Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For The Year Ended
December 31, 2013

	General	Roads	2007 Bond Redemption
Revenues			
Taxes	$ 18,386,389	$ 11,478,134	$ -
Licenses & Permits	42,384	36,395	-
Intergovernmental	4,732,540	8,072,559	-
Charges for Services	4,182,852	1,565,241	-
Fines & Forfeits	2,036,256	-	-
Miscellaneous	2,494,061	46,033	316,206
Total Revenues	31,874,482	21,198,362	316,206
Expenditures			
General Government Services	13,703,993	-	-
Security of Persons & Property	15,824,077	-	-
Utilities & Environment	179,281	-	-
Transportation	1,827	15,565,070	-
Economic Environment	321,038	1,326,729	-
Mental & Physical Health	369,884	-	-
Culture & Recreation	209,674	-	-
Debt Service:			
Principal	-	-	212,985
Interest & Other Debt Service	-	571	103,221
Capital Outlays	81,125	5,919,474	-
Total Expenditures	30,690,899	22,811,844	316,206
Excess of Revenues Over (Under) Expenditures	1,183,583	(1,613,482)	-
Other Financing Sources/(Uses)			
Insurance Recoveries: Non-Capital	-	1,704	-
Proceeds from Sale of Capital Assets	771,169	1,494,417	-
Transfers-In	96,107	-	-
Transfers-Out	(2,744,672)	-	-
Total Other Financing Sources/(Uses)	(1,877,396)	1,496,121	-
Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures	(693,813)	(117,361)	-
Fund Balance as of January 1	10,784,863	11,730,173	-
Fund Balance as of December 31	$ 10,091,050	$ 11,612,812	$ -

See Accompanying Notes to Financial Statements

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For The Year Ended
December 31, 2013

	Capital Facilities Plan	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	$ 2,162,499	$ 3,421,989	$ 35,449,011
Licenses & Permits	-	816,087	894,866
Intergovernmental	-	4,021,505	16,826,604
Charges for Services	-	4,194,405	9,942,498
Fines & Forfeits	-	21,661	2,057,917
Miscellaneous	221,339	786,960	3,864,599
Total Revenues	2,383,838	13,262,607	69,035,495
Expenditures			
General Government Services	86,145	838,561	14,628,699
Security of Persons & Property	5,918	3,842,394	19,672,389
Utilities & Environment	-	3,425	182,706
Transportation	-	-	15,566,897
Economic Environment	-	2,328,634	3,976,401
Mental & Physical Health	-	5,488,329	5,858,213
Culture & Recreation	56,307	1,546,343	1,812,324
Debt Service:			
Principal	-	1,095,000	1,307,985
Interest & Other Debt Service	-	599,623	703,415
Capital Outlays	4,193	81,524	6,086,316
Total Expenditures	152,563	15,823,833	69,795,345
Excess of Revenues Over (Under) Expenditures	2,231,275	(2,561,226)	(759,850)
Other Financing Sources/(Uses)			
Insurance Recoveries: Non-Capital	-	-	1,704
Proceeds from Sale of Capital Assets	3,114	22,029	2,290,729
Transfers-In	-	3,554,886	3,650,993
Transfers-Out	(1,274,623)	(101,298)	(4,120,593)
Total Other Financing Sources/(Uses)	(1,271,509)	3,475,617	1,822,833
Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures	959,766	914,391	1,062,983
Fund Balance as of January 1	6,519,025	10,150,324	39,184,385
Fund Balance as of December 31	$ 7,478,791	$ 11,064,715	$ 40,247,368

See Accompanying Notes to Financial Statements