

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 2014

	Prosecutor's Forfeiture Account Fund	Domestic Violence Fund	P.A. 511 Fund	Victim Restitution Fund	Friend of the Court Fund
ASSETS					
Cash and equivalents	\$ 37,687	\$ 1,105	\$ 36,325	\$ 8,127	\$ -
Receivables	-	-	-	-	-
Due from State	-	-	8,978	-	217,100
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Other assets	-	-	-	-	245
TOTAL ASSETS	\$ 37,687	\$ 1,105	\$ 45,303	\$ 8,127	\$ 217,345
LIABILITIES					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 116,829
Accounts payable	249	-	76	194	3,637
Due to State	-	-	-	-	-
Due to others	2,257	-	-	-	-
Due to other funds	-	-	-	-	-
Accrued payroll and related liabilities	-	-	-	-	-
Accrued sick and vacation	-	-	-	-	4,726
TOTAL LIABILITIES	2,506	-	76	194	125,192
DEFERRED INFLOWS OF RESOURCES					
Taxes levied for a subsequent period	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCE					
Non-spendable	-	-	-	-	245
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	35,181	1,105	45,227	7,933	91,908
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	35,181	1,105	45,227	7,933	92,153
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 37,687	\$ 1,105	\$ 45,303	\$ 8,127	\$ 217,345

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 2014

	Sawyer Intermediary Relending Fund	Rescue Safety Fund	Sheriff M.C.T.V. Grant Fund	Probate Child Care Fund	Central Dispatch Fund	Aging Services Fund
ASSETS						
Cash and equivalents	\$ 624,801	\$ 622,156	\$ 13,786	\$ 435,345	\$ 1,940,890	\$ 679,832
Receivables	-	303,403	-	38,318	986,350	890,456
Due from State	-	-	2,623	219,954	54,396	25,078
Due from other funds	-	-	-	-	-	-
Loans receivable	138,758	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 763,559	\$ 925,559	\$ 16,409	\$ 693,617	\$ 2,981,636	\$ 1,595,366
LIABILITIES						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	3,142	7,660	19,346	1,672	31,195
Due to State	-	-	-	-	-	-
Due to others	481,163	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Accrued payroll and related liabilities	-	8,948	-	-	21,081	2,238
Accrued sick and vacation	-	1,530	-	1,877	1,201	542
TOTAL LIABILITIES	481,163	13,620	7,660	21,223	23,954	33,975
DEFERRED INFLOWS OF RESOURCES						
Taxes levied for a subsequent period	-	337,764	-	-	1,098,382	991,305
TOTAL DEFERRED INFLOWS OF RESOURCES	-	337,764	-	-	1,098,382	991,305
FUND BALANCE						
Non-spendable	138,758	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	143,638	574,175	8,749	672,394	1,859,300	570,086
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	282,396	574,175	8,749	672,394	1,859,300	570,086
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 763,559	\$ 925,559	\$ 16,409	\$ 693,617	\$ 2,981,636	\$ 1,595,366

COUNTY OF MARQUETTE, MICHIGAN
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2014

	Homestead Property Administration Fund	Remonu- mentation Fund	Register of Deeds Automation Fund	Veterans Trust Fund	Veterans Affairs Fund	Total
ASSETS						
Cash and equivalents	\$ 108,160	\$ 50,240	\$ 180,391	\$ 733	\$ 15,982	\$ 4,755,560
Receivables	-	98,633	1,813	-	139,145	2,458,118
Due from State	-	-	-	-	-	528,129
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	138,758
Other assets	-	-	-	-	-	245
TOTAL ASSETS	\$ 108,160	\$ 148,873	\$ 182,204	\$ 733	\$ 155,127	\$ 7,880,810
LIABILITIES						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,829
Accounts payable	-	87,395	-	-	-	154,566
Due to State	-	-	-	-	-	-
Due to others	10,778	-	-	-	-	494,198
Due to other funds	-	-	-	-	-	-
Accrued payroll and related liabilities	-	-	-	-	-	32,267
Accrued sick and vacation	-	-	-	-	-	9,876
TOTAL LIABILITIES	10,778	87,395	-	-	-	807,736
DEFERRED INFLOWS OF RESOURCES						
Taxes levied for a subsequent period	-	-	-	-	155,127	2,582,578
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	155,127	2,582,578
FUND BALANCE						
Non-spendable	-	-	-	-	-	139,003
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	97,382	61,478	182,204	733	-	4,351,493
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	97,382	61,478	182,204	733	-	4,490,496
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 108,160	\$ 148,873	\$ 182,204	\$ 733	\$ 155,127	\$ 7,880,810

