.00
142.08					OTHER A/R-PARKER (PIONEER)				
					JAN				12,227.13
					FEB		606.32-		11,620.81
					MAR		3,733.20-		7,887.61
					APR		1.63-		7,885.98
					MAY	4,132.49			12,018.47
					JUN		11,951.55-		66.92
					TOTAL FOR DEPARTMENT 93		66.92-		.00
					TOTAL FOR G/L NUMBER 142.08				.00
142.09					OTHER A/R-ARCO				
					JAN				1,213.60
					FEB		556.46-		657.14
					APR		657.14-		.00
					MAY	1,658.98			1,658.98
					TOTAL FOR DEPARTMENT 93		1,658.98-		.00
					TOTAL FOR G/L NUMBER 142.09				.00
142.10					OTHER CUSTOMERS A/R				

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ACCT #	DEPT BUD SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.10		12-03-02	12031		MAY		10,446.88		10,446.88
142.10		12-03-02	12031		JUN			6,140.34-	4,306.54
142.10		12-03-02	12031		JULY		5,014.09		9,320.63
142.10		12-04-02	12028		AUG		1,646.78		10,967.41
142.10		12-09-02	12030		SEP		938.02		11,905.43
142.10		12-17-02	12031		OCT			3,337.47-	8,567.96
142.10		12-17-02	12031		NOV		1,113.97		9,681.93
142.10		12-17-02	12031		REC A/R PAYMENT-ENERGEN RESOURCES			100.00-	9,581.93
142.10		12-03-02	12031		REC A/R PAYMENT-HOME DEPOT			250.25-	9,331.68
142.10		12-03-02	12031		REC A/R PAYMENT-CHEVRONTXACO			43.27-	9,288.41
142.10		12-04-02	12028		REC PYMT TAKEN AT HC INV 5461-D SHAW			110.00-	9,178.41
142.10		12-09-02	12030		REC INV #5482 HOME DEPOT #562	184.41			9,362.82
142.10		12-17-02	12031		REC A/R PAYMENT-CHEVRONTXACO			63.51-	9,299.31
142.10		12-17-02	12031		REC A/R PAYMENT-CHEVRONTXACO			148.98-	9,150.33
142.10		12-17-02	12031		REC A/R PAYMENT-PECAN GROVE MOBILE			73.10-	9,077.23
142.10		12-17-02	12031		REC A/R PAYMENT-PAUL HAYES			460.85-	8,616.38
142.10		12-17-02	12031		REC A/R PAYMENT-TESCO			2,324.20-	6,292.18
142.10		12-17-02	12031		REC A/R PAYMENT-PIONEER NATURAL			100.00-	6,192.18
142.10		12-17-02	12031		REC A/R PAYMENT-LAMAR COUNTY ELECTRIC			195.36-	5,996.82
142.10		12-23-02	12030		REC INV #5483 MARTY D. JONES	1,444.07			7,440.89
142.10		12-23-02	12030		REC INV #5484 HOME DEPOT #562	410.39			7,851.28
142.10		12-23-02	12030		REC INV #5485 PIONEER NATURAL	100.00			7,951.28
142.10		12-23-02	12030		REC INV #5486 N & W ELECTRIC	386.20			8,337.48
142.10		12-27-02	12031		REC A/R PAYMENT-CLAUDE ARMSTRONG		46.45-		8,291.03
142.10		12-27-02	12031		REC A/R PAYMENT-CHEVRONTXACO		65.36-		8,225.67
142.10		12-27-02	12031		REC A/R PAYMENT-FARM BUREAU		1,444.07-		6,781.60
142.10		12-27-02	12031		REC PYMT TAKEN AT HC - LINDA PITTMAN		62.00-		6,719.60
142.10		12-31-02	12028		REC CM #5487 MADDOX RANCH (TAX EXEMPT)		19.24-		6,700.36
142.10		12-31-02	12030		REC INV #5488 KALKI MANAGEMENT				-
142.10		12-31-02	12030		TOTAL FOR DEPARTMENT 93	193.08	5,506.64-		6,893.44
142.10		12-31-02	12030		TOTAL FOR G/L NUMBER 142.10	2,718.15	5,506.64-		6,893.44
142.12 94					A/R PAYMENTS RECEIVED NOT POSTED				
142.12		12-31-02	12037		RECORD DEPOSIT IN THE BANK BUT NOT POSTD		1,093.70-		1,093.70-
					TOTAL FOR DEPARTMENT 94		1,093.70-		1,093.70-
					TOTAL FOR G/L NUMBER 142.12				
142.15					INTERCOMPANY ACCOUNT - CRE				
						2,161,813.92-			
					JAN			117,110.44-	
					FEB				
					MAR	515,786.48			2,161,813.92-
					APR	684,292.87			2,278,924.36-
					MAY	4,314,494.74			1,763,137.88-
					JUN	41,524.28			1,078,845.01-
					JULY				3,235,649.73
					AUG				3,277,174.01
					SEP				3,220,121.34
					OCT				3,537,796.27
					NOV				3,979,895.95
					RECORD ADVANCE TO NCR FROM CRE				2,984,800.02
					RECORD ADVANCE TO NCR FROM CRE				3,347,958.77
142.15		12-09-02	12022						3,596,621.46
142.15		12-13-02	12022						2,976,621.46

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NEWCORP RESOURCES COOPERATIVE INC.
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ACCT #	DEPT #	SDPT ID	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.15				12-20-02	12022		REC REPYMT OF ADVANCE & SWEEP TO CRE		1,000,000.00		3,826,621.46
142.15				12-23-02	12022		RECORD ADVANCE TO NCR FROM CRE			35,000.00-	3,791,621.46
142.15				12-31-02	12020		REC EXPENSES PD THRU CRE-DEC 02			21,794.86-	3,769,826.60
142.15				12-31-02	12021		REC OPERATING EXP PD THRU CRE-12/02			78,950.20-	3,690,876.40
142.15				12-31-02	12023		REC FINAL ENTRY-2002 PROP TAX EXP & PYMT			353,268.61-	3,337,607.79
142.15				12-31-02	12027		MOVE SCADA FROM CRE TO NCR & ACCUM DEPR			2,062,811.24-	1,274,796.55
142.15				12-31-02	12027		MOVE MOBILE SUB FROM CRE TO NCR & AC DPR			392,895.35-	881,901.20
142.15				12-31-02	12042		REC OTHER 3/12 TAX PREP & COMP FEES-2002			726,324.00-	881,026.20
142.15				12-31-02	12043		REC ALLOCATION OF O/H EXPENSE-12/02			4,441,919.26-	154,702.20
							TOTAL FOR DEPARTMENT	3,596,621.46	1,000,000.00		154,702.20

142.15 93							INTERCOMPANY ACCOUNT - CRE				
							JAN	97,741.45-			97,741.45-
							FEB	20,652.59-			118,394.04-
							MAR	18,406.48-			136,800.52-
							APR	14,234.99-			151,035.51-
							MAY	16,801.40-			167,836.91-
							JUN	16,230.97-			184,067.88-
							JULY	7,153.11-			191,220.99-
							AUG	15,700.71-			206,921.70-
							SEP	8,444.15-			215,365.85-
							OCT	13,866.08-			229,231.93-
							NOV	10,391.63-			239,623.56-
								17,583.84-			257,207.40-
142.15				12-04-02	12028		REC PYMT TAKEN AT HC INV 5461-D SHAW		110.00		257,097.40-
142.15				12-31-02	12028		REC PYMT TAKEN AT HC - LINDA PITTMAN		62.00		257,035.40-
142.15				12-31-02	12029		REC P/R EXP, TRANSP, MISC EXP PD THRU CRE			11,484.81-	268,520.21-
142.15				12-31-02	12042		REC OTHER 3/12 TAX PREP & COMP FEES-2002			712.50-	269,232.71-
142.15				12-31-02	12043		REC ALLOCATION OF O/H EXPENSE-12/02			5,116.00-	274,348.71-
							TOTAL FOR DEPARTMENT 93	257,207.40-	172.00		274,348.71-

142.15 94							INTERCOMPANY ACCOUNT - CRE				
							JAN	380,295.50			380,295.50
							FEB	77,826.50			458,122.00
							MAR	91,506.68			549,628.68
							APR	99,065.81			648,694.49
							MAY	70,248.55			718,943.04
							JUN	159,606.55			878,549.59
							JULY	34,824.50			913,374.09
							AUG	141,342.40			1,054,716.49
							SEP	264,327.67			1,319,044.16
							OCT	252,491.77			1,571,535.93
							NOV	138,359.27			1,709,895.20
								44,145.78			1,754,040.98
								60,000.00			1,814,040.98
								50,000.00			1,864,040.98
								8,847.16	84,667.78-		1,779,373.20
								1,297.19	540.11-		1,788,220.36
								561.67	827.51-		1,787,680.25
											1,788,977.44
											1,788,149.93
											1,788,711.60

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL
FOR PERIOD ENDING 12-31-2002

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ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
142.15			12-31-02	12004		REC P/R, OH DISTR, EXP THRU CRE INTERCOMP			3,384.06-	1,785,327.54
142.15			12-31-02	12005		REC P/R, OH DISTR, EXP THRU CRE INTERCOM			2,541.16-	1,782,786.38
142.15			12-31-02	12007		REC WIRE TRANSFER TO CRE		30,000.00		1,812,786.38
142.15			12-31-02	12043		REC ALLOCATION OF O/H EXPENSE-12/02			41,909.00-	1,770,877.38
						TOTAL FOR DEPARTMENT 94	1,754,040.98	150,706.02	133,869.62-	1,770,877.38

