COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS

<u>ASSETS</u>		Total	Se	th and Other elf-Insured oyee Benefits	HMO Health Insurance		
Current Assets							
Pooled Cash/Investments	\$	270,865	\$	105,877	\$	3,403	
Restricted Cash and Investments with Trustee		2,176					
Imprest Cash Funds		133		125			
Receivables		4 004		0.47			
Accounts Receivable		1,031		817			
Interest/Dividends Allowance for Uncollectible Receivables		1,917 (2)		777 (1)			
Due from Other Funds		5,696		1.763			
Due from Component Unit		3,090		1,703			
Due from Other Governmental Agencies		102					
Inventory of Materials and Supplies		224					
Prepaid Costs		45					
Total Current Assets		282,189		109,358		3,403	
Noncurrent Assets							
Capital Assets							
Construction in Progress		1,396					
Structures and Improvements		4,860					
Accumulated Depreciation		(3,870)					
Equipment		77,861					
Accumulated Depreciation		(57,503)	_				
Total Capital Assets		22,744					
Total Assets		304,933		109,358		3,403	
LIABILITIES							
Current Liabilities							
Accounts Payable		9,137		3,668			
Salaries and Employee Benefits Payable		392		3,000			
Due to Other Funds		926		136			
Due to Other Governmental Agencies		1,716		1,709		3	
Insurance Claims Payable		44,881		7,481			
Compensated Employee Absences Payable		868					
Capital Lease Obligations Payable		1,335					
Total Current Liabilities		59,255		12,994		3	
Noncurrent Liabilities							
Insurance Claims Payable		102,729					
Compensated Employee Absences Payable		700					
Capital Lease Obligations Payable		1,390					
Total Noncurrent Liabilities		104,819					
Total Liabilities		164,074		12,994		3	
NET ASSETS							
Invested in Capital Assets, Net of Related Debt		20,017					
Unrestricted	_	120,842		96,364	_	3,400	
Total Net Assets	\$	140,859	\$	96,364	\$	3,400	

Life			Workers'		mployment	
	Insurance	Cor	npensation	in	surance	<u>ASSETS</u>
						Current Assets
\$	175	\$	95,657	\$	9.419	Pooled Cash/Investments
Ψ	2,176	Ψ	55,057	Ψ	5,415	Restricted Cash and Investments with Trustee
	2,170					Imprest Cash Funds
						Receivables
						Accounts Receivable
			739		73	Interest/Dividends
						Allowance for Uncollectible Receivables
			100			Due from Other Funds
						Due from Component Unit
						Due from Other Governmental Agencies
						Inventory of Materials and Supplies
						Prepaid Costs
	2,351		96,496		9,492	Total Current Assets
						Noncurrent Assets
						Capital Assets
						Construction in Progress
						Structures and Improvements
						Accumulated Depreciation
			5			Equipment
			(5)			Accumulated Depreciation
						Total Capital Assets
	2,351		96,496		9,492	Total Assets
						LIABILITIES_
						Current Liabilities
			1,014			
			25			Accounts Payable Salaries and Employee Benefits Payable
			40		39	Due to Other Funds
						Due to Other Governmental Agencies
			26,400		1,000	Insurance Claims Payable
			56		1,000	Compensated Employee Absences Payable
						Capital Lease Obligations Payable
			27,535		1,039	Total Current Liabilities
						Noncurrent Liabilities
			78,430			Insurance Claims Payable
			47			Compensated Employee Absences Payable
						Capital Lease Obligations Payable
			78,477			Total Noncurrent Liabilities
			10,411		-	Total Noticulient Elabilities
			106,012		1,039	Total Liabilities
						NET ASSETS
						Invested in Capital Assets, Net of Related Debt
	2,351		(9,516)		8,453	Unrestricted
\$	2,351	\$	(9,516)	\$	8,453	Total Net Assets

COMBINING STATEMENT OF NET ASSETS (Continued) INTERNAL SERVICE FUNDS

	Property & Casualty Risk		Transportation		Publishing Services		Information & Technology	
ASSETS								
Current Assets								
Pooled Cash/Investments	\$	33,500	\$	7,701	\$	805	\$	14,328
Restricted Cash and Investments with Trustee								
Imprest Cash Funds		5						3
Receivables								
Accounts Receivable		13		199		2		
Interest/Dividends		156		55		8		109
Allowance for Uncollectible Receivables								(1)
Due from Other Funds		13		3,063		88		669
Due from Component Unit Due from Other Governmental Agencies		32				 51		2 19
· · · · · · · · · · · · · · · · · · ·				224				19
Inventory of Materials and Supplies Prepaid Costs				45				
Total Current Assets	-	33,719	-	11,287		954		15,129
Total Cullent Assets		33,719	-	11,207	-	934		15,129
Noncurrent Assets								
Capital Assets				4.070				000
Construction in Progress				1,073				323
Structures and Improvements				4,860				
Accumulated Depreciation				(3,870)				40.000
Equipment		5		29,278		1,670		46,903
Accumulated Depreciation		(5)		(19,153)		(643)		(37,697)
Total Capital Assets				12,188		1,027		9,529
Total Assets		33,719		23,475		1,981		24,658
<u>LIABILITIES</u>								
Current Liabilities								
Accounts Payable		746		567		501		2,641
Salaries and Employee Benefits Payable		29		152		42		144
Due to Other Funds		211		270		122		108
Due to Other Governmental Agencies						3		1
Insurance Claims Payable		10,000						
Compensated Employee Absences Payable		69		336		79		328
Capital Lease Obligations Payable								1,335
Total Current Liabilities		11,055		1,325		747		4,557
								<u>.</u>
Noncurrent Liabilities								
Insurance Claims Payable		24,299						
Compensated Employee Absences Payable		134		251		61		207
Capital Lease Obligations Payable								1,390
Total Noncurrent Liabilities		24,433	-	251		61		1,597
Total Liabilities		35,488		1,576		808		6,154
NET ASSETS								
Invested in Capital Assets, Net of Related Debt				12,187		1,026		6,804
Unrestricted		(1,769)		9,712		1,026		11,700
Total Net Assets	\$	(1,769)	\$	21,899	\$	1,173	\$	18,504
rotal Not Addota	Ψ	(1,700)	Ψ	۷۱,000	Ψ	1,175	Ψ	10,004