

TOWN OF CARY, NORTH CAROLINA  
**INTERNAL SERVICE FUNDS**  
**COMBINING SCHEDULE OF NET POSITION**  
*June 30, 2015*

Schedule 15	Fleet Management	Health Insurance	Total
<b>ASSETS</b>			
Current Assets			
Equity in Pooled Cash and Investments	\$1,041,746	6,812,245	7,853,991
Accrued Interest on Investments	998	---	998
Accounts Receivable, net of allowance for doubtful accounts	---	173,880	173,880
Inventories	90,983	---	90,983
Equity in Pooled Cash and Investments-Restricted	9,000	---	9,000
<b>TOTAL CURRENT ASSETS</b>	<b>1,142,727</b>	<b>6,986,125</b>	<b>8,128,852</b>
Non-Current Assets			
Capital Assets, net of accumulated depreciation	1,074,264	---	1,074,264
Net Pension Asset	64,503	---	64,503
<b>TOTAL NON-CURRENT ASSETS, net</b>	<b>1,138,767</b>	<b>---</b>	<b>1,138,767</b>
<b>TOTAL ASSETS</b>	<b>2,281,494</b>	<b>6,986,125</b>	<b>9,267,619</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred Contributions to Pension Plans	42,273	---	42,273
<b>LIABILITIES</b>			
Current liabilities			
Accounts Payable and Accrued Liabilities	182,781	31,724	214,505
Compensated Absences	54,212	---	54,212
<b>TOTAL CURRENT LIABILITIES</b>	<b>236,993</b>	<b>31,724</b>	<b>268,717</b>
Non-Current liabilities			
Deposits	9,000	---	9,000
Compensated Absences	2,129	---	2,129
Claims Incurred But Not Reported	---	1,452,347	1,452,347
Unfunded Other Post-Employment Benefits	59,829	---	59,829
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>70,958</b>	<b>1,452,347</b>	<b>1,523,305</b>
<b>TOTAL LIABILITIES</b>	<b>307,951</b>	<b>1,484,071</b>	<b>1,792,022</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Pension Deferrals	159,082	---	159,082
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	1,074,264	---	1,074,264
Unrestricted Net Position	782,470	5,502,054	6,284,524
<b>TOTAL NET POSITION</b>	<b>\$1,856,734</b>	<b>5,502,054</b>	<b>7,358,788</b>