142.15	95					INTERCOMPANY ACCOUNT - CRE	234,233.47			234,233.47
						JAN			5,177.43-	229,056.04
						FEB			4,984.47-	224,071.57
						MAR			4,764.24-	219,307.33
						APR				369,847.97
						MAY			6,150.85-	363,697.12
						JUN			5,628.40-	358,068.72
						JULY			3,888.37-	354,180.35
						AUG			2,960.43-	351,219.92
						SEP			13,911.07-	337,308.85
						OCT			3,306.96-	334,001.89
						NOV			25,291.99-	308,709.90
142.15			12-31-02	12010		REC LBR, TAXES & BENEFITS EXP THRU CRE			4,088.21-	304,621.69
142.15			12-31-02	12042		REC OTHER 3/12 TAX PREP & COMP FEES-2002			1,462.50-	303,159.19
142.15			12-31-02	12043		REC ALLOCATION OF O/H EXPENSE-12/02			5,116.00-	298,043.19
						TOTAL FOR DEPARTMENT 95	308,709.90		10,666.71-	298,043.19
						TOTAL FOR G/L NUMBER	142.15 5,402,164.94	1,150,878.02	4,603,768.90-	1,949,274.06

142.21	94					ADJ PCRF REVENUE	139,886.49			139,886.49
						JAN			5,845.46-	134,041.03
						FEB			36,916.66-	97,124.37
						MAR			10,160.45-	86,963.92
						APR			1,370.12-	85,593.80
						MAY			2,373.64-	83,220.16
						JUN			38,798.12-	44,422.04
						JULY			40,165.19-	4,256.85
						AUG				20,407.76
						SEP			63,558.85-	43,151.09-
						OCT			38,686.05-	30,608.02-
						NOV				69,294.07-
142.21			12-31-02	12009		REC COF'S UNBILLED REVENUE - 12/02			32,061.75	37,232.32-
						TOTAL FOR DEPARTMENT 94	69,294.07-		32,061.75	37,232.32-
						TOTAL FOR G/L NUMBER	142.21 69,294.07-	32,061.75		37,232.32-

142.23						CAP ROCK COOPERATIVE FINANCIAL CORP INC	198,705.73-			198,705.73-
						JAN			94,790.15-	293,495.88-
						FEB			92,232.66-	385,728.54-
						MAR			95,240.82-	480,969.36-
						APR			94,024.93-	574,994.29-
						MAY			94,492.08-	669,486.37-
						JUN			111,046.61-	780,532.98-
						JULY			93,825.54-	874,358.52-
						AUG			93,565.80-	967,924.32-

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
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 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT BUD SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
174.11	95				TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 174.10				
					JAN				
					TOTAL FOR DEPARTMENT 95	5,271.25			5,271.25
					TOTAL FOR G/L NUMBER 174.11	5,271.25			5,271.25
					OTHER ASSETS				
186.00					DEFERRED CHARGES - LEASE ACQUISITION	999,652.12			999,652.12
					JAN		1,999,268.00		2,998,920.12
					TOTAL FOR DEPARTMENT	2,998,920.12			2,998,920.12
					TOTAL FOR G/L NUMBER 186.00	2,998,920.12			2,998,920.12
186.01					DEFERRED CHARGES - TRANSFER TO SPS	35,798.38			35,798.38
					TOTAL FOR DEPARTMENT	35,798.38			35,798.38
					TOTAL FOR G/L NUMBER 186.01	35,798.38			35,798.38
186.10					ACCUMULATED AMORTIZATION-LEASE ACQUISITION				
					JAN			2,024,259.00	2,024,259.00
					FEB			24,991.00	2,049,250.00
					MAR			24,991.00	2,074,241.00
					APR			24,991.00	2,099,232.00
					MAY			24,991.00	2,124,223.00
					JUN			24,991.00	2,149,214.00
					JULY			24,991.00	2,174,205.00
					AUG			24,991.00	2,199,196.00
					SEP			24,991.00	2,224,187.00
					OCT			24,991.00	2,249,178.00
					NOV			24,991.00	2,274,169.00
186.10		12-31-02 12025			RECORD AMORT OF DEF CHGS-12/02	2,274,169.00			2,299,160.00
					TOTAL FOR DEPARTMENT	2,274,169.00			2,299,160.00
					TOTAL FOR G/L NUMBER 186.10	2,274,169.00			2,299,160.00
186.20					DEPOSITS HELD BY OTHERS		125,000.00		125,000.00
					APR				125,000.00
					SEP				125,000.00
					TOTAL FOR DEPARTMENT				125,000.00
					TOTAL FOR G/L NUMBER 186.20				125,000.00
200.00					RETAINED EARNINGS				
					TOTAL FOR DEPARTMENT	4,662,807.95			4,662,807.95
					TOTAL FOR G/L NUMBER 200.00	4,662,807.95			4,662,807.95
201.01					MEMBERSHIPS/STOCK				
					TOTAL FOR DEPARTMENT	6,117,670.53			6,117,670.53
					TOTAL FOR G/L NUMBER 201.01	6,117,670.53			6,117,670.53
201.02					RETAINED EARNINGS - PRIOR YEAR				

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GENERAL LEDGER TRIAL BALANCE DETAIL
FOR PERIOD ENDING 12-31-2002

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ACCT #	DEPT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
201.03						TOTAL FOR DEPARTMENT	352,437.27-			352,437.27-
						TOTAL FOR G/L NUMBER	201.02			352,437.27-
						OTHER NONOPERATING PATRONAGE				
						TOTAL FOR DEPARTMENT	77,390.42-			77,390.42-
224.01						TOTAL FOR G/L NUMBER	201.03			77,390.42-
						METROPOLITAN LIFE INSURANCE				
						JAN	13,455,973.53-	241,163.51		13,455,973.53-
						FEB		241,163.51		13,214,810.02-
224.01	12-31-02	12018				MAR		241,163.51		12,973,646.51-
						APR		247,225.45		12,732,483.00-
						MAY		247,225.45		12,485,257.55-
						JUN		249,363.07		12,238,032.10-
						JULY		249,363.07		11,988,669.03-
						AUG		249,363.07		11,739,305.96-
						SEP		249,363.07		11,489,942.89-
						OCT		255,631.13		11,240,579.82-
						NOV		255,631.13		10,984,948.69-
						RECORD DEPR ON MET LIFE LTD ACCTS		257,841.43		10,729,317.56-
						TOTAL FOR DEPARTMENT	10,729,317.56-	257,841.43		10,471,476.13-
						TOTAL FOR G/L NUMBER	224.01	257,841.43		10,471,476.13-
224.02						METROPOLITAN PROPERTY & CASUALTY CO				
						JAN	3,471,939.62-	67,920.92		3,471,939.62-
						FEB		67,920.92		3,404,018.70-
						MAR		67,920.92		3,336,097.78-
						APR		70,230.23		3,268,176.86-
						MAY		70,230.23		3,197,946.63-
						JUN		70,230.23		3,127,716.40-
						JULY		70,230.23		3,057,486.17-
						AUG		70,230.23		2,987,255.94-
						SEP		70,230.23		2,917,025.71-
						OCT		72,618.06		2,846,795.48-
						NOV		72,618.06		2,774,177.42-
224.02	12-31-02	12018				RECORD DEPR ON MET LIFE LTD ACCTS		72,618.06		2,701,559.36-
						TOTAL FOR DEPARTMENT	2,701,559.36-	72,618.06		2,628,941.30-
						TOTAL FOR G/L NUMBER	224.02	72,618.06		2,628,941.30-
						METROPOLITAN INSURANCE & ANNUITY CO				
224.03						JAN	5,751,779.91-	98,725.25		5,751,779.91-
						FEB		98,725.25		5,653,054.66-
						MAR		98,725.25		5,554,329.41-
						APR		100,745.89		5,455,604.16-
						MAY		100,745.89		5,354,858.27-
						JUN		102,081.90		5,254,112.38-
						JULY		102,081.90		5,152,030.48-

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ACCT #	DEPT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
224.03			12-31-02	12018		RECORD DEPR ON MET LIFE LTD ACCTS		102,081.90		4,947,866.68-
						TOTAL FOR DEPARTMENT	4,637,442.28-	102,081.90		4,845,784.78-
						TOTAL FOR G/L NUMBER	224.03 4,637,442.28-	104,171.25		4,741,613.53-
								104,171.25		4,637,442.28-
								105,552.69		4,531,889.59-
								105,552.69		4,531,889.59-
								105,552.69		4,531,889.59-
224.10	95					NP-FARM CREDIT LEASING	29,393.86-			29,393.86-
						JAN	4,671.53			24,722.33-
						FEB	4,801.57			19,920.76-
						APR	4,832.21			15,088.55-
						MAY	9,757.13			5,331.42-
						JUN	4,913.26			418.16-
						JULY	4,929.53			4,511.37
						SEP			4,511.37-	.00
						TOTAL FOR DEPARTMENT 95				.00
						TOTAL FOR G/L NUMBER	224.10			.00