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Year Ended December 31, 2014

	Prosecutor's Forfeiture Account Fund	Domestic Violence Fund	P.A. 511 Fund	Victim Restitution Fund	Friend of the Court Fund
REVENUES					
Taxes and penalties	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	779,890
State sources	-	-	71,865	-	-
Charges for services	-	-	-	-	58,152
Interest earned	-	-	-	-	-
Other	3,149	-	27,582	4,112	-
TOTAL REVENUES	3,149	-	99,447	4,112	838,042
EXPENDITURES					
Legislative	-	-	-	-	-
Judicial	8,055	-	-	2,695	1,300,592
Management	-	-	-	-	-
Public Records	-	-	-	-	-
Public Safety	-	-	80,524	-	-
Human Services	-	-	-	-	-
Resource Management and Development	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	8,055	-	80,524	2,695	1,300,592
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,906)	-	18,923	1,417	(462,550)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	442,500
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	442,500
CHANGES IN FUND BALANCE	(4,906)	-	18,923	1,417	(20,050)
Fund balance, beginning of year	40,087	1,105	26,304	6,516	112,203
FUND BALANCE, END OF YEAR	\$ 35,181	\$ 1,105	\$ 45,227	\$ 7,933	\$ 92,153

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Year Ended December 31, 2014

	Sawyer Intermediary Relending Fund	Rescue Safety Fund	Sheriff M.C.T.V. Grant Fund	Probate Child Care Fund	Central Dispatch Fund	Aging Services Fund
REVENUES						
Taxes and penalties	\$ -	\$ 329,246	\$ -	\$ -	\$ 1,073,463	\$ 966,326
Federal sources	-	-	-	-	-	6,158
State sources	-	71,025	20,593	837,346	221,796	112,909
Charges for services	-	-	-	14,049	-	15,283
Interest earned	11,099	493	-	-	1,604	612
Other	-	30	-	53	1,938	38,902
TOTAL REVENUES	11,099	400,794	20,593	851,448	1,298,801	1,140,190
EXPENDITURES						
Legislative	-	-	-	-	-	-
Judicial	-	-	-	1,641,931	-	-
Management	-	-	-	-	-	-
Public Records	-	-	-	-	-	-
Public Safety	-	388,227	22,276	-	1,362,770	-
Human Services	-	-	-	-	-	1,054,668
Resource Management and Development	(42,314)	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	(42,314)	388,227	22,276	1,641,931	1,362,770	1,054,668
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	53,413	12,567	(1,683)	(790,483)	(63,969)	85,522
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	1,190,200	-	-
Transfers (out)	-	-	-	-	(4,800)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	1,190,200	(4,800)	-
CHANGES IN FUND BALANCE	53,413	12,567	(1,683)	399,717	(68,769)	85,522
Fund balance, beginning of year	228,983	561,608	10,432	272,677	1,928,069	484,564
FUND BALANCE, END OF YEAR	\$ 282,396	\$ 574,175	\$ 8,749	\$ 672,394	\$ 1,859,300	\$ 570,086

COUNTY OF MARQUETTE, MICHIGAN

NON-MAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
CHANGES IN FUND BALANCE

For the Year Ended December 31, 2014

	Homestead Property Administration Fund	Remonu- mentation Fund	Register of Deeds Automation Fund	Veterans Trust Fund	Veterans Affairs Fund	Total
REVENUES						
Taxes and penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,369,035
Federal sources	-	-	-	-	-	786,048
State sources	-	165,945	-	22,720	-	1,524,199
Charges for services	-	-	-	-	-	87,484
Interest earned	35,783	-	144	-	-	49,735
Other	-	-	56,373	-	-	132,139
TOTAL REVENUES	35,783	165,945	56,517	22,720	-	4,948,640
EXPENDITURES						
Legislative	-	-	-	-	-	-
Judicial	-	-	-	-	-	2,953,273
Management	-	-	-	-	-	-
Public Records	5,982	163,191	119,690	-	-	288,863
Public Safety	-	-	-	-	-	1,853,797
Human Services	-	-	-	23,313	-	1,077,981
Resource Management and Development	-	-	-	-	-	(42,314)
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	5,982	163,191	119,690	23,313	-	6,131,600
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	29,801	2,754	(63,173)	(593)	-	(1,182,960)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	1,632,700
Transfers (out)	-	-	-	-	-	(4,800)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	1,627,900
CHANGES IN FUND BALANCE	29,801	2,754	(63,173)	(593)	-	444,940
Fund balance, beginning of year	67,581	58,724	245,377	1,326	-	4,045,556
FUND BALANCE, END OF YEAR	\$ 97,382	\$ 61,478	\$ 182,204	\$ 733	\$ -	\$ 4,490,496

