

CITY OF KNOXVILLE, TENNESSEE
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2004
(in thousands)

	Office Services	Fleet Maintenance	Risk Management	Employee Health Insurance	Equipment Replacement	City Buildings	Total Internal Service Funds
ASSETS							
Current assets:							
Cash and temporary investments	\$ 5	\$ -	\$ 321	\$ 761	\$ 73	\$ -	\$ 1,160
Investments	-	9,250	5,015	1,899	6,797	289	23,250
Accounts receivable	-	7	3	-	51	-	61
Inventory	47	1,494	-	4	250	-	1,795
Prepaid items	-	-	499	-	-	-	499
Total current assets	<u>52</u>	<u>10,751</u>	<u>5,838</u>	<u>2,664</u>	<u>7,171</u>	<u>289</u>	<u>26,765</u>
Noncurrent assets:							
Capital assets:							
Building and building improvements	-	196	-	-	-	-	196
Equipment, furniture and fixtures	74	35,371	61	5	14,078	-	49,589
Less accumulated depreciation	(71)	(26,030)	(59)	(4)	(9,159)	-	(35,323)
Net capital assets	<u>3</u>	<u>9,537</u>	<u>2</u>	<u>1</u>	<u>4,919</u>	<u>-</u>	<u>14,462</u>
Total assets	<u>\$ 55</u>	<u>\$ 20,288</u>	<u>\$ 5,840</u>	<u>\$ 2,665</u>	<u>\$ 12,090</u>	<u>\$ 289</u>	<u>\$ 41,227</u>
LIABILITIES AND NET ASSETS							
Current liabilities:							
Accounts payable	\$ 11	\$ 135	\$ 10	\$ 1	\$ 79	\$ 6	\$ 242
Accrued liabilities	22	284	22	8	-	-	336
Due to other funds	-	3,903	-	-	-	-	3,903
Estimated litigation liability	-	-	5,592	-	-	-	5,592
Total current liabilities	<u>33</u>	<u>4,322</u>	<u>5,624</u>	<u>9</u>	<u>79</u>	<u>6</u>	<u>10,073</u>
Net assets:							
Invested in capital assets, net of related debt	3	9,537	2	1	4,919	-	14,462
Unrestricted	19	6,429	214	2,655	7,092	283	16,692
Total net assets	<u>22</u>	<u>15,966</u>	<u>216</u>	<u>2,656</u>	<u>12,011</u>	<u>283</u>	<u>31,154</u>
Total liabilities and net assets	<u>\$ 55</u>	<u>\$ 20,288</u>	<u>\$ 5,840</u>	<u>\$ 2,665</u>	<u>\$ 12,090</u>	<u>\$ 289</u>	<u>\$ 41,227</u>