ACCT #	DEPT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
224.11	95					NP-BANK UNITED	13,666,666.56-			13,666,666.56-
						JAN	83,333.34			13,583,333.22-
						FEB	83,333.34			13,499,999.88-
						MAR	83,333.34			13,416,666.54-
						APR	83,333.34			13,333,333.20-
						JUN	166,666.68			13,166,666.52-
						JULY	166,666.68			12,999,999.84-
						SEP	224,019.00			12,775,980.84-
						OCT	83,333.34			12,692,647.50-
						NOV	83,333.34			12,609,314.16-
						REC PYMT MADE DIRECTLY TO WMB BY UF-10/02	31,100.00			12,578,214.16-
						PRINCIPAL PAYMEN WASHINGTON 121202	83,333.34			12,494,880.82-
						RECLASSIFY BALANCES	4,854.05			12,490,026.77-
						TOTAL FOR DEPARTMENT 95	119,287.39			12,490,026.77-
						TOTAL FOR G/L NUMBER	224.11 12,609,314.16-			12,490,026.77-

ACCT #	DEPT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
231.01						LONG TERM NOTE PYBL-CRCFC-LN#1001-\$1960898.85	1,171,237.81-			1,171,237.81-
						JAN	26,063.05			1,145,174.76-
						FEB	26,063.05			1,119,111.71-
						MAR	26,063.05			1,093,048.66-
						APR	26,063.05			1,066,985.61-
						MAY	26,063.05			1,040,922.56-
						JUN	43,687.15			997,235.41-
						JULY	26,063.05			971,172.36-
						AUG	26,063.05			945,109.31-
						SEP	26,063.05			919,046.26-
						OCT	26,063.05			892,983.21-
						NOV	26,063.05			866,920.16-
						RECORD LOAN #1001 - 12/02	23,669.62			843,250.54-
						TOTAL FOR DEPARTMENT	866,920.16-			843,250.54-

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL
FOR PERIOD ENDING 12-31-2002

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ACCT #	SDPT ID	DEPT BUD	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
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231.11						TOTAL FOR G/L NUMBER 231.01	866,920.16	23,669.62		843,250.54
						LONG-TERM NOTES PYBL-CRCFC-LN#3001 3515308.59	2,658,636.70			

						JAN		29,540.41		2,658,636.70
						FEB		29,540.41		2,629,096.29
						MAR		29,540.41		2,599,555.88
						APR		29,540.41		2,570,015.47
						MAY		29,540.41		2,540,475.06
						JUN		29,540.41		2,510,934.65
						JULY		29,540.41		2,481,394.24
						AUG		29,540.41		2,451,853.83
						SEP		29,540.41		2,422,313.42
						OCT		29,540.41		2,392,773.01
						NOV		29,540.41		2,363,232.60
231.11			12-31-02 12015			RECORD LOAN #3001 - 12/02				
						TOTAL FOR DEPARTMENT	2,333,692.19			
						TOTAL FOR G/L NUMBER 231.11	2,333,692.19			

231.21						LONG TERM NOTES PYBL-CRCFC-LN#3002 1887346.97	1,431,238.16			
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						JAN		15,727.89		1,431,238.16
						FEB		15,727.89		1,415,510.27
						MAR		15,727.89		1,399,782.38
						APR		15,727.89		1,384,054.49
						MAY		15,727.89		1,368,326.60
						JUN		15,727.89		1,352,598.71
						JULY		15,727.89		1,336,870.82
						AUG		15,727.89		1,321,142.93
						SEP		15,727.89		1,305,415.04
						OCT		15,727.89		1,289,687.15
						NOV		15,727.89		1,273,959.26
231.21			12-31-02 12015			RECORD LOAN #3002 - 12/02				
						TOTAL FOR DEPARTMENT	1,258,231.37			
						TOTAL FOR G/L NUMBER 231.21	1,258,231.37			

232.01						ACCOUNTS PAYABLE	2,139,586.88			
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						JAN		81,183.68		2,139,586.88
						FEB		110,799.62		2,058,403.20
						MAR				1,947,603.58
						APR				2,068,942.11
						MAY				2,392,165.35
						JUN				2,441,525.05
						JULY				2,653,276.30
						AUG				2,692,607.41
						SEP				2,453,302.56
						OCT				64,436.31
						NOV				89,554.39
232.01			12-31-02 A/P		0000000	ACCOUNTS PAYABLE CHECKS PAID				82,247.14
232.01			12-31-02 A/P		0000000	RECORD OF ACCOUNTS PAYABLE				261,765.15
232.01			12-31-02 A/P		0000000	RECORD OF ACCOUNTS PAYABLE				133,624.99

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ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
232.01			12-31-02	12039		RECLASSIFY AMTS FOR RECYCLE FEE		360.27		48,359.29-
232.01			12-31-02	12039		RECLASSIFY AMTS FOR RECYCLE FEE		360.65		47,998.64-
						TOTAL FOR DEPARTMENT	82,247.14-	429,638.64	395,390.14-	47,998.64-
232.01	93					ACCOUNTS PAYABLE				
						TOTAL FOR DEPARTMENT 93		37,405.16		37,405.16-
232.01	94					ACCOUNTS PAYABLE				
						TOTAL FOR DEPARTMENT 94		528.73	365.52-	364.85-
						TOTAL FOR DEPARTMENT 94		201.64		163.88
						TOTAL FOR DEPARTMENT 94				201.64-
						TOTAL FOR DEPARTMENT 94				.00
232.01	95					ACCOUNTS PAYABLE				.00
						TOTAL FOR DEPARTMENT 95		145,776.23	145,776.23-	145,776.23-
232.09	94					FARMERSVILLE RECYCLE FEE		429,638.64	395,390.14-	47,998.64-
232.09			12-31-02	12040		REC A/P ACCRUALS-DEC INVOICES PENDING		360.30		364.85
						TOTAL FOR DEPARTMENT 94		360.30	364.85-	.00
						TOTAL FOR G/L NUMBER 232.09		360.30		360.30
232.10						ACCRUED PURCHASED POWER				360.30
						TOTAL FOR DEPARTMENT		2,213,760.46-	2,213,760.46-	2,213,760.46-
232.10			12-10-02	12018		RECORD PYMT OF NOVEMBER SPS LEASE		23,332.67-	23,332.67-	2,237,093.13-
232.10			12-20-02	12018		RECORD PYMT OF NOVEMBER SPS BILL		85,190.89-	85,190.89-	2,322,284.02-
232.10			12-31-02	12019		RECORD SPS BILL-DEC 2002 PURCHASED POWER		620,280.00		1,702,004.02-
232.10			12-31-02	12019		RECORD SPS LSE-DEC 2002 PURCHASED POWER		1,702,004.02		.00
						TOTAL FOR DEPARTMENT		1,799,353.34-	1,799,353.34-	1,799,353.34-
232.10	94					ACCRUED PURCHASED POWER		620,280.00-	620,280.00-	2,419,633.34-
						TOTAL FOR DEPARTMENT		2,322,284.02	2,419,633.34-	2,419,633.34-
232.10						ACCRUED PURCHASED POWER				
						TOTAL FOR DEPARTMENT		145,393.20-	145,393.20-	145,393.20-
232.10			12-31-02	12001		REC POWER BILL DEC (EST)-CITY OF GARLAND		123,502.93-	123,502.93-	268,896.13-
232.10			12-31-02	12001		RVRS EST FOR NOVEMBER-CITY OF GARLAND		42,340.64-	42,340.64-	210,760.08-
232.10			12-31-02	12001		REC ACTUAL FOR NOV CITY OF GARLAND-ACCR		78,464.05-	78,464.05-	253,100.72-
232.10			12-31-02	12001		REVERSE ACCRUAL-ACTL OCT-CITY OF GARLAND		42,117.04		331,564.77-
232.10			12-31-02	12038		CORRECTION-JE #11001-11/02 CITY OF GARLAND		87,900.99	69,971.73-	289,447.73-
						TOTAL FOR DEPARTMENT 94		123,082.69	359,419.46-	359,419.46-
						TOTAL FOR G/L NUMBER 232.10		253,100.72	271,518.47-	271,518.47-
						TOTAL FOR G/L NUMBER 232.10		2,575,384.74	148,435.78-	148,435.78-
232.15						ACCRUED ACCOUNTS PAYABLE (OTHER THAN POWER)			2,568,069.12-	2,568,069.12-

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NEWCORP RESOURCES COOPERATIVE INC.
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DEPT #	SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
232.15		12-31-02	12026		REC PROP INS EXP ACCRUAL NOT PD TIL 1/03			2,124.44-	2,124.44-
232.15		12-31-02	12040		REC A/P ACCRUALS-DEC INVOICES PENDING			30,802.64-	32,927.08-
					TOTAL FOR DEPARTMENT			32,927.08-	32,927.08-
232.15	93				ACCRUED ACCOUNTS PAYABLE (OTHER THAN POWER)				
232.15		12-31-02	12049		401K MATCHING EXP FOR 12/27/PAYROLL			254.96-	254.96-
					TOTAL FOR DEPARTMENT 93			254.96-	254.96-
232.15	94				ACCRUED ACCOUNTS PAYABLE (OTHER THAN POWER)				
232.15		12-31-02	12040		REC A/P ACCRUALS-DEC INVOICES PENDING			2,635.84-	2,635.84-
					TOTAL FOR DEPARTMENT 94			2,635.84-	2,635.84-
					TOTAL FOR G/L NUMBER 232.15			35,817.88-	35,817.88-
232.20					BONUSES PAYABLE				
232.20		12-31-02	12047		ACCR DOUBLED VALUE OF 2001 ABC-SPS BONUS			47,690.00-	47,690.00-
232.20		12-31-02	12048		ACCR 2002 ABC-SPS BONUS-COMB STK & CASH			47,690.00-	95,380.00-
					TOTAL FOR DEPARTMENT			156,004.00-	251,384.00-
					TOTAL FOR G/L NUMBER 232.20			203,694.00-	251,384.00-
					TOTAL FOR G/L NUMBER 47,690.00-			203,694.00-	251,384.00-
232.30	94				ACCOUNTS PAYABLE - UNCLAIMED CHECKS				
					TOTAL FOR DEPARTMENT 94			945.48-	945.48-
					TOTAL FOR G/L NUMBER 232.30			945.48-	945.48-
232.45					ACCOUNTS PAYABLE-INSTALLMENT PLAN INSURANCE				
232.45		12-31-02	12046		PROPERTY INSURANCE-INSTALL PLAN			4,248.88-	4,248.88-
					TOTAL FOR DEPARTMENT			4,248.88-	4,248.88-
					TOTAL FOR G/L NUMBER 232.45				
235.10	94				CRUS-MEMBER DEPOSITS				
					JAN	80.00			90,314.66-
					FEB			48.00-	90,234.66-
					MAR			701.34-	90,282.66-
					APR			1,675.00-	90,984.00-
					MAY			265.00-	92,659.00-
					JUN			870.00-	92,924.00-
					JULY			520.00-	93,794.00-
					AUG				94,314.00-
					SEP				93,734.00-
					OCT			737.00-	94,471.00-
					NOV				91,751.00-
					RECORD DEPOSIT BALANCE TRANSFERRED				91,586.00-
					RECORD DEPOSIT ADJUSTMENT				91,386.00-
					RECORD DEPOSITS BILLED				91,186.00-
					RECORD DEPOSITS APPLIED				94,106.00-
					TOTAL FOR DEPARTMENT 94			2,920.00-	92,026.00-
					TOTAL FOR G/L NUMBER 235.10			2,920.00-	92,026.00-
236.01					ACCRUED TAXES - PROPERTY				
					JAN			29,931.00-	29,931.00-

