

**ROSCOMMON COUNTY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2013**

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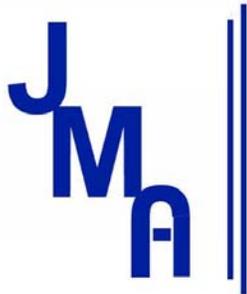
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## INDEPENDENT AUDITOR'S REPORT

April 17, 2014

Board of Commissioners  
Roscommon County  
Roscommon, MI 48653

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Roscommon, Michigan, as of and for the year ended December 31, 2013 and the related notes to the financial statements, which collectively comprise the basic financial statements of Roscommon County's primary government as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Roscommon County, Michigan as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for each major fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-11 and 20-26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Roscommon, Michigan's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated April 17, 2014, on my consideration of Roscommon County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roscommon County's internal control over financial reporting and compliance.



JAMES M. ANDERSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Roscommon, we offer readers of the county's financial statements this narrative overview and analysis of the financial activities of the county for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the accompanying basic financial statements.

**FINANCIAL HIGHLIGHTS**

1. The assets of the County of Roscommon exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$19,661,199 (*net position*). Of this amount, \$8,484,816 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
2. At the close of the current fiscal year, the County of Roscommon's governmental funds reported combined ending net position of \$12,309,565.
3. At December 31, 2013, the unassigned fund balance of General Fund was \$1,581,936, or 21% of General Fund annual expenditures.
4. 100% Tax Payment Enterprise Fund ended the year with \$6,765,066 in net position.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Roscommon County's basic financial statements. These statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of Roscommon County's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of Roscommon County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the residual reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Roscommon County is improving or deteriorating.

The *Statement of Activities* presents information showing how the Roscommon County's net position changed during the most recent fiscal year. 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 fiscal periods. (e.g., uncollected taxes and earned but unused vacation leave).

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

Both of the government-wide financial statements distinguish functions of Roscommon County that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). *Governmental activities* include legislative, judicial, general government, public safety, public works, health and welfare, community and economic development, recreation and culture, and other functions. Business-type activities include delinquent tax collections, airport, and landfill operations.

The county's governmental activities also include a legally separate entity (component unit) for which the county is financially accountable. The *component unit* included is the Roscommon County Road Commission. Financial information for the balance of the component unit is reported separately from the financial information presented for the primary government itself. A separately issued report can be obtained from the component unit's office as stated in Note A.

**Fund Financial Statements.** A fund is a grouping of related accounts and is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Roscommon like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Roscommon County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds.* Most of the county's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the county's general governmental operations and the basic services it provides.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *government funds* and *governmental activities*.

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

The County of Roscommon maintains several individual governmental funds. 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, E-911, Sheriff Road Patrol, Housing Rehabilitation, and Commission on Aging funds, each of which is considered to be a major fund. Data for the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

*Proprietary Funds.* The county maintains only one of the two different types of proprietary funds: enterprise and internal service. *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 delinquent tax collections, airport and landfill operations. *Internal service funds* are used to accumulate and allocate costs internally among the county's various functions. Roscommon County has no internal service funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only with more detail. The proprietary fund financial statements provide separate information for each enterprise fund.

*Fiduciary Funds.* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** The combining statements referred to earlier in connection with nonmajor governmental funds and combining component unit funds are presented immediately following the General Fund detail schedule of Expenditures.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The government-wide financial analysis focuses on the net position and changes in net position of the governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the county's assets exceeded its liabilities by \$19,661,199 at December 31, 2013.

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

County of Roscommon's Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	\$ 10,891,386	\$ 11,262,608	\$ 6,886,663	\$ 8,682,329	\$ 17,778,049	\$ 19,944,937
Capital Assets	9,277,665	9,588,067	471,196	449,817	9,748,861	10,037,884
Total Assets	20,169,051	20,850,675	7,357,859	9,132,146	27,526,910	29,982,821
Long-Term Liabilities	2,116,320	4,208,808	-	-	2,116,320	4,208,808
Other Liabilities	219,693	199,577	6,225	2,211	225,918	201,788
Total Liabilities	2,336,013	4,408,385	6,225	2,211	2,342,238	4,410,596
Deferred Inflows of Resources	5,523,473	5,682,985	-	-	5,523,473	5,682,985
Net Positions						
Invested in Capital Assets						
Net of Related Debt	8,872,665	6,888,289	471,196	449,817	9,343,861	7,338,106
Restricted	1,018,089	1,194,957	814,433	906,896	1,832,522	2,101,853
Unrestricted	2,418,811	2,676,059	6,066,005	7,773,222	8,484,816	10,449,281
Total Net Position	\$ 12,309,565	\$ 10,759,305	\$ 7,351,634	\$ 9,129,935	\$ 19,661,199	\$ 19,889,240

A large portion of the county's net position, \$9,343,861 (48 percent), reflects its investment in capital assets (i.e., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The county uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the county's investment in its capital assets is reported net of related debt, it should be noted that the 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 next largest portion of the county's net position, \$8,484,816 (43 percent), represents *unrestricted net positions* that may be used to meet the county's ongoing obligations to citizens and creditors.

The remaining balance of \$1,832,522, (9 percent), represents resources that are subject to external restrictions on how they may be used.

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

County of Roscommon Changes in Net Position

	Government Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
<b>Revenue</b>						
Program Revenue:						
Charges for Services	\$ 2,253,846	\$ 2,278,121	\$ 1,067,955	\$ 1,096,452	\$ 3,321,801	\$ 3,374,573
Operating Grants and Contributions	2,644,840	2,685,812	-	-	2,644,840	2,685,812
Capital Grants	-	-	106	163,959	106	163,959
General Revenue:						
Property Taxes	8,180,259	8,132,570	-	-	8,180,259	8,132,570
Other	260,677	221,291	27,384	24,987	288,061	246,278
<b>Total Revenue</b>	<b>13,339,622</b>	<b>13,317,794</b>	<b>1,095,445</b>	<b>1,285,398</b>	<b>14,435,067</b>	<b>14,603,192</b>
<b>Expenses</b>						
Legislative	200,694	233,935	-	-	200,694	233,935
Judicial	2,246,360	2,235,957	-	-	2,246,360	2,235,957
General Government	3,077,900	2,997,697	522,883	483,771	3,600,783	3,481,468
Public Safety	5,337,744	5,314,218	-	-	5,337,744	5,314,218
Public Works	47,591	57,795	20,755	17,353	68,346	75,148
Health and Welfare	3,134,560	3,355,591	-	-	3,134,560	3,355,591
Recreation and Cultural	300	2,175	-	-	300	2,175
Interest on Debt	74,321	128,500	-	-	74,321	128,500
<b>Total Expenses</b>	<b>14,119,470</b>	<b>14,325,868</b>	<b>543,638</b>	<b>501,124</b>	<b>14,663,108</b>	<b>14,826,992</b>
<b>Increase in Net Position</b>						
Before Transfers	(779,848)	(1,008,074)	551,807	784,274	(228,041)	(223,800)
Transfers	2,330,108	810,789	(2,330,108)	(810,789)	-	-
<b>Increase in Net Position</b>	<b>1,550,260</b>	<b>(197,285)</b>	<b>(1,778,301)</b>	<b>(26,515)</b>	<b>(228,041)</b>	<b>(223,800)</b>
<b>Net Position - Beginning of Year</b>	<b>10,759,305</b>	<b>10,956,590</b>	<b>9,129,935</b>	<b>9,156,450</b>	<b>19,889,240</b>	<b>20,113,040</b>
<b>Net Position - End of Year</b>	<b>\$ 12,309,565</b>	<b>\$ 10,759,305</b>	<b>\$ 7,351,634</b>	<b>\$ 9,129,935</b>	<b>\$ 19,661,199</b>	<b>\$ 19,889,240</b>

The County's net position decreased by \$228,041 during the current year. This is relatively the same as the prior year, with a reduction in both revenues and expenses of just over \$160,000.

**Governmental Activities.** Governmental activities decreased the county's net position by \$779,848.

**Business-Type Activities.** Business-type activities increased the county's net position by \$551,807.

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

**Financial Analysis**

The County implemented a wage freeze for the second year in a row for all Employee Groups including Elected, Appointed, Union and Nonunion. To avoid a 7.24% increase of \$87,207 on the BCN5 HMO Health Insurance Plan the County changed to a \$15/50/50% RX Open Formulary plan/\$100 ER copay. With the implementation of these changes the County was able to opt out of Senate Bill Number 7, eliminating an 80/20% cost share or payment over Caps for employees. The County paid an estimated cost of \$12,000 for ObamaCare tax.

