

Carroll County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2014

Budget Accounting Basis:		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH									
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	3,981,822	1,759,164		0		5,740,986	5,980,293	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0		2
Less: Credits to Taxpayers	3						0	193,885	3
Net Current Property Taxes	4	3,981,822	1,759,164		0		5,740,986	5,786,408	4
Delinquent Property Tax Revenue	5	59					59		5
Penalties, Interest & Costs on Taxes	6	23,343					23,343	20,000	6
Other County Taxes/TIF Tax Revenues	7	88,754	1,095,344				1,184,098	1,027,640	7
Intergovernmental	8	658,565	4,030,360	41,568			4,730,493	4,724,545	8
Licenses & Permits	9	37,515	6,950				44,465	46,450	9
Charges for Service	10	1,616,093	3,672	51,242			1,671,007	1,754,500	10
Use of Money & Property	11	173,405	20,570	64,313			258,288	244,157	11
Miscellaneous	12	53,981	452,134	49,226			555,341	560,232	12
Subtotal Revenues	13	6,633,537	7,368,194	206,349	0	0	14,208,080	14,163,932	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	720,278					720,278	1,172,500	14
Operating Transfers In	15		1,857,000				1,857,000	1,414,778	15
Proceeds of Capital Asset Sales	16						0		16
Total Revenues & Other Sources	17	7,353,815	9,225,194	206,349	0	0	16,785,358	16,751,210	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,992,860	407,544				3,400,404	3,605,747	18
Physical Health Social Services	19	1,044,483					1,044,483	1,184,153	19
Mental Health, ID & DD	20		960,855				960,855	1,339,710	20
County Environment and Education	21	1,536,211	872,124				2,408,335	1,788,690	21
Roads & Transportation	22		4,727,334				4,727,334	5,224,100	22
Government Services to Residents	23	470,292	3,245				473,537	523,132	23
Administration	24	1,550,883	79,096				1,629,979	1,751,307	24
Nonprogram Current	25						0		25
Debt Service	26						0		26
Capital Projects	27		784,349	198,190			982,539	1,302,940	27
Subtotal Expenditures	28	7,594,729	7,834,547	198,190	0	0	15,627,466	16,719,779	28
Other Financing Uses:									
Operating Transfers Out	29	190,000	1,667,000				1,857,000	2,582,278	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	7,784,729	9,501,547	198,190	0	0	17,484,466	19,302,057	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2013	32	-430,914	-276,353	8,159	0	0	-699,108	-2,550,847	32
Beginning Fund Balance - July 1, 2013	33	2,642,933	6,600,634	342,860			9,586,427	9,590,572	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36	132,392	6,324,281	351,019			6,807,692	5,597,859	36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38						0		38
Fund Balance - Unassigned	39	2,079,627	0	0	0	0	2,079,627	1,441,866	39
Total Ending Fund Balance - June 30, 2014	40	2,212,019	6,324,281	351,019	0	0	8,887,319	7,039,725	40

Additional details are available at:
 Notes to the financial statement, if any:

Telephone: _____

Carroll County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2014

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual
CASH		(A)	Revenue	Projects	Service	(E)	Totals
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)
Taxes Levied on Property	1	3,981,822	1,759,164		0		5,740,986
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3						0
Net Current Property Taxes	4	3,981,822	1,759,164		0		5,740,986
Delinquent Property Tax Revenue	5	59					59
Penalties, Interest & Costs on Taxes	6	23,343					23,343
Other County Taxes/TIF Tax Revenues	7	88,754	1,095,344				1,184,098
Intergovernmental	8	658,565	4,030,360	41,568			4,730,493
Licenses & Permits	9	37,515	6,950				44,465
Charges for Service	10	1,616,093	3,672	51,242			1,671,007
Use of Money & Property	11	173,405	20,570	64,313			258,288
Miscellaneous	12	53,981	452,134	49,226			555,341
Subtotal Revenues	13	6,633,537	7,368,194	206,349	0	0	14,208,080
Other Financing Sources:							
General Long-Term Debt Proceeds	14	720,278					720,278
Operating Transfers In	15		1,857,000				1,857,000
Proceeds of Capital Asset Sales	16						0
Total Revenues & Other Sources	17	7,353,815	9,225,194	206,349	0	0	16,785,358
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,992,860	407,544				3,400,404
Physical Health Social Services	19	1,044,483					1,044,483
Mental Health, ID & DD	20		960,855				960,855
County Environment and Education	21	1,536,211	872,124				2,408,335
Roads & Transportation	22		4,727,334				4,727,334
Government Services to Residents	23	470,292	3,245				473,537
Administration	24	1,550,883	79,096				1,629,979
Nonprogram Current	25						0
Debt Service	26						0
Capital Projects	27		784,349	198,190			982,539
Subtotal Expenditures	28	7,594,729	7,834,547	198,190	0	0	15,627,466
Other Financing Uses:							
Operating Transfers Out	29	190,000	1,667,000				1,857,000
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	7,784,729	9,501,547	198,190	0	0	17,484,466
Changes in fund balances							
	32	-430,914	-276,353	8,159	0	0	-699,108
Beginning Fund Balance - July 1, 2013	33	2,642,933	6,600,634	342,860			9,586,427
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36	132,392	6,324,281	351,019			6,807,692
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,079,627					2,079,627
Total Ending Fund Balance - June 30, 2014	40	2,212,019	6,324,281	351,019	0	0	8,887,319

