

Balance Sheet
Governmental Funds
December 31, 2014

	General	Roads	2007 Bond Redemption
Assets			
Cash & Cash Equivalents	\$ 4,181,737	\$ 2,794,866	\$ 777
Investments	8,561,200	3,578,951	-
Receivables, Net	850,165	736,984	3,952
Due from Other Funds	107,344	19,429	-
Interfund Loan Receivable	185,920	-	-
Due from Other Governmental Units	956,051	1,604,641	-
Inventories	2,962	-	-
Prepayments	38,861	34,564	-
Notes/Contracts Receivable	-	-	-
Debt Service Investment	-	-	1,565,000
Total Assets	\$ 14,884,240	\$ 8,769,435	\$ 1,569,729
Liabilities and Fund Balances			
Liabilities:			
Accounts/Vouchers Payable	\$ 493,858	\$ 967,326	\$ -
Retainage Payable	297,712	-	-
Due to Other Funds	51,108	559,318	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	14,602	25,245	-
Accrued Employee Benefits	1,511,660	504,943	-
Unearned Revenue	1,046,167	718,266	-
Custodial Accounts	1,207,773	3,802	1,569,729
Total Liabilities	4,622,880	2,778,900	1,569,729
Fund Balances			
Fund Balances:			
Nonspendable	41,823	34,564	-
Restricted: Special Revenue	346,630	83,663	-
Restricted: Debt Service	-	-	-
Committed	-	-	-
Assigned	39,539	5,872,308	-
Unassigned	9,833,368	-	-
Total Fund Balances	10,261,360	5,990,535	-
Total Liabilities and Fund Balance	\$ 14,884,240	\$ 8,769,435	\$ 1,569,729

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2014

	Capital Facilities Plan	Other Governmental Funds	Total Governmental Funds
Assets			
Cash & Cash Equivalents	\$ -	\$ 2,324,231	\$ 9,301,611
Investments	7,815,358	7,431,554	27,387,063
Receivables, Net	27,262	173,049	1,791,412
Due from Other Funds	-	21,037	147,810
Interfund Loan Receivable	-	-	185,920
Due from Other Governmental Units	89,397	957,173	3,607,262
Inventories	-	-	2,962
Prepayments	-	107,194	180,619
Notes/Contracts Receivable	-	1,052,010	1,052,010
Debt Service Investment	-	-	1,565,000
Total Assets	\$ 7,932,017	\$ 12,066,248	\$ 45,221,669
Liabilities and Fund Balances			
Liabilities:			
Accounts/Vouchers Payable	\$ 64,315	\$ 479,513	\$ 2,005,012
Retainage Payable	-	-	297,712
Due to Other Funds	-	24,634	635,060
Interfund Loans payable	-	185,920	185,920
Due to Other Governmental Units	-	165,687	205,534
Accrued Employee Benefits	-	395,401	2,412,004
Unearned Revenue	-	254,655	2,019,088
Custodial Accounts	-	52,992	2,834,296
Total Liabilities	64,315	1,558,802	10,594,626
Fund Balances			
Fund Balances:			
Nonspendable	-	1,157,764	1,234,151
Restricted: Special Revenue	7,493,229	6,882,700	14,806,222
Restricted: Debt Service	-	36,723	36,723
Committed	-	30,355	30,355
Assigned	374,473	2,403,103	8,689,423
Unassigned	-	(3,199)	9,830,169
Total Fund Balances	7,867,702	10,507,446	34,627,043
Total Liabilities and Fund Balance	\$ 7,932,017	\$ 12,066,248	\$ 45,221,669

See Accompanying Notes to Financial Statements