MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

301 S Park Avenue, Room 340, PO Box 200547, Helena, Montana 59620-0547

ENTITY # #N/A

MONTANA
BROADWATER COUNTY
ADDRESS: 515 BROADWAY STREET
CITY, STATE ZIP: TOWNSEND, MT 59644

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING JUNE 30, 2014

FOR DEPARTMENT OF ADMINSTRATION USE ONLY

Entered into Database		Date:
Reviewed by System's Staff		

REVISED AUGUST 25, 2014/VERSION 14.1

ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, _____

ENTITY #: _____
ENTITY NAME: BROADWATER COUNTY
ADDRESS: 515 BROADWAY STREET
CITY, STATE, ZIP: TOWNSEND, MT 59644

If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

Please return this filing fee form with your annual financial report form to:

Montana Department of Administration
Local Government Services Bureau
301 S. Park Ave - Room 340
PO Box 200547
Helena, MT 59620-0547

PLEASE NOTE: This version of this form is NOT self calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the debt proceeds received by your government indicate that an audit will be required. A self calculating version of this form can be found on our website at:
http://doa.mt.gov/lgsb/Forms/AccountingSystemsProgram/6_FilingFeeForms/default.mcpx.

If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2), please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the Administrative Rules of Montana.

Annual Resources Equal to or Greater Than:	Annual Resources Less Than	Filing Fee
$0	$500,000	$0
$500,000	$1,000,000	$435
$1,000,000	$1,500,000	$635
$1,500,000	$2,500,000	$760
$2,500,000	$5,000,000	$845
$5,000,000	$10,000,000	$890
$10,000,000	$50,000,000	$965
$50,000,000		$1,000

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

GL#	**Amount Received:** $ _____ **Date:** _____
TD#	**By:** _____

REVISED 06-2013 VERSION 12.4

Determination of Filing Fee Form

Note: This form is NOT self calculating, self calculating forms can be found on our website.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of the OMB Circular A-133 threshold (i.e., $500,000 or more), regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the forms, loans and loan guarantees.

GOVERNMENTAL FUNDS - PAGE 16 *(STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)*	
Total Revenues	5,563,205.00
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00
Special and/or Extraordinary Items (Revenues only)	0.00

ENTERPRISE FUNDS - PAGE 19 *(STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS)* *Note: Do not include revenues of Internal Service Funds*		
Total Operating Revenues	440,470.00	**Box #1**
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	5,905.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	2,752.00	**Filing Fee Owed**
Interest Revenues	0.00	
Other Non-operating Revenues not included above	0.00	
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

ENTERPRISE FUNDS - PAGE 20 *(STATEMENT OF CASH FLOWS)*	
Proceeds from Sale of Capital Assets	0.00

TRUST FUNDS - PAGE 22 *(STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)* *NOTE: Do not include additions to Investment Trust Funds*	
Total Additions to **Pension & Private Purpose** Trust Funds Only	440,229.00
Total Revenues for Calculation of Filing Fee	**$6,452,561.00**

If this amount is less than $500,000, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If this amount is $500,000 or greater, filing fee and audit are required. STOP - No need to complete Part II.

Part II - Determination of Audit Requirement w/ No Filing Fee (Enter Manually)		
Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		**Box #2**
Board of Investments - InterCAP loan proceeds		
Rural Development Loan proceeds		
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)		
Other: Specify Federal or State agency or other local govt		**Audit Required?**
Total Debt Proceeds		
Total Revenues + Total Debt Proceeds		

If this amount is $500,000 or greater, you are required to have an audit for the fiscal year.

BROADWATER COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY

SECTION

TO THE CITIZENS OF BROADWATER COUNTY, MONTANA

State law requires that all general purpose local governments publish within six months of the close of each fiscal year; a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States and audited in accordance with general accepted auditing standards by a firm or licensed certified public accountant. Pursuant that requirement, we herby issue the comprehensive annual report of Broadwater County for the fiscal year ended June 30, 2014

The County, with assistance of CPA firm Denning, Downey & Associates, P.C., has prepared unaudited financial statements to meet the requirements of Governmental Standards Board No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments (GASB 34).

PROFILE OF BROADWATER COUNTY

Broadwater County was established January 31, 1897, as a commission form of government, and is located in the southwestern portion of the state. The county seat is Townsend, the first city on the Missouri River, is the only incorporated city in the county. Although there are several communities such as the Silos area, Toston, Radersburg, the Wheatland area, and Winston The County has approximately 1193 square miles and a population of 5617.

The County provides a full range of services, including general government services that encompass legal, election, financial, and public records and administration. Other major services of the County are public safety and solid waste removal. The County also provides extension, library, aging services, public health, disaster and emergency, homeland security, weed and mosquito control.

The annual budget serves as a foundation for Broadwater County's financial; planning and control. All other agencies of the County are required to submit requests for appropriation to the Accounting Manager by the end of June each year. These requests are the starting point for developing a proposed budget. The Board of County Commissioners is required to hold a public hearing on the proposed budget and to adopt a final budget.

FACTORS AFFECTING FINANCIAL CONDITION

The finances of Broadwater County are solvent. The Detention Center has begun to generate revenue again and is self-funded and on average has near maximum occupancy. Broadwater County is currently debt free. Our taxable value did decrease from FY13 to FY14 by $187,000 or $187.00 per mill as a result of lost business tax revenues from the business equipment tax change from SB 372 and SB 96. The tax burden per capital has remained constant. As of December 15, 2014, Broadwater County's protested tax cash balance is $ 268,772.04. Some of the protests date back several years over utilities and to date, there is no resolution by the State of Montana Department of Revenue.

The 2001 Montana Legislature provided major tax reform for local governments. House Bill 124 replaced current funding structure, simplifying the flow of revenue between local government and the State. Revenues from motor vehicle licensing, gaming revenue and other sources are now forwarded to

the state and come back to the County in the form of an Entitlement Share. The next significant change to this process was in 2011 when the legislature froze the payment amounts for FY-13 and FY-14. The legislature also changed how the overall growth rate is calculated with the new "base" being the actual 2012 payment amount. A reduction in the valuation of unsold subdivided lots due to the Heidecker case decision by the Supreme Court added to the changes. The Entitlement Share payment for fiscal year 2014 was $447,885.64.

When the calculations were completed for FY-14 the growth rate hit the 3 % cap, therefore the growth rate applied to all counties payments was be 3%; however, the 2011 legislature also passed SB 372 which further reduced the tax rate on business equipment. The lost revenue from that legislation was added to the base amount for each county--prior to the growth factor being applied. Because the lost revenue is now included in the base, the actual increase in the Entitlement Share Payments for each county varies widely, as does the percent when compared the FY-13 to FY-14 amounts. SB 96 further reduced the tax rate on business equipment and became effective for tax years beginning after December 31, 2013. Business equipment that is not liened to real property (included in the real property tax statements) is taxed in May, based upon January values. The lost property tax revenue will be reimbursed in June 2014 as a special Entitlement Share payment.

The legislature also recognized the importance of providing a health care benefit to employees, and the rising cost of such a benefit, and authorized local governments to raise mills to cover the cost of increases for this benefit. Commissioners levied 44.23 mills for health care benefits for 2014; 25.05 were permissive and 19.18 were not.

Cash Management Policies

Broadwater County operates an investment program for idle cash belonging to the county. The intent of the cash management system is to limit the amount of funds placed in accounts where low to no interest is paid. Idle cash was invested in U.S. Government bonds, ranging from $250,000 to $1,000,000, with average yield of .88% in June 2014. The Short Term Investment Pool (STIP) is the liquid investment pool with $1,789,968 million. All investments are required to meet collateral requirements as defined by state law. The County Treasurer manages the investments of Broadwater County.

Summary

This financial report is designed to provide readers with a general overview of the County's finances and the County's accountability for the money it receives. The reader is invited to review the Management's Discussion and Analysis for more detailed information regarding the County's financial status.

Respectfully submitted,

Debbie Kelley

Debbie Kelley

Accounting Manager

BROADWATER COUNTY
ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Laura Obert	12/31/2014
Commissioner	Elaine Graveley	12/31/2016
Commissioner	Franklin Slifka	12/31/2018
Assessor	n/a	
Attorney	Karla Mae Bosse	12/31/2014
Auditor	n/a	
Treasurer/Clerk & Recorder/School Superintendent	Douglas Ellis	12/31/2014
Clerk of district court	Valerie H. Hornsveld	12/31/2016
Justice of the peace	Gary A. Olsen	12/31/2014
Public administrator	n/a	
Sheriff / Coroner	Brenda K. Ludwig	12/31/2014
Accounting Manager	Debbie Kelley	Not Elected

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
BROADWATER COUNTY
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2014

Respectfully submitted;

Debbie Kelley - Accounting Manager

County Clerk and Recorder or City/Town Clerk-Treasurer

12/29/14

Date

FINANCIAL

SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS

Broadwater County

Management's Discussion & Analysis – June 30, 2014

In 1999, the Governmental Accounting Standard Board (GASB) issued a new accounting standard that essentially revised the form of governmental entities' financial statements. Broadwater County implemented the new financial report for Fiscal Year ending June 30, 2004.

The following discussion and analysis of Broadwater County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2014. Reading this narrative in conjunction with the governing body's transmittal letter on page 1 and the County's financial statements should give you a complete overview of the activities and financial status of Broadwater County.

Financial Highlights

The assets of Broadwater County exceeded its liabilities. Total net assets were $11,253,351.

- ✓ The total fiscal year end governmental fund balance was $4,719,325.
- ✓ The unassigned general fund balance at fiscal year-end was $1,568,561. More information regarding the general fund and other funds such as public safety, detention, road and solid waste balances is contained in the Economic Factors and Future Outlook section ward the end of the management discussion and analysis (MD & A).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of the following three components:

1. Government-wide Financial statements
2. Fund Financial Statements
3. Notes to the Financial Statements

Other supplementary information is also included at the end of the financial section.

Government Wide Financial Statements

The Government Wide Financial statements are designed to provide readers with a broad overview of the County's finances using the accrual basis of accounting, the basis of accounting used by most private sector businesses.

The **Statement of Net Position** presents information on all of the County's assets and liabilities or per GASBS No. 65, classifies them as deferred outflows or deferred inflows of resources effective fiscal year ending June 30, 2014. The difference between the inflows and outflows are reported as net position. Over time, increases and decreases in net position may provide an indication of whether the County's financial position is staying the same, improving or deteriorating.

The **Statement of Activities** presents information reflecting how the County's net assets have changed during the fiscal year just ended. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes are earned but unused vacation leave).

The Government Wide Financial statements distinguish functions of the County that are **Governmental activities** principally supported by taxes, intergovernmental revenues, and other non-exchange revenues. Examples of government activities are public safety, culture and recreational services, economic development and public works. **Business type activities** are financed in whole or in part by fees charged to external parties for goods or services. Examples of business type activities are Solid Waste and the Silos Recreation area.

Fund Financial Statements

Traditional users of the County's financial statements will find the Fund Financial Statement presentation more familiar. With GASB 34, the focus is now on major funds rather than fund types.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. A major fund should generally meet both of the following criteria:

1. Total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total (assets, liabilities etc.) for that fund type (i.e., governmental or enterprise funds) and,

2. Total assets, liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into two categories: Governmental funds and Proprietary funds.

Governmental Funds

Governmental funds are used to report those same functions reported as governmental activities in the Government Wide Financial statements. However, unlike the government wide statements, the fund financial statements are prepared on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized when they become measureable and available, and expenditures are recognized when the related fund liability is incurred, with the exception of long term debt and similar long term items which are recorded when due. Therefore, the focus of the governmental fund financial statements is on near term inflows and outflows of spendable resources as well as on the balance of spendable resources available at the end of the fiscal year.

Since the focus of the governmental funds is on near term resources, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. To facilitate this comparison, reconciliation is provided for both the governmental fund balance sheet and the governmental statement of revenues, expenditures, and changes in fund balances.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Road, Public Safety, Detention Center, and Deep Creek Project funds. These 5 funds are considered to the major funds. Data from other governmental funds is combined into a single, aggregated presentation and individual fund data for each of these non-major funds is provided in the form of combining statements located within the supplementary information following the notes to the financial statements.

The County adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided to demonstrate compliance with this budget.

The Basic Governmental Fund Financial statements can be found on pages 13-17 of this report.

Proprietary Funds

The County maintains two enterprise proprietary funds. The Proprietary Fund Financial statements are prepared on the accrual basis of accounting. Enterprise funds are used to report the same functions presented as business type activities in the government wide financial statements. The County uses enterprise funds to account for its Solid Waste and Silos Recreation Area operations.

Proprietary funds provide the same type of information as the Government Wide Financial statements only in more detail. The Basic Proprietary Fund Financial statements can be found on pages 18-21.

Government Wide Financial Analysis

The County has presented its financial statements under the reporting model required by GASB 34.

Net assets over time may serve useful as the indicator of a government's financial position. The net assets for the fiscal year ending June 30, 2014 are $10,431,100 (assets exceeded liabilities).

The County's largest portion of net assets reflects investment in capital assets, land, and construction in progress, buildings, equipment and vehicles. These assets are used to provide services to the citizens of Broadwater County and are not available for future spending. The County's investment in capital assets is reported net of related debt. Resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following MD & A Comparison report Table 1, presents condensed financial information on the County's Net Position and Table 2, presents condensed financial information on the County's Changes in Net Position as of and for the fiscal year end June 30, 2014.

GOVERNMENTAL ACTIVITIES

Net assets in governmental activities' decreased by $370,361 during fiscal year 2014. Program revenues in the capital grants and contributions column include grants from federal and state sources.

BUSINESS-TYPE ACTIVITIES

Net assets in business type activities' decreased by $111,881 during the fiscal year 2014.

Financial Analysis of the County's Funds

As noted previously, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The total fund balance for governmental funds for the fiscal year ended 2014 was $4,719,325. A fund balance of $3,194,014 has been reserved for other projects.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the Government Wide Financial statements, but in more detail.

General Fund Budgetary Highlights

No significant variances existed between the final revenue budget and the actuals.

No significant variances existed between the final expenditure budget and the actuals.

Capital Asset and Debt Administration

Capital Assets

Broadwater County has set the capitalization threshold for reporting capital assets at $5,000. The County's investment in capital assets for its governmental and business type activities includes buildings, equipment, and improvements other than building. A reduction in assets was due to depreciation. As of June 30, 2014, the total balance was $5,389,690.

Debt Administration (liabilities)

The County entered into a lease which meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13. The Solid Waste department leased a new skid steer on March 24, 2014, at an original cost of $54,250.

Economic Factors and Future Outlook

Property taxes are not keeping up with inflation. The recommended maximum reserve of 33% of the annual budget was maintained for FY14. These reserves are necessary because the first installment of property taxes is due November of each year and property taxes are the major source of income for these funds. Cash balances decrease between July 1st and November 30th. Therefore, the reserves are needed to pay expenditures of these 5 months.

The annual budget assures the efficient, effective and economic uses of the County's resources, as well as ensuring projects and objectives are carried out according to prioritized planning. Through the budget, the County Commissioners set the direction of the County and allocate its resources accordingly.

The following factors were considered in preparing the budget for the 2014 fiscal year:

- ✓ Road equipment continues to deteriorate. A plan has been established to rotate the old equipment out and new equipment in. The many subdivisions that have developed within the County put added wear and tear on County roads. This has created a need for an additional machine operator but there is no additional revenue in the budget to allow for an increase in staff.
- ✓ The taxable valuation of the County Wide taxing jurisdiction $187.00 per mill from FY 13 to FY 14. This was a result of lost business tax revenues from the change in business equipment tax from SB372 and SB 96. However, most of that money comes back from the State to the County in the form of an Entitlement Share.
- ✓ MCA 15-10-420, as amended by SDB 491, mandated we reduce our permissive medical levy (fund 2372) to reach a target goal by FY 2014. The target was reached and the County was allowed to mill 25.05 mills for the permissive medical and 19.18 mills for the employer contribution to health insurance (fund 2371). Both were based on the County wide valuation of 1 mill equaling $13,346.00 per mill.
- ✓ County employees' salaries have been lower than average for many years. The County employees received a $.45 per hour increase during FY14. This was approved for the elected officials by the County Compensation Board. The elected officials then recommended it be given to all County employees. This

increase in base salaries/wages is to assist the County in retaining employee's long term and cut down on staffing turnover by making wages more competitive.

- ✓ Protested taxes continue to have a negative effect on Cash balances for many funds. Potential growth in the County slowed down as a result of the County being saturated by subdivisions and the overall state of the economy in the United States. When the market slowed down a few years ago, sales of lots nearly ceased. Furthermore, a Supreme Court decision lost by Department of Revenue has resulted in lower tax rates for unsold subdivision lots. The Clerk and Recorder revenue is down along with that of the Planning Department.

As the County entered Fiscal Year 14 (FY14), revenue was adversely affected by subdivision properties disputing taxes of fully developed land vs. agriculture land. Reserves are set at the maximum level allowed by law in an effort to ensure adequate cash flow throughout the year. However, between delinquent taxes and protested taxes, there is not always adequate cash flow in every fund. The County is committed to maintain a long term Capital Improvements Plan, with a primary function of protecting and replacing infrastructure and equipment.

In summary, Broadwater County has continued to maintain services at previous year levels. Frequently, the county is faced with the need to run special mill levy elections to improve/expand the services provided to our community, such as our school, hospital, and fire department. However, in FY 09 two mill levy elections failed. One in FY13 failed. The following is a summary of required annual tax per fiscal year since 2003 for property valued at $100,000:

- FY 2003 required annual taxes of $1,164.62
- FY 2004 required annual taxes of $1,137.81
- FY 2005 required annual taxes of $1,068.55
- FY 2006 required annual taxes of $1,072.68
- FY 2007 required annual taxes of $1,048.33
- FY 2008 required annual taxes of $1,076.84
- FY 2009 required annual taxes of $1,020.68
- FY 2010 required annual taxes of $ 893.26
- FY 2011 required annual taxes of $ 829.00
- FY 2012 required annual taxes of $ 835.25
- FY 2013 required annual taxes of $ 720.00

Cumulative effects of several legislative bills in recent years have changed the methodology in how taxable values are calculated. Examples of those changes include, but aren't limited to- tax exempt statuses, lower business equipment tax, the class of property, and reclassifications of unsold subdivided lands.

The changes in how Broadwater County calculates the property tax due are based on the *fair market value* of the home or property in question, as determined by the Broadwater County Property Tax Assessor, an employee of the Montana Department of Revenue. Each property is individually taxed each year, and any improvements or additions made to your property may increase its appraised value. The median value for FY 2014 was $159,700 and estimated annual taxes of $1,142.00.

All figures are based on buildings and land only. NO fees are included.

Financial Contact

The County's financial statements are designed to provide users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning any of the information presented in this report or requesting additional information should be sent to Broadwater County Accounting Manager, 515 Broadway, Townsend, MT 59644.