COUNTY OF MARQUETTE, MICHIGAN

PROSECUTOR'S FORFEITURE FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 37,687
Receivables	-
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 37,687

LIABILITIES

Cash overdraft	\$ -
Accounts payable	249
Due to others	2,257
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 2,506

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
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TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	35,181
Unassigned	-

TOTAL FUND BALANCE 35,181

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 37,687

COUNTY OF MARQUETTE, MICHIGAN

PROSECUTOR'S FORFEITURE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Other	<u>\$ 3,100</u>	<u>\$ 3,149</u>	<u>\$ 49</u>
TOTAL REVENUES	<u>3,100</u>	<u>3,149</u>	<u>49</u>
EXPENDITURES			
Judicial:			
Other services and charges	<u>8,100</u>	<u>8,055</u>	<u>45</u>
TOTAL EXPENDITURES	<u>8,100</u>	<u>8,055</u>	<u>45</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,000)</u>	<u>(4,906)</u>	<u>94</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>(5,000)</u>	<u>(4,906)</u>	<u>94</u>
Fund balance, beginning of year	<u>40,087</u>	<u>40,087</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 35,087</u></u>	<u><u>\$ 35,181</u></u>	<u><u>\$ 94</u></u>

COUNTY OF MARQUETTE, MICHIGAN

DOMESTIC VIOLENCE GRANT FUND

BALANCE SHEET

December 31, 2014

ASSETS	
Cash and equivalents	\$ 1,105
Receivables	-
Due from State	-
Due from other funds	-
Other assets	-
	<hr/>
TOTAL ASSETS	\$ 1,105
	<hr/>
LIABILITIES	
Cash overdraft	\$ -
Accounts payable	-
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-
	<hr/>
TOTAL LIABILITIES	-
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DEFERRED INFLOWS OF RESOURCES	
Taxes levied for a subsequent period	-
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TOTAL DEFERRED INFLOWS OF RESOURCES	-
	<hr/>
FUND BALANCE	
Non-spendable	-
Restricted	-
Committed	-
Assigned	1,105
Unassigned	-
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TOTAL FUND BALANCE	1,105
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,105
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COUNTY OF MARQUETTE, MICHIGAN

DOMESTIC VIOLENCE GRANT FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Other	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Judicial:			
Other services and charges	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year	1,105	1,105	-
	<u>1,105</u>	<u>1,105</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,105</u>	<u>\$ 1,105</u>	<u>\$ -</u>

COUNTY OF MARQUETTE, MICHIGAN

P.A. 511 GRANT FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 36,325
Receivables	-
Due from State	8,978
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 45,303

LIABILITIES

Cash overdraft	\$ -
Accounts payable	76
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 76

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
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TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	45,227
Unassigned	-

TOTAL FUND BALANCE 45,227

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 45,303

COUNTY OF MARQUETTE, MICHIGAN

P.A. 511 GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
State sources	\$ 82,827	\$ 71,865	\$ (10,962)
Other	28,750	27,582	(1,168)
	<u>111,577</u>	<u>99,447</u>	<u>(12,130)</u>
TOTAL REVENUES			
	<u>111,577</u>	<u>99,447</u>	<u>(12,130)</u>
EXPENDITURES			
Public Safety:			
Personnel	61,560	49,000	12,560
Supplies	6,216	2,661	3,555
Other services and charges	43,801	28,863	14,938
Capital outlay	-	-	-
	<u>111,577</u>	<u>80,524</u>	<u>31,053</u>
TOTAL EXPENDITURES			
	<u>111,577</u>	<u>80,524</u>	<u>31,053</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>18,923</u>	<u>18,923</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	-	18,923	18,923
Fund balance, beginning of year	26,304	26,304	-
	<u>26,304</u>	<u>26,304</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 26,304</u>	<u>\$ 45,227</u>	<u>\$ 18,923</u>

