

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

<u>Fund Category</u>	<u>Entry Num</u>	<u>Tran Type</u>	<u>Description</u>	<u>Source</u>	<u>JECategory</u>
Governmental /	1908	Prior Year Bala	BB		jrb
	1915	Addition			
	1916	Depreciation			

Subtotal for: Governmental Activities  
 Grand total:

<u>Account</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
1.01.210 Non-Depreciable Capital Asset \$	276,918	
1.01.213 Depreciable Capital Assets, net	2,600,041	
1.03.212 Unrestricted		335,781
1.03.202 Invested in Capital Assets, Net of Related Debt		2,541,178
1.01.210 Non-Depreciable Capital Asset	1,267,490	
1.01.213 Depreciable Capital Asset	200,281	
2.05.030 Capital Outlay		1,467,771
1.01.213 Depreciable Capital Assets, net		284,186
2.05.004 Special	5,025	
2.05.005 Vocational	4,981	
2.05.009 Pupils	3,507	
2.05.010 Instructional Staff	9,281	
2.05.012 Administration	9,889	
2.05.013 Fiscal	1,978	
2.05.015 Operation and Maintenance	10,112	
2.05.016 Pupil Transportation	43,858	
2.05.024 Extracurricular Activities	13,998	
2.05.003 Regular	181,557	
	4,628,916	4,628,916
	4,628,916	4,628,916