BASIC

FINANCIAL

STATEMENTS

BROADWATER COUNTY, MONTANA

Fiscal Year Ended June 30, 2014

UNAUDITED FINANCIAL STATEMENTS

UNAUDITED

Broadwater County, Montana
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 4,337,519	$ 195,299	$ 4,532,818
Taxes and assessments receivable, net	248,188	122,775	370,963
Accounts receivable - net	-	2,893	2,893
Notes and loans receivable	120,000	-	120,000
Interest receivable	2,700	-	2,700
Due from other governments	333,003	808	333,811
Total current assets	$ 5,041,410	$ 321,775	$ 5,363,185
Noncurrent assets			
Capital assets - land	$ 263,404	$ 2,959	$ 266,363
Capital assets - construction in progress	78,673	-	78,673
Capital assets - depreciable, net	5,047,613	497,517	5,545,130
Total noncurrent assets	$ 5,389,690	$ 500,476	$ 5,890,166
Total assets	$ 10,431,100	$ 822,251	$ 11,253,351
LIABILITIES			
Current liabilities			
Accrued payroll	$ 73,897	$ 3,762	$ 77,659
Short term loan payable	-	9,400	9,400
Current portion of long-term capital liabilities	-	11,313	11,313
Current portion of compensated absences payable	174,793	19,207	194,000
Total current liabilities	$ 248,690	$ 43,682	$ 292,372
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	$ 620,267	$ 140,449	$ 760,716
Noncurrent portion of long-term capital liabilities	-	30,046	30,046
Noncurrent portion of compensated absences	41,001	4,505	45,506
Total noncurrent liabilities	$ 661,268	$ 175,000	$ 836,268
Total liabilities	$ 909,958	$ 218,682	$ 1,128,640
NET POSITION			
Net investment in capital assets	$ 5,389,690	$ 459,117	$ 5,848,807
Restricted for general government	226,411	-	226,411
Restricted for public safety	1,359,236	-	1,359,236
Restricted for public works	984,120	-	984,120
Restricted for public health	219,131	-	219,131
Restricted for social and economic services	71,288	-	71,288
Restricted for culture and recreation	125,314	-	125,314
Restricted for Miscellaneous purposes	361,246	-	361,246
Unrestricted	784,706	144,452	929,158
Total net position	$ 9,521,142	$ 603,569	$ 10,124,711

UNAUDITED

Broadwater County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 1,794,826	$ 279,609	$ 18,112	$ -	$ (1,497,105)	$	$ (1,497,105)
Public safety	1,927,227	961,944	178,509	-	(786,774)		(786,774)
Public works	849,527	29,301	365,230	51,015	(403,981)		(403,981)
Public health	342,019	11,839	107,591	-	(222,589)		(222,589)
Social and economic services	102,783	-	1,000	-	(101,783)		(101,783)
Culture and recreation	140,849	53,253	-	-	(87,596)		(87,596)
Miscellaneous	749,040	-	-	-	(749,040)		(749,040)
Total governmental activities	$ 5,906,271	$ 1,335,946	$ 670,442	$ 51,015	$ (3,848,868)	$ -	$ (3,848,868)
Business-type activities:							
Solid Waste	$ 539,924	$ 376,662	$ -	$ -	$	$ (163,262)	$ (163,262)
Silo's Recr	21,084	63,808	-	-		42,724	42,724
Total business-type activities	$ 561,008	$ 440,470	$ -	$ -	$ -	$ (120,538)	$ (120,538)
Total primary government	$ 6,467,279	$ 1,776,416	$ 670,442	$ 51,015	$ (3,848,868)	$ (120,538)	$ (3,969,406)
General Revenues:							
Property taxes for general purposes					$ 2,326,879	$ 5,905	$ 2,332,784
Miscellaneous					103,164	-	103,164
Interest/investment earnings					23,854	2,752	26,606
PILT					572,853	-	572,853
State entitlement					431,000	-	431,000
Intergovernmental agreement					14,000	-	14,000
Planning fees					6,332	-	6,332
Contributions & donations					425	-	425
Total general revenues, special items and transfers					$ 3,478,507	$ 8,657	$ 3,487,164
Change in net position					$ (370,361)	$ (111,881)	$ (482,242)
Net position - beginning					$ 9,891,503	$ 715,450	$ 10,606,953
Net position - end					$ 9,521,142	$ 603,569	$ 10,124,711

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Broadwater County, Montana
Balance Sheet
Governmental Funds
June 30, 2014

	General	Road	Public Safety	Detention Center	Deep Creek Bridges Project	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and investments	$ 1,245,212	$ 544,946	$ 294,226	$ 359,579	$ (27,658)	$ 1,921,214	$ 4,337,519
Taxes and assessments receivable, net	55,494	28,388	45,758	5,871	-	112,677	248,188
Notes and loans receivable	120,000	-	-	-	-	-	120,000
Interest receivable	2,700	-	-	-	-	-	2,700
Due from other funds	86,651	-	-	-	-	-	86,651
Due from other governments	128,928	-	3,275	99,113	51,014	50,673	333,003
Total current assets	$ 1,638,985	$ 573,334	$ 343,259	$ 464,563	$ 23,356	$ 2,084,564	$ 5,128,061
Noncurrent assets:							
Advances to other funds	$ 10,293	$ -	$ -	$ -	$ -	$ -	$ 10,293
Total noncurrent assets	$ 10,293	$ -	$ -	$ -	$ -	$ -	$ 10,293
Total assets	$ 1,649,278	$ 573,334	$ 343,259	$ 464,563	$ 23,356	$ 2,084,564	$ 5,138,354
Current liabilities:							
Accrued payroll	$ 25,223	$ 5,631	$ 21,040	$ 11,070	$ -	$ 10,933	$ 73,897
Due to other funds	-	-	-	-	51,014	35,637	86,651
Total current liabilities	$ 25,223	$ 5,631	$ 21,040	$ 11,070	$ 51,014	$ 46,570	$ 160,548
Noncurrent liabilities:							
Advances payable	$ -	$ -	$ -	$ -	$ -	$ 10,293	$ 10,293
Total noncurrent liabilities	$ -	$ -	$ -	$ -	$ -	$ 10,293	$ 10,293
Total liabilities	$ 25,223	$ 5,631	$ 21,040	$ 11,070	$ 51,014	$ 56,863	$ 170,841
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows of resources	$ 55,494	$ 28,388	$ 45,758	$ 5,871	$ -	$ 112,677	$ 248,188
Total deferred inflows of resources	$ 55,494	$ 28,388	$ 45,758	$ 5,871	$ -	$ 112,677	$ 248,188
FUND BALANCES							
Restricted	-	539,315	276,461	447,622	-	1,930,619	3,194,017
Unassigned fund balance	1,568,561	-	-	-	(27,658)	(15,595)	1,525,308
Total fund balance	$ 1,568,561	$ 539,315	$ 276,461	$ 447,622	$ (27,658)	$ 1,915,024	$ 4,719,325

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Broadwater County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2014

Total fund balances - governmental funds	$	4,719,325
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		5,389,690
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		248,188
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(836,061)
Total net position - governmental activities	$	9,521,142

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Broadwater County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

	General	Road	Public Safety	Detention Center	Deep Creek Bridges Project	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes and assessments	$ 697,916	$ 263,896	$ 325,748	$ 97,165	$ -	$ 1,007,817	$ 2,392,542
Licenses and permits	15,240	-	2,380	-	-	750	18,370
Intergovernmental	788,988	247,267	111,163	-	51,015	539,543	1,737,976
Charges for services	164,342	1,576	272,144	689,799	-	152,367	1,280,228
Fines and forfeitures	68,422	-	-	-	-	7,626	76,048
Miscellaneous	10,948	-	2,898	-	-	20,341	34,187
Investment earnings	15,478	-	-	-	-	8,376	23,854
Total revenues	$ 1,761,334	$ 512,739	$ 714,333	$ 786,964	$ 51,015	$ 1,736,820	$ 5,563,205
EXPENDITURES							
General government	$ 1,376,121	$ -	$ -	$ -	$ -	$ 208,844	$ 1,584,965
Public safety	81,391	-	962,886	606,453	-	128,814	1,779,544
Public works	-	364,754	-	-	-	261,528	626,282
Public health	149,626	-	-	-	-	190,586	340,212
Social and economic services	4,310	-	-	-	-	97,648	101,958
Culture and recreation	-	-	-	-	-	120,653	120,653
Miscellaneous	-	-	-	-	-	749,040	749,040
Capital outlay	55,235	7,853	-	24,366	78,673	84,723	250,850
Total expenditures	$ 1,666,683	$ 372,607	$ 962,886	$ 630,819	$ 78,673	$ 1,841,836	$ 5,553,504
Excess (deficiency) of revenues over expenditures	$ 94,651	$ 140,132	$ (248,553)	$ 156,145	$ (27,658)	$ (105,016)	$ 9,701
OTHER FINANCING SOURCES (USES)							
Transfers in	$ 8,000	$ 88,745	$ 140,000	$ -	$ -	$ 297,300	$ 534,045
Transfers out	(260,383)	(90,000)	-	(82,647)	-	(101,015)	(534,045)
Total other financing sources (uses)	$ (252,383)	$ (1,255)	$ 140,000	$ (82,647)	$ -	$ 196,285	$ -
Net Change in Fund Balance	$ (157,732)	$ 138,877	$ (108,553)	$ 73,498	$ (27,658)	$ 91,269	$ 9,701
Fund balances - beginning	$ 1,726,293	$ 400,438	$ 385,014	$ 374,124	$ -	$ 1,823,755	$ 4,709,624
Fund balance - ending	$ 1,568,561	$ 539,315	$ 276,461	$ 447,622	$ (27,658)	$ 1,915,024	$ 4,719,325

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Broadwater County, Montana
Reconciliation of the Statement of Revenues, Expenditures.
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

Amounts reported for *governmental activities* in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	9,701
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
- Capital assets purchased		250,850
- Depreciation expense		(398,664)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Donated capital assets		41,415
- Long-term receivables (deferred revenue)		(68,710)
The change in compensated absences is shown as an expense in the Statement of Activities		(39,925)
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Post-employment benefits other than retirement liability		(165,028)
Change in net position - Statement of Activities	$	(370,361)

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Broadwater County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Non-major Enterprise	Totals
ASSETS			
Current assets:			
Cash and investments	$ 201,462	$ (6,163)	$ 195,299
Taxes and assessments receivable, net	122,775	-	122,775
Accounts receivable - net	2,893	-	2,893
Due from other governments	-	808	808
Total current assets	$ 327,130	$ (5,355)	$ 321,775
Noncurrent assets:			
Capital assets - land	$ 2,959	$ -	$ 2,959
Capital assets - depreciable, net	436,517	61,000	497,517
Total noncurrent assets	$ 439,476	$ 61,000	$ 500,476
Total assets	$ 766,606	$ 55,645	$ 822,251
LIABILITIES			
Current liabilities:			
Accrued payroll	$ 3,762	$ -	$ 3,762
Short term loan payable	-	9,400	9,400
Current portion of long-term capital liabilities	11,313	-	11,313
Current portion of compensated absences payable	19,207	-	19,207
Total current liabilities	$ 34,282	$ 9,400	$ 43,682
Noncurrent liabilities:			
Noncurrent portion of long-term liabilities	$ 140,449	$ -	$ 140,449
Noncurrent portion of long-term capital liabilities	30,046	-	30,046
Noncurrent portion of compensated absences	4,505	-	4,505
Total noncurrent liabilities	$ 175,000	$ -	$ 175,000
Total liabilities	$ 209,282	$ 9,400	$ 218,682
NET POSITION			
Net investment in capital assets	$ 398,117	$ 61,000	$ 459,117
Unrestricted	159,207	(14,755)	144,452
Total net position	$ 557,324	$ 46,245	$ 603,569
Total liabilities and net position	$ 766,606	$ 55,645	$ 822,251

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Broadwater County, Montana
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Non-major Enterprise	Totals
OPERATING REVENUES			
Charges for services	$ 19,079	$ 2,808	$ 21,887
Miscellaneous revenues	18,237	61,000	79,237
Special assessments	339,346	-	339,346
Total operating revenues	$ 376,662	$ 63,808	$ 440,470
OPERATING EXPENSES			
Personal services	$ 233,079	$ -	$ 233,079
Supplies	60,542	-	60,542
Purchased services	177,690	21,084	198,774
Building materials	874	-	874
Fixed charges	5,157	-	5,157
Depreciation	61,082	-	61,082
Total operating expenses	$ 538,424	$ 21,084	$ 559,508
Operating income (loss)	$ (161,762)	$ 42,724	$ (119,038)
NON-OPERATING REVENUES (EXPENSES)			
Taxes/assessments revenue	$ 5,905	$ -	$ 5,905
Intergovernmental revenue	2,752	-	2,752
Donation	(1,500)	-	(1,500)
Total non-operating revenues (expenses)	$ 7,157	$ -	$ 7,157
Income (loss) before contributions and transfers	$ (154,605)	$ 42,724	$ (111,881)
Change in net position	$ (154,605)	$ 42,724	$ (111,881)
Net Position - Beginning of the year	$ 711,929	$ 3,521	$ 715,450
Net Position - End of the year	$ 557,324	$ 46,245	$ 603,569

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Broadwater County, Montana
Combined Statement of Cash Flows
All Proprietary Fund Types
Fiscal Year Ended June 30, 2014

	Business - Type Activities		
	Solid Waste	Non-major Enterprise	Totals
Cash flows from operating activities:			
Cash received from providing services	$ 16,558	$ 2,808	$ 19,366
Cash received from special assessments	339,346	-	339,346
Cash received from miscellaneous sources	18,237	61,000	79,237
Cash payments to suppliers	(64,650)	1,177	(63,473)
Cash payments for professional services	(177,690)	(21,084)	(198,774)
Cash payments to employees	(160,308)	9,400	(150,908)
Net cash provided (used) by operating activities	$ (28,507)	$ 53,301	$ 24,794
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	$ (57,850)	$ (61,000)	$ (118,850)
Principal paid on debt	(12,891)	-	(12,891)
Proceeds from bonds, loans and advances	54,250	-	54,250
Net cash provided (used) by capital and related financing activities	$ (16,491)	$ (61,000)	$ (77,491)
Cash flows from non-capital financing activities:			
Tax levies and contributions from the County	$ 15,008	$ -	$ 15,008
Cash donations	(1,500)	-	(1,500)
Cash received from other sources	2,752	-	2,752
Net cash provided (used) from non-capital financing activities	$ 16,260	$ -	$ 16,260
Net increase (decrease) in cash and cash equivalents	$ (28,738)	$ (7,699)	$ (36,437)
Cash and cash equivalents at beginning	230,200	1,536	231,736
Cash and cash equivalents at end	$ 201,462	$ (6,163)	$ 195,299
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (161,762)	$ 42,724	$ (119,038)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	61,082	-	61,082
Other post-employment benefits	64,178	-	64,178
Changes in assets and liabilities:			
Increase in accounts receivable	(2,521)	-	(2,521)
Decrease in due from other governments	1,923	1,177	3,100
Increase in compensated absences	7,423	-	7,423
Increase in short term loans payable	-	9,400	9,400
Increase in accrued wages payable	1,170	-	1,170
Net cash provided (used) by operating activities	$ (28,507)	$ 53,301	$ 24,794

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Broadwater County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2014

	Investment Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and short-term investments	$ 4,227,406	$ 351,979	$ 414,741
Other receivables	-	9,400	113,242
Taxes receivable	-	-	669,550
Trust restricted cash	-	2,848,049	-
Total assets	$ 4,227,406	$ 3,209,428	$ 1,197,533
LIABILITIES			
Warrants payable	$ -	$ -	$ 442,299
Accounts payable	-	-	26,607
Due to others	-	-	728,627
Total liabilities	$ -	$ -	$ 1,197,533
NET POSITION			
Assets held in trust	$ 4,227,406	$ 3,209,428	

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Broadwater County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2014

	Investment Trust Funds	Private Purpose Trust Funds
ADDITIONS		
Contributions:		
Contributions to Investment Trust Fund	$ 2,360,254	$ -
Investment earnings:		
Interest and change in fair value of investments	25,949	340,229
Total additions	$ 2,386,203	$ 440,229
DEDUCTIONS		
Distributions from investment trust fund	$ 3,061,140	$ -
Other expenditures	-	266,026
Total deductions	$ 3,061,140	$ 266,026
Change in net position	$ (674,937)	$ 174,203
Net Position - Beginning of the year	$ 4,902,343	$ 3,035,225
Net Position - Beginning of the year - Restated	$ 4,902,343	$ 3,035,225
Net Position - End of the year	$ 4,227,406	$ 3,209,428

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

GASBS No. 65, *Items Previously Reported as Assets and Liabilities,* establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This standard is effective for fiscal year ending June 30, 2014.

Financial Reporting Entity

In determining the financial reporting County, the County complies with the provisions of GASB statement No. 14, *The Financial Reporting County*, as amended by GASB statement No. 61, *The Financial Reporting County: Omnibus,* and includes all component units of which the County appointed a voting majority of the component units' board; the County is either able to impose its' will on the unit or a financial benefit or burden relationship exists. In addition, the County complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the County.

Primary Government

The County is a political subdivision of the State of Montana governed by an elected three member Board of County Commissioners. The County utilizes the commission form of government. The County is considered a primary government because it is a general purpose local government. Further, it meets the following criteria: (a) It has a separately elected governing body (b) It is legally separate and (c) It is fiscally independent from the State and other local governments.

Basis of Presentation, Measurement Focus and Basis of Accounting.

Government-wide Financial Statements:

Basis of Presentation
The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the reporting County except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in

whole or in part by fees charged to external parties for goods or services. Eliminations have been made in the consolidation of business-type activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function. The County does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The County generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net assets are available.

Fund Financial Statements:

Basis of Presentation
Fund financial statements of the reporting County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on

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major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds

Modified Accrual

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The County defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be upon receipt. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the

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susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Major Funds:
The County reports the following major governmental funds:

General Fund – This is the County's primary operating fund and it accounts for all financial resources of the County except those required to be accounted for in other funds.

Road Fund – A special revenue fund used to account for road department activity.

Public Safety Fund – A special revenue fund used to account for revenues and expenditures for public safety.

Detention Center Fund – A special revenue fund used to account for the activity of the detention center.

Deep Creek Bridges Project – A special revenue fund used to account for the activity of the Deep Creek Bridges Project.

***Proprietary Funds*:**
All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus concerns determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when earned and expenses are recognized when incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund's principal ongoing operations. The principal operating revenues for enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Major Funds:
The County reports the following major proprietary funds:

Solid Waste Fund – An enterprise fund that accounts for the activities of the County's solid waste service.

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Fiduciary Funds

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net assets. The fiduciary funds are:

Investment Trust Funds – To report the external portion of investment pools reported by the sponsoring government.

Private-purpose Trust Funds – To report all other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

Agency Funds – To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). This fund primarily consist of assets held by the County as an agent for individuals, private organizations, other local governmental entities and the County's claims and payroll clearing funds

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition
Composition of cash, deposits and investments at fair value on June 30, 2014, are as follows:

	Primary Government
Cash on hand and deposits:	
Cash on hand:	
Petty Cash	$ 1,650
Cash in Banks:	
Demand deposits	805,580
Savings deposits	200,000
Time deposits	
Investments:	
State Short-Term Investment Pool (STIP)	1,789,968
U.S. Government Bonds	6,729,750
Canyon Ferry Trust Investments	2,639,005
Total	$ 12,165,953

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Credit Risk

Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

(a) United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or

(c) Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):

(i) Federal home loan bank;
(ii) Federal national mortgage association;
(iii) federal home mortgage corporation; and
(iv) Federal farm credit bank.

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and Public money not necessary for immediate use by a County, city, or town that is not invested as authorize in Section 7-6-202 may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or place in repurchase agreements as authorized in Section 7-6-213.

Section 7-6-202, MCA, as amended, now limits authorized investments in certain securities that previously were permissible investments. The amendment does not apply to and does not require the sale of securities that were legal investments before the effective date of this act. However, the investments reported as collateralized mortgage obligations above are not authorized investments at the current time.

The government has no investment policy that would further limit its investment choices.

Short Term Investment Pool (STIP) Credit Quality ratings by the S&P's rating services as of June 30, 2014:

Security Investment Type	Amortized Cost	Credit Quality Rating	Weighted Average Maturity
Asset Backed Commercial Paper	$ 777,417,680	A1	30
Corporate Commercial Paper	138,958,389	A1	39

Unaudited

Corporate Variable-Rate	658,894,083	A1	38
Certificates of Deposit Fixed Rate	100,000,000	A1	219
Certificates of Deposit Variable-Rate	391,996,239	A1+	32
Other Asset Backed	38,440,281	NR	NA
U.S. Government Agency Fixed	75,003,275	A1+	194
U.S. Government Agency Variable -Rate	200,003,406	A1+	31
Money Market Funds (Unrated)	133,439,814	NR	1
Money Market Funds (Rated)	21,000,000	A1+	1
Total Investments	$ 2,535,153,167		43
Securities Lending Collateral Investment Pool	$ 1,861,748	NR	*

"*As of June 30, 2014, the Securities Lending Quality Trust liquidity pool had an average duration of 41 days and an average weighted final maturity of 114 days for U.S. dollar collateral. The duration pool had an average duration of 33 days and an average weighted final maturity of 548 days for U.S. dollar collateral."

