

Statement of Net Position
Proprietary Funds
December 31, 2013

	Business-type Activity-Enterprise Funds		
	Solid Waste	Solid Waste	Other
	Utility	Disposal District	Enterprise Funds
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 721,625	\$ 1,477,934	\$ 114,944
Investments	577,160	1,180,221	91,933
Receivables, Net	-	261,904	99
Other Current Receivables	-	-	-
Due from Other Funds	128,968	-	119
Due from Other Governmental Units	69,441	-	104,201
Inventories	-	-	-
Prepayments	13,779	282	6,832
Special Assessments	-	-	5,603
Noncurrent Assets:			
Land	112,682	-	67,221
Buildings & Structures, Net	195,155	-	23,338
Other Improvements, Net	704,459	-	2,053,885
Machinery & Equipment, Net	406,807	-	-
Construction in Progress	-	-	-
Total Assets	\$ 2,930,076	\$ 2,920,341	\$ 2,468,175
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 28,580	\$ 203,387	\$ 24,414
Claims & Judgments Payable	-	-	-
Due to Other Funds	21,350	101,643	363
Accrued Employee Benefits	80,345	-	9,965
Unearned Revenue	-	297	9,000
Custodial Accounts	-	3,712	20
Due Within One Year	-	-	3,815
Noncurrent Liabilities:			
Compensated Absences	133,139	-	14,194
Other Liabilities	-	-	-
Total Liabilities	263,414	309,039	61,771
Net Position			
Net Investment in Capital Assets	1,419,103	-	2,144,444
Restricted for Risk Management/County Insurance	-	-	-
Restricted for Special Assessments	-	-	7,400
Unrestricted	1,247,559	2,611,302	254,560
Total Net Position	\$ 2,666,662	\$ 2,611,302	\$ 2,406,404

See Accompanying Notes to Financial Statements

Statement of Net Position
Proprietary Funds
December 31, 2013

	<u>Business-type</u>	<u>Governmental Activities - Internal Service</u>
	<u>Totals</u>	<u>Funds</u>
Assets		
Current Assets:		
Cash & Cash Equivalents	\$ 2,314,503	\$ 3,033,917
Investments	1,849,314	13,288,672
Receivables, Net	262,003	87,075
Other Current Receivables	-	19,152
Due from Other Funds	129,087	569,498
Due from Other Governmental Units	173,642	6,082
Inventories	-	802,589
Prepayments	20,893	565,918
Special Assessments	5,603	-
Noncurrent Assets:		
Land	179,903	635,311
Buildings & Structures, Net	218,493	1,604,326
Other Improvements, Net	2,758,344	181,224
Machinery & Equipment, Net	406,807	7,652,073
Construction in Progress	-	43,728
Total Assets	\$ 8,318,592	\$ 28,489,565
Liabilities		
Current Liabilities:		
Accounts/Vouchers Payable	\$ 256,381	\$ 836,566
Claims & Judgments Payable	-	1,859,806
Due to Other Funds	123,356	17,139
Accrued Employee Benefits	90,310	195,589
Unearned Revenue	9,297	4,060
Custodial Accounts	3,732	-
Due Within One Year	3,815	-
Noncurrent Liabilities:		
Compensated Absences	147,333	380,839
Other Liabilities	-	-
Total Liabilities	634,224	3,293,999
Net Position		
Net Investment in Capital Assets	3,563,547	10,116,662
Restricted for Risk Management/County Insurance	-	421,562
Restricted for Special Assessments	7,400	-
Unrestricted	4,113,421	14,657,342
Total Net Position	\$ 7,684,368	\$ 25,195,566

See Accompanying Notes to Financial Statements