COUNTY OF MARQUETTE, MICHIGAN

VICTIM RESTITUTION FUND

December 31, 2014

ASSETS

Cash and equivalents	\$ 8,127
Receivables	-
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 8,127

LIABILITIES

Cash overdraft	\$ -
Accounts payable	194
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 194

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
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TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	7,933
Unassigned	-

TOTAL FUND BALANCE 7,933

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 8,127

COUNTY OF MARQUETTE, MICHIGAN

VICTIM RESTITUTION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Interest earned	\$ -	\$ -	\$ -
Other	12,000	4,112	(7,888)
	<u>12,000</u>	<u>4,112</u>	<u>(7,888)</u>
TOTAL REVENUES	<u>12,000</u>	<u>4,112</u>	<u>(7,888)</u>
EXPENDITURES			
Judicial:			
Other services and charges	12,000	2,695	9,305
Capital outlay	-	-	-
	<u>12,000</u>	<u>2,695</u>	<u>9,305</u>
TOTAL EXPENDITURES	<u>12,000</u>	<u>2,695</u>	<u>9,305</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1,417</u>	<u>1,417</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>1,417</u>	<u>1,417</u>
Fund balance, beginning of year	6,516	6,516	-
	<u>6,516</u>	<u>6,516</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 6,516</u>	<u>\$ 7,933</u>	<u>\$ 1,417</u>

COUNTY OF MARQUETTE, MICHIGAN

FRIEND OF THE COURT FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$	-
Receivables		-
Due from State		217,100
Due from other funds		-
Other assets		<u>245</u>

TOTAL ASSETS \$ 217,345

LIABILITIES

Cash overdraft	\$	116,829
Accounts payable		3,637
Accrued payroll and related liabilities		-
Accrued sick and vacation leave		<u>4,726</u>

TOTAL LIABILITIES 125,192

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period		<u>-</u>
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TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable		245
Restricted		-
Committed		-
Assigned		91,908
Unassigned		<u>-</u>

TOTAL FUND BALANCE 92,153

TOTAL LIABILITIES, DEFERRED INFLOWS \$ 217,345

COUNTY OF MARQUETTE, MICHIGAN

FRIEND OF THE COURT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Federal sources	\$ 896,897	\$ 779,890	\$ (117,007)
State sources	-	-	-
Charges for services	<u>56,000</u>	<u>58,152</u>	<u>2,152</u>
TOTAL REVENUES	<u>952,897</u>	<u>838,042</u>	<u>(114,855)</u>
EXPENDITURES			
Judicial:			
Personnel services	1,087,098	958,307	128,791
Supplies	32,250	31,266	984
Other services and charges	314,049	309,120	4,929
Capital outlay	<u>2,000</u>	<u>1,899</u>	<u>101</u>
TOTAL EXPENDITURES	<u>1,435,397</u>	<u>1,300,592</u>	<u>134,805</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(482,500)</u>	<u>(462,550)</u>	<u>19,950</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	442,500	442,500	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>442,500</u>	<u>442,500</u>	<u>-</u>
CHANGE IN FUND BALANCE	(40,000)	(20,050)	19,950
Fund balance, beginning of year	<u>112,203</u>	<u>112,203</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 72,203</u></u>	<u><u>\$ 92,153</u></u>	<u><u>\$ 19,950</u></u>

COUNTY OF MARQUETTE, MICHIGAN
SAWYER INTERMEDIARY RELENDING FUND

BALANCE SHEET

December 31, 2014

ASSETS		
Cash and equivalents	\$ 624,801	
Receivables	-	
Due from State	-	
Due from other funds	-	
Loans receivable	138,758	
Other assets	-	
	<hr/>	
TOTAL ASSETS	\$ 763,559	
	<hr/> <hr/>	
LIABILITIES		
Cash overdraft	\$ -	
Accounts payable	-	
Due to others	481,163	
Accrued payroll and related liabilities	-	
Accrued sick and vacation leave	-	
	<hr/>	
TOTAL LIABILITIES	481,163	
	<hr/>	
DEFERRED INFLOWS OF RESOURCES		
Taxes levied for a subsequent period	-	
	<hr/>	
TOTAL DEFERRED INFLOWS OF RESOURCES	-	
	<hr/>	
FUND BALANCE		
Non-spendable	138,758	
Restricted	-	
Committed	-	
Assigned	143,638	
Unassigned	-	
	<hr/>	
TOTAL FUND BALANCE	282,396	
	<hr/>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 763,559	
	<hr/> <hr/>	