Audited financial statements for the State of Montana's Board of Investments are available at 555 Fuller Avenue in Helena, Montana.

Condensed statements of investments pools
The following represents a condensed statement of net assets and changes in net assets for the Treasurer's Pool as of June 30, 2014.

Statement of Net Assets

Net assets held in trust for all pool participants:	
Equity of internal pool participants	$ 4,492,312
Equity of External pool participants	4,227,406
Total equity	$ 8,719,718

Condensed Statement of Changes in Net Assets	External	Internal
Investment earnings	$ 25,949	$ 28,061
Contributions to trust	2,360,125	2,410,600
Distributions paid	(3,061,139)	(2,561,238)
Net change in net assets	$ (675,065)	$ (122,577)
Net assets at beginning of year	4,902,472	4,614,888
Net assets at end of year	$ 4,227,407	$ 4,492,311

Unaudited

Cash equivalents
For purposes of the statement of cash flows, the enterprise funds consider all funds (including restricted assets) held in the County's cash management pool to be cash equivalents.

NOTE 3. CAPITAL ASSETS

The County's assets are capitalized at historical cost or estimated historical cost. County policy has set the capitalization threshold for reporting capital assets at $5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	50 years
Improvements	20 – 30 years
Equipment	5 – 20 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the County has included the value of all infrastructures into the 2014 Basic Financial Statements.

A summary of changes in governmental capital assets was as follows:

	Balance July 1, 2013	Additions/ Donations	Retirements/ Transfers	Balance June 30, 2014
Capital assets not being depreciated:				
Land	$ 263,404	$ -	$ -	$ 263,404
Construction in Progress	-	78,673	-	78,673
Total Capital Assets not being depreciated	$ 263,404	$ 78,673	$ -	$ 342,077
Other capital assets:				
Buildings	$ 4,498,953	$ -	$	$ 4,498,953
Improvements other than buildings	287,324	38,960		326,014
Machinery and equipment	4,330,535	174,902	(46,525)	4,458,912
Infrastructure	1,024,006	-	-	1,024,006
Total other capital assets at historical cost	$ 10,140,818	$ 213,862	$ (46,525)	$ 10,307,885
Less accumulated depreciation:	$ (4,908,133)	$ (398,664)	$ 46,525	$ (5,260,272)
Total	$ 5,496,089	$ (147,814)	$ -	$ 5,389,690

UnAudited

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	$ 4,908
Public safety	147,683
Public works	223,245
Public health	1,807
Social and economic services	825
Culture and recreation	20,196
Total governmental activities depreciation expense	$398,664

A summary of changes in business-type capital assets was as follows:

	Balance July 1, 2013	Additions/ Retirements	Adjustments/ Transfers	Balance June 30, 2014
Capital assets not being depreciated:				
Land	$ 2,959	$ 61,000	$ -	$ 63,959
Total Capital Assets not being depreciated	$ 2,959	$ 61,000	$ -	$ 63,959
Other capital assets:				
Buildings	$ 238,595	$ -	$ -	$ 238,595
Improvements other than buildings	161,471	-	-	161,471
Machinery and equipment	582,574	57,850	-	640,424
Total other capital assets at historical cost	$ 982,640	$ 57,850	$ -	$ 1,040,490
Less accumulated depreciation:	$ (542,891)	$ (61,082)	$ -	$ (603,973)
Total	$ 442,708	$ 57,768	$ -	$ 500,476

NOTE 4. LONG TERM DEBT OBLIGATIONS

In the governmental-wide and proprietary financial statements, outstanding debt is reported as liabilities.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Unaudited

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2014, the following changes occurred in liabilities reported in long-term debt:

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014	Due Within One Year
Compensated absences	$ 175,869	$ 39,925	$	$ 215,794	$ 174,793
Advances	67,343	-	(4,530)	62,813	-
Other post-employment benefits*	455,239	165,028	-	620,267	-
Total	$ 698,451	$ 204,953	$ (4,530)	$ 898,874	$ 174,793

*See Note 5

In prior years the general fund was used to liquidate compensated absences and claims and judgments.

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014	Due Within One Year
Compensated absences	$ 16,289	$ 7,423	$ -	$ 23,712	$ -
Capital leases	0	54,250	(12,891)	41,359	11,313
Other post-employment benefits*	76,271	64,178	-	140,449	-
Total	$ 92,560	$ 125,851	$ (12,891)	$ 205,520	$ 11,313

*See Note 5

Capital Leases

The County has entered into a lease which meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee when all terms of the lease agreements are met. Capital lease obligations outstanding as of June 30, 2014 were as follows:

Purpose	Origination Date	Interest rate	Capitalized Original Cost	Less: Accumulated Amortization	Net Value	Remaining Payments as of June 30, 2014
Equipment	03/24/2014	3.75%	$54,250	$ (12,891)	$41,359	$ 41,359
Total				$ (12,891	$41,359	$ 41,359

(2) Reported in business-type activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2015	$ 11,313	$ 1,578
2016	11,744	1,146
2017	18,302	698
Total	$ 41,359	$ 3,422

Unaudited

Compensated Absences

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. It is the County's policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but no more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave. The liability associated with governmental fund-type employees is reported in the governmental activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities/respective proprietary fund.

NOTE 5. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The healthcare plan provides for, and Montana State Law (2-18-704) requires local governments to allow employees with at least 5 years of service and who are at least age 50 along with surviving spouses and dependents to stay on the government's health care plan as long as they pay the same premium. Since retirees are usually older than the average age of the plan participants they receive a benefit of lower insurance rates. This benefit is reported as the Other Post-Employment Benefits (OPEB) liability. The government has less than 100 plan members and thus qualifies to use the "Alternative Measurement Method" for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Funding Policy. The government pays OPEB liability costs on a pay-as-you-go basis. A trust fund for future liabilities has not been established.

Funding Status and funding Progress. The funded status of the plan as of June 30, 2014 was as follows:

Actuarial Accrued Liability (AAL)	$	1,232,624
Actuarial value of plan assets	$	-
Unfunded Actuarial Accrued Liability (UAAL)	$	-
Funded ratio (actuarial value of plan assets/AAL)		0%
Covered payroll (active plan members)	$	1,622,319
UAAL as a percentage of covered payroll		75.98%

Unaudited

Annual OPEB Cost and Net OPEB Obligation. The government's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount determined in accordance with the parameter of GASB statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years. The following table shows the components of the government's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the government's net OPEB obligation.

Annual Required Contribution (ARC)	$	229,206
Interest on net OPEB obligation	$	-
Adjustment to ARC	$	-
Annual OPEB cost (expense)	$	229,206
Contributions made	$	-
Increase in net OPEB obligation	$	229,206
Net OPEB obligation - beginning of year	$	531,510
Net OPEB obligation - end of year	$	760,716

Actuarial Methods and Assumptions. The following actuarial methods and assumptions were used:

Actuarial cost method	Unit Credit Cost Method
Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	1.77%
Average salary increase (Consumer Price Index)	2.80%

Health care cost rate trend (Federal Office of the Actuary)

Year	% Increase
2013	4.0%
2014	7.8%
2015	6.4%
2016	6.2%
2017	6.0%
2018	6.4%
2019	6.8%
2020	6.9%
2021	6.7%
2022 and after	6.9%

UnAudited

NOTE 6. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

The government considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

Restricted Fund Balances

Major Fund	Amount	Purpose of Restriction
Road	$567,703	Public Works
Public Safety	$322,219	Public Safety
Detention Center	$453,493	Public Safety
All Other Aggregate	$226,411	General Government
	$583,524	Public Safety
	$416,417	Public Works
	$219,131	Public Health
	$71,288	Social and Economic Services
	$125,314	Culture and Recreation
	$361,246	Miscellaneous

NOTE 7. DEFICIT FUND BALANCES/NET POSITION

Fund Name	Amount	Reason for Deficit	How Deficit will be Eliminated
WIC	$1,438		
Home Health	$303		
Immunization	$1,547		
Rescued Animals	$12,307		

UnAudited

REQUIRED SUPPLEMENTARY INFORMATION

UNAUDITED

Broadwater County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 685,125	$ 685,125	$ 697,916	$ 12,791
Licenses and permits	15,175	15,175	15,240	65
Intergovernmental	207,139	207,139	214,499	7,360
Charges for services	150,223	150,223	164,342	14,119
Fines and forfeitures	46,603	46,603	68,422	21,819
Miscellaneous	9,000	9,000	10,948	1,948
Investment earnings	3,500	3,500	5,446	1,946
Amounts available for appropriation	$ 1,116,765	$ 1,116,765	$ 1,176,813	$ 60,048
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	$ 1,064,816	$ 1,064,816	$ 1,030,681	$ 34,135
Public safety	106,388	106,388	81,391	24,997
Public works	-	-	-	-
Public health	155,895	155,895	149,626	6,269
Social and economic services	5,800	5,800	4,310	1,490
Capital outlay	20,000	20,000	-	20,000
Total charges to appropriations	$ 1,352,899	$ 1,352,899	$ 1,266,008	$ 86,891
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 132,000	$ 132,000	$ 8,000	$ (124,000)
Transfers out	-	-	(6,873)	(6,873)
Total other financing sources (uses)	$ 132,000	$ 132,000	$ 1,127	$ (130,873)
Net change in fund balance			$ (88,068)	
Fund balance - beginning of the year			$ 603,026	
Fund balance - end of the year			$ 514,958	

UNAUDITED

Broadwater County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 262,321	$ 262,321	$ 263,896	$ 1,575
Licenses and permits	-	-	-	-
Intergovernmental	105,574	105,574	247,267	141,693
Charges for services	2,225	2,225	1,576	(649)
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment earnings	-	-	-	-
Amounts available for appropriation	$ 370,120	$ 370,120	$ 512,739	$ 142,619
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	$ -	$ -	$ -	$ -
Public safety	-	-	-	-
Public works	505,765	505,765	364,754	141,011
Public health	-	-	-	-
Social and economic services	-	-	-	-
Capital outlay	30,000	30,000	7,853	22,147
Total charges to appropriations	$ 535,765	$ 535,765	$ 372,607	$ 163,158
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 89,078	$ 89,078	$ 88,745	$ (333)
Transfers out	-	-	(90,000)	(90,000)
Total other financing sources (uses)	$ 89,078	$ 89,078	$ (1,255)	$ (90,333)
Net change in fund balance			$ 138,877	
Fund balance - beginning of the year			$ 400,438	
Fund balance - end of the year			$ 539,315	

UNAUDITED

Broadwater County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	Public Safety			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 324,441	$ 324,441	$ 325,748	$ 1,307
Licenses and permits	2,000	2,000	2,380	380
Intergovernmental	91,520	91,520	111,163	19,643
Charges for services	280,192	280,192	272,144	(8,048)
Fines and forfeitures	-	-	-	-
Miscellaneous	500	500	2,898	2,398
Investment earnings	8,995	8,995	-	(8,995)
Amounts available for appropriation	$ 707,648	$ 707,648	$ 714,333	$ 6,685
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	$ -	$ -	$ -	$ -
Public safety	1,005,749	1,005,749	962,886	42,863
Public works	-	-	-	-
Public health	-	-	-	-
Social and economic services	-	-	-	-
Capital outlay	-	-	-	-
Total charges to appropriations	$ 1,005,749	$ 1,005,749	$ 962,886	$ 42,863
OTHER FINANCING SOURCES (USES)				
Transfers in	$ -	$ -	$ 140,000	$ 140,000
Transfers out	-	-	-	-
Total other financing sources (uses)	$ -	$ -	$ 140,000	$ 140,000
Net change in fund balance			$ (108,553)	
Fund balance - beginning of the year			$ 385,014	
Fund balance - end of the year			$ 276,461	

UNAUDITED

Broadwater County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

	Detention Center			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 98,627	$ 98,627	$ 97,165	$ (1,462)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	433,366	433,366	689,799	256,433
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment earnings	-	-	-	-
Amounts available for appropriation	$ 531,993	$ 531,993	$ 786,964	$ 254,971
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	$ -	$ -	$ -	$ -
Public safety	588,175	588,175	606,453	(18,278)
Public works	-	-	-	-
Public health	-	-	-	-
Social and economic services	-	-	-	-
Capital outlay	-	-	24,366	(24,366)
Total charges to appropriations	$ 588,175	$ 588,175	$ 630,819	$ (42,644)
OTHER FINANCING SOURCES (USES)				
Transfers in	$ -	$ -	$ -	$ -
Transfers out	-	-	(82,647)	(82,647)
Total other financing sources (uses)	$ -	$ -	$ (82,647)	$ (82,647)
Net change in fund balance			$ 73,498	
Fund balance - beginning of the year			$ 374,124	
Fund balance - end of the year			$ 447,622	

UNAUDITED

Broadwater County, Montana
Budgetary Comparison Schedule
Budget-to-GAAP Reconciliation

Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

	General	Road	Public Safety	Detention Center
Sources/Inflows of resources				
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 1,176,813	$ 512,739	$ 714,333	$ 786,964
Combined funds (GASBS 54) revenues	584,521			
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	$ 1,761,334	$ 512,739	$ 714,333	$ 786,964
Uses/Outflows of resources				
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 1,266,008	$ 372,607	$ 962,886	$ 630,819
Combined funds (GASBS 54) expenditures	400,675			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 1,666,683	$ 372,607	$ 962,886	$ 630,819

OTHER

SUPPLEMENTARY

INFORMATION

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2110 ROAD	2120 POOR	2130 BRIDGE	2140 WEED
ASSETS				
Cash and cash equivalents	544,946.24	0.20	10,124.87	78,830.86
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	2,911.74	(0.32)	0.70	1,058.26
Real estate	10,025.26	0.00	0.00	3,252.37
Net proceeds	410.56	0.00	0.00	121.02
Personal	1,066.23	0.00	6.39	325.80
Protested	13,974.06	0.00	0.00	4,996.97
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	(0.01)	0.00	0.00	12,241.23
Advances to other funds	0.00	0.00	0.00	0.00
Inventories	(0.30)	0.00	0.00	0.00
TOTAL ASSETS	**573,333.78**	**(0.12)**	**10,131.96**	**100,826.51**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	5,631.00	0.00	0.00	1,773.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**5,631.00**	**0.00**	**0.00**	**1,773.00**
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	28,387.85	(0.32)	7.09	9,754.42
Total Deferred Inflows of Resources	**28,387.85**	**(0.32)**	**7.09**	**9,754.42**
FUND BALANCES				
Non-spendable	49,941.05	0.00	0.00	0.00
Unassigned (negative balance only)	442,373.88	40.99	10,124.87	89,299.09
Total Fund Balances	**492,314.93**	**40.99**	**10,124.87**	**89,299.09**
Total Liabilities, Deferred inflows of resources and Fund Balances	**526,333.78**	**40.67**	**10,131.96**	**100,826.51**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2153 PRED ANIMAL - SHEE	2155 PRED ANIMAL - CATT	2160 FAIR	2170 AIRPORT
ASSETS				
Cash and cash equivalents	1,504.18	565.08	16,774.11	51,271.80
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	326.88	93.55
Real estate	0.00	415.00	993.38	356.48
Net proceeds	0.00	0.00	35.94	15.96
Personal	0.00	2,550.00	112.75	39.21
Protested	0.00	0.75	1,561.67	456.84
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	2,604.19
Advances to other funds	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	**1,504.18**	**3,530.83**	**19,804.73**	**54,838.03**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	379.00	330.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**379.00**	**330.00**
Deferred Inflows of Resources	259.67	3,381.02	3,030.62	962.04
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**259.67**	**3,381.02**	**3,030.62**	**962.04**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	1,244.51	149.81	16,395.11	53,609.63
Total Fund Balances	**1,244.51**	**149.81**	**16,395.11**	**53,609.63**
Total Liabilities, Deferred inflows of resources and Fund Balances	**1,504.18**	**3,530.83**	**19,804.73**	**54,901.67**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2180 DISTRICT COURT	2190 COMP. INSURANCE	2200 MOSQUITO	2210 PARKS/RECREATION C
ASSETS				
Cash and cash equivalents	82,296.87	69,645.00	106,377.14	60,987.32
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	60.80	624.94	751.66	0.00
Real estate	18.00	427.99	1,178.55	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	86.66	286.10	87.15	0.00
Protested	2.01	2,829.51	1,311.09	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**82,464.34**	**73,813.54**	**109,705.59**	**60,987.32**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	2,196.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**2,196.00**	**0.00**	**0.00**	**0.00**
Deferred Inflows of Resources	167.47	4,168.54	3,328.45	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**167.47**	**4,168.54**	**3,328.45**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	80,100.87	69,645.00	106,377.14	60,987.32
Total Fund Balances	**80,100.87**	**69,645.00**	**106,377.14**	**60,987.32**
Total Liabilities, Deferred inflows of resources and Fund Balances	**82,464.34**	**73,813.54**	**109,705.59**	**60,987.32**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2220 LIBRARY	2230 AMBULANCE - NON EN	2250 PLANNING	2260 EMERGENCY DISASTER
ASSETS				
Cash and cash equivalents	27,403.17	13,131.35	40,142.76	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	652.14	114.45	23.72	4.27
Real estate	1,874.52	269.05	3.82	0.00
Net proceeds	67.48	12.46	0.00	0.00
Personal	211.61	33.14	15.32	3.70
Protested	2,902.92	415.44	0.48	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**33,111.84**	**13,975.89**	**40,186.10**	**7.97**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	1,012.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**1,012.00**	**0.00**
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	5,708.67	821.05	43.34	7.97
Total Deferred Inflows of Resources	**5,708.67**	**821.05**	**43.34**	**7.97**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	27,403.17	13,131.35	39,130.76	0.00
Total Fund Balances	**27,403.17**	**13,131.35**	**39,130.76**	**0.00**
Total Liabilities, Deferred inflows of resources and Fund Balances	**33,111.84**	**13,952.40**	**40,186.10**	**7.97**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2280 SNR CTZ MEALS	2281 SNR CTZ TR	2290 EXTENSION SERVICE	2300 PUBLIC SAFETY
ASSETS				
Cash and cash equivalents	15,218.47	3,906.77	42,688.11	294,225.82
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	327.91	110.51	683.83	5,239.01
Real estate	1,020.36	321.17	1,948.27	12,917.06
Net proceeds	37.22	11.56	68.76	445.76
Personal	107.79	37.09	236.88	1,876.31
Protested	1,398.37	522.66	3,319.18	25,279.87
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	3,275.15
Advances to other funds	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	**18,110.12**	**4,909.76**	**48,945.03**	**343,258.98**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	694.00	21,040.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**694.00**	**21,040.00**
Deferred Inflows of Resources	2,891.65	1,002.99	6,256.92	45,758.01
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**2,891.65**	**1,002.99**	**6,256.92**	**45,758.01**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	15,218.47	3,906.77	41,994.11	320,388.27
Total Fund Balances	**15,218.47**	**3,906.77**	**41,994.11**	**320,388.27**
Total Liabilities, Deferred inflows of resources and Fund Balances	**18,110.12**	**4,909.76**	**48,945.03**	**387,186.28**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2301 JUV TRANS	2302 DETENTION CENTER	2320 ECONOMIC DEVELOPME	2360 MUSEUM
ASSETS				
Cash and cash equivalents	6,432.76	359,579.10	0.10	10,117.27
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	14.24	527.32	6.75	221.24
Real estate	1.00	3,269.46	6.48	641.02
Net proceeds	0.00	135.50	0.00	23.12
Personal	6.34	102.52	3.65	72.75
Protested	20.30	1,836.73	0.00	1,009.97
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	99,112.51	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**6,474.64**	**464,563.14**	**16.98**	**12,085.37**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	11,070.00	0.00	296.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**11,070.00**	**0.00**	**296.00**
Deferred Inflows of Resources	41.88	5,871.53	16.88	1,968.10
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**41.88**	**5,871.53**	**16.88**	**1,968.10**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	6,432.76	447,621.61	0.10	9,821.27
Total Fund Balances	**6,432.76**	**447,621.61**	**0.10**	**9,821.27**
Total Liabilities, Deferred inflows of resources and Fund Balances	**6,474.64**	**464,563.14**	**16.98**	**12,085.37**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2371 GROUP HEALTH	2372 PERMISSIVE MEDICAL	2382 SEARCH & RECOVERY	2386 RESCUED ANIMALS
ASSETS				
Cash and cash equivalents	80,060.06	139,649.26	44,791.14	(180.58)
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	3,066.22	4,256.65	149.73	0.00
Real estate	9,562.90	12,907.11	603.41	0.00
Net proceeds	351.70	459.34	23.84	0.00
Personal	833.10	1,238.16	48.11	0.00
Protested	13,021.99	22,025.74	774.70	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**106,895.97**	**180,536.26**	**46,390.93**	**(180.58)**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	485.00
Due to other funds	0.00	0.00	0.00	11,641.05
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**12,126.05**
Deferred Inflows of Resources	26,835.91	40,887.00	1,599.79	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**26,835.91**	**40,887.00**	**1,599.79**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	80,060.06	139,649.26	44,791.14	(12,306.63)
Total Fund Balances	**80,060.06**	**139,649.26**	**44,791.14**	**(12,306.63)**
Total Liabilities, Deferred inflows of resources and Fund Balances	**106,895.97**	**180,536.26**	**46,390.93**	**(180.58)**