The Roscommon County Blodgett Memorial Airport's extension of the Parallel Taxiway (extending the taxiway to 4000') was completed this year. (Block Grant cost of \$792,545.10 with County's obligation of 5%). The County replaced the large hanger roof at a cost of approximately \$26,000.

The Sheriff's Office continues to contract with the Village of Roscommon for additional law enforcement for \$20,000 and with the Roscommon County Road Commission for Weigh Master Duties for \$7,245.

Progress has been slow moving on the FEMA Hazard Mitigation Grant Plan update. It is a two year grant expiring in September of 2014.

The County received \$13,052.11 from MMRMA for Rap Grants, specifically: Security cameras for the County Building, Detention Center and Second Change Academy; Doors and lock replacement for Second Change Academy; and Vehicle cameras, bumper guards and training for the Sheriff's Office. Rap Grants award up to 50% of total cost. Total amount received since 2007 is \$82,747.64.

Our share of MMRMA distribution to Pool members was \$20,592 this year; down \$25,000 from 2012.

Roscommon County Juvenile Detention Center received \$37,299 in Grant funds through COOR for their Para-Pro position. We have received \$176,895 over the last five years. The County was awarded another Grant from Michigan Department of Education through COOR and spent \$17,326 for technology updates for the youth and classroom. Placement of youth was down this year; the 8 Bed dorm room was only utilized 3 or 4 times throughout the year. To save cost the County created a Co-Director position utilizing Teacher, Cheryl Sudzinski and Youth Specialist Kris Toreli and Mike Umprey at an annual cost of \$18,455.; with a net savings over a full time Director of approximately \$30,000. Due to low revenues the Detention Center was unable to make their loan payment to the County for approximately \$15,500. The Co-Directors are researching the possibility of changing to a Co-ed facility to increase housing revenue and avoid reduction of staff.

This is the tenth and final year the County will use their Revenue Sharing Reserve Fund (RSRF) which had a balance of \$85,719. This covers a partial year so funding from the State resumed mid-year. The State funding will be 80% of what the total cost would be, with 20% of that amount will be based on qualifying under the County Incentive Program (CIP). The County qualified under CIP for Accounting and Transparency, Consolidation of Services but not for the category of Health Insurance 80/20% or Caps.

E911 continues to update technology to maintain high quality service. They contracted with InfoGeographics for Enhanced 9-1-1 Project Data at a cost of \$14,985 and purchased a Communications & Data Logging Capture System titled NICE at a cost of \$46,402. In December the board approved a 2014 purchase of Motorola Solutions/Tel-Rad for radio maintenance at a cost of \$12,300.

The County approved to pay off the PNC Court Facility Loan on August 28, 2013. The funds of \$1,496,833 were transferred from the Tax Payment Fund (699) to the General Fund. The loan would have been paid in full May 2016. The savings was \$103,341.35.

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

Clerk/Register Stevenson is making progress on reconciling the Circuit Court Restitution Accounts and should have balanced by March 2014. Candidate Management Software and Campaign Finance Software have been purchased at a cost of \$3,500. This will streamline candidate notification and keep the public informed. Also Credit Card payment option is now available. Automation funds of \$26,503.75 will be used to contract with U.S. Imaging to scan 1980-1984 Deed's records.

Gypsy Moth sprayed 1488 acres in 2013 at a cost of \$24.74/acre.

Veteran's Affairs Counselor Elizebeth Cuddington attended accreditation training in Reno, NV in June. Due to accreditation the County qualified for State Grant funding of \$20,000. The Counselor position became full time (to be reviewed in one year) due to 80/20% partnership with Oscoda County. This was the first year the County collected millage for the Veteran's Affairs. A Special Revenue Fund (298) was established providing improved service and a savings to General Fund of \$105,204.

General Fund did not appropriate to the Animal Shelter Fund this year, due to the millage renewal language change from maintenance to operation (a savings of \$150,000).

The Roscommon County Community Correction Grant was reduced by \$17,041.

The Court Facility hallway by the boiler room has cracks in the wall and floor and it was discovered the roof walkways were not installed. Architects, Wigen, Tincknell & Myers sent a representative to view the problem with the cracks; however in further correspondence with them concerning sharing of repair costs they stopped returning calls and emails. Steve Nielsen, Building and Grounds Director will proceed with making the appropriate repairs at County expense since it has been over six years since construction was completed.

County Jail revenue received from housing inmates has increased due to housing State inmates.

Tax revenues appear to be stabilizing at approximately 4.5 million in General Fund for 2012 and 2013.

The County continues to evaluate staff reduction through attrition, yet maintain the integrity of the department and provide good customer service. The Board's full time Administrative Assistant retired 12/31/12 and was replaced with a part time position with an annual savings of \$35,000.

John Clark, retired Equalization Director continues to contract with the County as new hire Jamie Houserman obtains a Level III certification in May of 2014. At that time she will become the Director and his services will no longer be needed.

The County made renovations to the St. Helen Community Center offices, hallways, bathrooms and exterior at a cost of \$30,000.

The County renovated the MSUE suite of offices at a cost of \$8,000 to utilize space more effectively and create a new Veteran's Affairs office. The new office provides confidential customer service as well as a waiting room. (Previously the Veteran's waited in the hallway).

ROSCOMMON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

**Next Year's Forecast**

Department of Treasury's swamp tax payment in lieu of taxes will increase from \$2 per acre to \$3 in 2014 (increase in revenue over 2013 of \$100,000) and \$4 in 2015 (increase in revenue over 2013 of \$200,000).

The Sheriff and Jail Administrator continue looking into the possibility of housing inmates from the State to offset their loss of housing surrounding County's inmates.

The County will continue searching for State and Federal Grants and work with all entities within and outside the County for collaboration and consolidation of services to reduce costs. The County will continue to apply for Rap Grants through MMRMA for qualifying departments.

The County will strive to qualify under Governor Snyder's EVIP/CIP program to receive all potential future State Revenue Sharing Funds. State Revenue Sharing may return to full funding in October 2014 bringing in additional revenue of over \$100,000.

Due to decline in work load we will continue to monitor the need for staff reductions and the sharing of staff as needed. Health insurance costs continue to increase and other plans will need to be implemented for cost savings. BCN and our Health Insurance Agent continue to keep us updated on changes to be implemented through ObamaCare in 2015.

**Closing**

This financial report is intended to provide the citizens, taxpayers and the general public with an overview of County finances and how they are spent.

