

Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
For The Year Ended
December 31, 2014

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 119,099	\$ -	\$ 374,603	\$ 2,932,559
Equipment Rental	3,948,982	-	-	-
Insurance Premiums and Recoveries	-	1,334,621	-	-
Other Operating Revenue	5,503	-	-	1,335
Total Operating Revenues	4,073,584	1,334,621	374,603	2,933,894
Operating Expenses				
Personnel Services	940,468	-	-	1,372,655
Repairs and Maintenance	230,276	-	35	146,270
Other Supplies and Expenses	1,818,596	17,009	399,654	1,665,371
Contractual Services	-	-	-	-
Depreciation, Amortization, & Depletion	1,079,612	-	4,646	1,620
Risk Transfer payments	-	458,663	-	-
Insurance Claims and Expenses	-	875,236	-	-
Total Operating Expenses	4,068,952	1,350,908	404,335	3,185,916
Operating Income (Loss)	4,632	(16,287)	(29,732)	(252,022)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue	-	67,748	-	-
Miscellaneous Revenue	859	10	-	805
Gain (Loss) on Disposal of Capital Assets	95,157	-	-	-
Capital Asset Loss Insurance Recovery	777,489	-	-	-
Total Non-Operating Revenues (Expenses)	873,505	67,758	-	805
Income (Loss) Before Contributions and Transfers	878,137	51,471	(29,732)	(251,217)
Capital Contributions	387,315	-	-	-
Transfer-In (Out)	600,000	50,000	-	150,000
Change in Net Position	1,865,452	101,471	(29,732)	(101,217)
Net Position-Beginning	13,467,176	7,752,820	944,206	130,135
Net Position-Ending	\$ 15,332,628	\$ 7,854,291	\$ 914,474	\$ 28,918

See Accompanying Notes to Financial Statements

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Proprietary Funds
For The Year Ended
December 31, 2014

	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,831,425	\$ 5,257,686
Equipment Rental	-	129,192	4,078,174
Insurance Premiums and Recoveries	373,442	-	1,708,063
Other Operating Revenue	693	-	7,531
Total Operating Revenues	374,135	1,960,617	11,051,454
Operating Expenses			
Personnel Services	-	1,090,189	3,403,312
Repairs and Maintenance	-	76,617	453,198
Other Supplies and Expenses	34,758	400,821	4,336,209
Contractual Services	-	204,735	204,735
Depreciation, Amortization, & Depletion	-	76,368	1,162,246
Risk Transfer payments	43,985	-	502,648
Insurance Claims and Expenses	386,773	-	1,262,009
Total Operating Expenses	465,516	1,848,730	11,324,357
Operating Income (Loss)	(91,381)	111,887	(272,903)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	18,573	-	86,321
Miscellaneous Revenue	-	336	2,010
Gain (Loss) on Disposal of Capital Assets	-	(10,068)	85,089
Capital Asset Loss Insurance Recovery	-	-	777,489
Total Non-Operating Revenues (Expenses)	18,573	(9,732)	950,909
Income (Loss) Before Contributions and Transfers	(72,808)	102,155	678,006
Capital Contributions	-	-	387,315
Transfer-In (Out)	-	-	800,000
Change in Net Position	(72,808)	102,155	1,865,321
Net Position-Beginning	1,697,578	1,203,651	25,195,566
Net Position-Ending	\$ 1,624,770	\$ 1,305,806	\$ 27,060,887

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