

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2003  
(PAGE 1 OF 3)

	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	EMPLOYEE BENEFITS PROGRAM	FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 148,569,079	\$ 1,004,832	\$ 20,180,078	\$ 6,269,399	\$ 871,337
Investments	111,371	-	-	-	-
Accounts receivable	1,592,669	18,790	207,715	-	-
Estimated uncollectible accounts receivable	(12,669)	-	-	-	-
Interest receivable	316	-	-	-	-
Due from other funds	2,231,300	1,154,440	853	99,806	4,624
Due from other governments	417,453	-	-	44,308	-
Estimated uncollectible due from other governments	(25,720)	-	-	-	-
Inventory of supplies	1,350,557	170,075	-	-	-
Prepayments	5,350,633	-	122,000	-	-
Total current assets	<u>159,584,989</u>	<u>2,348,137</u>	<u>20,510,646</u>	<u>6,413,513</u>	<u>875,961</u>
Capital assets					
Improvements other than buildings	1,189,149	525,000	-	615,855	-
Accumulated depreciation	(509,216)	(184,500)	-	(287,910)	-
Rental equipment	62,715,335	-	-	-	-
Accumulated depreciation	(39,932,273)	-	-	-	-
Furniture, machinery and equipment	10,425,227	3,006,074	18,680	3,473,688	76,955
Accumulated depreciation	(6,838,891)	(1,510,375)	(15,920)	(2,525,515)	(29,106)
Data processing equipment	12,465,849	-	-	-	-
Accumulated depreciation	(9,040,642)	-	-	-	-
Telecommunication equipment	963,339	-	-	-	-
Accumulated depreciation	(804,875)	-	-	-	-
Work in progress	1,779,476	75,673	-	26,164	-
Total capital assets	<u>32,412,478</u>	<u>1,911,872</u>	<u>2,760</u>	<u>1,302,282</u>	<u>47,849</u>
TOTAL ASSETS	<u>191,997,467</u>	<u>4,260,009</u>	<u>20,513,406</u>	<u>7,715,795</u>	<u>923,810</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	7,343,203	655,012	937,265	299,712	104,052
Claims and judgments payable	1,231,542	28,866	80,000	565,711	-
Estimated claim settlements	64,962,919	-	13,192,000	-	-
Due to other funds	3,931,876	707,357	25,775	277,569	17,354
Interest payable	77,533	11,220	-	-	-
Wages payable	1,990,316	681,128	137,833	416,241	34,122
Taxes payable	11,876	7,505	-	246	-
Unearned revenues	489,022	-	221,396	267,626	-
Obligations under reverse repurchase agreements	4,583,649	-	928,248	-	-
General obligation bonds payable	1,095,000	150,000	-	-	-
Assessments payable	14,895	14,895	-	-	-
Total current liabilities	<u>85,731,831</u>	<u>2,255,983</u>	<u>15,522,517</u>	<u>1,827,105</u>	<u>155,528</u>
Long-term liabilities					
General obligation bonds payable	3,250,000	1,055,000	-	-	-
Compensated absences payable	9,144,355	2,428,887	183,925	2,541,215	164,963
Assessments payable	104,270	104,270	-	-	-
Estimated claim settlements	6,715,292	-	-	-	-
Total long-term liabilities	<u>19,213,917</u>	<u>3,588,157</u>	<u>183,925</u>	<u>2,541,215</u>	<u>164,963</u>
TOTAL LIABILITIES	<u>104,945,748</u>	<u>5,844,140</u>	<u>15,706,442</u>	<u>4,368,320</u>	<u>320,491</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	28,067,478	706,872	2,760	1,302,282	47,849
Unrestricted	58,984,241	(2,291,003)	4,804,204	2,045,193	555,470
TOTAL NET ASSETS	<u>\$ 87,051,719</u>	<u>\$ (1,584,131)</u>	<u>\$ 4,806,964</u>	<u>\$ 3,347,475</u>	<u>\$ 603,319</u>