Notes to the financial statement, if any:

REVENUES DETAIL
 Carroll County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS						All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic	General Supplemental	General Other	County Srvcs Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other				Actual	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	2013/2014 (L)	
TAXES LEVIED ON PROPERTY	1	3,713,644	268,178	0	23,523	1,735,641	0		0			5,740,986	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	
LESS: CREDITS TO TAXPAYERS	3											0	
=1000 NET CURRENT PROPERTY TAXES	*4	3,713,644	268,178		23,523	1,735,641						5,740,986	
1010 DELINQ. PROPERTY TAX REVENUE	*5	55	4									59	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	23,343										23,343	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	1,074	78		7	231						1,390	
13xx Voter Approved Local Option Taxes	8					528,087		528,087				1,056,174	
14xx Gambling Taxes	9											0	
15xx TIF Tax Revenues	10											0	
16xx Utility Tax Replacement Excise Taxes, 17xx	11	81,702	5,900		518	38,414						126,534	
Subtotal (lines 7 - 11)	*12	82,776	5,978	0	525	566,732	0	0	528,087	0	0	1,184,098	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	2,662						3,055,015				3,057,677	
21xx State Replacements Against Levied Taxes	14	159,528	11,520		1,010	75,763						247,821	
22xx Other State Tax Replacements	15	2,121	153		13	498						2,785	
23xx, 24xx State/Federal Pass-Thru Revenues	16	107,959						307,279		20,950		436,188	
25xx Contributions from Other													
Intergovernmental Units	17	236,790	21,724					38,452	44,215			341,181	
26xx, 27xx State Grants and Entitlements	18	116,108			415,371			76,297	16,447	20,618		644,841	
28xx Federal Grants and Entitlements	19											0	
29xx Payments in Lieu of Taxes	20											0	
Subtotal (lines 13 - 20)	*21	625,168	33,397	0	416,394	76,261	0	3,477,043	60,662	41,568	0	4,730,493	
3xxx LICENSES & PERMITS	*22	37,515				2,270		4,680				44,465	
4xxx, 5xxx CHARGES FOR SERVICE	*23	1,616,093							3,672	51,242		1,671,007	
6xxx USE OF MONEY & PROPERTY	*24	173,405							20,570	64,313		258,288	
8xxx MISCELLANEOUS	*25	53,981			775	2,216		447,823	1,320	49,226		555,341	
Total Revenues*	26	6,325,980	307,557	0	441,217	2,383,120	0	3,929,546	614,311	206,349	0	14,208,080	
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27							190,000				190,000	
9020 From Rural Services Basic	28							1,667,000				1,667,000	
90xx From Other Budgetary Funds	29											0	
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	1,857,000	0	0	0	1,857,000	
91xx PROCEEDS\GEN LONG-TERM DEBT	31	720,278										720,278	
92xx PROCEEDS\CAPITAL ASSET SALES	32											0	
Total Revenues and Other Sources	33	7,046,258	307,557	0	441,217	2,383,120	0	5,786,546	614,311	206,349	0	16,785,358	
Beginning Fund Balance - July 1, 2013	34	2,483,581	159,352		2,934,467	249,302		2,313,406	1,103,459	342,860		9,586,427	
TOTAL RESOURCES (lines 33 + 34)	35	9,529,839	466,909	0	3,375,684	2,632,422	0	8,099,952	1,717,770	549,209	0	26,371,785	