COUNTY OF MARQUETTE, MICHIGAN

SAWYER INTERMEDIARY RELENDING FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Interest earned	\$ 17,000	\$ 11,099	\$ (5,901)
Other	-	-	-
	<u>17,000</u>	<u>11,099</u>	<u>(5,901)</u>
TOTAL REVENUES			
	<u>17,000</u>	<u>11,099</u>	<u>(5,901)</u>
EXPENDITURES			
Resource Management and Development:			
Personnel services	1,800	-	1,800
Other services and charges	3,200	(47,470)	50,670
Interest paid	12,000	5,156	6,844
	<u>17,000</u>	<u>(42,314)</u>	<u>59,314</u>
TOTAL EXPENDITURES			
	<u>17,000</u>	<u>(42,314)</u>	<u>59,314</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>53,413</u>	<u>53,413</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>53,413</u>	<u>53,413</u>
Fund balance, beginning of year	<u>228,983</u>	<u>228,983</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 228,983</u></u>	<u><u>\$ 282,396</u></u>	<u><u>\$ 53,413</u></u>

COUNTY OF MARQUETTE, MICHIGAN

RESCUE SAFETY FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 622,156
Receivables	303,403
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 925,559

LIABILITIES

Cash overdraft	\$ -
Accounts payable	3,142
Accrued payroll and related liabilities	8,948
Accrued sick and vacation leave	1,530

TOTAL LIABILITIES 13,620

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	<u>337,764</u>
--------------------------------------	----------------

TOTAL DEFERRED INFLOWS OF RESOURCES 337,764

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	574,175
Unassigned	-

TOTAL FUND BALANCE 574,175

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 925,559

COUNTY OF MARQUETTE, MICHIGAN

RESCUE SAFETY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and penalties	\$ 330,000	\$ 329,246	\$ (754)
Federal sources	-	-	-
State sources	81,000	71,025	(9,975)
Interest earned	1,000	493	(507)
Other	250	30	(220)
	<u>412,250</u>	<u>400,794</u>	<u>(11,456)</u>
TOTAL REVENUES			
	<u>412,250</u>	<u>400,794</u>	<u>(11,456)</u>
EXPENDITURES			
Public Safety:			
Personnel services	290,808	275,227	15,581
Supplies	38,600	33,380	5,220
Other services and charges	99,698	40,629	59,069
Capital outlay	45,500	38,991	6,509
	<u>474,606</u>	<u>388,227</u>	<u>86,379</u>
TOTAL EXPENDITURES			
	<u>474,606</u>	<u>388,227</u>	<u>86,379</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(62,356)</u>	<u>12,567</u>	<u>74,923</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>(62,356)</u>	<u>12,567</u>	<u>74,923</u>
Fund balance, beginning of year	<u>561,608</u>	<u>561,608</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 499,252</u></u>	<u><u>\$ 574,175</u></u>	<u><u>\$ 74,923</u></u>

COUNTY OF MARQUETTE, MICHIGAN

SHERIFF M.C.T.V. GRANT FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 13,786
Receivables	
Due from State	2,623
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 16,409

LIABILITIES

Cash overdraft	\$ -
Accounts payable	7,660
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 7,660

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
--------------------------------------	---

TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	8,749
Unassigned	-

TOTAL FUND BALANCE 8,749

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 16,409

COUNTY OF MARQUETTE, MICHIGAN

SHERIFF M.C.T.V. GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
State sources	\$ 20,600	\$ 20,593	\$ (7)
Interest earned	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	20,600	20,593	(7)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public Safety:			
Personnel	22,300	22,276	24
Supplies	-	-	-
Other services and charges	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	22,300	22,276	24
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,700)	(1,683)	17
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
	<hr/>	<hr/>	<hr/>
CHANGE IN FUND BALANCE	(1,700)	(1,683)	17
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year	10,432	10,432	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 8,732	\$ 8,749	\$ 17
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF MARQUETTE, MICHIGAN

