

**Nonmajor Enterprise Funds**  
**Combining Statement of Net Assets**  
**June 30, 2009**

	Consolidated Codes <u>Enforcement Fund</u>	Fire Services Fund	Corrections Center Fund	Total
<b>Assets:</b>				
Current assets				
Cash and cash equivalents	\$ 725	\$ 2,989,603	\$ 10,347,884	\$ 13,338,212
Accounts receivable and accrued revenues	34,728	1,494,211	111,153	1,640,092
Due from other governmental entities	1,545,765	18,629	4,044,120	5,608,514
Prepays and deferred charges	295	---	885	1,180
Notes receivable	2,247	---	---	2,247
Total current assets	<u>1,583,760</u>	<u>4,502,443</u>	<u>14,504,042</u>	<u>20,590,245</u>
Noncurrent assets				
Net pension obligation	948,055	1,006,767	2,834,259	4,789,081
Depreciable capital assets, net	1,866,654	2,869,816	21,494,375	26,230,845
Total assets	<u>\$ 4,398,469</u>	<u>\$ 8,379,026</u>	<u>\$ 38,832,676</u>	<u>\$ 51,610,171</u>
<b>Liabilities and net assets:</b>				
Current liabilities				
Accounts payable and accrued liabilities	\$ 56,753	\$ 107,714	\$ 1,613,541	\$ 1,778,008
Accrued interest payable	---	27,486	---	27,486
Due to other funds	1,051,234	---	---	1,051,234
Deposits held for others	89,862	---	286,423	376,285
Deferred revenue	103,700	---	---	103,700
Sick and annual leave payable	316,622	1,017,357	1,822,425	3,156,404
Capital lease obligations, current portion	---	140,113	---	140,113
Total current liabilities	<u>1,618,171</u>	<u>1,292,670</u>	<u>3,722,389</u>	<u>6,633,230</u>
Noncurrent liabilities				
Sick and annual leave payable	274,662	405,406	1,032,777	1,712,845
Capital lease obligations	---	766,064	---	766,064
Net post employment benefit obligations	133,376	421,880	479,962	1,035,218
Total noncurrent liabilities	<u>408,038</u>	<u>1,593,350</u>	<u>1,512,739</u>	<u>3,514,127</u>
Total liabilities	<u>2,026,209</u>	<u>2,886,020</u>	<u>5,235,128</u>	<u>10,147,357</u>
<b>Net assets:</b>				
Invested in capital assets net of related debt	1,866,654	1,963,639	21,494,375	25,324,668
Unrestricted	505,606	3,529,367	12,103,173	16,138,146
Total net assets	<u>2,372,260</u>	<u>5,493,006</u>	<u>33,597,548</u>	<u>41,462,814</u>
Total liabilities and net assets	<u>\$ 4,398,469</u>	<u>\$ 8,379,026</u>	<u>\$ 38,832,676</u>	<u>\$ 51,610,171</u>