

**Internal Service Funds
Combining Statement of Net Assets
June 30, 2012**

	Central Services Fund	Group Health Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
Assets:					
Current assets					
Cash and cash equivalents	\$ 1,989,931	\$ 17,056,059	\$ 6,552,132	\$ 10,925,802	\$ 36,523,924
Accounts receivable and accrued revenues	16,101	41,583	---	1,683	59,367
Due from other governments	17,634	---	---	---	17,634
Inventories	94,135	---	---	---	94,135
Prepays and deferred charges	140,175	---	---	---	140,175
Deposits held by others	---	---	---	50,000	50,000
Total current assets	<u>2,257,976</u>	<u>17,097,642</u>	<u>6,552,132</u>	<u>10,977,485</u>	<u>36,885,235</u>
Noncurrent assets					
Net pension asset	93,782	---	---	---	93,782
Depreciable capital assets, net	1,544,525	---	---	---	1,544,525
Total noncurrent assets	<u>1,638,307</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,638,307</u>
Total assets	<u>\$ 3,896,283</u>	<u>\$ 17,097,642</u>	<u>\$ 6,552,132</u>	<u>\$ 10,977,485</u>	<u>\$ 38,523,542</u>
Liabilities and net assets:					
Current liabilities					
Accounts payable and accrued liabilities	\$ 889,544	\$ 48,521	\$ ---	\$ 71,549	\$ 1,009,614
Unearned revenue	---	3,900,850	---	---	3,900,850
Claims payable, current	---	4,221,239	969,178	2,437,808	7,628,225
Compensated absences payable	53,572	---	---	---	53,572
Total current liabilities	<u>943,116</u>	<u>8,170,610</u>	<u>969,178</u>	<u>2,509,357</u>	<u>12,592,261</u>
Noncurrent liabilities					
Claims payable, long-term	---	---	3,124,711	3,254,226	6,378,937
Accrued sick leave payable	43,414	---	---	---	43,414
Net postemployment benefit obligation	102,536	---	---	---	102,536
Total noncurrent liabilities	<u>145,950</u>	<u>---</u>	<u>3,124,711</u>	<u>3,254,226</u>	<u>6,524,887</u>
Total liabilities	<u>1,089,066</u>	<u>8,170,610</u>	<u>4,093,889</u>	<u>5,763,583</u>	<u>19,117,148</u>
Net assets					
Invested in capital assets, net of related debt	1,544,525	---	---	---	1,544,525
Unrestricted	1,262,692	8,927,032	2,458,243	5,213,902	17,861,869
Total net assets	<u>2,807,217</u>	<u>8,927,032</u>	<u>2,458,243</u>	<u>5,213,902</u>	<u>19,406,394</u>
Total liabilities and net assets	<u>\$ 3,896,283</u>	<u>\$ 17,097,642</u>	<u>\$ 6,552,132</u>	<u>\$ 10,977,485</u>	<u>\$ 38,523,542</u>