

COUNTY OF ORANGE
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
JUNE 30, 2003
(In Thousands)

	Total	Self-Insured Benefits	Unemployment Insurance	County Indemnity Health Plans	Workers' Compensation	Property & Casualty Risk	Transportation	Publishing Services	Information & Technology	
ASSETS										ASSETS
Current Assets										Current Assets
Pooled Cash/Investments	\$ 134,909	\$ 4,576	\$ 6,021	\$ 46,339	\$ 27,456	\$ 38,525	\$ 4,546	\$ 631	\$ 6,815	Pooled Cash/Investments
Imprest Cash Funds	133	125	--	--	--	5	--	--	3	Imprest Cash Funds
Receivables										Receivables
Accounts Receivable	210	--	--	2	--	--	165	1	42	Accounts Receivable
Allowance for Uncollectible Receivables	(2)	--	--	(1)	--	--	--	(1)	--	Allowance for Uncollectible Receivables
Due from Other Funds	4,407	11	15	378	155	191	2,931	411	315	Due from Other Funds
Due from Component Unit	4	--	--	--	--	--	--	4	--	Due from Component Unit
Due from Other Governmental Agencies	93	--	--	--	2	--	40	42	9	Due from Other Governmental Agencies
Inventory of Materials and Supplies	614	--	--	--	--	--	525	89	--	Inventory of Materials and Supplies
Total Current Assets	140,368	4,712	6,036	46,718	27,613	38,721	8,207	1,177	7,184	Total Current Assets
Noncurrent Assets										Noncurrent Assets
Structures and Improvements	4,509	--	--	--	--	--	4,509	--	--	Structures and Improvements
Accumulated Depreciation	(3,472)	--	--	--	--	--	(3,472)	--	--	Accumulated Depreciation
Equipment	86,735	14	--	14	11	6	27,868	1,063	57,759	Equipment
Accumulated Depreciation	(59,167)	(14)	--	(14)	(3)	(2)	(17,811)	(519)	(40,804)	Accumulated Depreciation
Construction in Progress	602	--	--	--	--	--	295	--	307	Construction in Progress
Total Noncurrent Assets	29,207	--	--	--	8	4	11,389	544	17,262	Total Noncurrent Assets
Total Assets	169,575	4,712	6,036	46,718	27,621	38,725	19,596	1,721	24,446	Total Assets
LIABILITIES										LIABILITIES
Current Liabilities										Current Liabilities
Accounts Payable	1,947	76	--	8	878	525	377	21	62	Accounts Payable
Salaries and Employee Benefits Payable	417	--	--	--	28	34	203	55	97	Salaries and Employee Benefits Payable
Deferred Revenue	2	--	--	--	2	--	--	--	--	Deferred Revenue
Due to Other Funds	698	--	1	5	99	103	210	58	222	Due to Other Funds
Due to Other Governmental Agencies	5	--	--	--	--	--	--	5	--	Due to Other Governmental Agencies
Insurance Claims Payable	50,883	332	283	11,530	30,459	8,279	--	--	--	Insurance Claims Payable
Compensated Employee Absences Payable	807	--	--	--	69	65	414	99	160	Compensated Employee Absences Payable
Capital Lease Obligations Payable	1,142	--	--	--	--	--	--	--	1,142	Capital Lease Obligations Payable
Total Current Liabilities	55,901	408	284	11,543	31,535	9,006	1,204	238	1,683	Total Current Liabilities
Noncurrent Liabilities										Noncurrent Liabilities
Insurance Claims Payable	61,258	--	--	--	52,781	8,477	--	--	--	Insurance Claims Payable
Compensated Employee Absences Payable	838	--	--	--	142	85	444	66	101	Compensated Employee Absences Payable
Capital Lease Obligations Payable	6,431	--	--	--	--	--	--	--	6,431	Capital Lease Obligations Payable
Total Noncurrent Liabilities	68,527	--	--	--	52,923	8,562	444	66	6,532	Total Noncurrent Liabilities
Total Liabilities	124,428	408	284	11,543	84,458	17,568	1,648	304	8,215	Total Liabilities
NET ASSETS										NET ASSETS
Invested in Capital Assets, Net of Related Debt	21,634	--	--	--	8	4	11,389	544	9,689	Invested in Capital Assets, Net of Related Debt
Unrestricted	23,513	4,304	5,752	35,175	(56,845)	21,153	6,559	873	6,542	Unrestricted
Total Net Assets	\$ 45,147	\$ 4,304	\$ 5,752	\$ 35,175	\$ (56,837)	\$ 21,157	\$ 17,948	\$ 1,417	\$ 16,231	Total Net Assets