

Internal Service Funds
Combining Statement of Net Position
December 31, 2014

	Equipment Rental	Risk Management	Pits & Quarries	Facilities
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 1,001,639	\$ 3,177	\$ 101,629	\$ 110,269
Investments	1,257,978	8,981,428	127,703	138,558
Receivables, Net	777,839	77,835	-	2,524
Due from Other Funds	424,441	74,542	20,371	15,909
Due from Other Governmental Units	-	-	-	-
Inventories	1,298,089	-	392,156	8,605
Prepayments	14,893	424,309	1,496	134,532
Noncurrent Assets:				
Land	351,625	60,415	223,271	-
Buildings & Structures, Net	1,540,330	-	-	-
Other Improvements, Net	127,066	-	48,012	-
Machinery & Equipment, Net	7,677,386	-	-	15,259
Construction in Progress	1,430,981	-	-	-
Total Assets	\$ 15,902,267	\$ 9,621,706	\$ 914,638	\$ 425,656
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 389,993	\$ 66,418	\$ 164	\$ 147,423
Claims & Judgments Payable	-	1,684,823	-	-
Due to Other Funds	3,273	16,174	-	17,967
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	64,840	-	-	77,513
Noncurrent Liabilities:				
Compensated Absences	111,533	-	-	153,835
Total Liabilities	569,639	1,767,415	164	396,738
Net Position				
Invested in Capital Assets	11,127,388	60,415	271,283	15,259
Restricted for Risk Mngmnt/Co. Ins.	-	-	-	-
Unrestricted	4,205,240	7,793,876	643,191	13,659
Total Net Position	\$ 15,332,628	\$ 7,854,291	\$ 914,474	\$ 28,918

See Accompanying Notes to Financial Statements

Internal Service Funds
Combining Statement of Net Position
December 31, 2014

	County Insurance	Information Services	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 596,532	\$ 1,848,246
Investments	1,804,136	749,570	13,059,373
Receivables, Net	24,853	-	883,051
Due from Other Funds	5,228	1,313	541,804
Due from Other Governmental Units	-	478	478
Inventories	-	-	1,698,850
Prepayments	28,708	28,808	632,746
Noncurrent Assets:			
Land	-	-	635,311
Buildings & Structures, Net	-	-	1,540,330
Other Improvements, Net	-	-	175,078
Machinery & Equipment, Net	-	103,525	7,796,170
Construction in Progress	-	-	1,430,981
Total Assets	\$ 1,897,925	\$ 1,480,226	\$ 30,242,418
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 61,491	\$ 22,467	\$ 687,956
Claims & Judgments Payable	174,983	-	1,859,806
Due to Other Funds	17,754	1,602	56,770
Due to Other Governmental Units	18,927	98	19,025
Accrued Employee Benefits	-	74,350	216,703
Noncurrent Liabilities:			
Compensated Absences	-	75,903	341,271
Total Liabilities	273,155	174,420	3,181,531
Net Position			
Invested in Capital Assets	-	103,525	11,577,870
Restricted for Risk Mngmnt/Co. Ins.	425,207	-	425,207
Unrestricted	1,199,563	1,202,281	15,057,810
Total Net Position	\$ 1,624,770	\$ 1,305,806	\$ 27,060,887

See Accompanying Notes to Financial Statement