

Sample Government
Statement of Net Assets
As of 9/30/2001

	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Current assets				
Cash and cash equivalents	2,078,673.47	1,292,919.34	3,371,592.81	296,315.25
Investments	675,038.98	5,671.05	680,710.03	28,294.98
Receivables	1,416,332.66	799,873.67	2,216,206.33	16,117.49
Internal balances	59,651.87	(59,651.87)	0.00	0.00
Inventories	1,703,630.85	13,840.91	1,717,471.76	0.00
Total Current assets	5,933,327.83	2,052,653.10	7,985,980.93	340,727.72
Noncurrent assets				
Restricted cash and cash equivalents	3,582,302.28	777,500.00	4,359,802.28	65,800.00
Capital assets, net				
Property and equipment	1,234,021.00	175,856.21	1,409,877.21	401,025.00
Land and buildings	1,186,203.00	1,625,497.00	2,811,700.00	83,697.00
Accumulated depreciation	(49,083.82)	(97,988.79)	(147,072.61)	(15,752.59)
Total Capital assets, net	2,371,140.18	1,703,364.42	4,074,504.60	468,969.41
Total Noncurrent assets	5,953,442.46	2,480,864.42	8,434,306.88	534,769.41
Total Assets	11,886,770.29	4,533,517.52	16,420,287.81	875,497.13
Liabilities				
Current liabilities				
Accounts payable	2,165,094.69	64,938.00	2,230,032.69	83,603.03
Deferred revenue	306,293.38	0.00	306,293.38	0.00
Current portion of long-term obligations	300,000.00	2,219,221.21	2,519,221.21	0.00
Total Current liabilities	2,771,388.07	2,284,159.21	5,055,547.28	83,603.03
Noncurrent liabilities				
Noncurrent portion of long-term obligations	7,500.00	0.00	7,500.00	0.00
Total Liabilities	2,778,888.07	2,284,159.21	5,063,047.28	83,603.03
Net assets				
Invested in capital assets-net	884,937.18	648,649.00	1,533,586.18	385,272.41
Restricted	1,042,191.19	1,283,171.05	2,325,362.24	65,800.00
Unrestricted	7,180,753.85	317,538.26	7,498,292.11	340,821.69
Total Net assets	9,107,882.22	2,249,358.31	11,357,240.53	791,894.10
Total liabilities and net assets	11,886,770.29	4,533,517.52	16,420,287.81	875,497.13