

CITY OF KANSAS CITY, MISSOURI

Internal Service Funds
 Combining Statement of Net Assets
 April 30, 2007
 (In thousands of dollars)

Assets	Working capital funds						Cumulative insurance reserve funds				Total
	Public works	Engineering services	Storerooms and duplicating	Parks and recreation	Information technology	General services	Liability, fire, and employees' compensation	Insurance premiums	Workers' compensation	Police workers' compensation	
Current assets:											
Cash and short-term investments	\$ —	3	—	824	1,825	337	259	443	85	4	3,780
Receivables:											
Accounts	—	—	27	—	—	—	—	—	—	—	27
Interest and dividends	—	—	—	—	—	—	2	—	—	—	2
Due from other funds	—	—	—	—	—	—	5,510	—	1,791	—	7,301
Prepaid insurance	2,931	—	—	187	15	—	—	245	—	—	3,191
Inventories	170	—	462	—	—	563	—	—	—	—	1,382
Total current assets	3,101	3	489	1,011	1,840	900	5,771	688	1,876	4	15,683
Capital assets, depreciable, net	94	270	—	—	1,248	186	—	—	—	—	1,798
Restricted assets—cash and short-term investments	—	—	—	—	—	—	800	—	—	—	800
Total assets	\$ 3,195	273	489	1,011	3,088	1,086	6,571	688	1,876	4	18,281
Liabilities and Net Assets											
Liabilities:											
Accounts payable	\$ 213	302	61	50	351	379	179	105	376	—	2,016
Compensated absences due within one year	4	32	3	—	7	31	2	—	4	—	83
Other accrued expense	33	278	—	—	109	275	28	—	29	—	752
Notes payable	—	—	—	—	1,441	—	—	—	—	—	1,441
Due to other funds	7,352	22	666	—	—	—	—	—	927	—	8,967
Compensated absences – long term portion	75	589	36	—	128	597	48	—	68	—	1,541
Claims payable	—	—	—	—	—	—	18,732	—	12,433	—	31,165
Total liabilities	7,677	1,223	766	50	2,036	1,282	18,989	105	13,837	—	45,965
Net assets (deficit):											
Invested in capital assets	94	270	—	—	1,248	186	—	—	—	—	1,798
Restricted	—	—	—	—	—	—	800	—	—	—	800
Unrestricted	(4,576)	(1,220)	(277)	961	(196)	(382)	(13,218)	583	(11,961)	4	(30,282)
Total net assets (deficit)	(4,482)	(950)	(277)	961	1,052	(196)	(12,418)	583	(11,961)	4	(27,684)
Total liabilities and net assets (deficit)	\$ 3,195	273	489	1,011	3,088	1,086	6,571	688	1,876	4	18,281

See accompanying independent auditors' report.