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BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2390 DRUG FORFEITURE	2393 RECORD PRESERVATIO	2501 RID 01 - Silos	2800 ALCOHOL REHAB
ASSETS				
Cash and cash equivalents	400.37	24,241.18	13,067.87	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	210.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**400.37**	**24,241.18**	**13,277.87**	**0.00**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**
Deferred Inflows of Resources	0.00	0.00	210.00	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**0.00**	**0.00**	**210.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	400.37	24,241.18	13,067.87	0.00
Total Fund Balances	**400.37**	**24,241.18**	**13,067.87**	**0.00**
Total Liabilities, Deferred inflows of resources and Fund Balances	**400.37**	**24,241.18**	**13,277.87**	**0.00**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2811 DUI PREVENTION 61-	2820 GAS APPORTIONMENT	2830 JUNK VEHICLE	2840 WEED GRANT
ASSETS				
Cash and cash equivalents	8,399.46	42,488.34	4,802.71	56,045.70
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	821.09
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**8,399.46**	**42,488.34**	**4,802.71**	**56,866.79**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	124.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**124.00**	**0.00**
Deferred Inflows of Resources	0.00	0.00	0.00	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**0.00**	**0.00**	**0.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	8,399.46	42,488.34	4,678.71	25,736.79
Total Fund Balances	**8,399.46**	**42,488.34**	**4,678.71**	**25,736.79**
Total Liabilities, Deferred inflows of resources and Fund Balances	**8,399.46**	**42,488.34**	**4,802.71**	**25,736.79**

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BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2850 911 EMERGENCY	2859 COUNTY LAND INFO A	2894 STATE ALLOCATED FE	2895 HARD-ROCK MINE TRU
ASSETS				
Cash and cash equivalents	385,153.17	13,281.25	5,149.29	2,159.76
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**385,153.17**	**13,281.25**	**5,149.29**	**2,159.76**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**
Deferred Inflows of Resources	0.00	0.00	0.00	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**0.00**	**0.00**	**0.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	385,478.07	13,281.25	5,149.29	2,159.76
Total Fund Balances	**385,478.07**	**13,281.25**	**5,149.29**	**2,159.76**
Total Liabilities, Deferred inflows of resources and Fund Balances	**385,478.07**	**13,281.25**	**5,149.29**	**2,159.76**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2896 METAL MINES LICENS	2900 PILT	2902 FOREST RESERVE TIT	2917 CRIME VICTIMS ASSI
ASSETS				
Cash and cash equivalents	34,257.32	746,774.48	8,551.26	18,595.03
Cash and cash equivalents - restricted	0.00	0.00	0.00	30.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	122,700.00	0.00	0.00
Due from other funds	0.00	65,087.00	0.00	1,448.30
Due from other governments	0.00	57,050.00	0.00	0.00
Advances to other funds	0.00	54,682.66	0.00	0.00
Inventories	0.00	0.00	0.00	0.00
TOTAL ASSETS	**34,257.32**	**1,046,294.14**	**8,551.26**	**20,073.33**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.02	0.00	0.00
Other accrued payables	0.00	0.00	0.00	517.00
Due to other funds	0.00	(0.05)	0.00	0.00
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**0.00**	**(0.03)**	**0.00**	**517.00**
Deferred Inflows of Resources	0.00	0.00	0.00	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**0.00**	**0.00**	**0.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	34,257.32	1,046,294.17	8,551.26	19,556.33
Total Fund Balances	**34,257.32**	**1,046,294.17**	**8,551.26**	**19,556.33**
Total Liabilities, Deferred inflows of resources and Fund Balances	**34,257.32**	**1,046,294.14**	**8,551.26**	**20,073.33**

BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2927 HOMELAND SECURITY	2957 DEPT OF JUSTICE -	2960 BIOTERRORISM HEALT	2971 WIC
ASSETS				
Cash and cash equivalents	132.00	1,629.51	96,559.24	6,176.21
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	28,701.17	0.00	0.00	3,973.00
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**28,833.17**	**1,629.51**	**96,559.24**	**10,149.21**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	272.00	1,294.00
Other accrued payables	0.00	0.00	0.00	0.00
Due to other funds	21,563.52	0.00	0.00	0.00
Advances from other funds	0.00	0.00	0.00	10,292.97
TOTAL LIABILITIES	**21,563.52**	**0.00**	**272.00**	**11,586.97**
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	**0.00**	**0.00**	**0.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	7,269.65	1,629.51	96,287.24	(1,437.76)
Total Fund Balances	**7,269.65**	**1,629.51**	**96,287.24**	**(1,437.76)**
Total Liabilities, Deferred inflows of resources and Fund Balances	**28,833.17**	**1,629.51**	**96,559.24**	**10,149.21**

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BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	2973 MCH	2974 HOME HEALTH	2976 IMMUNIZATION	2987 DEEP CREEK PROJECT
ASSETS				
Cash and cash equivalents	21,454.98	214.55	0.00	(27,658.48)
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Mobiles	0.00	0.00	0.00	0.00
Real estate	0.00	0.00	0.00	0.00
Net proceeds	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Protested	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	885.00	51,014.54
Due from other governments	0.00	0.00	0.00	0.00
Advances to other funds	0.00	0.00	0.00	0.00
Inventories				
TOTAL ASSETS	**21,454.98**	**214.55**	**885.00**	**23,356.06**
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	784.00	518.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	2,431.46	51,014.54
Advances from other funds	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	**784.00**	**518.00**	**2,431.46**	**51,014.54**
Deferred Inflows of Resources	0.00	0.00	0.00	0.00
Deferred Inflows of Tax Revenues				
Total Deferred Inflows of Resources	**0.00**	**0.00**	**0.00**	**0.00**
FUND BALANCES				
Non-spendable	0.00	0.00	0.00	0.00
Unassigned (negative balance only)	20,670.98	(303.45)	(1,546.46)	(27,658.48)
Total Fund Balances	**20,670.98**	**(303.45)**	**(1,546.46)**	**(27,658.48)**
Total Liabilities, Deferred inflows of resources and Fund Balances	**21,454.98**	**214.55**	**885.00**	**23,356.06**

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BROADWATER COUNTY
47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

	Total Nonmajor Spec. Rev. Funds
ASSETS	
Cash and cash equivalents	3,562,364.43
Cash and cash equivalents - restricted	30.00
Taxes receivable:	
Mobiles	21,226.20
Real estate	62,012.66
Net proceeds	2,220.22
Personal	9,386.76
Protested	97,661.25
Special assessments	210.00
Other receivables	122,700.00
Due from other funds	65,087.00
Due from other governments	261,126.17
Advances to other funds	54,682.66
Inventories	(0.30)
TOTAL ASSETS	**4,258,707.05**
Deferred Outflows of Resources	
LIABILITIES	
Accounts payable	2,992.02
Other accrued payables	45,423.00
Due to other funds	86,650.52
Advances from other funds	10,292.97
TOTAL LIABILITIES	**145,358.51**
Deferred Inflows of Resources	
Deferred Inflows of Tax Revenues	193,368.54
Total Deferred Inflows of Resources	**193,368.54**
FUND BALANCES	
Non-spendable	49,941.05
Unassigned (negative balance only)	3,836,242.09
Total Fund Balances	**3,886,183.14**
Total Liabilities, Deferred inflows of resources and Fund Balances	**4,224,910.19**

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2110 ROAD	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	262,321.00	262,321.00	263,895.79	1,574.79
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	16,041.00	16,041.00	153,300.71	137,259.71
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	89,532.75	89,532.75	93,966.40	4,433.65
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	2,225.00	2,225.00	1,575.90	(649.10)
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**370,119.75**	**370,119.75**	**512,738.80**	**142,619.05**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	226,487.00	226,487.00	204,792.64	21,694.36
Personal services	190,200.00	279,278.00	159,961.85	119,316.15
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2110 ROAD

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	30,000.00	30,000.00	7,852.50	22,147.50
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**446,687.00**	**535,765.00**	**372,606.99**	**163,158.01**
Excess of revenues over (under) expenditures	(76,567.25)	(165,645.25)	140,131.81	305,777.06
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	89,078.00	88,745.05	(332.95)
Transfers out	0.00	0.00	(90,000.00)	(90,000.00)
Total other financing sources (uses)	**0.00**	**89,078.00**	**(1,254.95)**	**(90,332.95)**
Net change in fund balance	(76,567.25)	(76,567.25)	138,876.86	215,444.11
Fund balance - July 1, 2013 - -As previously reported	400,438.07	400,438.07	400,438.07	0.00
Fund balance - July 1, 2013 - As restated	400,438.07	400,438.07	400,438.07	0.00
Fund balance - June 30, 2014	323,870.82	323,870.82	539,314.93	215,444.11

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2120 POOR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2120 POOR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**0.00**	**0.00**
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	0.20	0.20	0.20	0.00
Fund balance - July 1, 2013 - As restated	0.20	0.20	0.20	0.00
Fund balance - June 30, 2014	0.20	0.20	0.20	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2130 BRIDGE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	15,125.00	15,125.00	0.00	15,125.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2130 BRIDGE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**15,125.00**	**15,125.00**	**0.00**	**15,125.00**
Excess of revenues over (under) expenditures	(15,125.00)	(15,125.00)	0.00	15,125.00
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000.00	5,000.00	0.00	(5,000.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**5,000.00**	**5,000.00**	**0.00**	**(5,000.00)**
Net change in fund balance	(10,125.00)	(10,125.00)	0.00	10,125.00
Fund balance - July 1, 2013 - -As previously reported	10,124.87	10,124.87	10,124.87	0.00
Fund balance - July 1, 2013 - As restated	10,124.87	10,124.87	10,124.87	0.00
Fund balance - June 30, 2014	(0.13)	(0.13)	10,124.87	10,125.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2140 WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	88,084.00	88,084.00	88,031.49	(52.51)
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	3,502.00	3,502.00	2,642.52	(859.48)
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	77,736.00	77,736.00	27,425.48	(50,310.52)
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	150.00	150.00	2,035.20	1,885.20
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**169,472.00**	**169,472.00**	**120,134.69**	**(49,337.31)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	56,406.00	56,406.00	57,811.78	(1,405.78)
Personal services	102,468.00	80,687.72	55,282.11	25,405.61
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2140 WEED

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**158,874.00**	**137,093.72**	**113,093.89**	**23,999.83**
Excess of revenues over (under) expenditures	10,598.00	32,378.28	7,040.80	(25,337.48)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	10,598.00	32,378.28	7,040.80	(25,337.48)
Fund balance - July 1, 2013 - -As previously reported	82,258.29	82,258.29	82,258.29	0.00
Fund balance - July 1, 2013 - As restated	82,258.29	82,258.29	82,258.29	0.00
Fund balance - June 30, 2014	92,856.29	114,636.57	89,299.09	(25,337.48)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2153 PRED ANIMAL - SHEEP

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	1,223.00	1,223.00	1,223.50	0.50
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**1,223.00**	**1,223.00**	**1,223.50**	**0.50**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	1,223.00	1,223.00	1,223.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2153 PRED ANIMAL - SHEEP

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**1,223.00**	**1,223.00**	**1,223.00**	**0.00**
Excess of revenues over (under) expenditures	0.00	0.00	0.50	0.50
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	0.50	0.50
Fund balance - July 1, 2013 - -As previously reported	1,244.01	1,244.01	1,244.01	0.00
Fund balance - July 1, 2013 - As restated	1,244.01	1,244.01	1,244.01	0.00
Fund balance - June 30, 2014	1,244.01	1,244.01	1,244.51	0.50

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2155 PRED ANIMAL - CATTLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	7,557.00	7,557.00	7,775.30	218.30
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**7,557.00**	**7,557.00**	**7,775.30**	**218.30**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	7,557.00	7,557.00	7,557.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2155 PRED ANIMAL - CATTLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**7,557.00**	**7,557.00**	**7,557.00**	**0.00**
Excess of revenues over (under) expenditures	0.00	0.00	218.30	218.30
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	218.30	218.30
Fund balance - July 1, 2013 - -As previously reported	(68.49)	(68.49)	(68.49)	0.00
Fund balance - July 1, 2013 - As restated	(68.49)	(68.49)	(68.49)	0.00
Fund balance - June 30, 2014	(68.49)	(68.49)	149.81	218.30

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2160 FAIR	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	26,158.00	26,158.00	26,136.91	(21.09)
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	5,098.50	5,098.50	5,285.04	186.54
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	2,369.00	2,369.00	3,020.00	651.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**33,625.50**	**33,625.50**	**34,441.95**	**816.45**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2160 FAIR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	11,112.00	11,112.00	12,415.05	(1,303.05)
Supplies/services/materials, etc	28,544.00	28,544.00	23,675.60	4,868.40
Housing and Community Development				
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**39,656.00**	**39,656.00**	**36,090.65**	**3,565.35**
Excess of revenues over (under) expenditures	(6,030.50)	(6,030.50)	(1,648.70)	4,381.80
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(6,030.50)	(6,030.50)	(1,648.70)	4,381.80
Fund balance - July 1, 2013 - -As previously reported	18,043.81	18,043.81	18,043.81	0.00
Fund balance - July 1, 2013 - As restated	18,043.81	18,043.81	18,043.81	0.00
Fund balance - June 30, 2014	12,013.31	12,013.31	16,395.11	4,381.80

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2170 AIRPORT	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	11,611.00	11,611.00	11,069.71	(541.29)
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	18,385.00	18,385.00	0.00	(18,385.00)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	850.78	850.78	940.52	89.74
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	14,448.00	14,448.00	14,000.00	(448.00)
Public works	38,437.00	38,437.00	50,233.13	11,796.13
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	632.77	632.77
Total revenues	**83,731.78**	**83,731.78**	**76,876.13**	**(6,855.65)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	7,379.00	7,379.00	3,219.40	4,159.60
Supplies/services/materials, etc	71,369.00	71,369.00	58,521.85	12,847.15
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2170 AIRPORT	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	11,689.00	11,689.00	0.00	11,689.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**90,437.00**	**90,437.00**	**61,741.25**	**28,695.75**
Excess of revenues over (under) expenditures	(6,705.22)	(6,705.22)	15,134.88	21,840.10
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(4,000.00)	(4,000.00)	(11,611.00)	(7,611.00)
Total other financing sources (uses)	**(4,000.00)**	**(4,000.00)**	**(11,611.00)**	**(7,611.00)**
Net change in fund balance	(10,705.22)	(10,705.22)	3,523.88	14,229.10
Fund balance - July 1, 2013 - -As previously reported	50,022.11	50,022.11	50,022.11	0.00
Fund balance - July 1, 2013 - As restated	50,022.11	50,022.11	50,022.11	0.00
Fund balance - June 30, 2014	39,316.89	39,316.89	53,545.99	14,229.10

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2180 DISTRICT COURT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.01	0.01
Property Taxes	70,688.00	70,688.00	72,788.42	2,100.42
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	16,183.81	16,183.81	17,333.16	1,149.35
State shared revenues				
Charges for services	7,500.00	7,500.00	4,622.35	(2,877.65)
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	15.00	15.00	25.63	10.63
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**94,386.81**	**94,386.81**	**94,769.57**	**382.76**
EXPENDITURES				
Current:				
General Government	90,894.00	90,894.00	88,736.75	2,157.25
Personal services	45,718.00	45,718.00	15,385.44	30,332.56
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2180 DISTRICT COURT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**136,612.00**	**136,612.00**	**104,122.19**	**32,489.81**
Excess of revenues over (under) expenditures	(42,225.19)	(42,225.19)	(9,352.62)	32,872.57
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(42,225.19)	(42,225.19)	(9,352.62)	32,872.57
Fund balance - July 1, 2013 - -As previously reported	89,453.49	89,453.49	89,453.49	0.00
Fund balance - July 1, 2013 - As restated	89,453.49	89,453.49	89,453.49	0.00
Fund balance - June 30, 2014	47,228.30	47,228.30	80,100.87	32,872.57

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2190 COMP. INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	1,052.68	1,052.68
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	9,321.50	9,321.50	10,301.36	979.86
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	566.50	566.50	0.00	(566.50)
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**9,888.00**	**9,888.00**	**11,354.04**	**1,466.04**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2190 COMP. INSURANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	124,886.00	124,886.00	122,792.00	2,094.00
Total expenditures	**124,886.00**	**124,886.00**	**122,792.00**	**2,094.00**
Excess of revenues over (under) expenditures	(114,998.00)	(114,998.00)	(111,437.96)	3,560.04
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	122,792.00	122,792.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**122,792.00**	**122,792.00**
Net change in fund balance	(114,998.00)	(114,998.00)	11,354.04	126,352.04
Fund balance - July 1, 2013 - -As previously reported	58,290.96	58,290.96	58,290.96	0.00
Fund balance - July 1, 2013 - As restated	58,290.96	58,290.96	58,290.96	0.00
Fund balance - June 30, 2014	(56,707.04)	(56,707.04)	69,645.00	126,352.04

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2200 MOSQUITO	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	28,539.00	28,539.00	28,849.51	310.51
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	3,987.13	3,987.13	3,986.20	(0.93)
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	8,500.00	8,500.00	0.00	(8,500.00)
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**41,026.13**	**41,026.13**	**32,835.71**	**(8,190.42)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	2,805.00	2,805.00	0.00	2,805.00
Personal services	41,700.00	41,700.00	9,619.14	32,080.86
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2200 MOSQUITO

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	19,007.00	19,007.00	0.00	19,007.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**63,512.00**	**63,512.00**	**9,619.14**	**53,892.86**
Excess of revenues over (under) expenditures	(22,485.87)	(22,485.87)	23,216.57	45,702.44
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(22,485.87)	(22,485.87)	23,216.57	45,702.44
Fund balance - July 1, 2013 - -As previously reported	83,160.57	83,160.57	83,160.57	0.00
Fund balance - July 1, 2013 - As restated	83,160.57	83,160.57	83,160.57	0.00
Fund balance - June 30, 2014	60,674.70	60,674.70	106,377.14	45,702.44

