

Internal Service Funds
Combining Statement of Net Assets
December 31, 2008

| | Equipment Rental | Risk Management | Pits & Quarries | Facilities |
|---|----------------------|----------------------|--------------------|---------------------|
| Assets | | | | |
| Current Assets: | | | | |
| Cash & Cash Equivalents | \$ 1,470,811 | \$ 32,927 | \$ 107,574 | \$ 391,361 |
| Investments | 2,537,159 | 9,625,713 | 185,628 | 675,330 |
| Accounts Receivable | | - | - | 92,872 |
| Interest Receivable | | 154,001 | - | - |
| Other Current Receivables | - | 60,213 | - | - |
| Due from Other Funds | 452,737 | 168 | 50,443 | 45,223 |
| Due from Other Governmental Units | 288 | - | - | 13,572 |
| Inventories | 356,831 | - | 289,913 | 12,393 |
| Prepays | 7,575 | 191,455 | - | 58,503 |
| Restricted Assets: | | | | |
| Investments | | | | |
| Long-Term Assets: | | | | |
| Land | 491,753 | - | 224,141 | - |
| Buildings & Structures, Net | 1,833,979 | - | - | - |
| Other Improvements, Net | 471,602 | - | - | - |
| Machinery & Equipment, Net | 6,114,830 | - | - | 4,598 |
| Total Assets | \$ 13,737,565 | \$ 10,064,477 | \$ 857,699 | \$ 1,293,852 |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts/Vouchers Payable | \$ 105,893 | \$ 5,638 | \$ - | \$ 112,272 |
| Claims & Judgments Payable | | 1,479,823 | - | - |
| Due to Other Funds | 780,968 | 103 | 950 | 5,782 |
| Due to Other Governmental Units | 1,451 | 12,941 | 110 | 166,852 |
| Accrued Employee Benefits | 42,372 | - | - | 77,660 |
| Custodial Accounts | | - | - | - |
| Long-Term Liabilities: | | | | |
| Employee Leave Benefits | 100,283 | - | - | 171,718 |
| Total Liabilities | 1,030,967 | 1,498,505 | 1,060 | 534,284 |
| Net Assets | | | | |
| Invested in Capital Assets | 8,912,164 | - | 224,141 | 4,598 |
| Restricted for Risk Management/County Ins | - | - | - | - |
| Unreserved | 3,794,434 | 8,565,972 | 632,498 | 754,970 |
| Total Net Assets | \$ 12,706,598 | \$ 8,565,972 | \$ 856,639 | \$ 759,568 |

See Accompanying Notes to Financial Statements

Internal Service Funds
Combining Statement of Net Assets
December 31, 2008

| | County Insurance | Information Services | Totals |
|---|---------------------|-------------------------|----------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash & Cash Equivalents | \$ 35,000 | \$ 284,365 | \$ 2,322,038 |
| Investments | 1,505,606 | 490,699 | 15,020,135 |
| Accounts Receivable | - | - | 92,872 |
| Interest Receivable | 11,473 | - | 165,474 |
| Other Current Receivables | 22,785 | - | 82,998 |
| Due from Other Funds | 733 | 23,575 | 572,879 |
| Due from Other Governmental Units | - | 20,027 | 33,887 |
| Inventories | - | 5,149 | 664,286 |
| Prepays | 48,075 | 25,774 | 331,382 |
| Restricted Assets: | | | |
| Investments | 582,613 | - | 582,613 |
| Long-Term Assets: | | | |
| Land | - | - | 715,894 |
| Buildings & Structures, Net | - | - | 1,833,979 |
| Other Improvements, Net | - | - | 471,602 |
| Machinery & Equipment, Net | - | 158,492 | 6,277,920 |
| Total Assets | \$ 2,206,285 | \$ 1,008,081 | \$ 29,167,959 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts/Vouchers Payable | \$ 11,946 | \$ 12,275 | \$ 248,024 |
| Claims & Judgments Payable | 334,983 | - | 1,814,806 |
| Due to Other Funds | - | 1,017 | 788,820 |
| Due to Other Governmental Units | - | 1,189 | 182,543 |
| Accrued Employee Benefits | - | 57,802 | 177,834 |
| Custodial Accounts | - | 128 | 128 |
| Long-Term Liabilities: | | | |
| Employee Leave Benefits | - | 77,060 | 349,061 |
| Total Liabilities | 346,929 | 149,471 | 3,561,216 |
| Net Assets | | | |
| Invested in Capital Assets | - | 158,492 | 9,299,395 |
| Restricted for Risk Management/County Ins | 582,613 | - | 582,613 |
| Unreserved | 1,276,743 | 700,118 | 15,724,735 |
| Total Net Assets | \$ 1,859,356 | \$ 858,610 | \$ 25,606,743 |

See Accompanying Notes to Financial Statements