ROSCOMMON COUNTY  
STATEMENT OF NET POSITION  
DECEMBER 31, 2013

	Primary Government			Component Unit
	Governmental	Business Type	Total	Road Commission
	Activities	Activities		
<b>Assets</b>				
Cash and Investments	\$ 4,476,576	\$ 4,695,895	\$ 9,172,471	\$ 1,857,094
Receivables				
Accounts receivables	11,442	474	11,916	866
Current tax	3,796,586	-	3,796,586	-
Delinquent tax	-	2,145,130	2,145,130	-
Interest	424	944	1,368	-
Other governments	418,743	27,259	446,002	878,974
Mortgages	2,048,388	-	2,048,388	100,424
Prepaid Expenses	139,227	-	139,227	-
Inventories	-	16,961	16,961	711,354
Capital Assets - Net	9,277,665	471,196	9,748,861	21,745,843
Total Assets	<u>20,169,051</u>	<u>7,357,859</u>	<u>27,526,910</u>	<u>25,294,555</u>
<b>Liabilities</b>				
Accounts payable	214,432	6,225	220,657	4,775
Accrued liabilities	-	-	-	82,671
Accrued interest payable	5,261	-	5,261	-
Escrow	-	-	-	77,313
Advances from other governments	-	-	-	371,425
Unearned Revenue	-	-	-	203,461
Long-term Liabilities:				
Accrued compensated absences	543,423	-	543,423	275,585
Due within one year	250,000	-	250,000	155,000
Due within more than one year	155,000	-	155,000	2,635,000
Post Employment Benefit Liabilities	1,167,897	-	1,167,897	1,781,450
Total Liabilities	<u>2,336,013</u>	<u>6,225</u>	<u>2,342,238</u>	<u>5,586,680</u>
<b>Deferred Inflows of Resources</b>				
Taxes levied for a subsequent period	3,475,085	-	3,475,085	-
Mortgage receivables	2,048,388	-	2,048,388	-
Total Deferred Inflows of Resources	<u>5,523,473</u>	<u>-</u>	<u>5,523,473</u>	<u>-</u>
<b>Net Position</b>				
Investment in Capital Assets net of related debt	8,872,665	471,196	9,343,861	18,955,843
Restricted for:				
Family counseling	32,296	-	32,296	-
Training	37,018	-	37,018	-
ORV Enforcement	2,700	-	2,700	-
Insurance deductibles	60,000	-	60,000	-
Contamination cleanup	330,905	-	330,905	-
Delinquent property	-	814,433	814,433	-
Capital outlay	555,170	-	555,170	-
Unrestricted	2,418,811	6,066,005	8,484,816	752,032
Total Net Position	<u>\$ 12,309,565</u>	<u>\$ 7,351,634</u>	<u>\$ 19,661,199</u>	<u>\$ 19,707,875</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
Legislative	\$ 200,694	\$ -	\$ -	\$ -	\$ (200,694)
Judicial	2,246,360	547,352	808,031	-	(890,977)
General government	3,077,900	619,571	389,158	-	(2,069,171)
Public safety	5,337,744	865,250	460,349	-	(4,012,145)
Public works	47,591	-	200,550	-	152,959
Health and welfare	3,134,560	221,673	786,752	-	(2,126,135)
Recreation & cultural	300	-	-	-	(300)
Interest on debt	74,321	-	-	-	(74,321)
Total governmental activities	<u>14,119,470</u>	<u>2,253,846</u>	<u>2,644,840</u>	<u>-</u>	<u>(9,220,784)</u>
Business-type activities					
Delinquent property tax	247,320	886,251	-	-	638,931
Airport	176,526	111,217	-	106	(65,203)
Landfill	20,755	-	-	-	(20,755)
Commissary Inmate	99,037	70,487	-	-	(28,550)
Total business-type activities	<u>543,638</u>	<u>1,067,955</u>	<u>-</u>	<u>106</u>	<u>524,423</u>
Total primary government	<u>\$ 14,663,108</u>	<u>\$ 3,321,801</u>	<u>\$ 2,644,840</u>	<u>\$ 106</u>	<u>\$ (8,696,361)</u>
Component unit					
Road Commission	<u>\$ 6,297,883</u>	<u>\$ 1,396,374</u>	<u>\$ 4,988,615</u>	<u>\$ -</u>	<u>\$ 87,106</u>
Total component units	<u>\$ 6,297,883</u>	<u>\$ 1,396,374</u>	<u>\$ 4,988,615</u>	<u>\$ -</u>	<u>\$ 87,106</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
STATEMENT OF ACTIVITIES (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		Road Commission
Changes in net positions				
Net (expense) revenue	\$ (9,220,784)	\$ 524,423	\$ (8,696,361)	\$ 87,106
General revenues:				
Property taxes	8,180,259	-	8,180,259	-
Convention tax	234,476	-	234,476	-
Cigarette tax	973	-	973	-
Unrestricted Investment earnings	14,312	14,878	29,190	7,215
Sales of capital assets	10,916	12,506	23,422	34,721
Transfers - internal activities	2,330,108	(2,330,108)	-	-
Total general revenues, contributions and transfers	10,771,044	(2,302,724)	8,468,320	41,936
Change in net positions	1,550,260	(1,778,301)	(228,041)	129,042
Net position, beginning of year	10,759,305	9,129,935	19,889,240	19,578,833
Net position, end of year	\$ 12,309,565	\$ 7,351,634	\$ 19,661,199	\$ 19,707,875

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

	<u>General Fund</u>	<u>E-911</u>	<u>Sheriff Road Patrol</u>	<u>Housing Rehab</u>
<b>Assets</b>				
Cash and investments	\$ 1,228,531	\$ 1,092,275	\$ 18,180	\$ 3,095
Taxes receivable	402,101	822,872	1,248,100	-
Accounts receivable	200	-	-	-
Interest receivable	-	328	-	-
Due from governmental units	241,563	35,454	21,915	-
Mortgages receivable	-	-	-	2,048,388
Prepaid expenses	75,457	35,156	12,576	-
	<u>\$ 1,947,852</u>	<u>\$ 1,986,085</u>	<u>\$ 1,300,771</u>	<u>\$ 2,051,483</u>
<b>Liabilities</b>				
Accounts payable	\$ 102,463	\$ 31,433	\$ 2,925	\$ -
	<u>102,463</u>	<u>31,433</u>	<u>2,925</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Taxes levied for a subsequent period	-	822,872	1,248,100	-
Unavailable revenue - loans receivable	-	-	-	2,048,388
	<u>-</u>	<u>822,872</u>	<u>1,248,100</u>	<u>2,048,388</u>
<b>Fund Balances</b>				
Non-Spendable	75,457	35,156	12,576	-
Committed For:				
ORV Enforcement	2,700	-	-	-
Insurance Deductibles	60,000	-	-	-
Restricted For:				
Contamination Cleanup	-	-	-	-
Family Counseling	32,296	-	-	-
Judicial	-	-	-	-
Public Safety	-	827,287	37,170	-
Health & Welfare	-	-	-	3,095
Public Works	93,000	-	-	-
Capital Projects	-	269,337	-	-
Unassigned	1,581,936	-	-	-
	<u>1,845,389</u>	<u>1,131,780</u>	<u>49,746</u>	<u>3,095</u>
Total Fund Balances	<u>1,845,389</u>	<u>1,131,780</u>	<u>49,746</u>	<u>3,095</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,947,852</u>	<u>\$ 1,986,085</u>	<u>\$ 1,300,771</u>	<u>\$ 2,051,483</u>

The accompanying notes are an integral part of these financial statements.

<u>Commission on Aging</u>	<u>Other Funds</u>	<u>Totals</u>
\$ 82,925	\$ 2,051,570	\$ 4,476,576
543,450	780,063	3,796,586
-	11,242	11,442
-	96	424
-	119,811	418,743
-	-	2,048,388
-	16,038	139,227
<u>\$ 626,375</u>	<u>\$ 2,978,820</u>	<u>\$ 10,891,386</u>
\$ -	\$ 77,611	\$ 214,432
-	77,611	214,432
624,050	780,063	3,475,085
-	-	2,048,388
<u>624,050</u>	<u>780,063</u>	<u>5,523,473</u>
-	16,038	139,227
-	-	2,700
-	-	60,000
-	332,769	332,769
-	-	32,296
-	35,188	35,188
-	512,638	1,377,095
2,325	765,817	771,237
-	-	93,000
-	462,170	731,507
-	(3,474)	1,578,462
<u>2,325</u>	<u>2,121,146</u>	<u>5,153,481</u>
<u>\$ 626,375</u>	<u>\$ 2,198,757</u>	<u>\$ 10,891,386</u>

ROSCOMMON COUNTY  
 Reconciliation of Fund Balances on the Balance Sheet  
 for Governmental Funds to Net Position of  
 Governmental Activities on the Statement of Net Position  
 DECEMBER 31, 2013

Fund balances - Total governmental funds \$ 5,153,481

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Add - capital assets	21,327,159
Deduct - accumulated depreciation	(12,049,494)

Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Deduct - Bonds payable	(405,000)
Deduct - Compensated absences payable	(543,423)
Deduct - Accrued interest on bonds payable	(5,261)
Deduct - Post employment benefit liability	<u>(1,167,897)</u>

