

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget To Actual
For The Year Ended
December 31, 2014

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 18,160,160	\$ 18,160,160	\$ 19,266,708	\$ 1,106,548
Licenses & Permits	30,700	30,700	30,052	(648)
Intergovernmental	4,629,509	4,673,428	4,925,121	251,693
Charges for Services	3,791,456	3,791,456	4,145,725	354,269
Fines & Forfeits	1,939,934	1,939,934	2,045,948	106,014
Miscellaneous	2,036,470	1,961,470	2,173,559	212,089
Total Revenues	30,588,229	30,557,148	32,587,113	2,029,965
Expenditures				
General Government Services	14,671,256	14,933,660	14,008,574	925,086
Security of Persons & Property	16,583,885	16,713,757	16,172,098	541,659
Natural & Economic Environment	549,621	585,660	552,388	33,272
Mental & Physical Health	376,921	415,421	405,446	9,975
Culture & Recreation	222,930	230,734	216,535	14,199
Capital Outlays	12,040	12,040	23,957	(11,917)
Total Expenditures	32,416,653	32,891,272	31,378,998	1,512,274
Excess of Rev. Over (Under) Expend.	(1,828,424)	(2,334,124)	1,208,115	3,542,239
Other Financing Sources/(Uses)				
Proceeds from Sale of Capital Assets	700,000	700,000	1,406,329	706,329
Transfers-In	59,000	139,000	100,623	(38,377)
Transfers-Out	(2,537,863)	(2,930,477)	(2,553,046)	377,431
Total Other Financing Sources/(Uses)	(1,778,863)	(2,091,477)	(1,046,094)	1,045,383
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(3,607,287)	(4,425,601)	162,021	4,587,622
Fund Balance as of January 1	10,059,800	10,059,800	10,059,800	-
Fund Balance as of December 31	\$ 6,452,513	\$ 5,634,199	\$ 10,221,821	\$ 4,587,622

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,
Expenditures, And Changes in Fund Balance

10,221,821

The Following funds were budgeted as special
revenue funds but do not meet the definition of
such under Gasb Statement No. 54 and;
therefore, are accounted for within the General
Fund:

Flood Control Zone #125

24,505

Cowlitz River Basin Subzone #126

15,000

SWW Fair Entertainment Reserve #197

34

**Total Fund Balance - General Fund Balance
Sheet for Governmental Funds**

10,261,360

The County's annual budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental Funds.
See Accompanying Notes to Financial Statements

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
For The Year Ended
December 31, 2014**

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 10,925,557	\$ 10,925,557	\$ 11,490,957	\$ 565,400
Licenses & Permits	18,000	18,000	39,835	21,835
Intergovernmental	11,890,945	11,890,945	6,543,307	(5,347,638)
Charges for Services	778,928	778,928	591,338	(187,590)
Miscellaneous	30,238	30,238	90,815	60,577
Total Revenues	23,643,668	23,643,668	18,756,252	(4,887,416)
Expenditures				
Transportation	16,617,886	16,617,886	15,390,803	1,227,083
Economic Environment	546,700	546,700	573,967	(27,267)
Interest & Other Debt Service	28,073	28,073	308	27,765
Capital Outlays	9,621,201	9,621,201	10,349,054	(727,853)
Total Expenditures	26,813,860	26,813,860	26,314,132	499,728
Excess of Rev. Over (Under) Expend.	(3,170,192)	(3,170,192)	(7,557,880)	(4,387,688)
Other Financing Sources/(Uses)				
Proceeds from Sale of Capital Assets	1,101,500	1,101,500	1,935,540	834,040
Transfers-In	-	20,000	-	(20,000)
Transfers-Out	(15,538)	(15,538)	(15,705)	(167)
Total Other Financing Sources/(Uses)	1,085,962	1,105,962	1,919,835	813,873
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(2,084,230)	(2,064,230)	(5,638,045)	(3,573,815)
Fund Balance as of January 1 Restated	11,544,917	11,544,917	11,544,917	-
Fund Balance as of December 31	\$ 9,460,687	\$ 9,480,687	\$ 5,906,872	\$ (3,573,815)

Beginning Balance was Restated to reflect Actual Fund Balance without Rolled Funds.

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,

Expenditures, And Changes in Fund Balance

5,906,872

The Following fund was budgeted as special

revenue fund but does not meet the definition of

such under Gasb Statement No. 54 and;

therefore, is accounted for within the Roads

Fund:

Paths & Trails #128

83,663

Total Fund Balance - Roads Fund Balance

Sheet

5,990,535

The County's annual budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental Funds.

See Accompanying Notes to Financial Statements

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
For The Year Ended
December 31, 2014

	2007 Bond Redemption				Variance with Final Budget- Positive (Negative)
	Budget		Actual Amounts		
	Original	Final			
Revenues					
Miscellaneous	\$ 316,706	\$ 316,706	\$ 316,206		\$ (500)
Total Revenues	316,706	316,706	316,206		(500)
Expenditures					
Debt Service:					
Principal	\$ 222,286	\$ 222,286	\$ 222,285		\$ 1
Interest & Other Debt Service	94,421	94,421	93,921		500
Total Expenditures	316,707	316,707	316,206		501
Excess of Revenues Over (Under) Expenditures	(1)	(1)	-		1
Other Financing Sources/(Uses)					
Total Other Financing Sources/(Uses)	-	-	-		-
Excess of Revenues & Other Financing Sources/ (Uses) Over (Under) Expenditures	-	-	-		-
Fund Balance as of January 1	-	-	-		-
Residual Equity Transfers-In (Out)					-
Fund Balance as of December 31	\$ (1)	\$ (1)	\$ -		\$ 1

See Accompanying Notes to Financial Statements