

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For Year Ended
December 31, 2012

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 161,847	\$ -	\$ 490,278	\$ 2,605,914
Equipment Rental	3,123,537	-	-	-
Insurance Premiums and Recoveries	-	1,347,014	-	-
Other Operating Revenue	7,202	-	-	20,368
Total Operating Revenues	3,292,586	1,347,014	490,278	2,626,282
Operating Expenses				
Personnel Services	901,947	-	-	1,284,329
Repairs and Maintenance	206,603	-	15	151,133
Other Supplies and Expenses	1,904,009	124,034	506,214	1,501,342
Depreciation, Amortization, & Depletion	920,059	-	4,646	2,080
Risk Transfer payments	-	418,219	-	-
Insurance Claims and Expenses	-	694,331	-	-
Total Operating Expenses	3,932,618	1,236,584	510,875	2,938,884
Operating Income (Loss)	(640,032)	110,430	(20,597)	(312,602)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue	-	97,163	-	-
Miscellaneous Revenue	-	-	-	91,855
Gain (Loss) on Disposal of Capital Assets	29,146	(40,914)	44,230	-
Capital Asset Loss Insurance Recovery	4,044	-	-	-
Total Non-Operating Revenues (Expenses)	33,190	56,249	44,230	91,855
Income (Loss) Before Contributions and Transfers	(606,842)	166,679	23,633	(220,747)
Capital Contributions	154,639	-	-	-
Grants/Contributions	-	-	-	5
Transfer-In (Out)	-	-	-	375,000
Change in Net Position	(452,203)	166,679	23,633	154,258
Net Position-Beginning (Restated: Equipment Rental)	13,101,678	6,590,054	867,659	(114,600)
Net Position-Ending	\$ 12,649,475	\$ 6,756,733	\$ 891,292	\$ 39,658

See Accompanying Notes to Financial Statements

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For Year Ended
December 31, 2012

	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,699,439	\$ 4,957,478
Equipment Rental	-	125,532	3,249,069
Insurance Premiums and Recoveries	637,588	-	1,984,602
Other Operating Revenue	-	60	27,630
Total Operating Revenues	637,588	1,825,031	10,218,779
Operating Expenses			
Personnel Services	-	1,002,529	3,188,805
Repairs and Maintenance	-	911	358,662
Other Supplies and Expenses	166,198	700,712	4,902,509
Depreciation, Amortization, & Depletion	-	80,882	1,007,667
Risk Transfer payments	32,384	-	450,603
Insurance Claims and Expenses	150,179	-	844,510
Total Operating Expenses	348,761	1,785,034	10,752,756
Operating Income (Loss)	288,827	39,997	(533,977)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	21,365	-	118,528
Miscellaneous Revenue	-	-	91,855
Gain (Loss) on Disposal of Capital Assets	-	-	32,462
Capital Asset Loss Insurance Recovery	-	-	4,044
Total Non-Operating Revenues (Expenses)	21,365	-	246,889
Income (Loss) Before Contributions and Transfers	310,192	39,997	(287,088)
Capital Contributions	-	-	154,639
Grants/Contributions	-	-	5
Transfer-In (Out)	-	-	375,000
Change in Net Position	310,192	39,997	242,556
Net Position-Beginning (Restated: Equipment Rental)	1,462,590	1,205,985	23,113,366
Net Position-Ending	\$ 1,772,782	\$ 1,245,982	\$ 23,355,922

See Accompanying Notes to Financial Statements