PROBATE COURT CHILD CARE FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 435,345
Receivables	38,318
Due from State	219,954
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 693,617

LIABILITIES

Cash overdraft	\$ -
Accounts payable	19,346
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	1,877

TOTAL LIABILITIES 21,223

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
--------------------------------------	---

TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	672,394
Unassigned	-

TOTAL FUND BALANCE 672,394

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 693,617

COUNTY OF MARQUETTE, MICHIGAN

PROBATE COURT CHILD CARE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
State sources	\$ 1,115,495	\$ 837,346	\$ (278,149)
Charges for services	16,500	14,049	(2,451)
Other	-	53	53
	<u>1,131,995</u>	<u>851,448</u>	<u>(280,547)</u>
TOTAL REVENUES			
EXPENDITURES			
Judicial:			
Personnel	1,327,900	1,080,272	247,628
Supplies	7,550	6,867	683
Other services and charges	1,007,120	554,792	452,328
Capital outlay	-	-	-
	<u>2,342,570</u>	<u>1,641,931</u>	<u>700,639</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,210,575)</u>	<u>(790,483)</u>	<u>420,092</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,190,200	1,190,200	-
Transfers (out)	-	-	-
	<u>1,190,200</u>	<u>1,190,200</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
CHANGE IN FUND BALANCE	(20,375)	399,717	420,092
Fund balance, beginning of year	<u>272,677</u>	<u>272,677</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 252,302</u></u>	<u><u>\$ 672,394</u></u>	<u><u>\$ 420,092</u></u>

COUNTY OF MARQUETTE, MICHIGAN

CENTRAL DISPATCH FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 1,940,890
Receivables	986,350
Due from State	54,396
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 2,981,636

LIABILITIES

Cash overdraft	\$ -
Accounts payable	1,672
Accrued payroll and related liabilities	21,081
Accrued sick and vacation leave	1,201

TOTAL LIABILITIES 23,954

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	<u>1,098,382</u>
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TOTAL DEFERRED INFLOWS OF RESOURCES 1,098,382

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	1,859,300
Unassigned	-

TOTAL FUND BALANCE 1,859,300

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 2,981,636

COUNTY OF MARQUETTE, MICHIGAN

CENTRAL DISPATCH FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and penalties	\$ 1,070,000	\$ 1,073,463	\$ 3,463
Federal sources	-	-	-
State sources	210,000	221,796	11,796
Interest earned	3,000	1,604	(1,396)
Other	-	1,938	1,938
	<u>1,283,000</u>	<u>1,298,801</u>	<u>15,801</u>
TOTAL REVENUES			
	<u>1,283,000</u>	<u>1,298,801</u>	<u>15,801</u>
EXPENDITURES			
Public Safety:			
Personnel	938,457	915,880	22,577
Supplies	6,200	5,784	416
Other services and charges	273,768	216,480	57,288
Capital outlay	225,000	224,626	374
	<u>1,443,425</u>	<u>1,362,770</u>	<u>80,655</u>
TOTAL EXPENDITURES			
	<u>1,443,425</u>	<u>1,362,770</u>	<u>80,655</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(160,425)</u>	<u>(63,969)</u>	<u>96,456</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(5,000)	(4,800)	(200)
	<u>(5,000)</u>	<u>(4,800)</u>	<u>(200)</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>(5,000)</u>	<u>(4,800)</u>	<u>(200)</u>
CHANGE IN FUND BALANCE	<u>(165,425)</u>	<u>(68,769)</u>	<u>96,256</u>
Fund balance, beginning of year	<u>1,928,069</u>	<u>1,928,069</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 1,762,644</u></u>	<u><u>\$ 1,859,300</u></u>	<u><u>\$ 96,256</u></u>

COUNTY OF MARQUETTE, MICHIGAN

AGING SERVICES FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$	679,832
Receivables		890,456
Due from State		25,078
Due from other funds		-
Other assets		-

TOTAL ASSETS \$ 1,595,366

LIABILITIES

Cash overdraft	\$	-
Accounts payable		31,195
Accrued payroll and related liabilities		2,238
Accrued sick and vacation leave		542

TOTAL LIABILITIES 33,975

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period		<u>991,305</u>
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TOTAL DEFERRED INFLOWS OF RESOURCES 991,305