Net position of governmental activities \$12,309,565

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2013

	General Fund	E-911	Sheriff Road Patrol	Housing Rehab	Commission on Aging	Other Funds	Totals
<b>Revenue:</b>							
Taxes	\$ 4,926,075	\$ 827,033	\$ 1,254,792	\$ -	\$ 627,281	\$ 780,527	\$ 8,415,708
Federal	73,857	-	-	-	-	233,602	307,459
State	947,153	161,538	47,764	-	-	665,026	1,821,481
Local	137,110	-	28,916	-	-	562,980	729,006
Charges for services	1,236,229	-	31,149	-	-	138,429	1,405,807
Fines and forfeits	8,240	-	-	-	-	2,500	10,740
Rents	101,410	-	-	-	-	100,761	202,171
Loan payments	-	-	-	76,487	-	-	76,487
Reimbursements and refunds	113,358	-	-	-	-	37,763	151,121
Interest	6,308	4,271	1,739	-	-	1,994	14,312
Other	19,488	12,411	78,193	-	-	100,146	210,238
<b>Total Revenue</b>	<b>7,569,228</b>	<b>1,005,253</b>	<b>1,442,553</b>	<b>76,487</b>	<b>627,281</b>	<b>2,623,728</b>	<b>13,344,530</b>
<b>Expenditures:</b>							
Legislative	200,694	-	-	-	-	-	200,694
Judicial	1,899,183	-	-	-	-	352,970	2,252,153
General	2,288,739	-	-	-	-	183,192	2,471,931
Public safety	2,240,822	932,470	1,552,781	-	-	432,487	5,158,560
Public works	37,131	-	-	-	-	4,442	41,573
Health and welfare	558,452	-	-	71,037	630,780	1,821,720	3,081,989
Recreation and cultural	300	-	-	-	-	-	300
Other	330,165	-	-	-	-	-	330,165
Debt Service:							
Principal	-	-	-	-	-	2,294,778	2,294,778
Interest	-	-	-	-	-	76,624	76,624
<b>Total Expenditures</b>	<b>7,555,486</b>	<b>932,470</b>	<b>1,552,781</b>	<b>71,037</b>	<b>630,780</b>	<b>5,166,213</b>	<b>15,908,767</b>
<b>Excess:</b>							
Revenue over (under) expenditures	13,742	72,783	(110,228)	5,450	(3,499)	(2,542,485)	(2,564,237)
<b>Other financing sources (uses):</b>							
Operating transfers in	2,640,474	-	78,098	-	-	3,287,399	6,005,971
Operating transfers out	(2,914,886)	-	-	(11,011)	-	(749,966)	(3,675,863)
<b>Total Other Financing Sources (Uses)</b>	<b>(274,412)</b>	<b>-</b>	<b>78,098</b>	<b>(11,011)</b>	<b>-</b>	<b>2,537,433</b>	<b>2,330,108</b>
<b>Excess:</b>							
Revenue and other financing sources over (under) expenditures and other financing uses	(260,670)	72,783	(32,130)	(5,561)	(3,499)	(5,052)	(234,129)
Fund balance (deficit) - January 1	2,106,059	1,058,997	81,876	8,656	5,824	2,126,198	5,387,610
Fund balance (deficit) - December 31	<u>\$ 1,845,389</u>	<u>\$ 1,131,780</u>	<u>\$ 49,746</u>	<u>\$ 3,095</u>	<u>\$ 2,325</u>	<u>\$ 2,121,146</u>	<u>\$ 5,153,481</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
 Reconciliation of the Statement of Revenues, Expenditures  
 and Changes in Fund Balance of Governmental Funds  
 to the Statement of Activities  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances - Total governmental funds \$ (234,129)

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	148,651
Deduct - depreciation expense	(454,145)
Deduct - book value of disposed fixed assets	(4,908)

Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Add - principal payments on long-term liabilities	2,294,778
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Add - decrease in accrued interest payable on bonds	2,303
Add - decrease in the accrual for compensated absences	21,050
Deduct - increase in the accrual for employment benefits	<u>(223,340)</u>

Change in net position of governmental activities	<u>\$1,550,260</u>
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The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 1,228,531	\$ 1,544,912
Taxes receivable	402,101	377,422
Accounts receivable	200	10,098
Due from governmental units	241,563	190,370
Prepaid Insurance	<u>75,457</u>	<u>70,295</u>
Total Assets	<u>\$ 1,947,852</u>	<u>\$ 2,193,097</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	<u>\$ 102,463</u>	<u>\$ 87,038</u>
Total Liabilities	<u>102,463</u>	<u>87,038</u>
Fund Balances:		
Non-Spendable	75,457	70,295
Committed for:		
ORV Enforcement	2,700	2,700
Insurance Deductibles	60,000	60,000
County Dams	83,000	83,000
Drainage Districts	10,000	10,000
Restricted for Family Counseling	32,296	30,441
Unassigned	<u>1,581,936</u>	<u>1,849,623</u>
Total Fund Balances	<u>1,845,389</u>	<u>2,106,059</u>
Total Liabilities and Fund Balances	<u>\$ 1,947,852</u>	<u>\$ 2,193,097</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Taxes	\$ 4,839,006	\$ 4,852,510	\$ 4,926,075	\$ 73,565
Federal	58,144	158,644	73,857	(84,787)
State	1,229,956	1,296,602	947,153	(349,449)
Local	152,220	148,053	137,110	(10,943)
Licenses and permits	21,700	25,900	26,941	1,041
Charges for services	1,083,725	1,145,006	1,209,288	64,282
Fines and forfeitures	10,445	9,985	8,240	(1,745)
Rents	100,355	101,455	101,410	(45)
Reimbursements	98,493	101,012	113,358	12,346
Interest	10,000	10,000	6,308	(3,692)
Miscellaneous	14,550	20,775	19,488	(1,287)
Total Revenue	<u>7,618,594</u>	<u>7,869,942</u>	<u>7,569,228</u>	<u>(300,714)</u>
Expenditures:				
Legislative	218,973	202,735	200,694	2,041
Judicial	1,934,606	1,937,389	1,899,183	38,206
General government	2,280,755	2,317,926	2,288,739	29,187
Public safety	2,279,894	2,385,610	2,240,822	144,788
Public works	41,300	37,355	37,131	224
Health and welfare	538,916	570,183	558,452	11,731
Recreation and cultural	300	300	300	-0-
Other	575,897	404,400	330,165	74,235
Total Expenditures	<u>7,870,641</u>	<u>7,855,898</u>	<u>7,555,486</u>	<u>300,412</u>
Excess:				
Revenue over (under) expenditures	<u>(252,047)</u>	<u>14,044</u>	<u>13,742</u>	<u>(302)</u>
Other financing sources (uses):				
Operating transfers in	907,857	2,342,851	2,640,474	297,623
Operating transfers out	<u>(1,498,104)</u>	<u>(2,941,598)</u>	<u>(2,914,886)</u>	<u>26,712</u>
Total Other Financing Sources (Uses)	<u>(590,247)</u>	<u>(598,747)</u>	<u>(274,412)</u>	<u>324,335</u>
Excess:				
Revenue and other financing sources over (under) expenditures and other financing uses	(842,294)	(584,703)	(260,670)	324,033
Fund balance (deficit)- January 1	<u>2,106,059</u>	<u>2,106,059</u>	<u>2,106,059</u>	<u>-0-</u>
Fund balance (deficit)- December 31	<u>\$ 1,263,765</u>	<u>\$ 1,521,356</u>	<u>\$ 1,845,389</u>	<u>\$ 324,033</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
E-911 FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	2013	2012
<b>Assets</b>		
Cash and investments	\$ 1,092,275	\$ 1,019,505
Taxes receivable	822,872	824,316
Interest receivable	328	2,385
Due from other governmental units	35,454	35,742
Prepaid expenses	35,156	5,439
Total Assets	\$ 1,986,085	\$ 1,887,387
<b>Liabilities</b>		
Accounts payable	\$ 31,433	\$ 4,074
Total Liabilities	31,433	4,074
<b>Deferred Inflows of Resources</b>		
Taxes levied for a subsequent period	822,872	824,316
Total Deferred Inflows of Resources	822,872	824,316
<b>Fund Balances</b>		
Non-Spendable	35,156	5,439
Restricted for capital outlay	269,337	232,041
Restricted for training	37,018	33,334
Restricted for E-911 operations	790,269	788,183
Total Fund Balances	1,131,780	1,058,997
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,986,085	\$ 1,887,387

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue:</b>				
Taxes	\$ 824,029	\$ 824,029	\$ 827,033	\$ 3,004
State	134,702	138,206	161,538	23,332
Interest	1,500	1,500	4,271	2,771
Other	700	700	12,411	11,711
Total Revenue	960,931	964,435	1,005,253	40,818
<b>Expenditures:</b>				
Salaries and wages	517,236	517,236	509,277	7,959
Payroll taxes	39,298	39,298	37,972	1,326
Fringe benefits	138,251	138,251	132,809	5,442
Supplies	33,000	33,000	19,198	13,802
Uniforms	1,500	1,500	1,429	71
Legal and Professional	1,000	1,000	213	787
Service charges	126,400	126,400	100,430	25,970
Cost allocation	44,796	44,796	42,596	2,200
Telephone	10,000	10,000	7,428	2,572
Utilities	13,000	13,000	9,236	3,764
Travel	500	500	-	500
Advertising	100	100	216	(116)
Repairs and maintenance	2,300	2,300	11,152	(8,852)
Employee training	15,000	18,504	10,481	8,023
Miscellaneous	1,550	1,550	3,996	(2,446)
Capital Outlay	133,130	133,130	46,037	87,093
Total Expenditures	1,077,061	1,080,565	932,470	148,095
<b>Excess:</b>				
Revenue over (under) expenditures	(116,130)	(116,130)	72,783	188,913
Fund balance (deficit) - January 1	1,058,997	1,058,997	1,058,997	-0-
Fund balance (deficit) - December 31	\$ 942,867	\$ 942,867	\$ 1,131,780	\$ 188,913

