

Statement of Net Position

December 31, 2013

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash & Cash Equivalents	\$ 18,457,573	\$ 4,163,817	\$ 22,621,390
Investments	40,024,157	-	40,024,157
Receivables	6,948,213	262,003	7,210,216
Internal Balances	21,713	129,087	150,800
Due from Other Governmental Units	5,785,779	173,642	5,959,421
Inventories	803,397	-	803,397
Prepayments	708,604	20,893	729,497
Other Charges	434,440	-	434,440
Special Assessments	-	5,603	5,603
Capital Assets Not Being Depreciated:			
Land & Land Use Rights	4,929,653	179,903	5,109,556
Construction in Progress	2,605,761	-	2,605,761
Capital Assets Being Depreciated:			
Buildings & Structures	36,315,974	218,493	36,534,467
Improvements Other than Buildings	844,612	2,758,344	3,602,956
Machinery & Equipment	8,468,631	406,807	8,875,438
Infrastructure	43,368,018	-	43,368,018
Total Assets	\$ 169,716,525	\$ 8,318,592	\$ 178,035,117
Liabilities			
Accounts Payable & Other Current Liabilities	5,277,362	\$ 256,381	\$ 5,533,743
Internal Balances	27,443	123,356	150,799
Due to Other Governmental Units	186,386	-	186,386
Accrued Interest Payable	52,938	-	52,938
Accrued Employee Benefits	2,545,127	90,310	2,635,437
Unearned Revenue	490,097	9,297	499,394
Custodial Accounts	2,686,465	3,732	2,690,197
Due Within One Year	1,360,079	3,815	1,363,894
General Obligation Debt	17,411,785	-	17,411,785
Deferred Credits	495,443	-	495,443
Compensated Absences	4,542,599	147,333	4,689,932
Net OPEB Obligation	1,580,525	-	1,580,525
Total Liabilities	36,656,249	634,224	37,290,473
Net Position			
Net Investment in Capital Assets	80,017,649	3,563,547	83,581,196
Restricted: Special Revenue/Debt Service	15,424,348	7,400	15,431,748
Unrestricted (Deficit)	37,618,279	4,113,421	41,731,700
Total Net Position	\$ 133,060,276	\$ 7,684,368	\$ 140,744,644

See Accompanying Notes to Financial Statements