

Internal Service Funds
Combining Statement of Net Position
December 31, 2013

	Equipment Rental	Risk Management	Pits & Quarries	Facilities
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 2,132,267	\$ 3,177	\$ 108,335	\$ 125,795
Investments	1,705,000	9,019,670	86,647	100,612
Receivables, Net	-	76,105	-	833
Other Current Receivables	-	-	-	-
Due from Other Funds	203,026	75,758	95,606	134,671
Due from Other Governmental Units	1,886	-	-	473
Inventories	412,841	-	376,301	13,447
Prepayments	12,831	326,435	1,519	138,534
Noncurrent Assets:				
Land	351,625	60,415	223,271	-
Buildings & Structures, Net	1,604,326	-	-	-
Other Improvements, Net	128,565	-	52,659	-
Machinery & Equipment, Net	7,497,816	-	-	16,879
Construction in Progress	43,728	-	-	-
Total Assets	\$ 14,093,911	\$ 9,561,560	\$ 944,338	\$ 531,244
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 445,781	\$ 115,405	\$ 132	\$ 140,294
Claims & Judgments Payable	-	1,684,823	-	-
Due to Other Funds	3,945	8,512	-	4,145
Accrued Employee Benefits	50,555	-	-	73,565
Unearned Revenue	-	-	-	-
Noncurrent Liabilities:				
Employee Leave Benefits	126,454	-	-	183,105
Total Liabilities	626,735	1,808,740	132	401,109
Net Position				
Invested in Capital Assets	9,626,060	60,415	275,930	16,879
Restricted for Risk Mngmnt/Co. Ins.	-	-	-	-
Unrestricted	3,841,116	7,692,405	668,276	113,256
Total Net Position	\$ 13,467,176	\$ 7,752,820	\$ 944,206	\$ 130,135

See Accompanying Notes to Financial Statements

Internal Service Funds
Combining Statement of Net Position
December 31, 2013

	County Insurance	Information Services	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 629,343	\$ 3,033,917
Investments	1,873,390	503,353	13,288,672
Receivables, Net	7,262	2,875	87,075
Other Current Receivables	19,152	-	19,152
Due from Other Funds	13,028	47,409	569,498
Due from Other Governmental Units	-	3,723	6,082
Inventories	-	-	802,589
Prepayments	26,049	60,550	565,918
Noncurrent Assets:			
Land	-	-	635,311
Buildings & Structures, Net	-	-	1,604,326
Other Improvements, Net	-	-	181,224
Machinery & Equipment, Net	-	137,378	7,652,073
Construction in Progress	-	-	43,728
Total Assets	\$ 1,973,881	\$ 1,384,631	\$ 28,489,565
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 101,315	\$ 33,639	\$ 836,566
Claims & Judgments Payable	174,983	-	1,859,806
Due to Other Funds	5	532	17,139
Accrued Employee Benefits	-	71,469	195,589
Unearned Revenue	-	4,060	4,060
Noncurrent Liabilities:			
Employee Leave Benefits	-	71,280	380,839
Total Liabilities	276,303	180,980	3,293,999
Net Position			
Invested in Capital Assets	-	137,378	10,116,662
Restricted for Risk Mngmt/Co. Ins.	421,562	-	421,562
Unrestricted	1,276,016	1,066,273	14,657,342
Total Net Position	\$ 1,697,578	\$ 1,203,651	\$ 25,195,566

See Accompanying Notes to Financial Statement