

Internal Service Funds
Combining Statement of Net Assets
December 31, 2009

	Equipment Rental	Risk Management	Pits & Quarries	Facilities
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 2,040,626	\$ 3,177	\$ 98,468	\$ 160,599
Investments	1,884,248	9,369,967	90,945	148,329
Accounts Receivable		-	-	534
Interest Receivable		87,274	-	-
Other Current Receivables	-	59,286	-	-
Due from Other Funds	235,313	148	78,138	22,295
Due from Other Governmental Units	300	-	-	18,208
Inventories	346,241	-	357,165	20,763
Prepays	5,389	197,198	-	70,977
Investments		-	-	-
Non-Current Assets:				
Land	351,325	-	224,141	-
Buildings & Structures, Net	1,677,551	-	-	-
Other Improvements, Net	450,423	-	-	-
Machinery & Equipment, Net	6,165,809	-	-	26,580
Total Assets	\$ 13,157,225	\$ 9,717,050	\$ 848,857	\$ 468,285
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 42,895	\$ 19,987	\$ -	\$ 80,856
Claims & Judgments Payable		1,724,823	-	-
Due to Other Funds	3,894	-	125	7,469
Due to Other Governmental Units	-	44,468	-	-
Accrued Employee Benefits	39,449	-	-	81,770
Unearned Revenue		-	-	-
Non-Current Liabilities:				
Employee Leave Benefits	108,014	-	-	186,398
Total Liabilities	194,252	1,789,278	125	356,493
Net Assets				
Invested in Capital Assets	8,645,108	-	224,141	26,580
Restricted for Risk Mngmnt/Co. Ins.	-	-	-	-
Unreserved	4,317,865	7,927,772	624,591	85,212
Total Net Assets	\$ 12,962,973	\$ 7,927,772	\$ 848,732	\$ 111,792

See Accompanying Notes to Financial Statements

Internal Service Funds
Combining Statement of Net Assets
December 31, 2009

	County Insurance	Information Services	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 501,884	\$ 2,839,754
Investments	1,096,741	463,536	13,053,766
Accounts Receivable	15,788	550	16,872
Interest Receivable	7,066	-	94,340
Other Current Receivables	22,046	-	81,332
Due from Other Funds	961	17,243	354,098
Due from Other Governmental Units	-	5,787	24,295
Inventories	-	6,922	731,091
Prepays	18,132	18,623	310,319
Investments	397,671	-	397,671
Non-Current Assets:			
Land	-	-	575,466
Buildings & Structures, Net	-	-	1,677,551
Other Improvements, Net	-	-	450,423
Machinery & Equipment, Net	-	109,745	6,302,134
Total Assets	\$ 1,593,405	\$ 1,124,290	\$ 26,909,112
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 33,781	\$ 16,160	\$ 193,679
Claims & Judgments Payable	174,982	-	1,899,805
Due to Other Funds	-	722	12,210
Due to Other Governmental Units	-	-	44,468
Accrued Employee Benefits	-	53,173	174,392
Unearned Revenue	-	660	660
Non-Current Liabilities:			
Employee Leave Benefits	-	65,615	360,027
Total Liabilities	208,763	136,330	2,685,241
Net Assets			
Invested in Capital Assets	-	109,745	9,005,574
Restricted for Risk Mngmnt/Co. Ins.	397,671	-	397,671
Unreserved	986,971	878,215	14,820,626
Total Net Assets	\$ 1,384,642	\$ 987,960	\$ 24,223,871

See Accompanying Notes to Financial Stateme