

**Nonmajor Enterprise Funds  
Combining Statement of Net Assets  
June 30, 2012**

	Consolidated Codes		Corrections Center Fund	Total
	Enforcement Fund	Fire Services Fund		
<b>Assets:</b>				
Current assets				
Cash and cash equivalents	\$ 1,434,354	\$ 1,131,223	\$ 8,674,406	\$ 11,239,983
Accounts receivable and accrued revenues	33,502	1,504,642	72,043	1,610,187
Due from other governments	173,064	26,034	7,594,854	7,793,952
Due from component units	---	12,805	---	12,805
Prepays and deferred charges	1,019	511	17,287	18,817
Total current assets	<u>1,641,939</u>	<u>2,675,215</u>	<u>16,358,590</u>	<u>20,675,744</u>
Noncurrent assets				
Net pension asset	847,718	852,080	2,422,648	4,122,446
Depreciable capital assets, net	1,491,176	4,228,192	19,159,235	24,878,603
Total noncurrent assets	<u>2,338,894</u>	<u>5,080,272</u>	<u>21,581,883</u>	<u>29,001,049</u>
Total assets	<u>\$ 3,980,833</u>	<u>\$ 7,755,487</u>	<u>\$ 37,940,473</u>	<u>\$ 49,676,793</u>
<b>Liabilities and net assets:</b>				
Current liabilities				
Accounts payable and accrued liabilities	\$ 13,663	\$ 107,708	\$ 517,517	\$ 638,888
Accrued interest payable	---	13,586	---	13,586
Unearned revenue	91,566	---	---	91,566
Due to other governments	16,845	72,066	---	88,911
Deposits held for others	93,462	---	338,176	431,638
Compensated absences payable	393,405	748,279	1,767,547	2,909,231
Capital lease obligations, current portion	---	161,227	---	161,227
Total current liabilities	<u>608,941</u>	<u>1,102,866</u>	<u>2,623,240</u>	<u>4,335,047</u>
Noncurrent liabilities				
Accrued sick leave payable	195,637	401,103	993,138	1,589,878
Capital lease obligations	---	304,156	---	304,156
Net postemployment benefit obligation	584,356	691,451	2,114,270	3,390,077
Total noncurrent liabilities	<u>779,993</u>	<u>1,396,710</u>	<u>3,107,408</u>	<u>5,284,111</u>
Total liabilities	<u>1,388,934</u>	<u>2,499,576</u>	<u>5,730,648</u>	<u>9,619,158</u>
Net assets				
Invested in capital assets, net of related debt	1,491,176	3,831,747	19,159,235	24,482,158
Unrestricted	1,100,723	1,424,164	13,050,590	15,575,477
Total net assets	<u>2,591,899</u>	<u>5,255,911</u>	<u>32,209,825</u>	<u>40,057,635</u>
Total liabilities and net assets	<u>\$ 3,980,833</u>	<u>\$ 7,755,487</u>	<u>\$ 37,940,473</u>	<u>\$ 49,676,793</u>