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
SHERIFF ROAD PATROL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Assets		
Cash and investments	\$ 18,180	\$ 46,946
Taxes receivable	1,248,100	1,250,289
Due from other governmental units	21,915	26,564
Prepaid expenses	<u>12,576</u>	<u>10,477</u>
Total Assets	<u>\$ 1,300,771</u>	<u>\$ 1,334,276</u>
Liabilities		
Accounts payable	<u>\$ 2,925</u>	<u>\$ 2,111</u>
Total Liabilities	<u>2,925</u>	<u>2,111</u>
Deferred Inflows of Resources		
Taxes levied for a subsequent period	<u>1,248,100</u>	<u>1,250,289</u>
Total Deferred Inflows of Resources	<u>1,248,100</u>	<u>1,250,289</u>
Fund Balances		
Non-Spendable	12,576	10,477
Restricted for Victim's Services	7,114	5,762
Restricted for Road Patrol	<u>30,056</u>	<u>65,637</u>
Total Fund Balances	<u>49,746</u>	<u>81,876</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,300,771</u>	<u>\$ 1,334,276</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
SHERIFF ROAD PATROL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Taxes	\$ 1,250,579	\$ 1,255,579	\$ 1,254,792	\$ (787)
State	51,460	51,876	47,764	(4,112)
Local	30,000	30,000	28,916	(1,084)
Charges for services	49,595	35,875	31,149	(4,726)
Interest	4,000	4,000	1,739	(2,261)
Other	<u>142,481</u>	<u>92,201</u>	<u>78,193</u>	<u>(14,008)</u>
Total Revenue	<u>1,528,115</u>	<u>1,469,531</u>	<u>1,442,553</u>	<u>(26,978)</u>
Expenditures:				
Salaries and wages	1,026,920	1,005,261	991,623	13,638
Payroll taxes	78,039	76,239	75,604	635
Fringe benefits	327,757	313,076	303,871	9,205
Insurance	5,057	5,057	5,057	-0-
Supplies	18,240	18,240	12,592	5,648
Gas and oil	68,000	75,300	72,213	3,087
Uniforms	7,800	7,800	7,009	791
Telephone	3,000	3,254	3,254	-0-
Repairs and maintenance	14,500	19,300	19,174	126
Employee training	20,500	20,500	14,676	5,824
Services	4,300	4,681	3,356	1,325
Miscellaneous	1,800	2,620	692	1,928
Capital outlay	<u>40,500</u>	<u>45,400</u>	<u>43,660</u>	<u>1,740</u>
Total expenditures	<u>1,616,413</u>	<u>1,596,728</u>	<u>1,552,781</u>	<u>43,947</u>
Excess:				
Revenue over (under) expenditures	<u>(88,298)</u>	<u>(127,197)</u>	<u>(110,228)</u>	<u>16,969</u>
Other financing sources (uses):				
Operating transfers in	<u>87,098</u>	<u>127,197</u>	<u>78,098</u>	<u>(49,099)</u>
Total other financing sources (Uses)	<u>87,098</u>	<u>127,197</u>	<u>78,098</u>	<u>(49,099)</u>
Excess:				
Revenue over (under) expenditures and other financing uses	(1,200)	-0-	(32,130)	(32,130)
Fund balance (deficit) - January 1	<u>81,876</u>	<u>81,876</u>	<u>81,876</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 80,676</u>	<u>\$ 81,876</u>	<u>\$ 49,746</u>	<u>\$ (32,130)</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
HOUSING REHABILITATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	2013	2012
Assets		
Cash and investments	\$ 3,095	\$ 8,656
Mortgages receivable	<u>2,048,388</u>	<u>2,358,091</u>
Total Assets	<u>\$ 2,051,483</u>	<u>\$ 2,366,747</u>
Deferred Inflows of Resources		
Unavailable revenue - mortgage receivable	<u>\$ 2,048,388</u>	<u>\$ 2,358,091</u>
Total Deferred Inflows of Resources	<u>2,048,388</u>	<u>2,358,091</u>
Fund Balances		
Restricted for Housing Program	<u>3,095</u>	<u>8,656</u>
Total Fund Balances	<u>3,095</u>	<u>8,656</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 2,051,483</u>	<u>\$ 2,366,747</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Loan payments	\$ 50,000	\$ 130,000	\$ 76,487	\$ (53,513)
Total Revenue	<u>50,000</u>	<u>130,000</u>	<u>76,487</u>	<u>(53,513)</u>
Expenditures:				
Service charges	<u>50,000</u>	<u>130,000</u>	<u>71,037</u>	<u>58,963</u>
Total Expenditures	<u>50,000</u>	<u>130,000</u>	<u>71,037</u>	<u>58,963</u>
Excess:				
Revenue over (under) expenditures	<u>-0-</u>	<u>-0-</u>	<u>5,450</u>	<u>5,450</u>
Other financing sources (uses):				
Operating transfers out	<u>-0-</u>	<u>-0-</u>	<u>(11,011)</u>	<u>(11,011)</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>(11,011)</u>	<u>(11,011)</u>
Excess:				
Revenue over (under) expenditures and other financing uses	<u>-0-</u>	<u>-0-</u>	<u>(5,561)</u>	<u>(5,561)</u>
Fund balance (deficit) - January 1	<u>8,656</u>	<u>8,656</u>	<u>8,656</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 8,656</u>	<u>\$ 8,656</u>	<u>\$ 3,095</u>	<u>\$ (5,561)</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
 COMMISSION ON AGING  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2013 AND 2012

	2013	2012
Assets		
Cash and investments	\$ 82,925	\$ 80,461
Taxes receivable	543,450	550,508
Total Assets	\$ 626,375	\$ 630,969
Deferred Inflows of Resources		
Taxes levied for a subsequent period	\$ 624,050	\$ 625,145
Total Deferred Inflows of Resources	624,050	625,145
Fund Balances		
Restricted for Commission on Aging	2,325	5,824
Total Fund Balances	2,325	5,824
Total Deferred Inflows of Resources and Fund Balances	\$ 626,375	\$ 630,969

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Taxes	\$ 650,000	\$ 650,000	\$ 627,281	\$ (22,719)
Total Revenue	650,000	650,000	627,281	(22,719)
Expenditures:				
Service charges	650,000	650,000	630,780	19,220
Total Expenditures	650,000	650,000	630,780	19,220
Excess:				
Revenue over (under) expenditures	-0-	-0-	(3,499)	(3,499)
Fund balance (deficit) - January 1	5,824	5,824	5,824	-0-
Fund balance (deficit) - December 31	\$ 5,824	\$ 5,824	\$ 2,325	\$ (3,499)

ROSCOMMON COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 DECEMBER 31, 2013

	ENTERPRISE FUNDS				Totals
	Tax	Airport	Landfill	Commissary	
	Payment			Inmate	
<b>ASSETS</b>					
Current Assets:					
Cash and investments	\$ 4,591,733	\$ 72,468	\$ 928	\$ 30,766	\$ 4,695,895
Taxes receivable	2,145,130	-	-	-	2,145,130
Accounts receivable	-	474	-	-	474
Interest receivable	944	-	-	-	944
Due from governmental units	27,259	-	-	-	27,259
Prepaid expenses	-	-	-	-	-
Inventory	-	16,961	-	-	16,961
Capital Assets - Net	-	471,196	-	-	471,196
Total Assets	6,765,066	561,099	928	30,766	7,357,859
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	-	2,450	-	3,775	6,225
Total Current Liabilities	-	2,450	-	3,775	6,225
<b>NET POSITIONS</b>					
Investment in Capital Assets - Net of related debt	-	471,196	-	-	471,196
Restricted for delinquent property	814,433	-	-	-	814,433
Unrestricted	5,950,633	87,453	928	26,991	6,066,005
Total Net Positions	\$ 6,765,066	\$ 558,649	\$ 928	\$ 26,991	\$ 7,351,634

