

**Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual**

For The Year Ended December 31, 2013

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 19,201,329	\$ 19,201,329	\$ 18,386,389	\$ (814,940)
Licenses & Permits	30,800	30,800	42,384	11,584
Intergovernmental	5,805,274	5,863,674	4,732,540	(1,131,134)
Charges for Services	2,316,836	2,323,836	4,182,852	1,859,016
Fines & Forfeits	1,656,168	1,656,168	2,036,256	380,088
Miscellaneous	1,780,611	1,785,961	2,494,061	708,100
Total Revenues	30,791,018	30,861,768	31,874,482	1,012,714
Expenditures				
General Government Services	14,180,563	14,561,768	13,703,993	857,775
Security of Persons & Property	16,179,029	16,326,130	15,824,077	502,053
Utilities & Environment	182,692	195,046	170,219	24,827
Economic Environment	310,010	327,512	321,038	6,474
Mental & Physical Health	361,180	373,430	369,884	3,546
Culture & Recreation	205,969	220,028	209,674	10,354
Capital Outlays	-	41,409	81,125	(39,716)
Total Expenditures	31,419,443	32,045,323	30,680,010	1,365,313
Excess of Rev. Over (Under) Expend.	(628,425)	(1,183,555)	1,194,472	2,378,027
Other Financing Sources/(Uses)				
Proceeds from Sale of Capital Assets	700,000	700,000	733,169	33,169
Transfers-In	59,000	85,000	81,107	(3,893)
Transfers-Out	(2,748,463)	(3,051,435)	(2,702,835)	348,600
Total Other Financing Sources/(Uses)	(1,989,463)	(2,266,435)	(1,888,559)	377,876
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(2,617,888)	(3,449,990)	(694,087)	2,755,903
Fund Balance as of January 1	10,286,609	10,286,609	10,753,887	467,278
Fund Balance as of December 31	\$ 7,668,721	\$ 6,836,619	\$ 10,059,800	\$ 3,223,181

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,
Expenditures, And Changes in Fund Balance 10,059,800

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	16,216
Cowlitz River Basin Subzone #126	15,000
Sheriff's Airplane #162	-
SWW Fair Entertainment Reserve #197	34

**Total Fund Balance - General Fund Balance
Sheet for Governmental Funds** 10,091,050

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual**

For The Year Ended December 31, 2013

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 10,661,860	\$ 10,661,860	\$ 11,478,134	\$ 816,274
Licenses & Permits	18,500	18,500	36,395	17,895
Intergovernmental	11,084,899	11,084,899	8,072,559	(3,012,340)
Charges for Services	1,324,683	1,324,683	1,565,241	240,558
Miscellaneous	25,530	25,530	45,958	20,428
Total Revenues	23,115,472	23,115,472	21,198,287	(1,917,185)
Expenditures				
Utilities & Environment	2,219,807	2,219,807	-	2,219,807
Transportation	16,091,058	16,271,047	15,565,070	705,977
Economic Environment	-	-	1,326,729	(1,326,729)
Interest & Other Debt Service	1,200	1,200	571	629
Capital Outlays	9,507,231	9,515,911	5,919,474	3,596,437
Total Expenditures	27,819,296	28,007,965	22,811,844	5,196,121
Excess of Rev. Over (Under) Expend.	(4,703,824)	(4,892,493)	(1,613,557)	3,278,936
Other Financing Sources/(Uses)				
Insurance Recoveries		-	1,704	1,704
Proceeds from Sale of Capital Assets	1,001,000	1,001,000	1,494,417	493,417
Transfers-In	17,000	17,000	-	(17,000)
Transfers-Out	(16,265)	(16,265)	-	16,265
Total Other Financing Sources/(Uses)	1,001,735	1,001,735	1,496,121	494,386
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(3,702,089)	(3,890,758)	(117,436)	3,773,322
Fund Balance as of January 1	11,678,787	11,678,787	11,678,787	-
Fund Balance as of December 31	\$ 7,976,698	\$ 7,788,029	\$ 11,561,351	\$ 3,773,322

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues, Expenditures, And Changes in Fund Balance
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	67,895
Eliminate Transfer in From Roads	(16,434)

Total Fund Balance - Roads Fund Balance Sheet

11,612,812

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