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2210 PARKS/RECREATION CIVIC CENTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2210 PARKS/RECREATION CIVIC CENTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation	0.00	0.00	0.00	0.00
Personal services	40,658.00	40,658.00	0.00	40,658.00
Supplies/services/materials, etc				
Housing and Community Development	20,329.00	20,329.00	0.00	20,329.00
Conservation of Natural Resources				
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**60,987.00**	**60,987.00**	**0.00**	**60,987.00**
Excess of revenues over (under) expenditures	(60,987.00)	(60,987.00)	0.00	60,987.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(60,987.00)	(60,987.00)	0.00	60,987.00
Fund balance - July 1, 2013 - -As previously reported	60,987.32	60,987.32	60,987.32	0.00
Fund balance - July 1, 2013 - As restated	60,987.32	60,987.32	60,987.32	0.00
Fund balance - June 30, 2014	0.32	0.32	60,987.32	60,987.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2220 LIBRARY	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	49,113.00	49,113.00	49,542.28	429.28
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	6,925.72	6,925.72	6,718.28	(207.44)
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**56,038.72**	**56,038.72**	**56,260.56**	**221.84**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2220 LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation	0.00	0.00	0.00	0.00
Personal services	54,712.00	54,712.00	54,712.08	(0.08)
Supplies/services/materials, etc				
Housing and Community Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**54,712.00**	**54,712.00**	**54,712.08**	**(0.08)**
Excess of revenues over (under) expenditures	1,326.72	1,326.72	1,548.48	221.76
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(659.00)	(659.00)
Total other financing sources (uses)	**0.00**	**0.00**	**(659.00)**	**(659.00)**
Net change in fund balance	1,326.72	1,326.72	889.48	(437.24)
Fund balance - July 1, 2013 - -As previously reported	26,513.69	26,513.69	26,513.69	0.00
Fund balance - July 1, 2013 - As restated	26,513.69	26,513.69	26,513.69	0.00
Fund balance - June 30, 2014	27,840.41	27,840.41	27,403.17	(437.24)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2230 AMBULANCE - NON ENTERPRISE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	9,075.00	9,075.00	7,689.88	(1,385.12)
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	156.56	156.56	0.00	(156.56)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**9,231.56**	**9,231.56**	**7,689.88**	**(1,541.68)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	3,656.38	(3,656.38)
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2230 AMBULANCE - NON ENTERPRISE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**3,656.38**	**(3,656.38)**
Excess of revenues over (under) expenditures	9,231.56	9,231.56	4,033.50	(5,198.06)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	9,231.56	9,231.56	4,033.50	(5,198.06)
Fund balance - July 1, 2013 - -As previously reported	9,121.34	9,121.34	9,121.34	0.00
Fund balance - July 1, 2013 - As restated	9,121.34	9,121.34	9,121.34	0.00
Fund balance - June 30, 2014	18,352.90	18,352.90	13,154.84	(5,198.06)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2250 PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	750.00	750.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	5,389.99	5,389.99	5,956.88	566.89
State shared revenues				
Charges for services	21,850.00	21,850.00	23,965.93	2,115.93
General government	0.00	0.00	0.00	0.00
Public safety	82.40	82.40	212.00	129.60
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	575.00	575.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**27,322.39**	**27,322.39**	**31,459.81**	**4,137.42**
EXPENDITURES				
Current:				
General Government	29,416.00	29,416.00	30,859.53	(1,443.53)
Personal services	35,364.00	35,364.00	11,925.70	23,438.30
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2250 PLANNING

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**64,780.00**	**64,780.00**	**42,785.23**	**21,994.77**
Excess of revenues over (under) expenditures	(37,457.61)	(37,457.61)	(11,325.42)	26,132.19
OTHER FINANCING SOURCES (USES)				
Transfers in	1,210.25	1,210.25	0.00	(1,210.25)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**1,210.25**	**1,210.25**	**0.00**	**(1,210.25)**
Net change in fund balance	(36,247.36)	(36,247.36)	(11,325.42)	24,921.94
Fund balance - July 1, 2013 - -As previously reported	50,456.18	50,456.18	50,456.18	0.00
Fund balance - July 1, 2013 - As restated	50,456.18	50,456.18	50,456.18	0.00
Fund balance - June 30, 2014	14,208.82	14,208.82	39,130.76	24,921.94

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	88,745.05	88,745.05
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**88,745.05**	**88,745.05**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**0.00**	**0.00**
Excess of revenues over (under) expenditures	0.00	0.00	88,745.05	88,745.05
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(88,745.05)	(88,745.05)
Total other financing sources (uses)	**0.00**	**0.00**	**(88,745.05)**	**(88,745.05)**
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2280 SNR CTZ MEALS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	27,092.00	27,092.00	27,234.21	142.21
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	2,874.73	2,874.73	2,732.12	(142.61)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	1,030.00	1,030.00	1,000.00	(30.00)
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**30,996.73**	**30,996.73**	**30,966.33**	**(30.40)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2280 SNR CTZ MEALS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	32,240.00	32,240.00	28,951.10	3,288.90
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**32,240.00**	**32,240.00**	**28,951.10**	**3,288.90**
Excess of revenues over (under) expenditures	(1,243.27)	(1,243.27)	2,015.23	3,258.50
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(1,243.27)	(1,243.27)	2,015.23	3,258.50
Fund balance - July 1, 2013 - -As previously reported	13,203.24	13,203.24	13,203.24	0.00
Fund balance - July 1, 2013 - As restated	13,203.24	13,203.24	13,203.24	0.00
Fund balance - June 30, 2014	11,959.97	11,959.97	15,218.47	3,258.50

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2281 SNR CTZ TR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	8,408.00	8,408.00	8,453.94	45.94
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	1,301.92	1,301.92	1,343.64	41.72
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**9,709.92**	**9,709.92**	**9,797.58**	**87.66**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2281 SNR CTZ TR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	9,576.00	9,576.00	9,576.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**9,576.00**	**9,576.00**	**9,576.00**	**0.00**
Excess of revenues over (under) expenditures	133.92	133.92	221.58	87.66
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	133.92	133.92	221.58	87.66
Fund balance - July 1, 2013 - -As previously reported	3,685.19	3,685.19	3,685.19	0.00
Fund balance - July 1, 2013 - As restated	3,685.19	3,685.19	3,685.19	0.00
Fund balance - June 30, 2014	3,819.11	3,819.11	3,906.77	87.66

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2290 EXTENSION SERVICE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	50,047.00	50,047.00	50,454.61	407.61
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	6,508.57	6,508.57	6,270.40	(238.17)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	1,200.00	1,200.00	1,579.95	379.95
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**57,755.57**	**57,755.57**	**58,304.96**	**549.39**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2290 EXTENSION SERVICE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	24,430.00	24,430.00	25,204.48	(774.48)
Supplies/services/materials, etc	46,850.00	47,463.00	33,916.09	13,546.91
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**71,280.00**	**71,893.00**	**59,120.57**	**12,772.43**
Excess of revenues over (under) expenditures	(13,524.43)	(14,137.43)	(815.61)	13,321.82
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(13,524.43)	(14,137.43)	(815.61)	13,321.82
Fund balance - July 1, 2013 - -As previously reported	42,809.72	42,809.72	42,809.72	0.00
Fund balance - July 1, 2013 - As restated	42,809.72	42,809.72	42,809.72	0.00
Fund balance - June 30, 2014	29,285.29	28,672.29	41,994.11	13,321.82

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2300 PUBLIC SAFETY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	324,441.00	324,441.00	325,746.53	1,305.53
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	2,000.00	2,000.00	2,380.00	380.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	18,024.00	18,024.00	26,737.55	8,713.55
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	82,490.64	82,490.64	84,426.44	1,935.80
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	280,192.00	280,192.00	272,144.27	(8,047.73)
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	500.00	500.00	2,898.29	2,398.29
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**707,647.64**	**707,647.64**	**714,333.08**	**6,685.44**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	822,229.00	822,229.00	818,144.81	4,084.19
Supplies/services/materials, etc	183,520.00	183,520.00	144,741.34	38,778.66
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2300 PUBLIC SAFETY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**1,005,749.00**	**1,005,749.00**	**962,886.15**	**42,862.85**
Excess of revenues over (under) expenditures	(298,101.36)	(298,101.36)	(248,553.07)	49,548.29
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	140,000.00	140,000.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**140,000.00**	**140,000.00**
Net change in fund balance	(298,101.36)	(298,101.36)	(108,553.07)	189,548.29
Fund balance - July 1, 2013 - -As previously reported	385,014.04	385,014.04	385,014.04	0.00
Fund balance - July 1, 2013 - As restated	385,014.04	385,014.04	385,014.04	0.00
Fund balance - June 30, 2014	86,912.68	86,912.68	276,460.97	189,548.29

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2301 JUV TRANS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	69.30	69.30
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**69.30**	**69.30**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	11,368.00	11,368.00	575.00	10,793.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2301 JUV TRANS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**11,368.00**	**11,368.00**	**575.00**	**10,793.00**
Excess of revenues over (under) expenditures	(11,368.00)	(11,368.00)	(505.70)	10,862.30
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(11,368.00)	(11,368.00)	(505.70)	10,862.30
Fund balance - July 1, 2013 - -As previously reported	6,938.46	6,938.46	6,938.46	0.00
Fund balance - July 1, 2013 - As restated	6,938.46	6,938.46	6,938.46	0.00
Fund balance - June 30, 2014	(4,429.54)	(4,429.54)	6,432.76	10,862.30

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2302 DETENTION CENTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	98,627.00	98,627.00	97,164.02	(1,462.98)
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	433,366.00	433,366.00	689,799.37	256,433.37
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**531,993.00**	**531,993.00**	**786,963.39**	**254,970.39**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	304,445.00	304,445.00	297,043.44	7,401.56
Supplies/services/materials, etc	283,730.00	283,730.00	309,409.41	(25,679.41)
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2302 DETENTION CENTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	24,365.96	(24,365.96)
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**588,175.00**	**588,175.00**	**630,818.81**	**(42,643.81)**
Excess of revenues over (under) expenditures	(56,182.00)	(56,182.00)	156,144.58	212,326.58
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(82,647.00)	(82,647.00)
Total other financing sources (uses)	**0.00**	**0.00**	**(82,647.00)**	**(82,647.00)**
Net change in fund balance	(56,182.00)	(56,182.00)	73,497.58	129,679.58
Fund balance - July 1, 2013 - -As previously reported	374,124.03	374,124.03	374,124.03	0.00
Fund balance - July 1, 2013 - As restated	374,124.03	374,124.03	374,124.03	0.00
Fund balance - June 30, 2014	317,942.03	317,942.03	447,621.61	129,679.58

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2320 ECONOMIC DEVELOPMENT	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.10	0.10
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**0.10**	**0.10**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2320 ECONOMIC DEVELOPMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**0.00**	**0.00**
Excess of revenues over (under) expenditures	0.00	0.00	0.10	0.10
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	0.10	0.10
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	0.10	0.10

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2360 MUSEUM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	16,816.00	16,816.00	16,958.29	142.29
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	1,781.90	1,781.90	1,701.96	(79.94)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**18,597.90**	**18,597.90**	**18,660.25**	**62.35**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2360 MUSEUM

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	10,439.00	10,439.00	10,949.26	(510.26)
Supplies/services/materials, etc	7,700.00	7,700.00	6,512.81	1,187.19
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	1,000.00	1,000.00	0.00	1,000.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**19,139.00**	**19,139.00**	**17,462.07**	**1,676.93**
Excess of revenues over (under) expenditures	(541.10)	(541.10)	1,198.18	1,739.28
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(541.10)	(541.10)	1,198.18	1,739.28
Fund balance - July 1, 2013 - -As previously reported	8,623.09	8,623.09	8,623.09	0.00
Fund balance - July 1, 2013 - As restated	8,623.09	8,623.09	8,623.09	0.00
Fund balance - June 30, 2014	8,081.99	8,081.99	9,821.27	1,739.28

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2371 GROUP HEALTH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	255,976.00	255,976.00	258,068.64	2,092.64
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	10,230.99	10,230.99	0.00	(10,230.99)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**266,206.99**	**266,206.99**	**258,068.64**	**(8,138.35)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2371 GROUP HEALTH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	259,697.00	259,697.00	277,055.72	(17,358.72)
Total expenditures	**259,697.00**	**259,697.00**	**277,055.72**	**(17,358.72)**
Excess of revenues over (under) expenditures	6,509.99	6,509.99	(18,987.08)	(25,497.07)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	6,509.99	6,509.99	(18,987.08)	(25,497.07)
Fund balance - July 1, 2013 - -As previously reported	99,047.14	99,047.14	99,047.14	0.00
Fund balance - July 1, 2013 - As restated	99,047.14	99,047.14	99,047.14	0.00
Fund balance - June 30, 2014	105,557.13	105,557.13	80,060.06	(25,497.07)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	334,317.00	334,317.00	335,314.21	997.21
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**334,317.00**	**334,317.00**	**335,314.21**	**997.21**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2372 PERMISSIVE MEDICAL LEVY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	324,147.00	324,147.00	349,191.76	(25,044.76)
Total expenditures	**324,147.00**	**324,147.00**	**349,191.76**	**(25,044.76)**
Excess of revenues over (under) expenditures	10,170.00	10,170.00	(13,877.55)	(24,047.55)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	10,170.00	10,170.00	(13,877.55)	(24,047.55)
Fund balance - July 1, 2013 - -As previously reported	153,526.81	153,526.81	153,526.81	0.00
Fund balance - July 1, 2013 - As restated	153,526.81	153,526.81	153,526.81	0.00
Fund balance - June 30, 2014	163,696.81	163,696.81	139,649.26	(24,047.55)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2382 SEARCH & RECOVERY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	17,350.00	17,350.00	17,067.87	(282.13)
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	2,188.75	2,188.75	2,418.60	229.85
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	4,905.12	4,905.12
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**19,538.75**	**19,538.75**	**24,391.59**	**4,852.84**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	500.00	500.00	115.34	384.66
Supplies/services/materials, etc	20,654.00	20,654.00	10,139.65	10,514.35
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2382 SEARCH & RECOVERY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**31,154.00**	**31,154.00**	**10,254.99**	**20,899.01**
Excess of revenues over (under) expenditures	(11,615.25)	(11,615.25)	14,136.60	25,751.85
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(11,615.25)	(11,615.25)	14,136.60	25,751.85
Fund balance - July 1, 2013 - -As previously reported	30,654.54	30,654.54	30,654.54	0.00
Fund balance - July 1, 2013 - As restated	30,654.54	30,654.54	30,654.54	0.00
Fund balance - June 30, 2014	19,039.29	19,039.29	44,791.14	25,751.85

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2386 RESCUED ANIMALS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	5,703.00	5,703.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**5,703.00**	**5,703.00**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	890.03	(890.03)
Supplies/services/materials, etc	0.00	0.00	17,119.60	(17,119.60)
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2386 RESCUED ANIMALS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**18,009.63**	**(18,009.63)**
Excess of revenues over (under) expenditures	0.00	0.00	(12,306.63)	(12,306.63)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	(12,306.63)	(12,306.63)
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	(12,306.63)	(12,306.63)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2390 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	400.00	400.00	0.00	400.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2390 DRUG FORFEITURE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**400.00**	**400.00**	**0.00**	**400.00**
Excess of revenues over (under) expenditures	(400.00)	(400.00)	0.00	400.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(400.00)	(400.00)	0.00	400.00
Fund balance - July 1, 2013 - -As previously reported	400.37	400.37	400.37	0.00
Fund balance - July 1, 2013 - As restated	400.37	400.37	400.37	0.00
Fund balance - June 30, 2014	0.37	0.37	400.37	400.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2393 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	7,210.00	7,210.00	7,714.00	504.00
General government	0.00	0.00	0.00	0.00
Public safety	4,532.00	4,532.00	7,525.00	2,993.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**11,742.00**	**11,742.00**	**15,239.00**	**3,497.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	17,622.00	17,622.00	8,728.83	8,893.17
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2393 RECORD PRESERVATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**17,622.00**	**17,622.00**	**8,728.83**	**8,893.17**
Excess of revenues over (under) expenditures	(5,880.00)	(5,880.00)	6,510.17	12,390.17
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(5,880.00)	(5,880.00)	6,510.17	12,390.17
Fund balance - July 1, 2013 - -As previously reported	17,731.01	17,731.01	17,731.01	0.00
Fund balance - July 1, 2013 - As restated	17,731.01	17,731.01	17,731.01	0.00
Fund balance - June 30, 2014	11,851.01	11,851.01	24,241.18	12,390.17

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2501 RID 01 - Silos

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	10.00	10.00	40.08	30.08
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	3,180.00	3,180.00	3,050.00	(130.00)
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**3,190.00**	**3,190.00**	**3,090.08**	**(99.92)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	13,076.00	13,076.00	2,030.00	11,046.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2501 RID 01 - Silos

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**13,076.00**	**13,076.00**	**2,030.00**	**11,046.00**
Excess of revenues over (under) expenditures	(9,886.00)	(9,886.00)	1,060.08	10,946.08
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(9,886.00)	(9,886.00)	1,060.08	10,946.08
Fund balance - July 1, 2013 - -As previously reported	12,007.79	12,007.79	12,007.79	0.00
Fund balance - July 1, 2013 - As restated	12,007.79	12,007.79	12,007.79	0.00
Fund balance - June 30, 2014	2,121.79	2,121.79	13,067.87	10,946.08

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2800 ALCOHOL REHAB	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	9,270.00	9,270.00	7,745.00	(1,525.00)
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**9,270.00**	**9,270.00**	**7,745.00**	**(1,525.00)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	9,000.00	9,000.00	9,773.00	(773.00)
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2800 ALCOHOL REHAB

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**9,000.00**	**9,000.00**	**9,773.00**	**(773.00)**
Excess of revenues over (under) expenditures	270.00	270.00	(2,028.00)	(2,298.00)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	270.00	270.00	(2,028.00)	(2,298.00)
Fund balance - July 1, 2013 - -As previously reported	2,028.00	2,028.00	2,028.00	0.00
Fund balance - July 1, 2013 - As restated	2,028.00	2,028.00	2,028.00	0.00
Fund balance - June 30, 2014	2,298.00	2,298.00	0.00	(2,298.00)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2811 DUI PREVENTION 61-2-108

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
	0.00	0.00	0.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	2,600.00	2,600.00	3,250.00	650.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	200.00	200.00	310.00	110.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**2,800.00**	**2,800.00**	**3,560.00**	**760.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	5,238.00	5,238.00	0.00	5,238.00
Personal services	10,900.00	10,900.00	8,653.10	2,246.90
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2811 DUI PREVENTION 61-2-108

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**16,138.00**	**16,138.00**	**8,653.10**	**7,484.90**
Excess of revenues over (under) expenditures	(13,338.00)	(13,338.00)	(5,093.10)	8,244.90
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(13,338.00)	(13,338.00)	(5,093.10)	8,244.90
Fund balance - July 1, 2013 - -As previously reported	13,492.56	13,492.56	13,492.56	0.00
Fund balance - July 1, 2013 - As restated	13,492.56	13,492.56	13,492.56	0.00
Fund balance - June 30, 2014	154.56	154.56	8,399.46	8,244.90

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2820 GAS APPORTIONMENT TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	719.00	719.00	719.16	0.16
State shared revenues	60,428.00	60,428.00	60,466.85	38.85
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**61,147.00**	**61,147.00**	**61,186.01**	**39.01**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	86,000.00	86,000.00	50,646.01	35,353.99
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2820 GAS APPORTIONMENT TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**86,000.00**	**86,000.00**	**50,646.01**	**35,353.99**
Excess of revenues over (under) expenditures	(24,853.00)	(24,853.00)	10,540.00	35,393.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(24,853.00)	(24,853.00)	10,540.00	35,393.00
Fund balance - July 1, 2013 - -As previously reported	31,948.34	31,948.34	31,948.34	0.00
Fund balance - July 1, 2013 - As restated	31,948.34	31,948.34	31,948.34	0.00
Fund balance - June 30, 2014	7,095.34	7,095.34	42,488.34	35,393.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2830 JUNK VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	4,158.00	4,158.00	7,770.49	3,612.49
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**4,158.00**	**4,158.00**	**7,770.49**	**3,612.49**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	2,712.00	3,371.53	3,421.12	(49.59)
Supplies/services/materials, etc	7,877.10	7,884.80	3,102.17	4,782.63
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2830 JUNK VEHICLE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**10,589.10**	**11,256.33**	**6,523.29**	**4,733.04**
Excess of revenues over (under) expenditures	(6,431.10)	(7,098.33)	1,247.20	8,345.53
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(6,431.10)	(7,098.33)	1,247.20	8,345.53
Fund balance - July 1, 2013 - -As previously reported	3,431.51	3,431.51	3,431.51	0.00
Fund balance - July 1, 2013 - As restated	3,431.51	3,431.51	3,431.51	0.00
Fund balance - June 30, 2014	(2,999.59)	(3,666.82)	4,678.71	8,345.53

