

**A SUMMARY BALANCE SHEET OF GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

	Special Revenue Funds					Other Governmental Funds	Total Governmental Funds
	General	Road and Bridge	Human Services	Forfeited Tax Sale	Nursing Service		
<b>Assets</b>							
Cash and pooled investments	\$ 2,302,091	\$ 2,378,049	\$ 2,807,520	\$ 1,032,662	\$ -	\$ 263,832	\$ 8,784,154
Investments	102,356	-	-	-	-	74,190	176,546
Taxes receivable - prior	70,093	24,453	25,506	-	-	3,097	123,149
Special assessments receivable - prior	-	-	-	-	-	54,837	54,837
Accounts receivable	20,408	-	55,518	-	61,684	-	137,610
Accrued interest receivable	42,888	-	-	-	-	-	42,888
Contracts receivable	-	-	-	557,754	-	-	557,754
Due from other funds	89,040	2,065	-	-	-	-	91,105
Due from other governments	104,172	1,103,344	185,296	-	311,202	10,290	1,714,304
Inventories	-	230,017	-	-	-	-	230,017
Special assessments - noncurrent	-	-	-	-	-	87,735	87,735
<b>Total Assets</b>	<b>\$ 2,731,048</b>	<b>\$ 3,737,928</b>	<b>\$ 3,073,840</b>	<b>\$ 1,590,416</b>	<b>\$ 372,886</b>	<b>\$ 493,981</b>	<b>\$ 12,000,099</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>							
<b>Liabilities</b>							
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 75,331	\$ 5,477	\$ 80,808
Accounts payable	110,578	46,830	98,172	2,208	15,014	9,890	282,692
Salaries payable	89,890	25,121	36,404	4,432	28,766	1,775	186,388
Contracts payable	-	117,422	-	-	-	-	117,422
Due to other funds	1,677	180	-	88,857	388	3	91,105
Due to other governments	1,531	15,592	66,140	133,150	169	26,321	242,903
<b>Total Liabilities</b>	<b>\$ 203,676</b>	<b>\$ 205,145</b>	<b>\$ 200,716</b>	<b>\$ 228,647</b>	<b>\$ 119,668</b>	<b>\$ 43,466</b>	<b>\$ 1,001,318</b>
<b>Deferred Inflows</b>							
Taxes	\$ 52,918	\$ 18,591	\$ 19,232	\$ -	\$ -	\$ 2,128	\$ 92,869
Special assessments	-	-	-	-	-	132,562	132,562
County State Aid Highway Allotment	-	1,082,202	-	-	-	-	1,082,202
Land and timber sales	-	-	-	581,656	-	-	581,656
<b>Total Deferred Inflows</b>	<b>\$ 52,918</b>	<b>\$ 1,100,793</b>	<b>\$ 19,232</b>	<b>\$ 581,656</b>	<b>\$ -</b>	<b>\$ 134,690</b>	<b>\$ 1,889,289</b>
<b>Fund Balances</b>							
<b>Nonspendable</b>							
Inventories	\$ -	\$ 230,017	\$ -	\$ -	\$ -	\$ -	\$ 230,017
<b>Restricted for</b>							
Conservation of natural resources	-	-	-	-	-	19,745	19,745
Criminal justice	10,955	-	-	-	-	-	10,955
DARE program	310	-	-	-	-	-	310
Debt service	-	-	-	-	-	74,190	74,190
Enhanced 911	57,574	-	-	-	-	-	57,574
Handgun permits	21,839	-	-	-	-	-	21,839
Help America Vote Act	2,979	-	-	-	-	-	2,979
Memorial forest	-	-	-	137,892	-	-	137,892
Missing heirs	25,785	-	-	-	-	-	25,785
Probation	16,369	-	-	-	-	-	16,369
Recorder's equipment	64,680	-	-	-	-	-	64,680
Sheriff's contingent fund	939	-	-	-	-	-	939
Sheriff's forfeited property	16,801	-	-	-	-	-	16,801
Technology	48,987	-	-	-	-	-	48,987
Timber development	-	-	-	590,053	-	-	590,053
<b>Committed to</b>							
Buildings	61,873	-	-	-	-	-	61,873
Capital improvements	46,270	228,000	459,782	-	-	-	734,052
Construction	-	1,183,614	-	-	-	-	1,183,614
Citizens against violence	1,784	-	-	-	-	-	1,784
Compensated absences	-	-	400,000	-	-	-	400,000
County forest roads	-	-	-	25,227	-	-	25,227
County parks	606,842	-	-	-	-	-	606,842
Criminal investigation	10,000	-	-	-	-	-	10,000
Extension	3,196	-	-	-	-	-	3,196
Insurance	102,356	-	-	-	-	-	102,356
Medical facilities management	276,982	-	-	-	-	-	276,982
Out of home placement	-	-	400,000	-	-	-	400,000
Payments in lieu of taxes	-	-	-	26,941	-	-	26,941
Public transportation	-	-	190,000	-	-	-	190,000
Recycling	-	-	-	-	-	83,772	83,772
Solid waste collection	-	-	-	-	-	48,201	48,201
Solid waste disposal	-	-	-	-	-	85,060	85,060
State Wetlands Act	19,909	-	-	-	-	-	19,909
Tax software development	30	-	-	-	-	-	30
Technology	-	-	100,000	-	-	-	100,000
Veterans transportation	6,132	-	-	-	-	-	6,132
Water planning	15,256	-	-	-	-	-	15,256
<b>Assigned to</b>							
Energy assistance	-	-	-	-	-	3,274	3,274
Highways and streets	-	790,359	-	-	-	-	790,359
Human services	-	-	1,304,110	-	-	-	1,304,110
Nursing service	-	-	-	-	253,218	-	253,218
Unorganized townships	-	-	-	-	-	1,583	1,583
Unassigned	1,056,606	-	-	-	-	-	1,056,606
<b>Total Fund Balances</b>	<b>\$ 2,474,454</b>	<b>\$ 2,431,990</b>	<b>\$ 2,853,892</b>	<b>\$ 780,113</b>	<b>\$ 253,218</b>	<b>\$ 315,825</b>	<b>\$ 9,109,492</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 2,731,048</b>	<b>\$ 3,737,928</b>	<b>\$ 3,073,840</b>	<b>\$ 1,590,416</b>	<b>\$ 372,886</b>	<b>\$ 493,981</b>	<b>\$ 12,000,099</b>