FUND BALANCE

Non-spendable		-
Restricted		-
Committed		-
Assigned		570,086
Unassigned		-

TOTAL FUND BALANCE 570,086

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 1,595,366

COUNTY OF MARQUETTE, MICHIGAN

AGING SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and penalties	\$ 960,627	\$ 966,326	\$ 5,699
Federal sources	6,158	6,158	-
State sources	110,279	112,909	2,630
Charges for services	-	15,283	15,283
Interest earned	1,000	612	(388)
Other	54,001	38,902	(15,099)
	<u>1,132,065</u>	<u>1,140,190</u>	<u>8,125</u>
TOTAL REVENUES			
EXPENDITURES			
Human Services:			
Personnel	130,275	103,094	27,181
Supplies	11,500	4,946	6,554
Other services and charges	994,428	946,628	47,800
Capital outlay	-	-	-
	<u>1,136,203</u>	<u>1,054,668</u>	<u>81,535</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,138)</u>	<u>85,522</u>	<u>89,660</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
CHANGE IN FUND BALANCE	<u>(4,138)</u>	<u>85,522</u>	<u>89,660</u>
Fund balance, beginning of year	<u>484,564</u>	<u>484,564</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 480,426</u></u>	<u><u>\$ 570,086</u></u>	<u><u>\$ 89,660</u></u>

COUNTY OF MARQUETTE, MICHIGAN

HOMESTEAD PROPERTY ADMINISTRATION FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 108,160
Receivables	-
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 108,160

LIABILITIES

Cash overdraft	\$ -
Accounts payable	-
Due to others	10,778
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 10,778

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
--------------------------------------	---

TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	97,382
Unassigned	-

TOTAL FUND BALANCE 97,382

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 108,160

COUNTY OF MARQUETTE, MICHIGAN

HOMESTEAD PROPERTY ADMINISTRATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Interest earned	\$ 36,000	\$ 35,783	\$ (217)
Other	-	-	-
	<u>36,000</u>	<u>35,783</u>	<u>(217)</u>
TOTAL REVENUES			
	<u>36,000</u>	<u>35,783</u>	<u>(217)</u>
EXPENDITURES			
Public Records:			
Personnel services	6,000	5,907	93
Supplies	-	-	-
Other services and charges	5,000	75	4,925
	<u>11,000</u>	<u>5,982</u>	<u>5,018</u>
TOTAL EXPENDITURES			
	<u>11,000</u>	<u>5,982</u>	<u>5,018</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>25,000</u>	<u>29,801</u>	<u>4,801</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(35,353)	-	35,353
	<u>(35,353)</u>	<u>-</u>	<u>35,353</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>(35,353)</u>	<u>-</u>	<u>35,353</u>
CHANGE IN FUND BALANCE	(10,353)	29,801	40,154
Fund balance, beginning of year	<u>67,581</u>	<u>67,581</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 57,228</u>	<u>\$ 97,382</u>	<u>\$ 40,154</u>

COUNTY OF MARQUETTE, MICHIGAN

REMONUMENTATION FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 50,240
Receivables	98,633
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 148,873

LIABILITIES

Cash overdraft	\$ -
Accounts payable	87,395
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES 87,395

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
--------------------------------------	---

TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	61,478
Unassigned	-

TOTAL FUND BALANCE 61,478

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 148,873

COUNTY OF MARQUETTE, MICHIGAN

REMONUMENTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
State sources	\$ 164,212	\$ 165,945	\$ 1,733
Other	-	-	-
	<u>164,212</u>	<u>165,945</u>	<u>1,733</u>
TOTAL REVENUES	<u>164,212</u>	<u>165,945</u>	<u>1,733</u>
EXPENDITURES			
Public Records:			
Personnel services	1,174	486	688
Supplies	3,175	3,123	52
Other services and charges	159,863	159,582	281
	<u>164,212</u>	<u>163,191</u>	<u>1,021</u>
TOTAL EXPENDITURES	<u>164,212</u>	<u>163,191</u>	<u>1,021</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>2,754</u>	<u>2,754</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>2,754</u>	<u>2,754</u>
Fund balance, beginning of year	<u>58,724</u>	<u>58,724</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 58,724</u></u>	<u><u>\$ 61,478</u></u>	<u><u>\$ 2,754</u></u>