**SERVICE AREA 1
 PUBLIC SAFETY AND LEGAL SERVICES
 Carroll County**

Reporting Accounting Basis:
 CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
										(L)		
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	253,551	26,922		358,734					639,207	1	
1010 - Investigations	2									0	2	
1020 - Unified Law Enforcement	3									0	3	
1030 - Contract Law Enforcement	4									0	4	
1040 - Law Enforcement Communications	5	406,161								406,161	5	
1050 - Adult Correctional Services	6	314,793	35,447							350,240	6	
1060 - Administration	7	246,786	28,081							274,867	7	
Subtotal	8	1,221,291	90,450	0	0	358,734	0	0	0	1,670,475	8	
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	387,453	35,814					48,810		472,077	9	
1110 - Medical Examiner	10	23,266								23,266	10	
1120 - Child Support Recovery	11									0	11	
Subtotal	12	410,719	35,814	0	0	0	0	48,810	0	495,343	12	
EMERGENCY SERVICES												
1200 - Ambulance Services	13	1,019,050	111,615							1,130,665	13	
1210 - Emergency Management	14	43,139								43,139	14	
1220 - Fire Protection & Rescue Svcs	15									0	15	
1230 - E911 Service Board	16									0	16	
Subtotal	17	1,062,189	111,615	0	0	0	0	0	0	1,173,804	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18									0	18	
1410 - Research & Other Assistance	19	10,329								10,329	19	
1420 - Bailiff Services	20									0	20	
Subtotal	21	10,329	0	0	0	0	0	0	0	10,329	21	
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22									0	22	
1510 - (Reserved)	23										23	
1520 - Detention Services	24									0	24	
1530 - Court Costs	25									0	25	
1540 - Service of Civil Papers	26	11,100								11,100	26	
Subtotal	27	11,100	0	0	0	0	0	0	0	11,100	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28	37,376								37,376	28	
1610 - Juvenile Representation Services	29									0	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	1,977								1,977	30	
Subtotal	31	39,353	0	0	0	0	0	0	0	39,353	31	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,754,981	237,879	0	0	358,734	0	0	48,810	0	3,400,404	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Carroll County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
CASH											(L)	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1 488,572										488,572	1
3010 - Communicable Disease Prevention & Control Services	2										0	2
3020 - Environmental Health	3 155,149										155,149	3
3040 - Health Administration	4 115,552										115,552	4
3050 - Support of Hospitals	5										0	5
Subtotal	6 759,273	0	0	0	0	0	0	0	0	0	759,273	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7 92,001										92,001	7
3110 - General Welfare Services	8 16,160										16,160	8
3120 - Care in County Care Facility	9 15,335										15,335	9
Subtotal	10 123,496	0	0	0	0	0	0	0	0	0	123,496	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11 40,775										40,775	11
3210 - General Services to Veterans	12 5,189										5,189	12
Subtotal	13 45,964	0	0	0	0	0	0	0	0	0	45,964	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15 35,000										35,000	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17 35,000	0	0	0	0	0	0	0	0	0	35,000	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18 38,960										38,960	18
3410 - Other Social Services	19 15,980										15,980	19
3420 - Soc Serv Business Operations	20										0	20
Subtotal	21 54,940	0	0	0	0	0	0	0	0	0	54,940	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22 3,201										3,201	22
3510 - Preventive Services	23 22,609										22,609	23
Subtotal	24 25,810	0	0	0	0	0	0	0	0	0	25,810	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 1,044,483	0	0	0	0	0	0	0	0	0	1,044,483	25

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Carroll County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014	
CASH											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1 10,270				7,000					17,270	1
6010 - Weed Eradication	2				5,245					5,245	2
6020 - Solid Waste Disposal	3				61,096					61,096	3
6030 - Environmental Restoration	4									0	4
Subtotal	5 10,270	0	0	0	73,341	0	0	0	0	83,611	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6 198,289									198,289	6
6110 - Maintenance & Operations	7 493,424									493,424	7
6120 - Recreation & Environmental Educ.	8 5,464									5,464	8
Subtotal	9 697,177	0	0	0	0	0	0	0	0	697,177	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12 0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13				8,730					8,730	13
6310 - Housing Rehabilitation & Develop.	14 22,861									22,861	14
6320 - Community Economic Development	15 789,153							720,278		1,509,431	15
Subtotal	16 812,014	0	0	0	8,730	0	0	720,278	0	1,541,022	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				69,775					69,775	17
6410 - Historic Preservation	18 4,000									4,000	18
6420 - Fair & 4-H Clubs	19 12,750									12,750	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23 16,750	0	0	0	69,775	0	0	0	0	86,525	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 -Equipment	26									0	26
6530 -Public Facilities	27									0	27
Subtotal	28 0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29 1,536,211	0	0	0	151,846	0	0	720,278	0	2,408,335	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Carroll County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual	
										2013/2014	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						140,595			140,595	1
7010 - Engineering	2						204,732			204,732	2
Subtotal	3	0	0	0	0	0	345,327	0	0	345,327	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4						233,969			233,969	4
7110 - Roads	5						1,440,734			1,440,734	5
7120 - Snow & Ice Control	6						230,755			230,755	6
7130 - Traffic Controls	7						102,389			102,389	7
7140 - Road Clearing	8				25,000		23,127			48,127	8
Subtotal	9	0	0	0	25,000	0	2,030,974	0	0	2,055,974	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment	10						404,847			404,847	10
7210 - Equipment Operations	11						1,803,804			1,803,804	11
7220 - Tools, Materials & Supplies	12						88,826			88,826	12
7230 - Real Estate & Buildings	13						28,556			28,556	13
Subtotal	14	0	0	0	0	0	2,326,033	0	0	2,326,033	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	25,000	0	4,702,334	0	0	4,727,334	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Carroll County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	63,150								63,150
8010 - Local Elections	2	33,488								33,488
8020 - Township Officials	3	7,733								7,733
Subtotal	4	7,733	0	0	0	0	0	0	0	104,371
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	5	216,800								216,800
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	149,121						3,245		152,366
Subtotal	8	365,921	0	0	0	0	0	3,245	0	369,166
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	373,654	96,638	0	0	0	0	3,245	0	473,537