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ACCT #	DEPT #	SDPT ID	DEPT BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
236.01			12-31-02	12023				REC FINAL ENTRY-2002 PROP TAX EXP & PYMT TOTAL FOR DEPARTMENT 289,409.00 TOTAL FOR G/L NUMBER 236.01 289,409.00		289,409.00 289,409.00 289,409.00	29,931.00- 29,931.00- 29,931.00- 29,931.00- 29,931.00- 29,931.00- 29,931.00- 19,973.00- 19,973.00- 19,973.00- 19,973.00-	59,862.00- 89,793.00- 119,724.00- 149,655.00- 179,586.00- 209,517.00- 229,490.00- 249,463.00- 269,436.00- 289,409.00- .00 .00

236.05 93								ACCRUED TAXES-STATE SALES CONSUMER	149.21-			
								JAN		78.80-		149.21-
								FEB		405.46-		228.01-
								MAR	606.85			633.47-
								APR		702.69-		26.62-
								MAY	523.64			729.31-
								JUN		40.91-		205.67-
								JUL		.84-		246.58-
								AUG	61.84			247.42-
								SEP		53.51-		185.58-
								OCT	125.70			239.09-
								NOV	39.85			113.39-
								REC INV #5482 HOME DEPOT #562		10.85-		73.54-
								REC INV #5484 HOME DEPOT #562		24.14-		84.39-
								SALES TAX FOR DI COMPTROLLE 122002	105.13			108.53-
								REC CM #5487 MADDOX RANCH (TAX EXEMPT)	19.24			3.40-
								REC INV #5488 KALKA MANAGEMENT		3.99-		15.84
								TOTAL FOR DEPARTMENT 93	124.37			11.85

236.05 94								ACCRUED TAXES-STATE SALES CONSUMER	5,049.56-			
								JAN		511.64-		5,049.56-
								FEB		179.56-		5,561.20-
								MAR				5,740.76-
								APR	641.51			5,099.25-
								MAY		320.22-		5,419.47-
								JUN		556.59-		5,976.06-
								JUL		1,036.34-		7,012.40-
								AUG		640.05-		7,652.45-
								SEP	695.29			6,957.16-
								OCT	3,536.62			7,893.67-
								NOV	594.50			4,357.05-
								RECORD SALES TAX PAYABLE				3,762.55-
								RECORD ADJ TO SALES TAX PAYABLE				7,799.24-
								SALES TAX FOR DI COMPTROLLE 122002				7,799.81-
								TOTAL FOR DEPARTMENT 94	3,762.55			4,037.26-
								TOTAL FOR G/L NUMBER 236.05	3,886.92			4,037.26-

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ACCT #	DEPT BUD # SDPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
237.10	95				INTEREST PAYABLE				
					MAR	42,843.29	42,843.29		42,843.29
					APR				.00
					JUN		39,942.45		39,942.45
					JULY		39,942.45		79,884.90
					SEP				36,724.97
					OCT	43,159.93			.00
					TOTAL FOR DEPARTMENT 95	36,724.97			.00
237.10		12-31-02	12034		ACCUE INTEREST PAYABLE - WASHINGTON MTL				
					TOTAL FOR DEPARTMENT 95				
					TOTAL FOR G/L NUMBER 237.10				
242.10					MISC CURRENT LIABILITIES - HEDGING				
					JAN	415,380.00			415,380.00
					TOTAL FOR DEPARTMENT				.00
					TOTAL FOR G/L NUMBER 242.10				.00
242.11	95				BLDG ACCRUALS, NET				
					JAN			19,844.37	25,619.87
					FEB			23,797.26	5,775.50
					MAR	2,891.56			18,021.76
					APR	2,179.36			15,130.20
					MAY	1,048.54			12,950.84
					JUN			25,651.12	11,902.30
					JULY	16,863.69			37,553.42
					AUG	2,192.26			20,689.73
					SEP	2,338.82			18,497.47
					OCT	4,031.27			16,158.65
					NOV	1,238.82			12,127.38
242.11		12-31-02	12014		REC NET BUILDING ACCRUAL CHG-12/02				10,888.56
					TOTAL FOR DEPARTMENT 95				10,888.56
					TOTAL FOR G/L NUMBER 242.11				
242.15	94				ACCURED FEES				
					JAN	104,639.82			154,902.71
					FEB				50,262.89
					MAR			50,262.89	100,525.78
					APR	100,525.78			150,788.67
					MAY			50,262.89	50,262.89
					JUN	100,525.78			100,525.78
					JULY				.00
					AUG			50,262.89	50,262.89
					SEP			50,262.89	50,262.89
					OCT	100,525.78			100,525.78
					NOV				.00
242.15		12-31-02	12001		REC MGMT FEES FOR COF - DECEMBER 2002				50,262.89
242.15		12-31-02	A/P	0000360	4TH QTR RENTAL P CITY OF FA 121202				50,262.89
					TOTAL FOR DEPARTMENT 94				100,525.78
					TOTAL FOR G/L NUMBER 242.15				150,788.67
									.01
									.01
									.01

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ACCT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
352.01					TRANSMISSION LINE IMPROVEMENTS				
					TOTAL FOR DEPARTMENT	1,839.22			1,839.22
					TOTAL FOR G/L NUMBER 352.01	1,839.22			1,839.22
353.01					WEST STANTON BREAKER STATION				
					TOTAL FOR DEPARTMENT	152,749.96			152,749.96
					TOTAL FOR G/L NUMBER 353.01	152,749.96			152,749.96
353.03					STEWART TRANSMISSION				
					TOTAL FOR DEPARTMENT	29,354.75			29,354.75
					TOTAL FOR G/L NUMBER 353.03	29,354.75			29,354.75
355.01					ST. LAWRENCE TO VEALMOOR				
					TOTAL FOR DEPARTMENT	537,966.03			537,966.03
					TOTAL FOR G/L NUMBER 355.01	537,966.03			537,966.03
355.03					STEWART TRANSMISSION				
					TOTAL FOR DEPARTMENT	346,492.08			346,492.08
					TOTAL FOR G/L NUMBER 355.03	346,492.08			346,492.08
355.04					KOCH TRANSMISSION				
					TOTAL FOR DEPARTMENT	180,061.02			180,061.02
					TOTAL FOR G/L NUMBER 355.04	180,061.02			180,061.02
356.01					ST. LAWRENCE TO VEALMOOR				
					TOTAL FOR DEPARTMENT	613,841.69			613,841.69
					TOTAL FOR G/L NUMBER 356.01	613,841.69			613,841.69
356.03					STEWART TRANSMISSION				
					TOTAL FOR DEPARTMENT	194,369.60			194,369.60
					TOTAL FOR G/L NUMBER 356.03	194,369.60			194,369.60
356.05					REED TRANSMISSION				
					TOTAL FOR DEPARTMENT	380,104.05			380,104.05
					TOTAL FOR G/L NUMBER 356.05	380,104.05			380,104.05
356.06					HOLMAN TRANSMISSION				
					TOTAL FOR DEPARTMENT	757,529.95			757,529.95
					TOTAL FOR G/L NUMBER 356.06	757,529.95			757,529.95
356.07					BUCHANAN TRANSMISSION				