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	ENTERPRISE FUNDS				Totals
	Tax	Airport	Landfill	Commissary	
	Payment			Inmate	
Operating Revenue:					
Penalties on taxes, collection fees and property sales	\$ 886,251	\$ -	\$ -	\$ -	\$ 886,251
Rental fees and sales	-	111,217	-	70,487	181,704
Total Operating Revenue	<u>886,251</u>	<u>111,217</u>	<u>-</u>	<u>70,487</u>	<u>1,067,955</u>
Operating Expenses:					
Salaries	-	30,164	2,176	-	32,340
Payroll taxes	-	2,050	167	-	2,217
Fringe benefits	-	2,805	-	-	2,805
Forfeiture costs	247,320	-	-	-	247,320
Supplies	-	14,042	-	99,037	113,079
Fuel costs	-	68,625	-	-	68,625
Service charges	-	37,617	18,412	-	56,029
Depreciation	-	21,223	-	-	21,223
Total Operating Expenses	<u>247,320</u>	<u>176,526</u>	<u>20,755</u>	<u>99,037</u>	<u>543,638</u>
Operating Income (Loss)	<u>638,931</u>	<u>(65,309)</u>	<u>(20,755)</u>	<u>(28,550)</u>	<u>524,317</u>
Nonoperating Revenue (Expenses):					
Capital Grants	-	106			106
Sale of fixed assets	-	12,506	-		12,506
Interest revenue	14,878	-	-	-	14,878
Total Nonoperating Revenue (Expenses)	<u>14,878</u>	<u>12,612</u>	<u>-</u>	<u>-</u>	<u>27,490</u>
Net Income (Loss) before operating transfers	<u>653,809</u>	<u>(52,697)</u>	<u>(20,755)</u>	<u>(28,550)</u>	<u>551,807</u>
Transfers:					
Transfers from other funds	-	60,000	16,715	-	76,715
Transfers to other funds	(2,406,823)	-	-	-	(2,406,823)
Total Transfers	<u>(2,406,823)</u>	<u>60,000</u>	<u>16,715</u>	<u>-</u>	<u>(2,330,108)</u>
Net income (loss)	(1,753,014)	7,303	(4,040)	(28,550)	(1,778,301)
Net Positions - Beginning of year	<u>8,518,080</u>	<u>551,346</u>	<u>4,968</u>	<u>55,541</u>	<u>9,129,935</u>
Net Positions - End of year	<u>\$ 6,765,066</u>	<u>\$ 558,649</u>	<u>\$ 928</u>	<u>\$ 26,991</u>	<u>\$ 7,351,634</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	ENTERPRISE FUNDS				Totals
	Tax Payment	Airport	Landfill	Commissary Inmate	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net income (loss)	\$ (1,753,014)	\$ 7,303	\$ (4,040)	\$ (28,550)	\$ (1,778,301)
Adjustments to reconcile net income to net cash flows from operating activities:					
Depreciation	-	21,223	-	-	21,223
Changes in assets and liabilities:					
Decrease (increase) in taxes receivable	99,723	-	-	-	99,723
Decrease (increase) in accounts receivable	-	52	-	-	52
Decrease (increase) in inventory	-	(3,030)	-	-	(3,030)
Decrease (increase) in due from governmental units	43,412	-	-	-	43,412
Decrease (increase) in interest receivable	798	-	-	-	798
Increase (decrease) in accounts payable	-	1,616	-	2,398	4,014
Net Cash Provided By Operating Activities	<u>(1,609,081)</u>	<u>27,164</u>	<u>(4,040)</u>	<u>(26,152)</u>	<u>(1,612,109)</u>
Cash Provided by (Used For) Capital and Related Financing Activities:					
Sale of fixed assets	-	52,727	-	-	52,727
Purchase of fixed assets	-	(95,329)	-	-	(95,329)
Net Cash Provided by (Used For) Capital and Related Financing Activities	<u>-</u>	<u>(42,602)</u>	<u>-</u>	<u>-</u>	<u>(42,602)</u>
Net Increase (Decrease) In Cash And Cash Equivalents	(1,609,081)	(15,438)	(4,040)	(26,152)	(1,654,711)
Cash and Cash Equivalents - January 1	<u>6,200,814</u>	<u>87,906</u>	<u>4,968</u>	<u>56,918</u>	<u>6,350,606</u>
Cash and Cash Equivalents - December 31	<u>\$ 4,591,733</u>	<u>\$ 72,468</u>	<u>\$ 928</u>	<u>\$ 30,766</u>	<u>\$ 4,695,895</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
DECEMBER 31, 2013

ASSETS

Cash and investments	<u>\$ 1,234,425</u>
Total Assets	<u>\$ 1,234,425</u>

LIABILITIES

Due to governmental units	\$ 83,424
Undistributed collections	1,050,409
Other current liabilities	<u>100,592</u>
Total Liabilities	<u>\$ 1,234,425</u>

The accompanying notes are an integral part of these financial statements.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant accounting policies:

DESCRIPTION OF COUNTY OPERATIONS

The County was organized in 1876 and covers an area of approximately 576 square miles with the County seat located in Roscommon, Michigan. The County operates under an elected Board of Commissioners of five (5) members and provides services, assistance and care to its 26,103 residents, primarily from the operations of its General Fund and Special Revenue Funds. The County's services, assistance and care include the (1) general county departments, boards and commissions; (2) court system administration; (3) law enforcement and corrections; (4) assistance and/or institutional care to the aged, needy, wards of the court and neglected children, public and mental health recipients; (5) libraries, and (6) recreation.

REPORTING ENTITY

As required by generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement no. 14 "The Financial Reporting Entity", these financial statements present Roscommon County (primary government) and its component units. The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included.

COMPONENT UNITS - In conformity with generally accepted accounting principles, the financial statements of Component Units have been included in the financial reporting entity either as blended component units or as discretely presented component units.

BLENDED COMPONENT UNITS - The Roscommon County Building Authority is governed by a board appointed by the County Board of Commissioners. Although it is legally separate from the County, the Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the County's public buildings.

DISCRETELY PRESENTED COMPONENT UNITS - The Component Unit's Columns in the Government-wide Financial Statements include the financial data of the Roscommon County Road Commission. These financial statements are reported in a separate column to emphasize that they are legally separate from the County.

ROSCOMMON COUNTY ROAD COMMISSION - The Road Commission operates under an elected Board of Commissioners; however, the Road Commission is fiscally dependent on the County because treasury functions are maintained by the County Treasurer, the County approval is needed for entering into certain types of debt, and it would be misleading to exclude these financial statements. Copies of the separately audited financial statements of the Road Commission can be obtained at their business office located in Prudenville.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

JOINTLY GOVERNED ORGANIZATIONS

CENTRAL MICHIGAN DISTRICT HEALTH DEPARTMENT: Roscommon County participates jointly with Arenac, Clare, Gladwin, Isabella and Osceola Counties in the operation of the Central Michigan District Health Department. All of the financial operations of the District Health Department are recorded in the records of Isabella County. The funding formula approved by the member counties is based pro rata on each unit's population and equalized valuation to the districts total population and valuation. Roscommon County's appropriation to the District Health Department for the calendar year was \$217,472. A copy of the audit report may be acquired from the following: Central Michigan District Health Department, 2012 E. Preston, Mt. Pleasant, MI 48858.

NORTHERN LAKES COMMUNITY MENTAL HEALTH AUTHORITY: Roscommon County participates jointly with Crawford, Missaukee, Grand Traverse, Leelanau, and Wexford Counties, in the operation of the North Central Community Mental Health Authority. The authority was established October 1, 2004 pursuant to MCL 330.1210. All of the financial operations of the Community Mental Health Authority are recorded in the records of Grand Traverse County. The funding formula approved by the member counties is based on pro rata of each unit's population to the total population of the participating counties. Roscommon County's appropriation to the authority for the calendar year was \$64,673. A copy of the audit report may be acquired from the following: Northern Lakes Community Mental Health, 105 Hall Street, Suite A, Traverse City, MI 49684.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS: The government-wide financial statements (i.e., the statements of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect expenses* are charged based upon a County-wide cost allocation plan which allocates costs based upon the number of full time equivalents, number of transactions, and other pertinent information. *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 segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items are not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION: The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1 of the year for which they were levied, the Delinquent Tax Revolving Fund pays the County for any outstanding taxes as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues are considered to be available when all eligibility requirements imposed by the provider have been met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and select compensated absences are recorded only when payment is due.

Property taxes, intergovernmental revenue, charges for services 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. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Central Dispatch E911 Fund* - This fund is used to account for revenue collected and operational expenses for emergency dispatching in Roscommon County.

*Sheriff Road Patrol Fund* - This fund is used to account for revenue collected and operation expenses for the Sheriff's Department and law enforcement activities.

*Housing Rehabilitation Fund* - This fund is used to account for the mortgage receivables and related program income from housing grants closed out in prior years.

*Commission on Aging Fund* - This fund is used to account for tax revenue collected and distributed to the Roscommon County Commission on Aging.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED):

The County reports the following major enterprise funds:

*Tax Payment Fund* - This fund is used to pay each local governmental unit, including the County General Fund, the respective amount of taxes not collected as of March 1 of each year. Financing is provided by subsequent collection of delinquent property taxes by the County Treasurer.

Additionally, the County reports the following fund types:

*Special Revenue Funds* are used to account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

*The Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of the Building Authority.

