

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

December 31, 2014

	Special Revenue Funds	Capital Projects Funds	Total
ASSETS			
Cash and equivalents	\$ 4,755,560	\$ 1,166,390	\$ 5,921,950
Receivables	2,458,118	-	2,458,118
Due from State	528,129	-	528,129
Due from other funds	-	-	-
Loans receivable	138,758	-	138,758
Other assets	245	-	245
TOTAL ASSETS	\$ 7,880,810	\$ 1,166,390	\$ 9,047,200
LIABILITIES			
Cash overdraft	\$ 116,829	\$ -	\$ 116,829
Accounts payable	154,566	88,412	242,978
Due to State	-	-	-
Due to others	494,198	-	494,198
Accrued payroll and related liabilities	32,267	-	32,267
Accrued sick and vacation	9,876	-	9,876
TOTAL LIABILITIES	807,736	88,412	896,148
DEFERRED INFLOWS OF RESOURCES			
Taxes levied for a subsequent period	2,582,578	-	2,582,578
TOTAL DEFERRED INFLOWS OF RESOURCES	2,582,578	-	2,582,578
FUND BALANCE			
Non-spendable	139,003	-	139,003
Restricted	-	-	-
Committed	-	-	-
Assigned	4,351,493	1,077,978	5,429,471
Unassigned	-	-	-
TOTAL FUND BALANCE	4,490,496	1,077,978	5,568,474
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,880,810	\$ 1,166,390	\$ 9,047,200

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2014

	Special Revenue Funds	Capital Projects Funds	Total
REVENUES			
Taxes and penalties	\$ 2,369,035	\$ -	\$ 2,369,035
Federal sources	786,048	-	786,048
State sources	1,524,199	-	1,524,199
Charges for services	87,484	-	87,484
Interest earned	49,735	1,015	50,750
Other	132,139	500	132,639
TOTAL REVENUES	<u>4,948,640</u>	<u>1,515</u>	<u>4,950,155</u>
EXPENDITURES			
Legislative	-	-	-
Judicial	2,953,273	-	2,953,273
Management	-	-	-
Public Records	288,863	-	288,863
Public Safety	1,853,797	137,548	1,991,345
Human Services	1,077,981	-	1,077,981
Resource Management and Development	(42,314)	163,242	120,928
Other	-	165,892	165,892
TOTAL EXPENDITURES	<u>6,131,600</u>	<u>466,682</u>	<u>6,598,282</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,182,960)</u>	<u>(465,167)</u>	<u>(1,648,127)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,632,700	523,000	2,155,700
Transfers (out)	(4,800)	(350,000)	(354,800)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,627,900</u>	<u>173,000</u>	<u>1,800,900</u>
CHANGE IN FUND BALANCE	444,940	(292,167)	152,773
Fund balance, beginning of year	<u>4,045,556</u>	<u>1,370,145</u>	<u>5,415,701</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,490,496</u>	<u>\$ 1,077,978</u>	<u>\$ 5,568,474</u>