

Internal Service Funds
Combining Statement of Net Assets
June 30, 2008

	Central Services Fund	Group Health Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
Assets:					
Current assets:					
Cash and cash equivalents	\$ ---	\$ 10,972,706	\$ 3,810,461	\$ 9,677,486	\$ 24,460,653
Accounts receivable and accrued revenues	25,185	11,201	---	---	36,386
Due from other governmental entities	119,987	---	---	---	119,987
Prepays and deferred charges	447,501	---	---	---	447,501
Deposits held by others	---	349,000	---	---	349,000
Inventories	140,806	---	---	---	140,806
Total current assets	<u>733,479</u>	<u>11,332,907</u>	<u>3,810,461</u>	<u>9,677,486</u>	<u>25,554,333</u>
Noncurrent assets:					
Depreciable capital assets, net	<u>1,425,592</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,425,592</u>
Total assets	<u>\$ 2,159,071</u>	<u>\$ 11,332,907</u>	<u>\$ 3,810,461</u>	<u>\$ 9,677,486</u>	<u>\$ 26,979,925</u>
Liabilities:					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 510,037	\$ 16,064	\$ 33,916	\$ 24,451	\$ 584,468
Due to other funds	264,674	---	---	---	264,674
Deferred revenue	---	3,760,570	---	---	3,760,570
Sick and annual leave payable	56,662	---	---	---	56,662
Claims payable	---	4,964,463	463,023	3,218,626	8,646,112
Total current liabilities	<u>831,373</u>	<u>8,741,097</u>	<u>496,939</u>	<u>3,243,077</u>	<u>13,312,486</u>
Noncurrent liabilities:					
Long term claims payable	---	---	3,273,470	3,924,861	7,198,331
Sick and annual leave payable	44,283	---	---	---	44,283
Total noncurrent liabilities	<u>44,283</u>	<u>---</u>	<u>3,273,470</u>	<u>3,924,861</u>	<u>7,242,614</u>
Total liabilities	<u>875,656</u>	<u>8,741,097</u>	<u>3,770,409</u>	<u>7,167,938</u>	<u>20,555,100</u>
Net assets:					
Invested in capital assets, net of related debt	1,425,592	---	---	---	1,425,592
Unrestricted	(142,177)	2,591,810	40,052	2,509,548	4,999,233
Total net assets	<u>1,283,415</u>	<u>2,591,810</u>	<u>40,052</u>	<u>2,509,548</u>	<u>6,424,825</u>
Total liabilities and net assets	<u>\$ 2,159,071</u>	<u>\$ 11,332,907</u>	<u>\$ 3,810,461</u>	<u>\$ 9,677,486</u>	<u>\$ 26,979,925</u>