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ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
356.08						TOTAL FOR DEPARTMENT	20,264.70			20,264.70
						TOTAL FOR G/L NUMBER	356.07			20,264.70
						LANGE TRANSMISSION				
						TOTAL FOR DEPARTMENT	75,770.16			75,770.16
						TOTAL FOR G/L NUMBER	356.08			75,770.16
356.09						JONES TO PHILLIPS				
356.09			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	2,070,459.30			2,070,459.30
						TOTAL FOR DEPARTMENT	2,070,459.30	350,135.04		2,420,594.34
						TOTAL FOR G/L NUMBER	356.09	350,135.04		2,420,594.34
356.10						PHILLIPS TO MCDONALD				
356.10			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	1,898,627.93			1,898,627.93
						TOTAL FOR DEPARTMENT	1,898,627.93	216,576.46		2,115,204.39
						TOTAL FOR G/L NUMBER	356.10	216,576.46		2,115,204.39
356.11						MCDONALD TO TATE				
356.11			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	2,495,090.43			2,495,090.43
						TOTAL FOR DEPARTMENT	2,495,090.43	385,996.33		2,881,086.76
						TOTAL FOR G/L NUMBER	356.11	385,996.33		2,881,086.76
356.12						TATE TO WEST STANTON				
356.12			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	1,028,618.60			1,028,618.60
						TOTAL FOR DEPARTMENT	1,028,618.60	95,645.59		1,124,264.19
						TOTAL FOR G/L NUMBER	356.12	95,645.59		1,124,264.19
356.13						WEST STANTON TO STEWART				
356.13			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	766,846.42			766,846.42
						TOTAL FOR DEPARTMENT	766,846.42	44,339.58		811,186.00
						TOTAL FOR G/L NUMBER	356.13	44,339.58		811,186.00
356.14						STEWART TO REED				
356.14			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	2,745,865.01			2,745,865.01
						TOTAL FOR DEPARTMENT	2,745,865.01	320,987.99		3,066,853.00
						TOTAL FOR G/L NUMBER	356.14	320,987.99		3,066,853.00
356.15						REED TO VEALMOOR (69 TO 138)				
						JUN	848,975.57			848,975.57
						JULY			75,402.00	773,573.57
						SEP				848,975.57
356.15			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	982,053.10			982,053.10
						TOTAL FOR DEPARTMENT	982,053.10	80,195.59		1,062,248.69
						TOTAL FOR DEPARTMENT		80,195.59		1,062,248.69

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NEWCORP RESOURCES COOPERATIVE INC. GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT FOR PERIOD ENDING 12-31-2002										
ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
356.16						TOTAL FOR G/L NUMBER	356.15	80,195.59		1,062,248.69
						VEALMOOR TO HOLMAN				
356.16			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	2,113,903.31	339,203.60		2,113,903.31
						TOTAL FOR DEPARTMENT	2,113,903.31	339,203.60		2,453,106.91
						TOTAL FOR G/L NUMBER	356.16	339,203.60		2,453,106.91
356.17						HOLMAN TO BUCHANAN				
356.17			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	566,407.31	23,808.62		566,407.31
						TOTAL FOR DEPARTMENT	566,407.31	23,808.62		590,215.93
						TOTAL FOR G/L NUMBER	356.17	23,808.62		590,215.93
356.18						MCDONALD TO SCHWARTZ				
356.18			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	4,627,833.67	423,279.46		4,627,833.67
						TOTAL FOR DEPARTMENT	4,627,833.67	423,279.46		5,051,113.13
						TOTAL FOR G/L NUMBER	356.18	423,279.46		5,051,113.13
356.19						SCHWARTZ TO DUSEK				
						TOTAL FOR DEPARTMENT	1,041,501.66			1,041,501.66
						TOTAL FOR G/L NUMBER	356.19			1,041,501.66
356.20						GARDEN CITY TO ST. LAWRENCE				
						TOTAL FOR DEPARTMENT	883,789.98			883,789.98
						TOTAL FOR G/L NUMBER	356.20			883,789.98
356.21						STILES TO ST. LAWRENCE				
356.21			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	2,899,227.68	317,973.07		2,899,227.68
						TOTAL FOR DEPARTMENT	2,899,227.68	317,973.07		3,217,200.75
						TOTAL FOR G/L NUMBER	356.21	317,973.07		3,217,200.75
356.22						STILES TO MIDKIFF				
356.22			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	1,271,598.48	27,556.90		1,271,598.48
						TOTAL FOR DEPARTMENT	1,271,598.48	27,556.90		1,299,155.38
						TOTAL FOR G/L NUMBER	356.22	27,556.90		1,299,155.38
356.23						MIDKIFF TO DUSEK				
356.23			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	471,489.22	50,507.38		471,489.22
						TOTAL FOR DEPARTMENT	471,489.22	50,507.38		521,996.60
						TOTAL FOR G/L NUMBER	356.23	50,507.38		521,996.60
356.24						GARDEN CITY TO LANGE				
356.24			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	1,700,716.42	148,930.62		1,700,716.42
						TOTAL FOR DEPARTMENT	1,700,716.42	148,930.62		1,849,647.04

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DESCRIPTION

BALANCE FORWARD

CURR. MONTH
DEBITS

CURR. MONTH
CREDITS

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ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
356.25						TOTAL FOR G/L NUMBER	356.24	148,930.62		1,849,647.04
						LANGE TO BUCHANAN				
356.25			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	4,713,071.08	145,538.05		4,713,071.08
						TOTAL FOR DEPARTMENT	4,713,071.08	145,538.05		4,858,609.13
						TOTAL FOR G/L NUMBER	356.25	145,538.05		4,858,609.13
356.27						BUCHANAN TO DUNN				
356.27			12-31-02	12027		MOVE 106 TRANS ACCTS TO PROP PLANT ACCT	3,452,455.64	182,242.43		3,452,455.64
						TOTAL FOR DEPARTMENT	3,452,455.64	182,242.43		3,634,698.07
						TOTAL FOR G/L NUMBER	356.27	182,242.43		3,634,698.07
362.01						STILES SUBSTATION				
362.01			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	1,553,991.76	20,853.49		1,553,991.76
						TOTAL FOR DEPARTMENT	1,553,991.76	20,853.49		1,574,845.25
						TOTAL FOR G/L NUMBER	362.01	20,853.49		1,574,845.25
362.02						MCDONALD SUBSTATION				
362.02			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	1,753,414.81	34,482.69		1,753,414.81
362.02			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	5,615.13	5,615.13		1,787,897.50
						TOTAL FOR DEPARTMENT	1,753,414.81	40,097.82		1,793,512.63
						TOTAL FOR G/L NUMBER	362.02	40,097.82		1,793,512.63
362.04						VEALMOOR SUBSTATION				
362.04			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	1,240,097.86	144,048.95		1,240,097.86
						TOTAL FOR DEPARTMENT	1,240,097.86	144,048.95		1,384,146.81
						TOTAL FOR G/L NUMBER	362.04	144,048.95		1,384,146.81
362.05						ST LAWRENCE SUBSTATION				
362.05			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	884,297.93	13,141.46		884,297.93
						TOTAL FOR DEPARTMENT	884,297.93	13,141.46		897,439.39
						TOTAL FOR G/L NUMBER	362.05	13,141.46		897,439.39
362.06						DUSEK SUBSTATION				
362.06			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	751,242.76	16,540.31		751,242.76
						TOTAL FOR DEPARTMENT	751,242.76	16,540.31		767,783.07
						TOTAL FOR G/L NUMBER	362.06	16,540.31		783,911.06
362.08						STEWART SUBSTATION				
362.08			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS	665,284.89	1,792.53		665,284.89
						TOTAL FOR DEPARTMENT	665,284.89	1,792.53		667,077.42
						TOTAL FOR G/L NUMBER	362.08	1,792.53		667,077.42
362.10						TATE SUBSTATION				

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GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
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ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
362.10			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 594,550.43 TOTAL FOR G/L NUMBER 362.10 594,550.43		6,302.15 6,302.15 6,302.15		594,550.43 600,852.58 600,852.58 600,852.58
362.11						PHILLIPS SUBSTATION				
362.11			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 779,487.28 TOTAL FOR G/L NUMBER 362.11 779,487.28		5,090.65 5,090.65 5,090.65		779,487.28 784,577.93 784,577.93 784,577.93
362.12						MOBILE SUBSTATION				
362.12			12-31-02	12027		MOVE MOBILE SUB FROM CRE TO NCR & AC DPR TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 362.12		546,669.34 546,669.34 546,669.34		546,669.34 546,669.34 546,669.34
362.13						SCADA				
362.13			12-31-02	12027		MOVE SCADA FROM CRE TO NCR & ACCUM DEPR TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 362.13		2,870,167.82 2,870,167.82 2,870,167.82		2,870,167.82 2,870,167.82 2,870,167.82
362.14						REED SUBSTATION				
362.14			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 964,815.51 TOTAL FOR G/L NUMBER 362.14 964,815.51		2,539.76 2,539.76 2,539.76		964,815.51 967,355.27 967,355.27 967,355.27
362.15						BUCHANAN SUBSTATION				
362.15			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 1,409,033.31 TOTAL FOR G/L NUMBER 362.15 1,409,033.31		13,892.44 13,892.44 13,892.44		1,409,033.31 1,422,925.75 1,422,925.75 1,422,925.75
362.16						HOLMAN SUBSTATION				
362.16			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 722,911.10 TOTAL FOR G/L NUMBER 362.16 722,911.10		1,060.35 1,060.35 1,060.35		722,911.10 723,971.45 723,971.45 723,971.45
362.17						SCHWARTZ SUBSTATION				
362.17			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 1,202,052.40 TOTAL FOR G/L NUMBER 362.17 1,202,052.40		57,101.70 57,101.70 57,101.70		1,202,052.40 1,259,154.10 1,259,154.10 1,259,154.10
362.20						JONES SUBSTATION				
362.20			12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT 1,676,719.22 TOTAL FOR G/L NUMBER 362.20 1,676,719.22		75,345.58 75,345.58 75,345.58		1,676,719.22 1,752,064.80 1,752,064.80 1,752,064.80
362.21						LANGE SUBSTATION				

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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
FOR PERIOD ENDING 12-31-2002

