

**STATEMENT OF FINANCIAL POSITION**  
**September 30, 1997 and 1996**

<b>ASSETS</b>	<b><u>1997</u></b>	<b><u>1996</u></b>
<b>Entity Assets:</b>		
<i>Intragovernmental assets:</i>		
Fund balances with Treasury (Note 2)	\$176,556,311	\$210,748,055
Accounts receivable (Note 3)	3,019,507	5,822,652
Advances and prepayments (Note 4)	2,948,348	4,948,524
<i>Governmental assets:</i>		
Accounts receivable, net (Note 3)	28,854,870	24,079,551
Advances and prepayments (Note 4)	512,767	472,592
<i>Property and equipment, net (Note 5)</i>	<u>35,798,569</u>	<u>38,189,091</u>
<b>Total entity assets</b>	<b><u>\$247,690,372</u></b>	<b><u>\$284,260,465</u></b>
<b>Non-Entity Assets:</b>		
<i>Governmental assets:</i>		
Accounts receivable, net (Note 3)	<u>55,061</u>	<u>312,470</u>
<b>Total non-entity assets</b>	<b><u>55,061</u></b>	<b><u>312,470</u></b>
<b>Total assets</b>	<b><u>\$247,745,433</u></b>	<b><u>\$284,572,935</u></b>

The accompanying notes to the principal statements  
are an integral part of these statements.

**STATEMENT OF FINANCIAL POSITION (Continued)**  
**September 30, 1997 and 1996**

<b>LIABILITIES</b>	<b><u>1997</u></b>	<b><u>1996</u></b>
<b>Liabilities Covered By Budgetary Resources:</b>		
<i>Intragovernmental liabilities:</i>		
Accounts payable and advances (Note 6)	\$ 12,775,896	\$ 11,805,497
Other intragovernmental liabilities (Note 8)	30,754,696	26,519,644
<i>Governmental liabilities:</i>		
Accounts payable (Note 6)	21,155,283	21,229,287
Other governmental liabilities (Note 8)	5,525,519	7,143,659
Accrued payroll and benefits (Note 7)	<u>12,450,388</u>	<u>11,527,847</u>
<b>Total liabilities covered by budgetary resources</b>	<b><u>\$ 82,661,782</u></b>	<b><u>\$ 78,225,934</u></b>
<b>Liabilities Not Covered By Budgetary Resources:</b>		
<b>Governmental liabilities:</b>		
Other governmental liabilities (Note 9)	<u>36,635,843</u>	<u>32,710,987</u>
<b>Total liabilities not covered by budgetary resources</b>	<b><u>36,635,843</u></b>	<b><u>32,710,987</u></b>
<b>Total liabilities</b>	<b><u>\$119,297,625</u></b>	<b><u>\$110,936,921</u></b>
<b>NET POSITION</b>		
<b>Balances (Note 11):</b>		
Unexpended appropriations	129,285,082	168,157,910
Invested capital	35,798,569	38,189,091
Future funding requirements	<u>(36,635,843)</u>	<u>(32,710,987)</u>
<b>Total net position</b>	<b><u>\$128,447,808</u></b>	<b><u>\$173,636,014</u></b>
<b>Total liabilities and net position</b>	<b><u>\$247,745,433</u></b>	<b><u>\$284,572,935</u></b>

The accompanying notes to the principal statements  
are an integral part of these statements.