

**Balance Sheet**  
**Governmental Funds**  
*December 31, 2013*

	General	Roads	2007 Bond Redemption
<b>Assets</b>			
Cash & Cash Equivalents	\$ 4,976,310	\$ 5,974,374	\$ 869,971
Investments	6,723,105	4,829,155	695,806
Receivables, Net	996,034	870,476	-
Due from Other Funds	357,025	3,253	-
Interfund Loan Receivable	185,920	-	-
Due from Other Governmental Units	1,145,161	3,546,923	-
Inventories	808	-	-
Prepayments	42,408	21,574	-
Notes/Contracts Receivable	-	-	-
<b>Total Assets</b>	<b>\$ 14,426,771</b>	<b>\$ 15,245,755</b>	<b>\$ 1,565,777</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts/Vouchers Payable	\$ 509,962	\$ 1,546,000	\$ -
Retainage Payable	8,857	-	-
Due to Other Funds	176,356	703,853	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	6,469	17,622	-
Accrued Employee Benefits	1,472,206	490,163	-
Unearned Revenue	1,109,922	850,272	-
Custodial Accounts	1,051,949	25,033	1,565,777
<b>Total Liabilities</b>	<b>4,335,721</b>	<b>3,632,943</b>	<b>1,565,777</b>
<b>Fund Balances</b>			
Fund Balances:			
Nonspendable	43,216	21,574	-
Restricted	350,504	67,895	-
Restricted: Debt Service	-	-	-
Committed	-	-	-
Assigned	31,250	11,523,343	-
Unassigned	9,666,080	-	-
<b>Total Fund Balances</b>	<b>10,091,050</b>	<b>11,612,812</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,426,771</b>	<b>\$ 15,245,755</b>	<b>\$ 1,565,777</b>

See Accompanying Notes to Financial Statements

**Balance Sheet**  
**Governmental Funds**  
*December 31, 2013*

	<b>Capital Facilities Plan</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash & Cash Equivalents	\$ 6,667	\$ 3,596,334	\$ 15,423,656
Investments	7,363,413	7,124,006	26,735,485
Receivables, Net	28,812	237,330	2,132,652
Due from Other Funds	-	23,694	383,972
Interfund Loan Receivable	-	-	185,920
Due from Other Governmental Units	89,343	998,270	5,779,697
Inventories	-	-	808
Prepayments	-	78,804	142,786
Notes/Contracts Receivable	-	624,212	624,212
<b>Total Assets</b>	<b>\$ 7,488,235</b>	<b>\$ 12,682,650</b>	<b>\$ 51,409,188</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts/Vouchers Payable	\$ 9,444	\$ 506,727	\$ 2,572,133
Retainage Payable	-	-	8,857
Due to Other Funds	-	61,852	942,061
Interfund Loans payable	-	185,920	185,920
Due to Other Governmental Units	-	162,295	186,386
Accrued Employee Benefits	-	387,169	2,349,538
Unearned Revenue	-	270,266	2,230,460
Custodial Accounts	-	43,706	2,686,465
<b>Total Liabilities</b>	<b>9,444</b>	<b>1,617,935</b>	<b>11,161,820</b>
<b>Fund Balances</b>			
Fund Balances:			
Nonspendable	-	703,016	767,806
Restricted	7,104,318	7,233,740	14,756,457
Restricted: Debt Service	-	21,775	21,775
Committed	-	34,719	34,719
Assigned	374,473	3,071,465	15,000,531
Unassigned	-	-	9,666,080
<b>Total Fund Balances</b>	<b>7,478,791</b>	<b>11,064,715</b>	<b>40,247,368</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 7,488,235</b>	<b>\$ 12,682,650</b>	<b>\$ 51,409,188</b>

See Accompanying Notes to Financial Statements