*Agency Funds* are used to account for assets held on behalf of outside parties, including other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are interest and penalties on delinquent taxes and charges for services provided. Operating expenses for the enterprise funds consist of administrative expenses, airport and landfill operating costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

BUDGETS AND BUDGETARY ACCOUNTING - Except as noted, all fund types and funds are under direct or superintending budgetary control of the County Board of Commissioners. Certain fund budgets are controlled by other County boards or commissions and/or department heads and certain program budgets are in effect for fiscal periods other than the County's fiscal year.

Governing board of commissions and/or department heads responsible for certain fund budgets transmit the budgetary information to the County Board of Commissioners for review and inclusion in the County's General and Special Appropriations Acts as required by the Uniform Budgeting and Accounting Act - Michigan Public Act 621 of 1978.

In accordance with the Uniform Budgeting and Accounting Act the County Board of Commissioners is responsible for all County funds except the County Road Fund which is the responsibility of the Board of County Road Commissioners.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County, through its appointed chief administrative and chief fiscal officer, follows the requirements of the Uniform Budgeting and Accounting Act in the preparation and execution of its annual budget. Any violations are disclosed in audits of the County's financial statements as required by law.

The budgets for the County's governmental fund types were adopted on a basis consistent with modified accrual basis of accounting consistent with the actual financial statements for the funds. The General Fund and Special Revenue Funds' budgets were reviewed and amended periodically throughout the year.

ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

INVENTORY - County Road Commission (Special Revenue Fund) road equipment parts and materials inventory items and the Airport (Enterprise Fund) fuel inventory are stated at cost and utilized the first-in, first-out method of accounting when used. All other inventories, including the cost of supplies for other County funds are recorded as expenditures at the time of purchase.

CAPITAL ASSETS - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at their estimated fair value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Depreciation on the capital assets (including infrastructure) of the primary government, as well as the component units, is computed using the straight-line or sum-of-the-years digits method over the following estimated useful lives:

	<u>Years</u>
Land improvements	20
Buildings	30-50
Public domain infrastructure	8-50
Equipment	3-20

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES

Assessed property values are established annually (the first Monday in March) by the local units of government and equalized by the State at an estimated 50% of current market value. Property taxable value is determined in accordance with (MCL 211.34d). The property taxes are levied based on taxable value on December 1, and are payable without penalty through the following February 28.

Real property taxes not paid by February 28 are purchased by the County as part of the March tax settlement. County property taxes are recognized as revenue in the current fiscal year when services financed by the levy are being provided.

The December 2012 taxable valuation of Roscommon County amounted to \$1,250,289,360 on which ad valorem taxes of 3.583 mills were levied for operations, .6593 mills for E-911 operations, 1.0 mills for county road patrol, .50 mills for the Commission on Aging, .25 mills for gypsy moth, .25 mills for animal control, .125 for Veterans Affairs and .50 mills for the Roscommon Public Transportation Authority Operations.

During 2005 the County was required by Public Act 357 of 2004, to set aside one-third of the December 2004 levy from County operations into a new fund called the Revenue Sharing Reserve Fund, leaving two-thirds of the levy for County General Fund operations. In July 2005, the County levied one-third of the property taxes for County operations and these funds were used to fund operations for the 2005 fiscal year. For the December 1, 2005 levy, the County levied two-thirds of the total number of mills allocated for County operations, with \$1,278,150 going into the Revenue Sharing Reserve Fund and the remaining amount going into the General Fund to cover fiscal year 2006 operations. In July 2006, the County levied two-thirds of the total number of mills allocated for County operations and the proceeds from this levy funded County operations for the 2006 fiscal year. For the December 1, 2006 levy, the County levied one-third of the total number of mills allocated for County operations, with \$1,278,150 going into the Revenue Sharing Reserve Fund and the remaining amount going into the County General Fund to cover fiscal year 2007 operations. In July 2007, the County levied the entire allocated County operating mills, which were used to cover County operations for the 2007 fiscal year. For fiscal years 2007 and beyond, the County's operating mills are levied as part of the July levy, leaving only the extra voted mills to be levied each December.

Because County operating mills will be levied on July 1<sup>st</sup> for each fiscal year ended December 31, it is Roscommon County's policy to recognize revenue from the current tax levy in the year when the proceeds of this levy are budgeted and made available for financing operations. Available means collected within the current period or expected to be paid from the delinquent tax revolving fund within one year.

The Revenue Sharing Reserve Fund was funded by property taxes in the amount of \$3,834,450 over a three-year period and will be used to transfer amounts annually to the General Fund in lieu of the County receiving State revenue sharing payments. The amounts to be transferred to the General Fund have been determined by the State of Michigan annually, an amount of \$85,719 was transferred for fiscal year 2013 which depleted the fund balance.

INTERNAL BALANCES - Any residual balances outstanding between the governmental activities and business-type activity are reported in the government-wide financial statements as "internal balances."

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS - In the government-wide financial statements and proprietary fund type statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. For new bond issuances after the implementation of GASB Statement No. 34, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

OTHER FINANCING SOURCES AND USES - The transfers of cash between the various County funds are budgeted but reported separately from revenues and expenditures as operating transfers in or (out), unless they represent temporary advances that are to be repaid, in which case, they are carried as assets and liabilities of the advancing or borrowing funds.

DEFERRED OUTFLOWS OF RESOURCES - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has no items that qualify for reporting in this category.

DEFERRED INFLOWS OF RESOURCES - In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows of resources include mortgage receivables as unavailable revenue due to the question of their collectability and property taxes levied during the current year that were intended to finance future periods.

FUND BALANCES - Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the County is bound to honor constraints on the specific purpose for which amounts can be spent.

1. Non-spendable fund balance (inherently non-spendable)
2. Restricted fund balance (externally enforceable limitations on use)
3. Committed fund balance (self-imposed limitations on use)
4. Assigned fund balance (limitation resulting from intended use)
5. Unassigned fund balance (the residual classification of the general fund)

As a general rule, when multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE B - EXCESS EXPENDITURES OVER APPROPRIATIONS

Public Act 621 of 1978, section 18 (1), as amended, provides that a County shall not incur expenditures in excess of the amount appropriated. In the body of the financial statements, the County's actual expenditures and budgeted expenditures for the General Fund, Special Revenue, and Debt Service Funds have been shown on a functional basis. The approved budget of the County for the General Fund was adopted on an activity and/or program level.

During the year ended December 31, 2013 the County incurred functional expenditures in the General Fund and a Special Revenue Fund which were in excess of the amounts appropriated as follows:

<u>Primary Government Fund/Function</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Budget Variance</u>
General Fund:			
Judicial:			
Circuit Court	\$ 229,770	\$ 230,373	\$ (603)
General:			
Management Information System	\$ 108,687	\$ 109,240	\$ (553)
Cooperative Extension	\$ 59,788	\$ 60,047	\$ (259)
Public Works:			
Recycling	\$ 19,355	\$ 19,386	\$ (31)
Special Revenue Funds:			
Child care - Probate	\$ 774,503	\$ 779,720	\$ (5,217)

NOTE C - CASH AND INVESTMENTS

The captions on the statement of net position related to deposits and investments are as follows:

	<u>Cash and Deposits</u>	<u>Investments</u>	<u>Total</u>
Primary Government:			
Government Activities	\$ 3,093,421	\$ 1,383,155	\$ 4,476,576
Business-Type Activities	3,231,944	1,463,951	4,695,895
Agency Funds	1,177,967	56,458	1,234,425
Component Units:			
Road Commission	1,655,061	202,033	1,857,094
Total	<u>\$ 9,158,393</u>	<u>\$ 3,105,597</u>	<u>\$12,263,990</u>

The Government Accounting Standards Board Statement No. 3, risk disclosures for Roscommon County's cash deposits are as follows:

	<u>Carrying Amount</u>		<u>Total</u>
	<u>Primary Government</u>	<u>Component Unit</u>	
Insured (FDIC)	\$ 1,552,391	\$ 951,053	\$ 2,503,444
Uninsured and Uncollateralized	<u>5,950,941</u>	<u>704,008</u>	<u>6,654,949</u>
Total Deposits	<u>\$ 7,503,332</u>	<u>\$ 1,655,061</u>	<u>\$ 9,158,393</u>
	<u>Bank Balances</u>		
Insured (FDIC)	\$ 1,552,391	\$ 951,053	\$ 2,503,444
Uninsured and Uncollateralized	<u>6,112,151</u>	<u>843,499</u>	<u>6,955,650</u>
Total Deposits	<u>\$ 7,664,542</u>	<u>\$ 1,794,552</u>	<u>\$ 9,459,094</u>

Deposits - At year-end, the carrying amount of the County's deposits was \$9,158,393 and the bank balance was \$9,459,049. According to the Federal Deposit Insurance Corporation Rules and Regulations, approximately 26% of the total bank balance was covered by federal depository insurance.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE C - CASH AND INVESTMENTS (CONTINUED)

Investments - Act 217, PA 1982, authorizes the County to deposit and invest in the following:

- a. Bonds and other direct obligations of the United States or its agencies.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of federally insured banks, insured savings and loan associations or credit unions insured by the national credit union administration that are eligible to be depository of surplus money belonging to the State under section 5 or 6 of act 105, PA 1855, as amended (MCL 21.145 and 21.146).
- c. Commercial paper rated at time of purchase within the two highest classifications established by not less than two standard rating services. Maturity cannot be more than 270 days after purchase.
- d. United States governmental or Federal agency obligation repurchase agreements.
- e. Bankers' acceptance of United States banks.
- f. Mutual funds composed of investments which are legal for direct investments by local units of government in Michigan.