COUNTY OF MARQUETTE, MICHIGAN
REGISTER OF DEEDS AUTOMATION FUND

BALANCE SHEET

December 31, 2014

ASSETS		
Cash and equivalents	\$ 180,391	
Receivables	1,813	
Due from State	-	
Due from other funds	-	
Other assets	-	
	<hr/>	
TOTAL ASSETS	\$ 182,204	
	<hr/>	
LIABILITIES		
Cash overdraft	\$ -	
Accounts payable	-	
Accrued payroll and related liabilities	-	
Accrued sick and vacation leave	-	
	<hr/>	
TOTAL LIABILITIES	-	
	<hr/>	
DEFERRED INFLOWS OF RESOURCES		
Taxes levied for a subsequent period	-	
	<hr/>	
TOTAL DEFERRED INFLOWS OF RESOURCES	-	
	<hr/>	
FUND BALANCE		
Non-spendable	-	
Restricted	-	
Committed	-	
Assigned	182,204	
Unassigned	-	
	<hr/>	
TOTAL FUND BALANCE	182,204	
	<hr/>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 182,204	
	<hr/>	

COUNTY OF MARQUETTE, MICHIGAN

REGISTER OF DEEDS AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Interest Earned	\$ 100	\$ 144	\$ 44
Other	<u>76,900</u>	<u>56,373</u>	<u>(20,527)</u>
TOTAL REVENUES	<u>77,000</u>	<u>56,517</u>	<u>(20,483)</u>
EXPENDITURES			
Public Records:			
Personnel	16,120	599	15,521
Other services and charges	119,100	119,091	9
Capital outlay	<u>18,775</u>	<u>-</u>	<u>18,775</u>
TOTAL EXPENDITURES	<u>153,995</u>	<u>119,690</u>	<u>34,305</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(76,995)</u>	<u>(63,173)</u>	<u>13,822</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	(76,995)	(63,173)	13,822
Fund balance, beginning of year	<u>245,377</u>	<u>245,377</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 168,382</u>	<u>\$ 182,204</u>	<u>\$ 13,822</u>

COUNTY OF MARQUETTE, MICHIGAN

VETERANS TRUST FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 733
Receivables	-
Due from State	-
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 733

LIABILITIES

Cash overdraft	\$ -
Accounts payable	-
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-

TOTAL LIABILITIES -

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	-
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TOTAL DEFERRED INFLOWS OF RESOURCES -

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	733
Unassigned	-

TOTAL FUND BALANCE 733

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** \$ 733

COUNTY OF MARQUETTE, MICHIGAN

VETERANS TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
State sources	\$ 30,000	\$ 22,720	\$ (7,280)
Other	-	-	-
	<u>30,000</u>	<u>22,720</u>	<u>(7,280)</u>
TOTAL REVENUES			
	<u>30,000</u>	<u>22,720</u>	<u>(7,280)</u>
EXPENDITURES			
Human Services:			
Personnel	2,500	2,400	100
Supplies	26,500	20,578	5,922
Other services and charges	1,000	335	665
Capital outlay	-	-	-
	<u>30,000</u>	<u>23,313</u>	<u>6,687</u>
TOTAL EXPENDITURES			
	<u>30,000</u>	<u>23,313</u>	<u>6,687</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(593)</u>	<u>(593)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	-	(593)	(593)
Fund balance, beginning of year	1,326	1,326	-
	<u>1,326</u>	<u>1,326</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,326</u>	<u>\$ 733</u>	<u>\$ (593)</u>

COUNTY OF MARQUETTE, MICHIGAN

VETERANS AFFAIRS FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 15,982
Receivables	139,145
Due from State	-
Due from other funds	-
Other assets	-
	<hr/>
TOTAL ASSETS	<u><u>\$155,127</u></u>

LIABILITIES

Cash overdraft	\$ -
Accounts payable	-
Accrued payroll and related liabilities	-
Accrued sick and vacation leave	-
	<hr/>
TOTAL LIABILITIES	<u>-</u>

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	<u>155,127</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>155,127</u>

FUND BALANCE

Non-spendable	-
Restricted	-
Committed	-
Assigned	-
Unassigned	-
	<hr/>
TOTAL FUND BALANCE	<u>-</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$155,127</u></u>
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COUNTY OF MARQUETTE, MICHIGAN

VETERANS AFFAIRS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and penalties	\$ -	\$ -	\$ -
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Human Services:			
Personnel	-	-	-
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>