04-24-2003 12-2002
21:53:35
GL2003

ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
362.21		12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	1,167,152.97 1,167,152.97 1,167,152.97	46,694.05 46,694.05 46,694.05		1,167,152.97 1,213,847.02 1,213,847.02 1,213,847.02
362.22					KOCH SUBSTATION				
362.22		12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	446,530.61 446,530.61 446,530.61	71,183.58 71,183.58 71,183.58		446,530.61 517,714.19 517,714.19 517,714.19
362.23					DUNN SUBSTATION				
362.23		12-31-02	12027		MOVE 106 SUBST ACCTS TO PROP PLANT ACCTS TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	630,465.27 630,465.27 630,465.27	2,774.98 2,774.98 2,774.98		630,465.27 633,240.25 633,240.25 633,240.25
362.24					SWINDELL SUBSTATION				
					TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	1,007,571.49 1,007,571.49	1,007,571.49		1,007,571.49 1,007,571.49 1,007,571.49
362.30					HUNT-COLLIN SUBSTATION TO FEED FARMERSVILLE TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	332,520.45 332,520.45	332,520.45		332,520.45 332,520.45 332,520.45
391.02	93				COMPUTER HARDWARE				
					AUG TOTAL FOR DEPARTMENT 93 TOTAL FOR G/L NUMBER	5,999.27 2,355.00 2,355.00	3,644.27-		5,999.27 2,355.00 2,355.00 2,355.00
403.01					DEPRECIATION EXPENSE - TRANSMISSION LINES				
					JAN FEB MAR APR MAY JUN JULY AUG SEP OCT NOV	7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,531.50 7,531.50 7,531.50 7,531.50	7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,226.49 7,531.50 7,531.50 7,531.50 7,531.50		7,226.49 14,452.98 21,679.47 28,905.96 36,132.45 43,358.94 50,585.43 57,811.92 65,343.42 72,874.92 80,406.42 87,937.92 87,937.92
403.01		12-31-02	12024		REC DEPR EXP FOR ADDL PLANT ACCTS-12/02 TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER	80,406.42 80,406.42			
403.02					DEPRECIATION EXPENSE - SUBSTATIONS				
					JAN FEB	1,321.02 1,321.02	1,321.02 1,321.02		1,321.02 2,642.04

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 21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
405.01		12-31-02	12025		RECORD AMORT OF DEF CHGS-12/02		24,991.00		199,928.00
					TOTAL FOR DEPARTMENT	274,901.00			224,919.00
					TOTAL FOR G/L NUMBER 405.01	274,901.00			249,910.00
							24,991.00		274,901.00
							24,991.00		299,892.00
							24,991.00		299,892.00
							24,991.00		299,892.00

408.01		12-31-02	12023		TAXES - PROPERTY		29,931.00		29,931.00
							29,931.00		59,862.00
							29,931.00		89,793.00
							29,931.00		119,724.00
							29,931.00		149,655.00
							29,931.00		179,586.00
							29,931.00		209,517.00
							19,973.00		229,490.00
							19,973.00		249,463.00
							19,973.00		269,436.00
							19,973.00		289,409.00
							63,859.61		353,268.61
							63,859.61		353,268.61

408.01 95					TAXES - PROPERTY		2,787.46	861.13-	2,787.46
									1,926.33
									29,988.05
									47,746.47
									47,746.47
									401,015.08

408.05 93					SALES/USE TAX DISCOUNT				
									3.10-
									3.64-
									7.69-
									8.48-
									9.47-
									10.47-
									11.16-
									12.12-
									12.69-
									13.22-
									13.22-

408.05 94					SALES/USE TAX DISCOUNT				
									25.83-
									54.44-
									88.23-
									125.22-
									157.30-
									176.49-
									198.27-

408.05 12-31-02 A/P 0000376 DISCOUNT FOR DIV COMPTROLLE 122002 12.69-
 TOTAL FOR DEPARTMENT 93

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
21:53:35 GL2003 GENERAL LEDGER TRIAL BALANCE DETAIL
FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
408.05		12-31-02	A/P	0000376	DISCOUNT FOR DIV COMPTROLLE 122002	198.27-		18.81-	217.08-
					TOTAL FOR DEPARTMENT 94	210.96-		18.81-	217.08-
					TOTAL FOR G/L NUMBER 408.05			19.34-	230.30-

418.10	95				BLDG RENT				
					JAN			22,648.02-	22,648.02-
					FEB			65,296.04-	65,296.04-
					MAR			86,145.06-	86,145.06-
					APR			106,994.08-	106,994.08-
					MAY			127,843.10-	127,843.10-
					JUN			126,617.10-	126,617.10-
					JULY			147,466.12-	147,466.12-
					AUG			168,315.14-	168,315.14-
					SEP			189,163.16-	189,163.16-
					OCT			210,012.18-	210,012.18-
					NOV			230,861.20-	230,861.20-
					REC BUILDING RENT INCOME-12/02			251,605.22-	251,605.22-
					TOTAL FOR DEPARTMENT 95			251,605.22-	251,605.22-
					TOTAL FOR G/L NUMBER 418.10			20,744.02-	20,744.02-

1,226.00

418.10		12-31-02	12014		RENT-MISC				
					JAN			2,964.17-	2,964.17-
					FEB			5,281.78-	5,281.78-
					MAR			7,749.39-	7,749.39-
					APR			10,239.71-	10,239.71-
					MAY			13,096.00-	13,096.00-
					JUN			18,214.02-	18,214.02-
					JULY			21,070.31-	21,070.31-
					AUG			23,926.60-	23,926.60-
					SEP			26,782.89-	26,782.89-
					OCT			29,614.18-	29,614.18-
					NOV			32,214.15-	32,214.15-
					REC PARKING RENT INCOME-12/02			34,814.12-	34,814.12-
					TOTAL FOR DEPARTMENT 95			34,814.12-	34,814.12-
					TOTAL FOR G/L NUMBER 418.11			2,599.97-	2,599.97-

RENT-MISC

418.11		12-31-02	12014		RENT-MISC				
					JAN			2,964.17-	2,964.17-
					FEB			5,281.78-	5,281.78-
					MAR			7,749.39-	7,749.39-
					APR			10,239.71-	10,239.71-
					MAY			13,096.00-	13,096.00-
					JUN			18,214.02-	18,214.02-
					JULY			21,070.31-	21,070.31-
					AUG			23,926.60-	23,926.60-
					SEP			26,782.89-	26,782.89-
					OCT			29,614.18-	29,614.18-
					NOV			32,214.15-	32,214.15-
					REC PARKING RENT INCOME-12/02			34,814.12-	34,814.12-
					TOTAL FOR DEPARTMENT 95			34,814.12-	34,814.12-
					TOTAL FOR G/L NUMBER 418.11			2,599.97-	2,599.97-

PARTNERSHIP DISTRIBUTIONS

418.12	95				PARTNERSHIP DISTRIBUTIONS				
					JAN			641.25-	641.25-
					FEB			1,091.25-	1,091.25-
					MAR			1,191.25-	1,191.25-
					APR			550.00-	550.00-
					MAY			2,559.50-	2,559.50-
					JUN			875.75-	875.75-
					JULY			375.75-	375.75-
					AUG			925.75-	925.75-
					SEP			1,532.50-	1,532.50-
					OCT			491.25-	491.25-
					REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			600.00-	600.00-
					REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			600.00-	600.00-
					REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			491.25-	491.25-
					REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			491.25-	491.25-
					TOTAL FOR DEPARTMENT 95			2,182.50-	2,182.50-

418.12		12-13-02	12012		REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			641.25-	641.25-
418.12		12-13-02	12012		REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			1,732.50-	1,732.50-
418.12		12-13-02	12012		REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			2,923.75-	2,923.75-
418.12		12-13-02	12012		REC DEPOSIT FOR GRANITE DEV. & CHENEY RD			3,473.75-	3,473.75-
					TOTAL FOR DEPARTMENT 95			6,033.25-	6,033.25-

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
 21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL SUBTOTAL BY DEPT
 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	TOTAL FOR G/L NUMBER	418.12	10,234.25-
418.15	95					EQUITY IN EARNINGS - MAP			
						MAR			
						JUN			
						SEP			
418.15			12-31-02	12041		REC NCR EQUITY PICKUP-MAP 4TH QTR EARNINGS			
						TOTAL FOR DEPARTMENT 95			54,090.00-
						TOTAL FOR G/L NUMBER 418.15			54,090.00-

419.20	95					INTEREST INCOME			
						JAN			
						FEB			
						MAR			
						APR			
						MAY			
						JUN			
						JULY			
						AUG			
						SEP			
						OCT			
						NOV			
419.20			12-11-02	12011		RECORD INTEREST INCOME ON LOAN PYMT			
419.20			12-31-02	12034		ACCUE INTEREST REC - UNITED FUELS			
						TOTAL FOR DEPARTMENT 95			743,931.75-
						TOTAL FOR G/L NUMBER 419.20			743,931.75-

427.01	95					INTEREST ON LONG TERM DEBT			
						JAN			
						FEB			
						MAR			
						APR			
						MAY			
						JUN			
						JULY			
						SEP			
						OCT			
						NOV			
427.01			12-31-02	A/P	0000356	INTEREST PAYMENT WASHINGTON 121202			
427.01			12-31-02	12034		ACCUE INTEREST PAYABLE - WASHINGTON MTL			
						TOTAL FOR DEPARTMENT 95			667,998.32
						TOTAL FOR G/L NUMBER 427.01			667,998.32

