

INTERNAL SERVICE FUNDS
Combining Statement of Net Assets
September 30, 2003
(In Thousands)

	<i>Self- Insurance</i>	<i>Fleet Services</i>	<i>Print Shop</i>	<i>Total</i>
ASSETS:				
Current Assets:				
Cash and Cash Equivalents	\$19,446	\$1,328	\$ 728	\$21,502
Investments	20,773			20,773
Receivables (Net):				
Accounts	225	1		226
Due from Other County Funds	3,899	22	53	3,974
Due from Other Governments		52	9	61
Inventory		564	104	668
Other Current Assets	7,286			7,286
Total Current Assets	51,629	1,967	894	54,490
Noncurrent Assets:				
Capital Assets:				
Equipment (Net)	201	3,718	150	4,069
Total Noncurrent Assets	201	3,718	150	4,069
Total Assets	51,830	5,685	1,044	58,559
LIABILITIES				
Current Liabilities:				
Accounts Payable	3,240	422	47	3,709
Accrued Liabilities	751	373	30	1,154
Estimated Liability for Insurance Claims	18,200			18,200
Deferred Revenue	194			194
Total Current Liabilities	22,385	795	77	23,257
Noncurrent Liabilities:				
Estimated Liability for Insurance Claims	28,462			28,462
Other Long-Term Liabilities		53		53
Total Noncurrent Liabilities	28,462	53		28,515
Total Liabilities	50,847	848	77	51,772
NET ASSETS				
Invested in Capital Assets	201	3,718	150	4,069
Unrestricted	782	1,119	817	2,718
Total Net Assets	\$ 983	\$4,837	\$ 967	\$ 6,787



INTERNAL SERVICE FUNDS
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
for the fiscal year ended September 30, 2003
(In Thousands)

	<i>Self- Insurance</i>	<i>Fleet Services</i>	<i>Print Shop</i>	<i>Total</i>
Operating Revenues:				
Charges for Services	\$ 37,332	\$ 8,931	\$ 708	\$ 46,971
Operating Expenses:				
Personal Services	2,936	3,711	285	6,932
General Operating	35,630	4,593	385	40,608
Depreciation	66	1,433	39	1,538
Total Operating Expenses	38,632	9,737	709	49,078
Operating Loss	(1,300)	(806)	(1)	(2,107)
Non-Operating Revenues:				
Interest Income	906	21	12	939
Gain on Sale of Assets		195		195
Other	344	34		378
Total Non-Operating Revenues	1,250	250	12	1,512
Income(Loss) Before Transfers	(50)	(556)	11	(595)
Transfers In		86		86
Change in Net Assets	(50)	(470)	11	(509)
Total Net Assets, October 1	1,033	5,307	956	7,296
Total Net Assets, September 30	\$ 983	\$ 4,837	\$ 967	\$ 6,787

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
for the fiscal year ended September 30, 2003
(In Thousands)

	<i>Self- Insurance</i>	<i>Fleet Services</i>	<i>Print Shop</i>	<i>Total</i>
Cash Flows From Operating Activities:				
Cash Received from Customers		\$ 8,907	\$ 705	\$ 9,612
Cash Received for Premiums	\$ 71,363			71,363
Cash Payments to Suppliers for Goods and Services	(59,880)	(4,532)	(376)	(64,788)
Cash Payments to Employees for Services	(2,949)	(3,681)	(278)	(6,908)
Cash Payments for Claims	(15,091)			(15,091)
Other Cash Received	344	34		378
Net Cash Provided by (Used for) Operating Activities	(6,213)	728	51	(5,434)
Cash Flows from Noncapital Financing Activities:				
Transfers In		86		86
Net Cash Provided by Noncapital Financing Activities		86		86
Cash Flows from Capital and Related Financing Activities:				
Acquisition and Construction of Capital Assets	(59)	(1,822)	(44)	(1,925)
Proceeds from Sale of Capital Assets		224		224
Net Cash Used for Capital and Related Financing Activities	(59)	(1,598)	(44)	(1,701)
Cash Flows from Investing Activities:				
Proceeds from Sale and Maturities of Investment Securities	12,323			12,323
Interest and Dividends on Investments	906	21	12	939
Net Cash Provided by Investing Activities	13,229	21	12	13,262
Net Increase (Decrease) in Cash and Cash Equivalents	6,957	(763)	19	6,213
Cash and Cash Equivalents October 1	12,489	2,091	709	15,289
Cash and Cash Equivalents September 30	\$ 19,446	\$ 1,328	\$ 728	\$ 21,502
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:				
Operating Loss	\$ (1,300)	\$ (806)	\$ (1)	\$ (2,107)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	66	1,433	39	1,538
Miscellaneous Non-Operating Income	344	34		378
Decrease (Increase) in Assets:				
Accounts Receivable	887			887
Due from Other Funds	(2,835)	(18)		(2,853)
Due from Other Governments		(7)	(2)	(9)
Inventory		(34)	5	(29)
Other Current Assets	(1,545)			(1,545)
Increase (Decrease) in Liabilities:				
Accounts Payable	239	96	4	339
Accrued Liabilities	219	30	6	255
Due to Other County Funds	(1,069)			(1,069)
Due to Other Governments	(3)			(3)
Estimated Liability for Insurance Claims	(1,216)			(1,216)
Total Adjustments	(4,913)	1,534	52	(3,327)
Net Cash Provided by (Used for) Operating Activities	\$ (6,213)	\$ 728	\$ 51	\$ (5,434)
Noncash Investing, Capital and Financing Activities:				
Change in Fair Value of Investments	\$ (680)			\$ (680)