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2840 WEED GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	20,000.00	24,000.00	20,000.00	(4,000.00)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	33,857.00	33,857.00	9,285.71	(24,571.29)
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	300.00	300.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	1,058.69	1,058.69
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**53,857.00**	**57,857.00**	**30,644.40**	**(27,212.60)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	73,861.00	77,861.00	27,940.96	49,920.04
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2840 WEED GRANT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,551.00	5,551.00	0.00	5,551.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**79,412.00**	**83,412.00**	**27,940.96**	**55,471.04**
Excess of revenues over (under) expenditures	(25,555.00)	(25,555.00)	2,703.44	28,258.44
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(25,555.00)	(25,555.00)	2,703.44	28,258.44
Fund balance - July 1, 2013 - -As previously reported	54,163.35	54,163.35	54,163.35	0.00
Fund balance - July 1, 2013 - As restated	54,163.35	54,163.35	54,163.35	0.00
Fund balance - June 30, 2014	28,608.35	28,608.35	56,866.79	28,258.44

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	100,000.00	100,000.00	141,250.94	41,250.94
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	4,827.29	4,827.29
Total revenues	**100,000.00**	**100,000.00**	**146,078.23**	**46,078.23**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	231,880.00	231,880.00	100,490.10	131,389.90
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	200,000.00	200,000.00	5,827.50	194,172.50
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**431,880.00**	**431,880.00**	**106,317.60**	**325,562.40**
Excess of revenues over (under) expenditures	(331,880.00)	(331,880.00)	39,760.63	371,640.63
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(331,880.00)	(331,880.00)	39,760.63	371,640.63
Fund balance - July 1, 2013 - -As previously reported	345,392.54	345,392.54	345,392.54	0.00
Fund balance - July 1, 2013 - As restated	345,392.54	345,392.54	345,392.54	0.00
Fund balance - June 30, 2014	13,512.54	13,512.54	385,153.17	371,640.63

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2859 COUNTY LAND INFO ACT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	1,500.00	1,500.00	1,512.25	12.25
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**1,500.00**	**1,500.00**	**1,512.25**	**12.25**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	11,373.00	11,373.00	0.00	11,373.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2859 COUNTY LAND INFO ACT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**11,373.00**	**11,373.00**	**0.00**	**11,373.00**
Excess of revenues over (under) expenditures	(9,873.00)	(9,873.00)	1,512.25	11,385.25
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(9,873.00)	(9,873.00)	1,512.25	11,385.25
Fund balance - July 1, 2013 - -As previously reported	11,769.00	11,769.00	11,769.00	0.00
Fund balance - July 1, 2013 - As restated	11,769.00	11,769.00	11,769.00	0.00
Fund balance - June 30, 2014	1,896.00	1,896.00	13,281.25	11,385.25

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2894 STATE ALLOCATED FEDERAL MINERAL ROYALTIE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	591.00	591.00	394.81	(196.19)
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**591.00**	**591.00**	**394.81**	**(196.19)**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	9,350.00	9,350.00	0.00	9,350.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2894 STATE ALLOCATED FEDERAL MINERAL ROYALTIE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**9,350.00**	**9,350.00**	**0.00**	**9,350.00**
Excess of revenues over (under) expenditures	(8,759.00)	(8,759.00)	394.81	9,153.81
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(8,759.00)	(8,759.00)	394.81	9,153.81
Fund balance - July 1, 2013 - -As previously reported	4,754.48	4,754.48	4,754.48	0.00
Fund balance - July 1, 2013 - As restated	4,754.48	4,754.48	4,754.48	0.00
Fund balance - June 30, 2014	(4,004.52)	(4,004.52)	5,149.29	9,153.81

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2895 HARD-ROCK MINE TRUST ACCOUNT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	920.00	920.00	1,240.41	320.41
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**920.00**	**920.00**	**1,240.41**	**320.41**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2895 HARD-ROCK MINE TRUST ACCOUNT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**0.00**	**0.00**	**0.00**	**0.00**
Excess of revenues over (under) expenditures	920.00	920.00	1,240.41	320.41
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	920.00	920.00	1,240.41	320.41
Fund balance - July 1, 2013 - -As previously reported	919.35	919.35	919.35	0.00
Fund balance - July 1, 2013 - As restated	919.35	919.35	919.35	0.00
Fund balance - June 30, 2014	1,839.35	1,839.35	2,159.76	320.41

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2896 METAL MINES LICENSE TAX ACCT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	1,529.00	1,529.00	7,454.70	5,925.70
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**1,529.00**	**1,529.00**	**7,454.70**	**5,925.70**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2896 METAL MINES LICENSE TAX ACCT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**0.00**	**0.00**	**0.00**	**0.00**
Excess of revenues over (under) expenditures	1,529.00	1,529.00	7,454.70	5,925.70
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	1,529.00	1,529.00	7,454.70	5,925.70
Fund balance - July 1, 2013 - -As previously reported	26,802.62	26,802.62	26,802.62	0.00
Fund balance - July 1, 2013 - As restated	26,802.62	26,802.62	26,802.62	0.00
Fund balance - June 30, 2014	28,331.62	28,331.62	34,257.32	5,925.70

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2900 PILT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	460,000.00	460,000.00	572,853.00	112,853.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	10,032.23	10,032.23
Investment and royalty earnings				
Total revenues	**460,000.00**	**460,000.00**	**582,885.23**	**122,885.23**
EXPENDITURES				
Current:				
General Government	10,000.00	10,000.00	0.00	10,000.00
Personal services	82,500.00	82,500.00	345,440.20	(262,940.20)
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2900 PILT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	55,235.25	(50,235.25)
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**97,500.00**	**97,500.00**	**400,675.45**	**(303,175.45)**
Excess of revenues over (under) expenditures	362,500.00	362,500.00	182,209.78	(180,290.22)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(253,509.78)	(253,509.78)
Total other financing sources (uses)	**0.00**	**0.00**	**(253,509.78)**	**(253,509.78)**
Net change in fund balance	362,500.00	362,500.00	(71,300.00)	(433,800.00)
Fund balance - July 1, 2013 - -As previously reported	1,117,594.17	1,117,594.17	1,117,594.17	0.00
Fund balance - July 1, 2013 - As restated	1,117,594.17	1,117,594.17	1,117,594.17	0.00
Fund balance - June 30, 2014	1,480,094.17	1,480,094.17	1,046,294.17	(433,800.00)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2902 FOREST RESERVE TITLE III PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	0.00	0.00
Federal grants	8,550.67	8,550.67	0.00	(8,550.67)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**8,550.67**	**8,550.67**	**0.00**	**(8,550.67)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	16,015.26	16,015.26	0.00	16,015.26
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2902 FOREST RESERVE TITLE III PROJECTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**16,015.26**	**16,015.26**	**0.00**	**16,015.26**
Excess of revenues over (under) expenditures	(7,464.59)	(7,464.59)	0.00	7,464.59
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(7,464.59)	(7,464.59)	0.00	7,464.59
Fund balance - July 1, 2013 - -As previously reported	8,551.26	8,551.26	8,551.26	0.00
Fund balance - July 1, 2013 - As restated	8,551.26	8,551.26	8,551.26	0.00
Fund balance - June 30, 2014	1,086.67	1,086.67	8,551.26	7,464.59

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2917 CRIME VICTIMS ASSISTANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	18,743.00	18,743.00	18,112.30	(630.70)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	4,000.00	4,000.00	3,439.00	(561.00)
District court	580.00	580.00	1,276.07	696.07
City court	2,500.00	2,500.00	2,885.00	385.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**25,823.00**	**25,823.00**	**25,712.37**	**(110.63)**
EXPENDITURES				
Current:				
General Government				
Personal services	23,623.00	23,623.00	23,660.28	(37.28)
Supplies/services/materials, etc	12,504.00	12,504.00	2,879.36	9,624.64
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2917 CRIME VICTIMS ASSISTANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**36,127.00**	**36,127.00**	**26,539.64**	**9,587.36**
Excess of revenues over (under) expenditures	(10,304.00)	(10,304.00)	(827.27)	9,476.73
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(10,304.00)	(10,304.00)	(827.27)	9,476.73
Fund balance - July 1, 2013 - -As previously reported	20,383.60	20,383.60	20,383.60	0.00
Fund balance - July 1, 2013 - As restated	20,383.60	20,383.60	20,383.60	0.00
Fund balance - June 30, 2014	10,079.60	10,079.60	19,556.33	9,476.73

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2927 HOMELAND SECURITY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	0.00	0.00	7,269.65	7,269.65
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**7,269.65**	**7,269.65**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	1.00	1.00	0.00	1.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2927 HOMELAND SECURITY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	2.00	2.00	0.00	2.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**3.00**	**3.00**	**0.00**	**3.00**
Excess of revenues over (under) expenditures	(3.00)	(3.00)	7,269.65	7,272.65
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(3.00)	(3.00)	7,269.65	7,272.65
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	(3.00)	(3.00)	7,269.65	7,272.65

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2957 DEPT OF JUSTICE - HOMELAND SECURITY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	2.00	2.00	0.00	2.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2957 DEPT OF JUSTICE - HOMELAND SECURITY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**2.00**	**2.00**	**0.00**	**2.00**
Excess of revenues over (under) expenditures	(2.00)	(2.00)	0.00	2.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(2.00)	(2.00)	0.00	2.00
Fund balance - July 1, 2013 - -As previously reported	1,629.51	1,629.51	1,629.51	0.00
Fund balance - July 1, 2013 - As restated	1,629.51	1,629.51	1,629.51	0.00
Fund balance - June 30, 2014	1,627.51	1,627.51	1,629.51	2.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2960 BIOTERRORISM HEALTH GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	27,860.00	27,860.00	21,528.00	(6,332.00)
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**27,860.00**	**27,860.00**	**21,528.00**	**(6,332.00)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	27,641.00	27,641.00	26,448.01	1,192.99
Personal services	111,050.00	111,050.00	17,099.49	93,950.51
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2960 BIOTERRORISM HEALTH GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	0.00	5,000.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**143,691.00**	**143,691.00**	**43,547.50**	**100,143.50**
Excess of revenues over (under) expenditures	(115,831.00)	(115,831.00)	(22,019.50)	93,811.50
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(115,831.00)	(115,831.00)	(22,019.50)	93,811.50
Fund balance - July 1, 2013 - -As previously reported	118,306.74	118,306.74	118,306.74	0.00
Fund balance - July 1, 2013 - As restated	118,306.74	118,306.74	118,306.74	0.00
Fund balance - June 30, 2014	2,475.74	2,475.74	96,287.24	93,811.50

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	58,305.00	58,305.00	46,875.14	(11,429.86)
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**58,305.00**	**58,305.00**	**46,875.14**	**(11,429.86)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	41,699.00	41,699.00	39,848.71	1,850.29
Personal services	17,105.00	17,105.00	7,673.17	9,431.83
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2971 WIC

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**58,804.00**	**58,804.00**	**47,521.88**	**11,282.12**
Excess of revenues over (under) expenditures	(499.00)	(499.00)	(646.74)	(147.74)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(499.00)	(499.00)	(646.74)	(147.74)
Fund balance - July 1, 2013 - -As previously reported	(791.02)	(791.02)	(791.02)	0.00
Fund balance - July 1, 2013 - As restated	(791.02)	(791.02)	(791.02)	0.00
Fund balance - June 30, 2014	(1,290.02)	(1,290.02)	(1,437.76)	(147.74)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2973 MCH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	5,879.00	5,879.00	4,703.20	(1,175.80)
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	11,838.91	11,838.91
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**5,879.00**	**5,879.00**	**16,542.11**	**10,663.11**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	13,782.00	13,782.00	13,654.70	127.30
Supplies/services/materials, etc	31,554.00	31,554.00	9,642.72	21,911.28
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2973 MCH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**45,336.00**	**45,336.00**	**23,297.42**	**22,038.58**
Excess of revenues over (under) expenditures	(39,457.00)	(39,457.00)	(6,755.31)	32,701.69
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	4,410.00	4,410.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**4,410.00**	**4,410.00**
Net change in fund balance	(39,457.00)	(39,457.00)	(2,345.31)	37,111.69
Fund balance - July 1, 2013 - -As previously reported	23,016.29	23,016.29	23,016.29	0.00
Fund balance - July 1, 2013 - As restated	23,016.29	23,016.29	23,016.29	0.00
Fund balance - June 30, 2014	(16,440.71)	(16,440.71)	20,670.98	37,111.69

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2974 HOME HEALTH	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	13,750.00	13,750.00	13,750.00	0.00
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**13,750.00**	**13,750.00**	**13,750.00**	**0.00**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	15,857.00	15,857.00	15,829.01	27.99
Personal services	797.00	797.00	560.96	236.04
Supplies/services/materials, etc				
Social and Economic Services				

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2974 HOME HEALTH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**16,654.00**	**16,654.00**	**16,389.97**	**264.03**
Excess of revenues over (under) expenditures	(2,904.00)	(2,904.00)	(2,639.97)	264.03
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	2,463.00	2,463.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**2,463.00**	**2,463.00**
Net change in fund balance	(2,904.00)	(2,904.00)	(176.97)	2,727.03
Fund balance - July 1, 2013 - -As previously reported	(126.48)	(126.48)	(126.48)	0.00
Fund balance - July 1, 2013 - As restated	(126.48)	(126.48)	(126.48)	0.00
Fund balance - June 30, 2014	(3,030.48)	(3,030.48)	(303.45)	2,727.03

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2976 IMMUNIZATION	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments				
Licenses and permits	0.00	0.00	0.00	0.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	16,140.00	16,140.00	12,990.00	(3,150.00)
Federal grants	0.00	0.00	0.00	0.00
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues				
Charges for services	0.00	0.00	0.00	0.00
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation				
Fines and forfeitures	0.00	0.00	0.00	0.00
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Total revenues	**16,140.00**	**16,140.00**	**12,990.00**	**(3,150.00)**
EXPENDITURES				
Current:				
General Government	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Safety	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Works	0.00	0.00	0.00	0.00
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc				
Public Health	14,695.00	14,695.00	14,061.39	633.61
Personal services	1,243.00	1,243.00	0.00	1,243.00
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2976 IMMUNIZATION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Capital expenditures				
Debt Service	0.00	0.00	0.00	0.00
Miscellaneous				
Total expenditures	**15,938.00**	**15,938.00**	**14,061.39**	**1,876.61**
Excess of revenues over (under) expenditures	202.00	202.00	(1,071.39)	(1,273.39)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	202.00	202.00	(1,071.39)	(1,273.39)
Fund balance - July 1, 2013 - -As previously reported	(475.07)	(475.07)	(475.07)	0.00
Fund balance - July 1, 2013 - As restated	(475.07)	(475.07)	(475.07)	0.00
Fund balance - June 30, 2014	(273.07)	(273.07)	(1,546.46)	(1,273.39)

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2987 DEEP CREEK PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Local option taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	51,014.54	51,014.54
Federal shared revenues	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
District court	0.00	0.00	0.00	0.00
City court	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**51,014.54**	**51,014.54**
EXPENDITURES				
Current:				
General Government				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2014

2987 DEEP CREEK PROJECT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	78,673.02	(78,673.02)
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00
Total expenditures	**0.00**	**0.00**	**78,673.02**	**(78,673.02)**
Excess of revenues over (under) expenditures	0.00	0.00	(27,658.48)	(27,658.48)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	0.00	0.00	(27,658.48)	(27,658.48)
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	0.00	0.00	(27,658.48)	(27,658.48)

BROADWATER COUNTY

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes	1,616,765.00	1,616,765.00	1,621,838.86	5,073.86
Property Taxes	70,688.00	70,688.00	72,788.42	2,100.42
Local option taxes	3,180.00	3,180.00	3,050.00	(130.00)
Special assessments				
Licenses and permits	2,000.00	2,000.00	3,130.00	1,130.00
Other licenses and permits				
Intergovernmental revenue (See supplemental section for detail)	197,086.00	201,086.00	311,725.43	110,639.43
Federal grants	485,182.67	485,182.67	726,548.52	241,365.85
Federal shared revenues	34,576.00	34,576.00	10,004.87	(24,571.13)
State grants	427,231.24	427,231.24	475,201.91	47,970.67
State shared revenues				
Charges for services	38,060.00	38,060.00	37,814.53	(245.47)
General government	728,006.00	728,006.00	975,943.64	247,937.64
Public safety	123,012.40	123,012.40	87,271.51	(35,740.89)
Public works	0.00	0.00	11,838.91	11,838.91
Public health	2,369.00	2,369.00	3,020.00	651.00
Culture and recreation				
Fines and forfeitures	4,000.00	4,000.00	3,439.00	(561.00)
Justice court	595.00	595.00	1,301.70	706.70
District court	2,500.00	2,500.00	2,885.00	385.00
City court	12,146.50	12,146.50	20,065.25	7,918.75
Miscellaneous	0.00	0.00	15,492.29	15,492.29
Investment and royalty earnings				
Total revenues	**3,747,397.81**	**3,751,397.81**	**4,383,359.84**	**631,962.03**
EXPENDITURES				
Current:				
General Government	153,933.00	153,933.00	143,256.56	10,676.44
Personal services	214,431.00	214,431.00	384,359.53	(169,928.53)
Supplies/services/materials, etc				
Public Safety	1,132,412.00	1,132,412.00	1,115,303.59	17,108.41
Personal services	758,470.26	758,470.26	577,664.98	180,805.28
Supplies/services/materials, etc				
Public Works	292,984.00	293,643.53	269,244.94	24,398.59
Personal services	559,976.10	631,281.52	357,484.95	273,796.57
Supplies/services/materials, etc				
Public Health	116,479.00	116,479.00	110,731.85	5,747.15
Personal services	221,229.00	221,229.00	80,268.08	140,960.92
Supplies/services/materials, etc				
Social and Economic Services				

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Personal services	24,430.00	24,430.00	25,204.48	(774.48)
Supplies/services/materials, etc	88,666.00	89,279.00	72,443.19	16,835.81
Culture and Recreation				
Personal services	21,551.00	21,551.00	23,364.31	(1,813.31)
Supplies/services/materials, etc	131,614.00	131,614.00	84,900.49	46,713.51
Housing and Community Development				
Conservation of Natural Resources	307,578.00	307,578.00	171,954.23	135,623.77
Capital expenditures				
Debt Service	708,730.00	708,730.00	749,039.48	(40,309.48)
Miscellaneous				
Total expenditures	**4,732,483.36**	**4,805,061.31**	**4,165,220.66**	**639,840.65**
Excess of revenues over (under) expenditures	(985,085.55)	(1,053,663.50)	218,139.18	1,271,802.68
OTHER FINANCING SOURCES (USES)				
Transfers in	6,210.25	95,288.25	358,410.05	263,121.80
Transfers out	(4,000.00)	(4,000.00)	(527,171.83)	(523,171.83)
Total other financing sources (uses)	**2,210.25**	**91,288.25**	**(168,761.78)**	**(260,050.03)**
Net change in fund balance	(982,875.30)	(962,375.25)	49,377.40	1,011,752.65
Fund balance - July 1, 2013 - -As previously reported	3,870,602.60	3,870,602.60	3,870,602.60	0.00
Fund balance - July 1, 2013 - As restated	3,870,602.60	3,870,602.60	3,870,602.60	0.00
Fund balance - June 30, 2014	2,887,727.30	2,908,227.35	3,919,980.00	1,011,752.65