427.03						INTEREST ON NOTES PAYABLE - LOAN #1001			
						JAN			
						FEB			
						MAR			
						APR			
						MAY			
						JUN			
						JULY			
						AUG			

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	SDPT ID	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
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427.03				12-31-02	12015		RECORD LOAN #1001 - 12/02 TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 427.03	50,340.97 50,340.97	4,272.41 3,941.83 3,523.00 3,460.56 3,460.56 3,460.56		42,876.14 46,817.97 50,340.97 53,801.53 53,801.53 53,801.53
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427.13							INTEREST ON NOTES PAYABLE - LOAN #3001		11,854.61 10,588.42 12,143.13 11,617.88 11,867.15 11,350.80 11,591.17 11,453.18 10,950.18 10,189.24 9,323.44 9,315.59 9,315.59 9,315.59		11,854.61 22,443.03 34,586.16 46,204.04 58,071.19 69,421.99 81,013.16 92,466.34 103,416.52 113,605.76 122,929.20 132,244.79 132,244.79
427.13				12-31-02	12015		RECORD LOAN #3001 - 12/02 TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 427.13	122,929.20 122,929.20			

427.23							INTEREST ON NOTES PAYABLE - LOAN #3002		6,381.75 5,700.82 6,538.71 6,256.68 6,391.77 6,114.49 6,244.70 6,244.70 5,901.06 5,531.40 5,025.92 5,050.58 5,050.58 5,050.58		6,381.75 12,082.57 18,621.28 24,877.96 31,269.73 37,384.22 43,628.92 49,873.62 55,774.68 61,306.08 66,332.00 71,382.58 71,382.58 71,382.58
427.23				12-31-02	12015		RECORD LOAN #3002 - 12/02 TOTAL FOR DEPARTMENT TOTAL FOR G/L NUMBER 427.23	66,332.00 66,332.00			

440.00							REVENUE - WHOLESALE POWER				
440.00				12-31-02	12016		RECORD INV #1086 TO CRE-DEC 2002 POWER				

									5,639,980.42- 2,455,768.94- 2,581,123.95- 2,861,253.41- 2,787,085.47- 3,001,842.57- 3,290,332.74- 2,997,113.32- 2,692,383.21- 2,644,990.34- 2,738,916.64- 2,817,450.89-	5,639,980.42- 8,095,749.36- 10,676,873.31- 13,538,126.72- 16,325,212.19- 19,327,054.76- 22,617,387.50- 25,614,500.82- 28,306,884.03- 30,951,874.37- 33,690,791.01- 36,508,241.90-
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NEWCORP RESOURCES COOPERATIVE INC.
GENERAL LEDGER TRIAL BALANCE DETAIL
FOR PERIOD ENDING 12-31-2002

DEPT BUD TRAN JRNL
NO SDPT ID DATE NO

ACCT # 440.00 12-31-02 12035 REC INV MSC9002 NORTHERN STATES-NOV PWR
440.00 12-31-02 12044 ACCRUE INV MSC9003 TO NSP-DEC 2002 POWER
TOTAL FOR DEPARTMENT 33,690,791.01-
TOTAL FOR G/L NUMBER 440.00 33,690,791.01-
RESIDENTIAL SALES - RURAL

440.01 94
JAN 120,194.35-
FEB 113,887.61-
MAR 98,236.83-
APR 97,068.71-
MAY 112,555.52-
JUN 146,743.02-
JULY 180,992.03-
AUG 170,653.55-
SEP 155,828.24-
OCT 82,893.34-
NOV 68,880.07-
REC RESIDENTIAL POWER SALES 78,627.04-
RECORD ADJ TO RESIDENTIAL SALES 23.34
TOTAL FOR DEPARTMENT 94 23.34
TOTAL FOR G/L NUMBER 440.01 1,347,933.27-
1,347,933.27-

442.01 94
SMALL COMMERCIAL SALES

JAN 62,346.64-
FEB 66,037.92-
MAR 59,163.37-
APR 64,667.79-
MAY 67,953.04-
JUN 74,765.66-
JULY 74,879.76-
AUG 66,277.21-
SEP 74,360.18-
OCT 46,865.67-
NOV 41,381.14-
REC SMALL COMMERCIAL POWER SALES 24,956.42-
REC MEDIUM COMMERCIAL POWER SALES 19,683.16-
TOTAL FOR DEPARTMENT 94 44,639.58-
TOTAL FOR G/L NUMBER 442.01 698,698.38-
698,698.38-

442.02 94
LARGE POWER SALES

JAN 30,578.69-
FEB 37,397.13-
MAR 37,600.46-
APR 42,161.61-
MAY 42,009.71-
JUN 43,209.73-
JULY 37,209.23-
AUG 31,859.73-
SEP 48,365.28-
OCT 34,655.09-
NOV 25,942.47-
REC LARGE COMMERCIAL POWER SALES 27,228.21-
27,228.21-

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CURR. MONTH DEBITS
CURR. MONTH CREDITS
YEAR-TO-DATE NET

34,292.47-
13,047.74-
2,864,791.10-
2,864,791.10-
120,194.35-
113,887.61-
98,236.83-
97,068.71-
112,555.52-
146,743.02-
180,992.03-
170,653.55-
155,828.24-
82,893.34-
68,880.07-
78,627.04-
78,627.04-
78,627.04-
1,426,536.97-
1,426,536.97-
1,426,536.97-

62,346.64-
66,037.92-
59,163.37-
64,667.79-
67,953.04-
74,765.66-
74,879.76-
66,277.21-
74,360.18-
46,865.67-
41,381.14-
24,956.42-
19,683.16-
44,639.58-
44,639.58-
62,346.64-
128,384.56-
187,547.93-
252,215.72-
320,168.76-
394,934.42-
469,814.18-
536,091.39-
610,451.57-
657,317.24-
698,698.38-
723,654.80-
743,337.96-
743,337.96-
743,337.96-

30,578.69-
37,397.13-
37,600.46-
42,161.61-
42,009.71-
43,209.73-
37,209.23-
31,859.73-
48,365.28-
34,655.09-
25,942.47-
27,228.21-
30,578.69-
67,975.82-
105,576.28-
147,737.89-
189,747.60-
232,957.33-
270,166.56-
302,026.29-
350,391.57-
385,046.66-
410,989.13-
438,217.34-

ACCT #	DEPT	BUD	TRAN	JRNL	NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
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449.01	94						UNBILLED REVENUE				
							TOTAL FOR DEPARTMENT 94	410,989.13-			
							TOTAL FOR G/L NUMBER 442.02	410,989.13-			

							JAN	5,845.46			5,845.46
							FEB	36,916.66			42,762.12
							MAR	10,160.45			52,922.57
							APR	1,370.12			54,292.69
							MAY	2,373.64			56,666.33
							JUN	38,798.12			95,464.45
							JULY	40,165.19			135,629.64
							AUG		16,150.91-		119,478.73
							SEP	63,558.85			183,037.58
							OCT		12,543.07-		170,494.51
							NOV	38,686.05			209,180.56
449.01			12-31-02	12009			REC COF'S UNBILLED REVENUE - 12/02				177,118.81
							TOTAL FOR DEPARTMENT 94	209,180.56			177,118.81
							TOTAL FOR G/L NUMBER 449.01	209,180.56			177,118.81

450.01	94						FORFEITED DISCOUNTS - PENALTIES				
							JAN	3,102.64-			3,102.64-
							FEB	3,247.75-			6,350.39-
							MAR	3,553.58-			9,903.97-
							APR	3,212.46-			13,116.43-
							MAY	2,812.91-			15,929.34-
							JUN	3,856.76-			19,786.10-
							JULY	4,562.53-			24,348.63-
							AUG	5,259.42-			29,608.05-
							SEP	4,499.04-			34,107.09-
							OCT	4,996.02-			39,103.11-
							NOV	2,592.59-			41,695.70-
450.01			12-31-02	12002			REC PENALTY APPLIED				44,109.48-
450.01			12-31-02	12002			RECORD ADJ TO REMOVE PENALTIES				44,076.42-
							TOTAL FOR DEPARTMENT 94	33.06			44,076.42-
							TOTAL FOR G/L NUMBER 450.01	33.06			44,076.42-

456.10	93						REVENUE-PIONEER N & W				
							JAN	7,925.76-			7,925.76-
							FEB	2,669.54-			10,595.30-
							MAR	2,931.82-			13,527.12-
							APR	4,132.49-			17,659.61-
							TOTAL FOR DEPARTMENT 93	17,659.61-			17,659.61-
							TOTAL FOR G/L NUMBER 456.10	17,659.61-			17,659.61-

456.11	93						REVENUE-TEXACO				
							APR	145.38-			145.38-
							TOTAL FOR DEPARTMENT 93	145.38-			145.38-
							TOTAL FOR G/L NUMBER 456.11	145.38-			145.38-