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
										(L)		
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1 271,611										271,611	1
9010 - Administrative Management												
Services	2 181,532										181,532	2
9020 - Treasury Management Services	3 263,533										263,533	3
9030 - Other Policy & Administration	4 33,900										33,900	4
Subtotal	5 750,576	0	0	0	0	0	0	0	0	0	750,576	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 204,396										204,396	6
9110 - Information Tech Services	7 209,292							79,096			288,388	7
9120 - GIS Systems	8										0	8
Subtotal	9 413,688	0	0	0	0	0	0	79,096	0	0	492,784	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10 142,911										142,911	10
9210 - Safety of Workplace	11 242,630										242,630	11
9220 - Fidelity of Public Officers	12 1,078										1,078	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14 386,619	0	0	0	0	0	0	0	0	0	386,619	14
TOTAL - ADMINISTRATION	15 1,550,883	0	0	0	0	0	0	79,096	0	0	1,629,979	15

**SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**
 Carroll County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2013/2014 (L)
CASH												
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3											0
0040 - Other County Enterprises	4											0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0			0	0
LONG-TERM DEBT SERVICE												
0100 - Principal	6											0
0110 - Interest and Fiscal Charges	7											0
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0		0	0	0
CAPITAL PROJECTS												
0200 - Roadway Construction	9						784,349					784,349
0210 - Conservation Land Acquisition & Dev.	10											0
0220 - Other Capital Projects	11								198,190			198,190
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	784,349	0	198,190		0	982,539
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	2,754,981	237,879	0	0	358,734	0	48,810			0	3,400,404
- Total Physical Health and Social Services	14	1,044,483	0	0	0	0	0	0			0	1,044,483
- Total Mental Health, ID & DD	15	0	0	960,855	0	0	0	0			0	960,855
- Total County Environment and Education	16	1,536,211	0	0	0	151,846	0	720,278			0	2,408,335
- Total Roads & Transportation	17	0	0	0	0	25,000	0	4,702,334			0	4,727,334
- Total Government Services to Residents	18	373,654	96,638	0	0	0	0	3,245			0	473,537
- Total Administration	19	1,550,883	0	0	0	0	0	79,096			0	1,629,979
- Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0		0	0	0
- Total Capital Projects	22	0	0	0	0	0	784,349	0	198,190		0	982,539
TOTAL - ALL EXPENDITURES (lines13-22)	23	7,260,212	334,517	0	960,855	535,580	0	5,486,683	851,429	198,190	0	15,627,466
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24											0
- To Rural Services Supplemental	25											0
- To Secondary Roads	26	190,000				1,667,000						1,857,000
- To Other Budgetary Funds	27											0
TOTAL OPERATING TRANSFERS OUT	28	190,000	0	0	0	1,667,000	0	0	0	0	0	1,857,000
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32		132,392		2,414,829	429,842		2,613,269	866,341	351,019		6,807,692
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	2,079,627	0	0	0	0	0	0	0	0	0	2,079,627
Total Ending Fund Balance - June 30, 2014	36	2,079,627	132,392	0	2,414,829	429,842	0	2,613,269	866,341	351,019	0	8,887,319
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	9,529,839	466,909	0	3,375,684	2,632,422	0	8,099,952	1,717,770	549,209	0	26,371,785