BROADWATER COUNTY
55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2014

	4001 CIP ALL	4003 CIP INTEROP.COMMUN	4005 CIP ROAD	4006 CIP AMBULANCE
ASSETS				
Cash and cash equivalents	15,634.11	9,294.33	110,733.11	99,451.54
Taxes receivable:				
TOTAL ASSETS	**15,634.11**	**9,294.33**	**110,733.11**	**99,451.54**
Deferred Outflows of Resources				
LIABILITIES				
Deferred Inflows of Resources				
FUND BALANCES				
Unassigned (negative balance only)	15,763.13	9,334.74	110,755.63	99,523.81
Total Fund Balances	**15,763.13**	**9,334.74**	**110,755.63**	**99,523.81**
Total Liabilities, Deferred inflows of resources and Fund Balances	**15,763.13**	**9,334.74**	**110,755.63**	**99,523.81**

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55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2014

	4007 CIP SHRF VEHICLE R	4008 CIP SHERIFF WEAPON	4011 CIP AIRPRT	4012 CIP JUNK VEH
ASSETS				
Cash and cash equivalents	0.00	5,100.00	34,742.42	9,043.95
Taxes receivable:				
TOTAL ASSETS	**0.00**	**5,100.00**	**34,742.42**	**9,043.95**
Deferred Outflows of Resources				
LIABILITIES				
Deferred Inflows of Resources				
FUND BALANCES				
Unassigned (negative balance only)	100.44	5,100.00	34,759.67	9,043.95
Total Fund Balances	**100.44**	**5,100.00**	**34,759.67**	**9,043.95**
Total Liabilities, Deferred inflows of resources and Fund Balances	**100.44**	**5,100.00**	**34,759.67**	**9,043.95**

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BROADWATER COUNTY
55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2014

	4013 CIP LIBRARY	Total Nonmajor Cap. Proj. Funds
ASSETS		
Cash and cash equivalents	0.17	283,999.63
Taxes receivable:		
TOTAL ASSETS	**0.17**	**283,999.63**
Deferred Outflows of Resources		
LIABILITIES		
Deferred Inflows of Resources		
FUND BALANCES		
Unassigned (negative balance only)	16.15	284,397.52
Total Fund Balances	**16.15**	**284,397.52**
Total Liabilities, Deferred inflows of resources and Fund Balances	**16.15**	**284,397.52**

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4001 CIP ALL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	123.80	123.80
Investment and royalty earnings	0.00	0.00	131.70	131.70
Total revenues	**0.00**	**0.00**	**255.50**	**255.50**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	73,202.00	73,202.00	26,668.51	46,533.49
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	81,000.00	81,000.00	38,690.24	42,309.76
Debt Service				
Total expenditures	**154,202.00**	**154,202.00**	**65,358.75**	**88,843.25**
Excess of revenues over (under) expenditures	(154,202.00)	(154,202.00)	(65,103.25)	89,098.75
OTHER FINANCING SOURCES (USES)				
Transfers in	58,000.00	58,000.00	60,000.00	2,000.00
Total other financing sources (uses)	**58,000.00**	**58,000.00**	**60,000.00**	**2,000.00**
Net change in fund balance	(96,202.00)	(96,202.00)	(5,103.25)	91,098.75
Fund balance - July 1, 2013 -				
-As previously reported	20,737.36	20,737.36	20,737.36	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4001 CIP ALL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	20,737.36	20,737.36	20,737.36	0.00
Fund balance - June 30, 2014	(75,464.64)	(75,464.64)	15,634.11	91,098.75

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4003 CIP INTEROP.COMMUNIC.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	153.55	153.55
Total revenues	**0.00**	**0.00**	**153.55**	**153.55**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	7,900.00	7,900.00	5,185.40	2,714.60
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	7,536.00	7,536.00	0.00	7,536.00
Debt Service				
Total expenditures	**15,436.00**	**15,436.00**	**5,185.40**	**10,250.60**
Excess of revenues over (under) expenditures	(15,436.00)	(15,436.00)	(5,031.85)	10,404.15
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(15,436.00)	(15,436.00)	(5,031.85)	10,404.15
Fund balance - July 1, 2013 - -As previously reported	14,326.18	14,326.18	14,326.18	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4003 CIP INTEROP.COMMUNIC.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	14,326.18	14,326.18	14,326.18	0.00
Fund balance - June 30, 2014	(1,109.82)	(1,109.82)	9,294.33	10,404.15

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4005 CIP ROAD

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	588.15	588.15
Total revenues	**0.00**	**0.00**	**588.15**	**588.15**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	70,395.00	70,395.00	0.00	70,395.00
Debt Service				
Total expenditures	**70,395.00**	**70,395.00**	**0.00**	**70,395.00**
Excess of revenues over (under) expenditures	(70,395.00)	(70,395.00)	588.15	70,983.15
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	90,000.00	90,000.00
Total other financing sources (uses)	**0.00**	**0.00**	**90,000.00**	**90,000.00**
Net change in fund balance	(70,395.00)	(70,395.00)	90,588.15	160,983.15
Fund balance - July 1, 2013 - -As previously reported	20,144.96	20,144.96	20,144.96	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4005 CIP ROAD

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	20,144.96	20,144.96	20,144.96	0.00
Fund balance - June 30, 2014	(50,250.04)	(50,250.04)	110,733.11	160,983.15

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4006 CIP AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	1,226.77	1,226.77
Total revenues	**0.00**	**0.00**	**1,226.77**	**1,226.77**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	143,161.00	143,161.00	0.00	143,161.00
Debt Service				
Total expenditures	**143,161.00**	**143,161.00**	**0.00**	**143,161.00**
Excess of revenues over (under) expenditures	(143,161.00)	(143,161.00)	1,226.77	144,387.77
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(143,161.00)	(143,161.00)	1,226.77	144,387.77
Fund balance - July 1, 2013 -				
-As previously reported	98,224.77	98,224.77	98,224.77	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4006 CIP AMBULANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	98,224.77	98,224.77	98,224.77	0.00
Fund balance - June 30, 2014	(44,936.23)	(44,936.23)	99,451.54	144,387.77

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4007 CIP SHRF VEHICLE REPLACE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	231.38	231.38
Total revenues	**0.00**	**0.00**	**231.38**	**231.38**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	6,817.00	6,817.00	0.00	6,817.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	130,649.00	130,649.00	40,205.66	90,443.34
Debt Service				
Total expenditures	**137,466.00**	**137,466.00**	**40,205.66**	**97,260.34**
Excess of revenues over (under) expenditures	(137,466.00)	(137,466.00)	(39,974.28)	97,491.72
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	2,864.78	2,864.78
Total other financing sources (uses)	**0.00**	**0.00**	**2,864.78**	**2,864.78**
Net change in fund balance	(137,466.00)	(137,466.00)	(37,109.50)	100,356.50
Fund balance - July 1, 2013 -				
-As previously reported	37,109.50	37,109.50	37,109.50	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4007 CIP SHRF VEHICLE REPLACE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	37,109.50	37,109.50	37,109.50	0.00
Fund balance - June 30, 2014	(100,356.50)	(100,356.50)	0.00	100,356.50

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4008 CIP SHERIFF WEAPONS/EQUIP

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	5,200.00	5,200.00	0.00	5,200.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Total expenditures	**5,200.00**	**5,200.00**	**0.00**	**5,200.00**
Excess of revenues over (under) expenditures	(5,200.00)	(5,200.00)	0.00	5,200.00
OTHER FINANCING SOURCES (USES)				
Transfers in	3,000.00	3,000.00	2,500.00	(500.00)
Total other financing sources (uses)	**3,000.00**	**3,000.00**	**2,500.00**	**(500.00)**
Net change in fund balance	(2,200.00)	(2,200.00)	2,500.00	4,700.00
Fund balance - July 1, 2013 -				
-As previously reported	2,600.00	2,600.00	2,600.00	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4008 CIP SHERIFF WEAPONS/EQUIP

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	2,600.00	2,600.00	2,600.00	0.00
Fund balance - June 30, 2014	400.00	400.00	5,100.00	4,700.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4011 CIP AIRPRT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Other miscellaneous revenue	0.00	0.00	328.20	328.20
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**328.20**	**328.20**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	26,758.00	26,758.00	0.00	26,758.00
Debt Service				
Total expenditures	**26,758.00**	**26,758.00**	**0.00**	**26,758.00**
Excess of revenues over (under) expenditures	(26,758.00)	(26,758.00)	328.20	27,086.20
OTHER FINANCING SOURCES (USES)				
Transfers in	4,000.00	4,000.00	11,611.00	7,611.00
Total other financing sources (uses)	**4,000.00**	**4,000.00**	**11,611.00**	**7,611.00**
Net change in fund balance	(22,758.00)	(22,758.00)	11,939.20	34,697.20
Fund balance - July 1, 2013 -				
-As previously reported	22,803.22	22,803.22	22,803.22	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4011 CIP AIRPRT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	22,803.22	22,803.22	22,803.22	0.00
Fund balance - June 30, 2014	45.22	45.22	34,742.42	34,697.20

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4012 CIP JUNK VEH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	111.55	111.55
Total revenues	**0.00**	**0.00**	**111.55**	**111.55**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	8,913.00	8,913.00	0.00	8,913.00
Debt Service				
Total expenditures	**8,913.00**	**8,913.00**	**0.00**	**8,913.00**
Excess of revenues over (under) expenditures	(8,913.00)	(8,913.00)	111.55	9,024.55
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Total other financing sources (uses)	**0.00**	**0.00**	**0.00**	**0.00**
Net change in fund balance	(8,913.00)	(8,913.00)	111.55	9,024.55
Fund balance - July 1, 2013 -				
-As previously reported	8,932.40	8,932.40	8,932.40	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4012 CIP JUNK VEH

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	8,932.40	8,932.40	8,932.40	0.00
Fund balance - June 30, 2014	19.40	19.40	9,043.95	9,024.55

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4013 CIP LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Other miscellaneous revenue	0.00	0.00	144.69	144.69
Investment and royalty earnings				
Total revenues	**0.00**	**0.00**	**144.69**	**144.69**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	7,820.00	7,820.00	12,388.00	(4,568.00)
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	7,071.00	7,071.00	0.00	7,071.00
Debt Service				
Total expenditures	**14,891.00**	**14,891.00**	**12,388.00**	**2,503.00**
Excess of revenues over (under) expenditures	(14,891.00)	(14,891.00)	(12,243.31)	2,647.69
OTHER FINANCING SOURCES (USES)				
Transfers in	2,500.00	2,500.00	659.00	(1,841.00)
Total other financing sources (uses)	**2,500.00**	**2,500.00**	**659.00**	**(1,841.00)**
Net change in fund balance	(12,391.00)	(12,391.00)	(11,584.31)	806.69
Fund balance - July 1, 2013 -				
-As previously reported	11,584.48	11,584.48	11,584.48	0.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2014

4013 CIP LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	11,584.48	11,584.48	11,584.48	0.00
Fund balance - June 30, 2014	(806.52)	(806.52)	0.17	806.69

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BROADWATER COUNTY

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	123.80	123.80
Investment and royalty earnings	0.00	0.00	2,915.99	2,915.99
Total revenues	**0.00**	**0.00**	**3,039.79**	**3,039.79**
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	73,202.00	73,202.00	26,668.51	46,533.49
Public Safety				
Supplies/services/materials, etc	19,917.00	19,917.00	5,185.40	14,731.60
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Supplies/services/materials, etc	7,820.00	7,820.00	12,388.00	(4,568.00)
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	475,483.00	475,483.00	78,895.90	396,587.10
Debt Service				
Total expenditures	**576,422.00**	**576,422.00**	**123,137.81**	**453,284.19**
Excess of revenues over (under) expenditures	(576,422.00)	(576,422.00)	(120,098.02)	456,323.98
OTHER FINANCING SOURCES (USES)				
Transfers in	67,500.00	67,500.00	167,634.78	100,134.78
Total other financing sources (uses)	**67,500.00**	**67,500.00**	**167,634.78**	**100,134.78**
Net change in fund balance	(508,922.00)	(508,922.00)	47,536.76	556,458.76
Fund balance - July 1, 2013 -				
-As previously reported	236,462.87	236,462.87	236,462.87	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	236,462.87	236,462.87	236,462.87	0.00
Fund balance - June 30, 2014	(272,459.13)	(272,459.13)	283,999.63	556,458.76

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BROADWATER COUNTY
63. COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
For the year ending June 30, 2014

	5410 SOLID WASTE/LANDFI	5712 SILO'S RECR	Total Nonmajor Enterprise
ASSETS			
Current Assets			
Cash and cash equivalents	201,462.35	(6,162.90)	195,299.45
Tax/assessment receivable (net of allowance for uncollectibles)	122,775.00	0.00	122,775.00
Accounts receivable - net of allowances	2,892.00	0.00	2,892.00
Due from other funds/governments	0.00	807.50	807.50
Total Current Assets	**327,129.35**	**(5,355.40)**	**321,773.95**
Noncurrent Assets			
Restricted Assets:			
Capital assets:			
Land	2,959.00	0.00	2,959.00
Buildings	238,595.00	0.00	238,595.00
Improvements other than buildings	161,471.00	0.00	161,471.00
Machinery and equipment	640,423.82	0.00	640,423.82
Infrastructure	0.00	61,000.00	61,000.00
Less accumulated depreciation	(603,972.00)	0.00	(603,972.00)
Capital assets - net of accumulated depreciation	439,476.82	61,000.00	500,476.82
Total Noncurrent Assets	**439,476.82**	**61,000.00**	**500,476.82**
TOTAL ASSETS	766,606.17	55,644.60	822,250.77
Deferred Outflows of Resources			
LIABILITIES			
Current Liabilities			
Contracts/loans/notes payable	11,313.00	0.00	11,313.00
Other accrued payables	22,969.00	0.00	22,969.00
Due to other funds/governments	0.00	9,400.00	9,400.00
Total Current Liabilites	**34,282.00**	**9,400.00**	**43,682.00**
Noncurrent Liabilities			
Contracts/loans/notes payable	30,046.00	0.00	30,046.00
Compensated absences	4,504.52	0.00	4,504.52
Other noncurrent liabilities	140,449.00	0.00	140,449.00

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BROADWATER COUNTY
63. COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
For the year ending June 30, 2014

	5410 SOLID WASTE/LANDFI	5712 SILO'S RECR	Total Nonmajor Enterprise
Total Noncurrent Liabilities	**174,999.52**	**0.00**	**174,999.52**
Total Liabilities	209,281.52	9,400.00	218,681.52
Deferred Inflows of Resources			
NET POSITION			
Restricted for:			
Unrestricted	557,324.65	46,244.60	603,569.25
Total Net Position	**557,324.65**	**46,244.60**	**603,569.25**

64. COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND NET POSITION - NONMAJOR ENTERPRISE FUNDS
For the year ending June 30, 2014

	5410 SOLID WASTE/LANDFI	5712 SILO'S RECR	Total Nonmajor Enterprise
OPERATING REVENUES			
Charges for services	19,078.55	2,807.50	21,886.05
Miscellaneous	0.00	61,000.00	61,000.00
Special assessments	339,346.00	0.00	339,346.00
Total Operating Revenues	**358,424.55**	**63,807.50**	**422,232.05**
OPERATING EXPENSES			
Personal services	233,077.40	0.00	233,077.40
Supplies	60,541.98	0.00	60,541.98
Purchased services	177,690.53	21,083.33	198,773.86
Building materials	873.65	0.00	873.65
Fixed charges	5,156.50	0.00	5,156.50
Depreciation	61,082.00	0.00	61,082.00
Total Operating Expenses	**538,422.06**	**21,083.33**	**559,505.39**
Operating Income (Loss)	(179,997.51)	42,724.17	(137,273.34)
NONOPERATING REVENUES (EXPENSES)			
Taxes/assessment revenue	5,904.75	0.00	5,904.75
Interest and royalty revenue	2,751.88	0.00	2,751.88
Gain or loss on sale of fixed assets	18,236.82	0.00	18,236.82
Grants,contributions, indemnities expense	(1,500.00)	0.00	(1,500.00)
Total Nonoperating Rev(Exp)	**25,393.45**	**0.00**	**25,393.45**
Income (Loss) before contributions/transfers	(154,604.06)	42,724.17	(111,879.89)
Change in net position	(154,604.06)	42,724.17	(111,879.89)
Total net position - July 1, 2013	776,106.71	3,520.43	779,627.14
Prior period adjustments	(64,178.00)	0.00	(64,178.00)
Total net position - July 1, 2013 as restated	711,928.71	3,520.43	715,449.14
Total net position - June 30, 2014	557,324.65	46,244.60	603,569.25

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Broadwater County, Montana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number		Federal Expediture June 30, 2013
U.S. Department of Agriculture				
Passed through Montana Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	12-07-5-21-002-0	$	5,465
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	13-07-5-21-002-0		37,501
Passed through Montana Department of Administration:				
Secure Rural Schools - Forest Reserve Act; P.L. 1100343; Title I	10.665	N/A		161,593
Secure Rural Schools - Forest Reserve Act; P.L. 1100343; Title I	10.665	N/A		7,465
Total U.S. Department of Agriculture			$	212,024
U.S. Department of the Interior/Bureau of Land Management				
Noxious Weed Control	15.235	65-0325-14-022	$	4,084
U.S. Department of Justice				
Passed through Montana Board of Crime Control:				
Victim Witness Advocate/Restitution Officer	16.575	12-V01-91177	$	17,209
Enforcing Underage Drinking Laws (EUDL)	16.727	10-U01-91048		11,185
Passed through Gallatin County Sheriff's Office:				
Edward Byrne Memorial Justice Assistance Grant Program (Missouri River Drug Task Force)	16.738	11-G01-91256		7,812
Total U.S. Department of Agriculture			$	36,206
U.S. Department of Transportation				
Passed through Montana Department of Transportation				
Airport Improvement Plan	20.106	DOT-FA-12NM-2007/AIP 3-30-007-010-2012	$	18,385
STEP: State and Community Highway/Alchohol Traffic Safety and Drunk Driving Prevention	20.600	105970		2,294
STEP: State and Community Highway/Alchohol Traffic Safety and Drunk Driving Prevention	20.600	106706		4,032
Total U.S. Department of Agriculture			$	24,711

U.S. Department of Health and Human Services				
Passed through Rocky Mountain Area IV Agency on Aging:				
Older Americans Act Contract - Home Health	93.046	2013-004-007	$	13,750
Passed through Montana Department of Health and Human Services:				
Bioterrorism BPA Impact	93.069	13-07-6-11-005-0		27,721
Immunization Program	93.268	13-07-4-31-005-0		3,540
MCH (Maternal Child Health Block Grant and Immunization Medicaid	93.994	13-07-5-01-004-0		5,651
Total U.S. Department of Education			$	50,662
U.S. Department of Homeland Security				
Passed through Montana Department of Military Affairs:				
Homeland Security	97.067	EMW-2011-SS-0052	$	157,329
State Homeland Security Grant Program, SAA Disaster and Emergency Services Grants Program	97.067	2010-SS-T0-0089		13,585
Homeland Security - Interoperable Emergency Communications Grant Program	97.055	2010-IP-T0-0023		21,564
Total U.S. Department of Agriculture			$	192,478
Total Federal Financial Assistance			$	520,165

