

Statement of Net Position
Proprietary Funds
December 31, 2014

	Business-type Activity-Enterprise Funds		
	Solid Waste Utility	Solid Waste Disposal District	Vader Water System Utility
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 640,109	\$ 1,122,526	\$ 15,461
Investments	804,327	1,407,617	19,050
Receivables, Net	-	331,751	42,644
Due from Other Funds	160,124	-	104
Due from Other Governmental Units	77,066	-	-
Inventories	-	-	-
Prepayments	4,407	123	-
Special Assessments Current	-	-	-
Noncurrent Assets:			
Land	112,682	-	34,279
Buildings & Structures, Net	153,362	-	92,974
Other Improvements, Net	674,460	-	1,401,709
Machinery & Equipment, Net	347,562	-	-
Construction in Progress	-	-	-
Total Assets	\$ 2,974,099	\$ 2,862,017	\$ 1,606,221
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 39,539	\$ 274,405	\$ 3,854
Claims & Judgments Payable	-	-	-
Due to Other Funds	19,530	128,398	8,538
Due to Other Governmental Units	-	-	3,877
Accrued Employee Benefits	75,505	-	5,131
Unearned Revenue	-	297	-
Custodial Accounts	-	3,907	-
Due Within One Year	-	-	29,196
Noncurrent Liabilities:			
Compensated Absences	141,583	-	-
Other Liabilities	-	-	448,346
Total Liabilities	276,157	407,007	498,942
Net Position			
Net Investment in Capital Assets	1,288,066	-	1,061,820
Restricted for Risk Management/County Insurance	-	-	-
Unrestricted	1,409,876	2,455,010	45,459
Total Net Position	\$ 2,697,942	\$ 2,455,010	\$ 1,107,279

See Accompanying Notes to Financial Statements

Statement of Net Position
Proprietary Funds
December 31, 2014

	Business-type		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Totals	
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 187,328	\$ 1,965,424	\$ 1,848,246
Investments	109,979	2,340,973	13,059,373
Receivables, Net	200	374,595	883,051
Due from Other Funds	262	160,490	541,804
Due from Other Governmental Units	50,399	127,465	478
Inventories	-	-	1,698,850
Prepayments	6,833	11,363	632,746
Special Assessments Current	1,758	1,758	-
Noncurrent Assets:			
Land	67,221	214,182	635,311
Buildings & Structures, Net	21,870	268,206	1,540,330
Other Improvements, Net	1,910,777	3,986,946	175,078
Machinery & Equipment, Net	-	347,562	7,796,170
Construction in Progress	45,501	45,501	1,430,981
Total Assets	\$ 2,402,128	\$ 9,844,465	\$ 30,242,418
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 49,870	\$ 367,668	\$ 687,956
Claims & Judgments Payable	-	-	1,859,806
Due to Other Funds	265	156,731	56,770
Due to Other Governmental Units	-	3,877	19,025
Accrued Employee Benefits	5,099	85,735	216,703
Unearned Revenue	8,000	8,297	-
Custodial Accounts	2,314	6,221	-
Due Within One Year	-	29,196	-
Noncurrent Liabilities:			
Compensated Absences	13,874	155,457	341,271
Other Liabilities	-	448,346	-
Total Liabilities	79,422	1,261,528	3,181,531
Net Position			
Net Investment in Capital Assets	2,045,369	4,395,255	11,577,870
Restricted for Risk Management/County Insurance	-	-	425,207
Unrestricted	277,337	4,187,682	15,057,810
Total Net Position	\$ 2,322,706	\$ 8,582,937	\$ 27,060,887

See Accompanying Notes to Financial Statements