

**Web-GAAP Training School District  
Capital Assets Worksheet  
For the Fiscal Year Ended June 30, 2002**

	<u>Beginning Balance</u>		<u>Error C</u>
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
<b>Governmental Activities</b>			
<b>ASSETS:</b>			
Non-Depreciable Capital Assets	\$ 276,918		
Depreciable Capital Assets, net	2,600,041		
<b>Total Assets</b>	<b>2,876,959</b>		
<b>NET ASSETS:</b>			
Invested in Capital Assets, Net of Related Debt		2,541,178	
Unrestricted		335,781	
<b>Total Net Assets</b>		<b>2,876,959</b>	
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Instruction:</b>			
Regular			
Special			
Vocational			
<b>Support Services:</b>			
Pupils			
Instructional Staff			
Administration			
Fiscal			
Operation and Maintenance of Plant			
Pupil Transportation			
Extracurricular Activities			
Capital Outlay			
<b>Total Expenses</b>			
<b>Net Change in Net Assets</b>			
<b>Net Assets (Deficit) at Beginning of Year</b>			

<u>Corrections</u>	<u>New Beginning Balance</u>		<u>Additions</u>		<u>Deletions</u>
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	
	\$ 276,918		\$ 1,267,490		
	2,600,041		200,281		
	<u>2,876,959</u>		<u>1,467,771</u>		
		2,541,178			
		335,781			
		<u>2,876,959</u>			
				1,467,771	
				<u>1,467,771</u>	

<u>ons</u>	<u>Depreciation</u>		<u>Capitalized Interest</u>		<u>Audit Adju</u>
<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>
		284,186			
		<u>284,186</u>			
	181,557				
	5,025				
	4,981				
	3,507				
	9,281				
	9,889				
	1,978				
	10,112				
	43,858				
	13,998				
	<u>284,186</u>				

<u>Investments</u>	<u>Ending Balance</u>	
	<u>Debit</u>	<u>Credit</u>
	\$ 1,544,408	
	2,516,136	
	<u>4,060,544</u>	
		3,724,763
		<u>335,781</u>
		<u>4,060,544</u>
	181,557	
	5,025	
	4,981	
	3,507	
	9,281	
	9,889	
	1,978	
	10,112	
	43,858	
	13,998	
		<u>1,467,771</u>
		<u>1,183,585</u>
		1,183,585
		2,876,959