

**Web-GAAP Training School District**  
Combining Statement of Fund Net Assets  
Nonmajor Enterprise Funds  
June 30, 2002

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Total</u>
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 43,005	\$ 20,435	\$ 63,440
Inventory Held for Resale	3,779		3,779
Intergovernmental Receivable	8,405		8,405
<i>Total Current Assets</i>	<u>55,189</u>	<u>20,435</u>	<u>75,624</u>
<b>Noncurrent Assets:</b>			
<b>Capital Assets:</b>			
Buildings and Building Improvements	41,150		41,150
Furniture, Fixtures, and Equipment	113,598		113,598
<b>Accumulated Depreciation:</b>			
Buildings and Building Improvements	(13,994)		(13,994)
Furniture, Fixtures, and Equipment	(75,066)		(75,066)
<i>Total Noncurrent Assets</i>	<u>65,688</u>		<u>65,688</u>
<i>Total Assets</i>	<u>120,877</u>	<u>20,435</u>	<u>141,312</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable		1,855	1,855
Accrued Wages and Benefits	19,005		19,005
Intergovernmental Payable	16,280		16,280
Compensated Absences Payable	1,132		1,132
<i>Total Current Liabilities</i>	<u>36,417</u>	<u>1,855</u>	<u>38,272</u>
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable - net of current portion	16,556		16,556
<i>Total Noncurrent Liabilities</i>	<u>16,556</u>		<u>16,556</u>
<i>Total Liabilities</i>	<u>52,973</u>	<u>1,855</u>	<u>54,828</u>
<b>NET ASSETS:</b>			
Invested in Capital Assets, Net of Related Debt	65,688		65,688
Unrestricted	2,216	18,580	20,796
<i>Total Net Assets</i>	<u>\$ 67,904</u>	<u>\$ 18,580</u>	<u>\$ 86,484</u>