N/A = Not Applicable or Not Available

BROADWATER COUNTY CASH RECONCILIATION

Month & Year **June-14**

			STATE BANK	STIP	PETTY CASH	TOTAL
		Balance per statement	$843,473.53	$1,789,870.51	$1,650.00	$2,634,994.04
						$0.00
ADD	ADD	Deposits in Transit	$16,347.26			$16,347.26
						$0.00
		Service Charges				$0.00
		STIP Interest	$97.19			$97.19
		State Bank CD-School 8/24/11	$100,000.00	#5374		$100,000.00
		American Fed CD-School 6/24/11	$100,000.00	#45000671		$100,000.00
		DA Davidson-call 9/20/13	$499,750.00	CUSIP #3136G1HE2		$499,750.00
		DA Davidson-call 10/11/13	$500,000.00	CUSIP 3135G0PU1		$500,000.00
		DA Davidson-call 06/25/2014	$730,000.00	CUSIP #3133ECSQ8		$730,000.00
		Buchanan-call 06/19/2014	$1,000,000.00	CUSIP #3134G4MT2		$1,000,000.00
		Buchanan-call 2/20/18	$500,000.00	CUSIP# 03136G1CW7		$500,000.00
		Buchanan-call 6/5/14	$250,000.00	CUSIP #254671JR2		$250,000.00
		Buchanan-call 05/28/15	$250,000.00	CUSIP #7865806X3		$250,000.00
		Buchanan-call 12/05/16	$250,000.00	CUSIP #38143AY33		$250,000.00
		Buchanan-call 11/30/17	$250,000.00	CUSIP #36160W4J5		$250,000.00
LESS		Buchanan-call 02/08/16	$250,000.00	CUSIP #02587DLZ9		$250,000.00
		Buchanan-call 02/13/18	$250,000.00	CUSIP #48124JSR0		$250,000.00
		Buchanan-call 08/20/14	$250,000.00	CUSIP #037830YW0		$250,000.00
		Buchanan-call 02/13/15	$250,000.00	CUSIP #87164DCJ7		$250,000.00
		Buchanan-call 02/22/14	$250,000.00	CUSIP #57116AFN3		$250,000.00
		Buchanan-call 02/26/16	$250,000.00	CUSIP #321086FR6		$250,000.00
		Buchanan-call 03/27/2014	$1,000,000.00	CUSIP #3136G16Z7		$1,000,000.00
		First Premier Bank-Trust	$2,639,004.62			$2,639,004.62
						$0.00
	LESS					$0.00
		Outstanding Treasurers Chks	$55,430.44			$55,430.44
						$0.00
		Other				$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
		Total accounted for	$10,373,242.16	$1,789,870.51	$1,650.00	$12,164,762.67

Balance per Ledger	(Treasurer's Cash Report)	$12,165,952.91
Reconciling Items:	ACH A101 IN JUNE $ IN JULY	$245.00
	6/30 DEPOSIT SHORTED $3 CORRECTED JULY 2	-$3.00
	CREDIT CARDS NOT ON BANK STATEMENT	$939.54
	OFFAGE FROM JUNE	-$8.70

Reconciled by Doug Ellis

Date 7-21-14

Treasurers Checks Outstanding List

Check #	Check Amount	
6066	8.50	8/19/2002
6100	22.77	1/30/2003
6154	1.44	5/12/2003
6387	40.00	8/5/2004
6563	2.52	10/27/2005
6577	220.71	11/30/2005
6668	51.66	6/16/2006
6786	5.00	1/12/2007
6948	24.29	9/27/2007
7025	65.00	1/29/2008
7050	33.04	3/18/2008
7206	75.00	3/4/2010
7292	47.32	6/17/2009
7307	25.00	7/28/2009
7403	34.27	3/4/2010
7544	17.14	12/14/2010
7587	23.84	2/8/2011
7265	186.17	6/14/2011
7336	8.55	11/29/2011
7355	8.55	11/29/2011
7360	5.80	1/5/2000
7366	13.29	12/11/2011
7431	601.21	3/1/2012
7529	7.95	12/13/2012
7581	209.30	3/28/2013
7626	2,430.89	6/4/2013
7627	184.74	7/4/2013
7668	10.00	10/28/2013
7673	13.79	11/21/2013
7751	3,717.47	4/11/2014
7767	2,190.85	5/16/2014
7771	26.60	5/19/2014
7779	164.44	5/29/2014
7784	4,381.78	6/13/2014
7785	39,334.92	6/13/2014
7800	12.79	6/11/2014
7803	1,223.85	6/11/2014
Total	55,430.44	

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GENERAL INFORMATION SECTION

GENERAL INFORMATION
(Complete all portions applicable to entity)

1. Class of county/city	Not applicable per MCA
2. Date of incorporation	1907
3. County seat	Townsend, Montana
4. Form of government	Commission
5. Population (most recent estimate)	5,617
6. Land area	1193 Sq. Miles
7. Miles of roads/streets/alleys	759
8. Taxable valuation	13,345,731
9. Road taxable valuation (county)	11,715,749
10. Number of water consumers	
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	

B. PROPERTY TAX MILL LEVIES -
County/City/Town funds only (For fiscal year being reported)

Fund/activity	Mills
See Attached pages	
TOTAL	0.00

CONVERSION WORKSHEETS

THESE PAGES WILL ASSIST WITH THE GASB 34 CONVERSION
THEY DO NOT HAVE TO BE PRINTED & MAILED WITH YOUR REPORT

FISCAL YEAR 2013/2014

BROADWATER COUNTY, MONTANA
TAX LEVY REQUIREMENTS REPORT
AS OF JUNE 30, 2014

	County Wide Taxable Valuation:	$ 13,345,731
(10)	1 Mill Yields (F3)	$ 13,345.731
	Road Mill Yields (F5)	$ 11,715.749
	Townsend Mosq Mill Yields (F6)	$ 2,837.222

		(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) =(9)X(10)	(7) (5) + (6)	(8) =(4)+(7)	(9) =(6)/(10)	(11) =(4)-(1)+(7)
		13/14 EXPENDITURE BUDGET	BUDGETED CASH RESERVES	TOTAL REQUIRED	CASH BALANCE 6/30/2013	NON-TAX REVENUE	PROPERTY TAX REVENUES	TOTAL REVENUES	TOTAL RESOURCES	MILL LEVY	ESTIMATED ENDING CASH BAL
1000	GENERAL (7-6-2501)	1,352,899	345,393	1,698,292	588,668	563,640	545,984	1,109,624	1,698,292	40.91	345,393.00
2110	ROAD (7-14-2501)	446,687	323,813	770,500	400,380	107,799	262,321	370,120	770,500	22.39	323,813.00
2130	BRIDGE (7-14-2502)	15,125	0	15,125	10,125	5,000	0	5,000	15,125	0.00	0.00
2140	WEED (7-22-2142)	158,874	82,770	241,644	72,172	81,388	88,084	169,472	241,644	6.60	82,770.00
2153	PRED ANIMAL SHEEP	1,223	1,503	2,726	1,503	1,223	0	1,223	2,726	0.00	1,503.00
2155	PRED ANIMAL CATTLE	7,557	346	7,903	346	7,557	0	7,557	7,903	0.00	346.00
2160	FAIR (7-21-3410)	39,656	12,549	52,205	18,579	7,468	26,158	33,626	52,205	1.96	12,549.00
2170	AIRPORT (67-10-402)	94,437	39,579	134,016	50,284	72,121	11,611	83,732	134,016	0.87	39,579.00
2180	DISTRICT COURT (7-6-2511)	136,612	48,862	185,474	91,087	23,699	70,688	94,387	185,474	0.00	48,862.00
2190	COMP/LIAB INSUR	124,886	53,292	178,178	58,290	119,888	0	119,888	178,178	0.00	53,292.00
2200	MOSQUITO (County)(7-22-2432)	63,512	60,449	123,961	82,935	12,487	28,539	41,026	123,961	10.06	60,449.00
2210	PARKS (7-16-2102)	60,987	0	60,987	60,987	0	0	0	60,987	0.00	0.32
2220	LIBRARY (22-1-304)	54,712	27,840	82,552	26,513	6,926	49,113	56,039	82,552	3.68	27,840.00
2230	AMBULANCE (7-34-102)	0	18,329	18,329	9,097	157	9,075	9,232	18,329	0.68	18,329.00
2250	PLANNING / ADDRESSING (76-1-403/5)	64,780	7,189	71,969	43,436	28,533	0	28,533	71,969	0.00	7,189.00
2260	EMERGENCY DISASTER (10-3	0	0	0	0	0	0	0	0	0.00	0.00
2280	SENIOR CITIZENS MEALS(7-16-10)	32,240	11,960	44,200	13,203	3,905	27,092	30,997	44,200	2.03	11,960.00
2281	SENIOR CITIZENS TRANSPORT (7-1	9,576	3,819	13,395	3,685	1,302	8,408	9,710	13,395	0.63	3,819.00
2290	EXTENSION SERVICES (7-21) (-10,000)	71,280	29,622	100,902	43,146	7,709	50,047	57,756	100,902	3.75	29,622.00
2300	PUBLIC SAFETY/LAW ENFORCE (-233,031)	1,005,749	78,192	1,083,941	376,285	383,215	324,441	707,656	1,083,941	24.31	78,192.00
2301	JUVENILLE TRANSPORT/DET (0% reserve)	11,372	0	11,372	6,938	4,434	0	4,434	11,372	0.00	0.00
2302	DETENTION CENTER	588,175	272,589	860,764	328,771	433,366	98,627	531,993	860,764	7.39	272,589.00
2303	ARBITRATION AWARD	0	0	0	0	0	0	0	0	0.00	0.00
2320	ECONOMIC DEVELOPMENT (90-5	0	0	0	0	0	0	0	0	0.00	0.00
2360	MUSEUM (7-16-2205)	20,139	7,360	27,499	8,901	1,782	16,816	18,598	27,499	1.26	7,360.00
2371	EMPLOYER CONTRIB HEALTH INS	259,697	117,621	377,318	111,111	10,231	255,976	266,207	377,318	19.18	117,621.00
2372	PERMISSIVE MEDICAL LEVY	324,147	163,696	487,843	153,526	0	334,317	334,317	487,843	25.05	163,696.00
2382	SEARCH & RESCUE (7-32-23) (0% RSRV)	31,154	19,047	50,201	30,654	2,197	17,350	19,547	50,201	1.30	19,047.00
2390	DRUG FORFEITURE (44-12-206)	400	0	400	400	0	0	0	400	0.00	0.00
2393	RECORD PRESERVATION (7-4-23)	17,622	11,855	29,477	17,731	11,746	0	11,746	29,477	0.00	11,855.00
2501	ROAD IMPROVEMENT DISTRIC 01	13,076	2,121	15,197	12,007	3,180	10	3,190	15,197	0.00	2,121.00
2800	ALCOHOL REHAB (53-24	9,004	270	9,274	0	9,274	0	9,274	9,274	0.00	270.00
2811	DUI PREVENTION (61-2-106/107)	16,138	154	16,292	13,492	2,800	0	2,800	16,292	0.00	154.00
2820	GAS APPORTN TAX (15	86,004	7,091	93,095	31,948	61,147	0	61,147	93,095	0.00	7,091.00
2830	JUNK VEHICLE (75-10	10,589	0	10,589	3,493	7,096	0	7,096	10,589	0.00	0.00
2840	WEED GRANT (80-7-814)	79,412	26,893	106,305	52,444	53,861	0	53,861	106,305	0.00	26,893.00
2850	911 EMERGENCY (10-4	431,880	13,512	445,392	345,392	100,000	0	100,000	445,392	0.00	13,512.00
2859	COUNTY LAND INFORMATION ACT	11,373	1,896	13,269	11,769	1,500	0	1,500	13,269	0.00	1,896.00
2894	ST ALLOC FED MINERAL ROYAL	9,350	0	9,350	4,754	4,596	0	4,596	9,350	0.00	0.00
2895	HARD ROCK MINE TRUST	0	1,839	1,839	919	920	0	920	1,839	0.00	1,839.00
2896	METAL MINES LICENSE TAX	0	28,331	28,331	26,802	1,529	0	1,529	28,331	0.00	28,331.00
2900	PAYMENT IN LIEU OF TAXES	97,500	1,297,339	1,394,839	934,839	460,000	0	460,000	1,394,839	0.00	1,297,339.00
2902	FOREST RESERVE TITLE III	16,015	0	16,015	8,551	7,464	0	7,464	16,015	0.00	0.00

FISCAL YEAR 2013/2014

BROADWATER COUNTY, MONTANA
TAX LEVY REQUIREMENTS REPORT
AS OF JUNE 30, 2014

	County Wide Taxable Valuation:	$ 13,345,731
(10)	1 Mill Yields (F3)	$ 13,345.731
	Road Mill Yields (F5)	$ 11,715.749
	Townsend Mosq Mill Yields (F6)	$ 2,837.222

		(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) =(9)X(10)	(7) (5) + (6)	(8) =(4)+(7)	(9) =(6)/(10)	(11) =(4)-(1)+(7)
		13/14 EXPENDITURE BUDGET	BUDGETED CASH RESERVES	TOTAL REQUIRED	CASH BALANCE 6/30/2013	NON-TAX REVENUE	PROPERTY TAX REVENUES	TOTAL REVENUES	TOTAL RESOURCES	MILL LEVY	ESTIMATED ENDING CASH BAL
2917	CRIME VICTIMS ASSIST/SEARCH (-1,518)	36,127	9,537	45,664	19,841	25,823	0	25,823	45,664	0.00	9,537.00
2941	CDBG PLANNING GRANT	0	0	0	0	0	0	0	0	0.00	0.00
2957	HOMELAND SECURITY	0	1,629	1,629	1,629	0	0	0	1,629	0.00	1,629.00
2960	BIOTERRORISM	143,691	0	143,691	110,397	33,294	0	33,294	143,691	0.00	0.00
2971	WIC	58,804	0	58,804	5,302	53,502	0	53,502	58,804	0.00	0.00
2973	MCH BLOCK GRANT	30,554	0	30,554	23,408	7,146	0	7,146	30,554	0.00	0.00
2974	HOME HEALTH	16,654	0	16,654	132	16,522	0	16,522	16,654	0.00	0.00
2976	IMMUNIZATION GRANT	15,938	215	16,153	13	16,140	0	16,140	16,153	0.00	215.00
2991	CDBG - WPIRS GRANT	0	4,699	4,699	0	4,699	0	4,699	4,699	0.00	4,699.00
4001	CIP ALL PURPOSE (7-6	151,202	0	151,202	20,737	130,465	0	130,465	151,202	0.00	0.00
4002	CIP SEARCH & RESCUE (7-6	0	0	0	0	0	0	0	0	0.00	0.00
4003	CIP INTEROPERABLE COMMUNICATIONS	15,436	0	15,436	14,326	1,110	0	1,110	15,436	0.00	0.00
4004	CIP RECORD PRESERVATION	0	0	0	0	0	0	0	0	0.00	0.00
4005	CIP ROAD (7-14-2506)	70,395	0	70,395	20,145	50,250	0	50,250	70,395	0.00	0.00
4006	CIP AMBULANCE	143,161	0	143,161	98,225	44,936	0	44,936	143,161	0.00	0.00
4007	CIP SHERIFF VEHICLES	137,466	0	137,466	37,109	100,357	0	100,357	137,466	0.00	0.00
4008	CIP SHERIFF WEAPONS/EQUIP	5,200	0	5,200	2,600	2,600	0	2,600	5,200	0.00	0.00
4010	CIP FAIR	0	0	0	0	0	0	0	0	0.00	0.00
4011	CIP AIRPORT	26,758	0	26,758	22,803	3,955	0	3,955	26,758	0.00	0.00
4012	CIP JUNK VEHICLE	8,913	0	8,913	8,932	0	0	0	8,932	0.00	19.00
4013	CIP LIBRARY	14,891	0	14,891	11,584	3,307	0	3,307	14,891	0.00	0.00
5410	SOLID WASTE	426,120	121,630	547,750	230,200	317,550	0	317,550	547,750	0.00	121,630.00
5712	SILOS RECREATION	7,301		7,301	1,535	5,766	0	5,766	7,301	0.00	0.00
	TOTAL COUNTY FUNDS	$ 7,082,450	$ 3,254,831	$ 10,337,281	$ 4,684,081	$ 3,428,562	$ 2,224,657	$ 5,653,219	$ 10,337,300	172.05	

NOTES: Total property tax revenues minus Road District, Mosquito, Weed (5) mills, & permissive health insurance levy.
No reserve on $166,030 detention budget. (Originally calculated $77, 570 reserve on entire $322,060)
(Now exp. Budget is 1/2 with a zero reserve)
Fund 2140 - Weed budget 5 voted mills (5 mills not included in County Wide Levy)
- Permanent 5 additional mills per year starting FY07

-5.00	WEED
-22.39	ROAD
-10.06	MOSQUITO
-25.05	HI PERMISSIVE
109.55	
109.55	

BROADWATER COUNTY
Government-wide Conversion Worksheet
For the year ending June 30, 2014

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Combined Funds 1000-4999 & 8000-8999				
ASSETS				
Cash and cash equivalents	4,335,842.88			4,335,842.88
Investments				
Petty Cash	1,650.00			1,650.00
Restricted Assets:				
Cash and cash equivalents	30.00			30.00
Investments				
Taxes/Assessments Receivable -(net of allowance for uncollectibles)	248,211.08			248,211.08
Accounts Receivable - (net of allowance for uncollectibles)	0.12			0.12
Other receivables	122,700.00			122,700.00
Internal balances	51,678.03			51,678.03
Due from other governments	281,325.86			281,325.86
Prepaid expenses				
Inventories	(0.30)			(0.30)
Other debits				
Capital assets - (net of accumulated depreciation):				
Land				
Buildings				
Improvements other than buildings				
Machinery and equipment				
Infrastructure				
Construction in progress				
Utility plant				
Non-categorized fixed assets				
Total Assets	5,041,437.67			5,041,437.67
Deferred Outflows of Resources				
Deferred Outflows of Resources				
Total Deferred Outflows of Resources				
LIABILITIES				
Accounts payable and other current liabilities	(73,637.79)			(73,637.79)
Matured bonds and interest payable				
Accrued interest payable				
Due to other governments				
Contracts/loans/notes payable				

Government-wide Conversion Worksheet
For the year ending June 30, 2014

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
Current portion of long-term debt				
Noncurrent liabilities:				
Due in more than one year				
Other credits				
Total Liabilities	(73,637.79)			(73,637.79)
Deferred Inflows of Resources				
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	(248,862.52)			(248,862.52)
Deferred Inflows of Resources other				
Total Deferred Inflows of Resources	**(248,862.52)**			**(248,862.52)**
NET POSITION				
Invested in capital assets, net of related debt				
Restricted for:				
Restricted Fund Balance (GASB 54)				
General government				
Public safety				
Public works				
Public health				
Social & Economic Services				
Culture and recreation				
Housing & Community Development				
Conservation of Natural Resources				
Capital Projects				
Other Purposes				
Debt Service				
Fund Balance	(4,710,091.61)			(4,710,091.61)
REVENUES				
Taxes/assessments	(2,395,592.87)			(2,395,592.87)
Licenses and permits	(18,370.00)			(18,370.00)
Intergovernmental revenues	(1,737,979.48)			(1,737,979.48)
Charges for services	(1,280,230.70)			(1,280,230.70)
Fines and forfeitures	(76,047.56)			(76,047.56)
Miscellaneous	(31,137.25)			(31,137.25)
Investment and royalty earnings	(23,854.71)			(23,854.71)
Internal services				
Total Revenues	**(5,563,212.57)**			**(5,563,212.57)**

BROADWATER COUNTY
Government-wide Conversion Worksheet
For the year ending June 30, 2014

	Funds Trial Balance DR/(CR)	Month 14 Adjustment - DR	Month 14 Adjustment - CR	Govt-wide Trial Balance DR/(CR)
EXPENDITURES				
Current:				
General government	1,584,965.16			1,584,965.16
Public safety	1,779,545.47			1,779,545.47
Public works	626,729.89			626,729.89
Public health	340,626.22			340,626.22
Social and economic services	101,957.67			101,957.67
Culture and Recreation	120,652.80			120,652.80
Housing and community development				
Conservation of natural resources				
Debt service:				
Principal				
Interest				
Costs/Issuance Fees				
Capital outlay	250,850.13			250,850.13
Internal services				
Miscellaneous	749,039.48			749,039.48
Total Expenditures/Expenses	**5,554,366.82**			**5,554,366.82**
OTHER FINANCING SOURCES & USES:				
Bonds issued				
Premium(discount) on bonds issued				
Inception of capital lease				
Proceeds from notes/loans/intercap				
Sale of capital assets				
Transfers in	(534,044.83)			(534,044.83)
Transfers out	534,044.83			534,044.83
Total other financing sources & uses				
Total Debits & Credits	0.00	0.00	0.00	0.00