456.12	93						OTHER REVENUE-ONE CALL				
							JAN	5,901.19-			5,901.19-
							FEB	10,335.11-			16,236.30-

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	SDPT ID	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
456.13	93						REVENUE-ARCO				
							TOTAL FOR DEPARTMENT 93				
							TOTAL FOR G/L NUMBER 456.13	1,561.39-			1,561.39-
456.15	94						OTHER REVENUE - FARMERSVILLE				
							JAN		580.00-		580.00-
							FEB		1,222.49-		1,802.49-
							MAR		792.50-		2,594.99-
							APR		695.00-		3,289.99-
							MAY		1,101.72-		4,391.71-
							JUN		767.50-		5,159.21-
							JULY		992.50-		6,151.71-
							AUG		880.05-		7,031.76-
							SEP		680.00-		7,711.76-
							OCT		982.50-		8,694.26-
							NOV		1,297.50-		9,991.76-
							RECORD CONNECT FEES		580.00-		10,571.76-
							RECORD OTHER FEES		1,222.49-		11,794.25-
							RECORD CREDIT BAL REFUNDS UNDER \$1.00		792.50-		12,586.75-
							REC COF INV 180-189 NOT PREV RECVD/RECRD		695.00-		13,281.75-
							TOTAL FOR DEPARTMENT 94		1,101.72-		14,383.50-
							TOTAL FOR G/L NUMBER 456.15	9,991.76-	30,397.23-		40,389.99-
456.20	93						OTHER REVENUE (EXCLUDING FARMERSVILLE)		31,128.73-		41,120.49-
							MAY		5,325.67-		5,325.67-
							JUN		5,317.45-		10,643.12-
							JULY		3,118.31-		13,761.43-
							AUG		8,173.90-		21,935.33-
							SEP		6,747.60-		28,682.93-
							OCT		3,513.63-		32,196.56-
							NOV		7,121.08-		39,317.64-
							REC INV #5482 HOME DEPOT #562		173.56-		39,491.20-
							REC INV #5483 MARTY D. JONES		1,444.07-		40,935.27-
							REC INV #5484 HOME DEPOT #562		386.25-		41,321.52-
							REC INV #5485 PIONEER NATURAL		100.00-		41,421.52-
							REC INV #5486 N & W ELECTRIC		386.20-		41,807.72-
							REC INV #5488 KALKA MANAGEMENT		130.00-		41,937.72-
							REC INV #5488 KALKA MANAGEMENT		59.09-		41,996.81-
							TOTAL FOR DEPARTMENT 93		2,679.17-		41,996.81-
							TOTAL FOR G/L NUMBER 456.20	39,317.64-	2,679.17-		41,996.81-
555.01							PURCHASED POWER COST				
							JAN		2,124,385.22		2,124,385.22
							FEB		2,123,921.48		4,248,306.70
							MAR		2,192,589.30		6,440,896.00
							APR		2,349,126.32		8,790,022.32

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
555.01		12-31-02	12018		RECORD SPS/METLIFE SINKING FUND ENTRIES		2,398,970.35		11,188,992.67
555.01		12-31-02	12018		RECORD SPS/METLIFE SINKING FUND ENTRIES		2,583,092.49		13,772,085.16
555.01		12-31-02	12018		RECORD DEPR ON CRCFC LTD ACCTS		2,647,637.89		16,419,723.05
555.01		12-31-02	12019		RECORD SPS BILL-DEC 2002 PURCHASED POWER	16,131.17	2,402,759.93		18,822,482.98
555.01		12-31-02	12019		RECORD SPS LSE-DEC 2002 PURCHASED POWER	1,799,353.34	2,135,155.80		20,957,638.78
555.01		12-31-02	12019		TOTAL FOR DEPARTMENT	25,359,806.61	2,158,488.47		23,116,127.25
555.01		12-31-02	12019		TOTAL FOR G/L NUMBER	555.01 25,359,806.61	2,243,679.36		25,359,806.61
								73,200.00	25,286,606.61
								21,132.55	25,265,474.06
									25,281,605.23
									27,080,958.57
									27,701,238.57
								94,332.55	27,701,238.57
								94,332.55	27,701,238.57

555.03 94 POWER COST - FARMERSVILLE

555.03					JAN	117,030.04			117,030.04
555.03					FEB	96,182.62			213,212.66
555.03					MAR	105,667.75			318,880.41
555.03					APR	105,495.99			424,376.40
555.03					MAY	138,706.29			563,082.69
555.03					JUN	110,936.44			674,019.13
555.03					JULY	142,467.45			816,486.58
555.03					AUG	143,773.61			960,260.19
555.03					SEP	123,502.93			1,083,763.12
555.03					OCT	87,260.47			1,171,023.59
555.03					NOV	165,423.33			1,336,446.92
						78,464.05			1,414,910.97
								42,117.04	1,372,793.93
									1,442,765.66
									1,527,433.44
									1,439,532.45
								87,900.99	1,316,449.76
								123,082.69	1,316,449.76
								253,100.72	1,316,449.76
								253,100.72	1,316,449.76

REC POWER BILL DEC (EST)-CITY OF GARLAND
RVRS EST FOR NOVEMBER-CITY OF GARLAND
REC ACTUAL FOR NOV CITY OF GARLAND-ACCR
REC ACTUAL FOR OCT-CITY OF GARLAND PYMT
REVERSE ACCRUAL-ACTL OCT-CITY OF GARLAND
CORRECTION-JE #11001-11/02 CITY OF GRIND
TOTAL FOR DEPARTMENT 94 1,336,446.92
TOTAL FOR G/L NUMBER 555.03 1,336,446.92

555.04 94 WHEELING CHARGES - FARMERSVILLE

555.04					JAN	11,090.70			11,090.70
555.04					FEB	11,264.33			22,355.03
555.04					MAR	13,183.51			35,538.54
555.04					APR	12,478.95			48,017.49
555.04					MAY	14,615.65			62,633.14
555.04					JUN	37,930.80			100,563.94
555.04					JULY				81,026.69
555.04					AUG	1,988.80			83,015.49
555.04					SEP	452.00			83,467.49
555.04					OCT	739.04			84,206.53
555.04					NOV	452.00			84,658.53
								19,537.25	85,110.53
									85,110.53

MONTHLY LEASE FE TEXAS-NEW 404184
TOTAL FOR DEPARTMENT 94 84,658.53
TOTAL FOR G/L NUMBER 555.04 84,658.53

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COST OF ONE CALL

555.10 93

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 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
555.20	93					TOTAL FOR DEPARTMENT 93	44,231.20	10,243.81		10,243.81
						TOTAL FOR G/L NUMBER 555.10	44,231.20	6,448.96		16,692.77
								3,389.15		20,081.92
								21,949.67		42,031.59
								2,199.61		44,231.20
										44,231.20

555.20	93					COST OF JOBS		2,071.29		2,071.29
								1,474.77		3,546.06
								5,954.39		9,500.45
								5,762.67		15,263.12
								2,566.89		17,830.01
								1,276.42		19,106.43
								2,242.83		21,349.26
								84.64		21,433.90
								167.20		21,601.10
								251.84		21,601.10

555.20	94					COST OF JOBS		100.88		100.88
								50.44		151.32
								9.00		160.32
								134.15		294.47
								134.15		294.47
								385.99		21,895.57

560.01						TRANSMISSION SUPERVISION & ENG.		3,922.59		3,922.59
								3,442.30		7,364.89
								3,536.76		10,901.65
								2,300.97		13,202.62
								3,589.07		16,791.69
								2,699.27		19,490.96
								3,617.78		23,108.74
								2,234.65		25,343.39
								3,142.26		28,485.65
								2,720.36		31,206.01
								3,706.50		34,912.51
								24.19		34,936.70
								1,118.20		36,054.90
								1,142.39		36,054.90
								1,142.39		36,054.90

571.01						MAINTENANCE OF TRANSMISSION LINES		15,665.29		15,665.29
								11,323.57		26,988.86
								23,448.97		50,437.83
								15,483.89		65,921.72
								31,525.90		97,447.62
								19,568.43		117,016.05

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04-24-2003 12-2002 NEWCORP RESOURCES COOPERATIVE INC.
 21:53:35 GENERAL LEDGER TRIAL BALANCE DETAIL
 GL2003 FOR PERIOD ENDING 12-31-2002

ACCT #	DEPT #	BUD ID	TRAN DATE	JRNL NO	REFER	DESCRIPTION	BALANCE FORWARD	CURR. MONTH DEBITS	CURR. MONTH CREDITS	YEAR-TO-DATE NET
571.01			12-31-02	12021		REC OPERATING EXP PD THRU CRE-12/02		15,734.68		132,750.73
571.01			12-31-02	12040		REC A/P ACCRUALS-DEC INVOICES PENDING		19,492.36		152,243.09
						TOTAL FOR DEPARTMENT		10,928.12		163,171.21
						TOTAL FOR G/L NUMBER 571.01		9,612.41		172,783.62
								16,218.92		189,002.54
								15,204.17		204,206.71
								12,425.00		216,631.71
								27,629.17		216,631.71
								27,629.17		

582.01						SUBSTATION EXPENSE		1,214.17		1,214.17
								1,424.91		2,639.08
								1,453.96		4,093.04
								1,942.68		6,035.72
								2,055.81		8,091.53
								12,555.38		20,646.91
								4,390.57		25,037.48
								1,730.66		26,768.14
								1,532.22		28,300.36
								2,149.22		30,449.58
								2,806.13		33,255.71
								23.75		33,279.46
								2,510.69		35,790.15
								827.33		36,617.48
								3,361.77		36,617.48

582.01						SUBSTATION EXPENSE		725.72		725.72
								88.46		814.18
								394.92		1,209.10
								170.47		1,379.57
								35.69		1,415.26
								66.50		1,481.76
								107.97		1,589.73
								826.78		2,416.51
								91.62		2,508.13
								315.07		2,823.20
										39,440.68

589.01						MANAGEMENT CONTRACT		50,262.89		50,262.89
								50,262.89		100,525.78
								50,262.89		150,788.67
								50,262.89		201,051.56
								50,262.89		251,314.45
								50,262.89		301,577.34
								50,262.89		351,840.23
								50,262.89		402,103.12
								50,262.89		452,366.01
								50,262.89		502,628.90

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