

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

December 31, 2012

	Special Revenue Funds	Capital Projects Funds	Total
ASSETS			
Cash and equivalents	\$ 3,715,195	\$ 1,548,199	\$ 5,263,394
Receivables	2,259,476	-	2,259,476
Due from State	405,216	-	405,216
Due from other funds	-	-	-
Loans receivable	204,214	-	204,214
Other assets	3,312	1,701	5,013
TOTAL ASSETS	\$ 6,587,413	\$ 1,549,900	\$ 8,137,313
LIABILITIES			
Cash overdraft	\$ 36,317	\$ -	\$ 36,317
Accounts payable	158,874	-	158,874
Due to State	-	-	-
Due to others	552,397	-	552,397
Accrued payroll and related liabilities	30,489	-	30,489
Accrued sick and vacation	12,004	-	12,004
TOTAL LIABILITIES	790,081	-	790,081
DEFERRED INFLOW OF RESOURCES			
Taxes levied for a subsequent period	2,317,310	-	2,317,310
TOTAL DEFERRED INFLOW OF RESOURCES	2,317,310	-	2,317,310
FUND BALANCE			
Non-spendable	-	1,701	1,701
Restricted	-	-	-
Committed	-	-	-
Assigned	3,480,022	1,548,199	5,028,221
Unassigned	-	-	-
TOTAL FUND BALANCE	3,480,022	1,549,900	5,029,922
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE	\$ 6,587,413	\$ 1,549,900	\$ 8,137,313

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2012

	Special Revenue Funds	Capital Projects Funds	Total
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes and penalties	\$ 2,079,990	\$ -	\$ 2,079,990
Federal sources	825,903	6,000	831,903
State sources	1,663,560	-	1,663,560
Charges for services	89,092	-	89,092
Interest	32,644	1,805	34,449
Other	176,316	105,571	281,887
TOTAL REVENUES	<u>4,867,505</u>	<u>113,376</u>	<u>4,980,881</u>
EXPENDITURES			
Legislative	-	-	-
Judicial	3,294,148	-	3,294,148
Management	-	-	-
Public records	139,896	-	139,896
Public safety	1,477,060	83,761	1,560,821
Human Services	1,009,474	-	1,009,474
Resource Management and Development	5,865	83,275	89,140
Other	-	2,989	2,989
TOTAL EXPENDITURES	<u>5,926,443</u>	<u>170,025</u>	<u>6,096,468</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,058,938)</u>	<u>(56,649)</u>	<u>(1,115,587)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,520,180	262,708	1,782,888
Transfers out	-	(300,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,520,180</u>	<u>(37,292)</u>	<u>1,482,888</u>
CHANGE IN FUND BALANCE	461,242	(93,941)	367,301
Fund balance, beginning of year	<u>3,018,780</u>	<u>1,643,841</u>	<u>4,662,621</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,480,022</u>	<u>\$ 1,549,900</u>	<u>\$ 5,029,922</u>