

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

	<u>Business-Type</u> <u>Activities -</u> <u>Enterprise</u> <u>Funds</u>
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 63,440
Inventory Held for Resale	3,779
Intergovernmental Receivable	8,405
<i>Total Current Assets</i>	75,624
Noncurrent Assets:	
Capital Assets:	
Buildings and Building Improvements	41,150
Furniture, Fixtures, and Equipment	113,598
Accumulated Depreciation:	
Buildings and Building Improvements	(13,994)
Furniture, Fixtures, and Equipment	(75,066)
<i>Total Noncurrent Assets</i>	65,688
<i>Total Assets</i>	141,312
LIABILITIES:	
Current Liabilities:	
Accounts Payable	1,855
Accrued Wages and Benefits	19,005
Intergovernmental Payable	16,280
Compensated Absences Payable	1,132
<i>Total Current Liabilities</i>	38,272
Noncurrent Liabilities:	
Compensated Absences Payable - net of current portion	16,556
<i>Total Noncurrent Liabilities</i>	16,556
<i>Total Liabilities</i>	54,828
NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	65,688
Unrestricted	20,796
<i>Total Net Assets</i>	\$ 86,484