The County's investments are categorized below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the County's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Risk Categorized:					
Government Obligations	\$ -0-	\$ -0-	\$ 749,400	\$ 749,400	\$ 739,393
<b>TOTAL CATEGORIZED INVESTMENTS</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 749,400</b>	749,400	739,393
Non-Risk Categorized:					
Michigan Liquid Asset Fund				267,843	267,843
Michigan CLASS				503,151	503,151
JPMorgan Chase MI Gov MMF				800,011	800,011
Fifth Third Securities Trust				621	621
First Bank Muni Acct				573,492	573,492
Northwestern Bank				211,079	211,079
<b>Total Investments</b>				<b>\$ 3,105,597</b>	<b>\$ 3,095,590</b>

The non-categorized investments are the County's share of investment pools which were made up of U.S. Treasury, Agencies, and instrumentalities, commercial paper, banker's acceptances, and repurchase agreements which were not in the name of the County.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE C - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Michigan law and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counter party (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Michigan law and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Interest Rate Risk

The County has not adopted a policy that indicates how the County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by limiting the weighted average maturity of its investment portfolio to less than a given period of time.

Concentration of Credit Risk

The County has not adopted a policy that indicates how the County will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the County's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

NOTE D - ACCOUNTS RECEIVABLE

Accounts receivable consists of miscellaneous reimbursements due to the General Fund of \$200 and Day Treatment of \$11,242 totaling \$11,442.

NOTE E - DUE FROM GOVERNMENTAL UNITS

Due from other governmental units for the Primary Government consists of amounts due from the State of Michigan of \$348,038, due from other counties of \$68,302, and due from Schools of \$29,662, totaling \$446,002.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE F - MORTGAGE RECEIVABLES

The long-term mortgage receivable offset by deferred inflows of resources consists of \$2,048,388 in HUD mortgages from current and previous years grants. The receivables are not recognized as revenue until collected due to the question of their collectability.

NOTE G - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

<u>Primary Government</u>	Beginning of year	Increases	Decreases	End of Year
Governmental activities:				
Land	\$ 6	\$ -0-	\$ -0-	\$ 6
Total capital Assets, not being depreciated	<u>6</u>	<u>-0-</u>	<u>-0-</u>	<u>6</u>
Capital assets, being depreciated:				
Building and improvements	17,461,368	26,998	-0-	17,488,366
Machinery and equipment	2,772,395	55,064	-0-	2,827,459
Vehicles	<u>1,130,649</u>	<u>66,589</u>	<u>185,910</u>	<u>1,011,328</u>
Total capital assets, being depreciated	<u>21,364,412</u>	<u>148,651</u>	<u>185,910</u>	<u>21,327,153</u>
Less accumulated depreciation for:				
Buildings and improvements	8,399,043	290,122	-0-	8,689,165
Machinery and equipment	2,406,178	87,646	-0-	2,493,824
Vehicles	<u>971,130</u>	<u>76,377</u>	<u>181,002</u>	<u>866,505</u>
Total accumulated depreciation	<u>11,776,351</u>	<u>454,145</u>	<u>181,002</u>	<u>12,049,494</u>
Net capital assets, being depreciated	<u>9,588,061</u>	<u>(305,494)</u>	<u>4,908</u>	<u>9,277,659</u>
Net governmental activities capital assets	<u>\$ 9,588,067</u>	<u>\$ (305,494)</u>	<u>\$ 4,908</u>	<u>\$ 9,277,665</u>
Business-type activities:				
Land	\$ 205,431	\$ -0-	\$ -0-	\$ 205,431
Total Capital Assets, not being depreciated	<u>205,431</u>	<u>-0-</u>	<u>-0-</u>	<u>205,431</u>
Capital assets, being depreciated:				
Buildings and improvements	1,060,734	28,098	-0-	1,088,832
Machinery and equipment	160,858	67,231	60,672	167,417
Vehicles	<u>11,500</u>	<u>-0-</u>	<u>-0-</u>	<u>11,500</u>
Total capital assets being depreciated	<u>1,233,092</u>	<u>95,329</u>	<u>60,672</u>	<u>1,267,749</u>
Less: Accumulated depreciation	<u>988,706</u>	<u>21,223</u>	<u>7,945</u>	<u>1,001,984</u>
Net capital assets being depreciated	<u>244,386</u>	<u>74,106</u>	<u>52,727</u>	<u>265,765</u>
Net business type activities capital assets	<u>\$ 449,817</u>	<u>\$ 74,106</u>	<u>\$ 52,727</u>	<u>\$ 471,196</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Judicial	\$ 1,612
General government	193,229
Public works	6,018
Public safety	205,415
Health and welfare	<u>47,871</u>
Total depreciation expense - governmental activities	<u>\$ 454,145</u>
Business-type Activities:	
Airport	<u>\$ 21,223</u>

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE G - CAPITAL ASSETS (CONTINUED)

Discretely Presented Units

Activity for the capital assets of the component units for the year ended December 31, 2013, were as follows:

	<u>Balance 1/01/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2013</u>
Capital Assets Not Being Depreciated:				
Land and Improvements	\$ 2,164,114	\$ -0-	\$ -0-	\$ 2,164,114
Subtotal	<u>2,164,114</u>	<u>-0-</u>	<u>-0-</u>	<u>2,164,114</u>
Capital Assets Being Depreciated:				
Land Improvements	433,020	-0-	-0-	433,020
Buildings	6,889,832	-0-	-0-	6,889,832
Road Equipment	7,324,133	435,189	163,781	7,595,541
Shop Equipment	242,039	-0-	18,171	223,868
Office Equipment	144,734	3,375	429	147,680
Engineers Equipment	80,796	1,483	-0-	82,279
Yard & Storage Equipment	412,971	-0-	-0-	412,971
Infrastructure-Bridges	1,494,407	-0-	-0-	1,494,407
Infrastructure-Roads	<u>27,758,858</u>	<u>1,121,669</u>	<u>891,781</u>	<u>27,988,746</u>
Total	<u>44,780,790</u>	<u>1,561,716</u>	<u>1,074,162</u>	<u>45,268,344</u>
Less Accumulated Depreciation:				
Land Improvements	151,624	13,937	-0-	165,561
Buildings	2,158,401	147,470	-0-	2,305,871
Road Equipment	6,240,032	431,028	163,702	6,507,358
Shop Equipment	223,803	3,764	18,171	209,396
Office Equipment	133,080	4,508	429	137,159
Engineers Equipment	69,351	4,014	-0-	73,365
Yard & Storage Equipment	240,101	11,444	-0-	251,545
Infrastructure-Bridges	974,255	43,131	-0-	1,017,386
Infrastructure-Roads	<u>14,271,361</u>	<u>1,639,394</u>	<u>891,781</u>	<u>15,018,974</u>
Total	<u>24,462,008</u>	<u>2,298,690</u>	<u>1,074,083</u>	<u>25,686,615</u>
Net Capital Assets Being Depreciated	<u>20,318,782</u>	<u>(736,974)</u>	<u>79</u>	<u>19,581,729</u>
Total Net Capital Assets	<u>\$22,482,896</u>	<u>\$ (736,974)</u>	<u>\$ 79</u>	<u>\$21,745,843</u>

Depreciation expense of \$2,298,690 was recognized by the Road Commission for the year ended December 31, 2013.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE H - PENSION PLANS

PRIMARY GOVERNMENT

Plan Description - Roscommon County participates in a defined benefit retirement plan administered by the Municipal Employee's Retirement System (MERS). The plan covers substantially all full-time employees.

The Municipal Employees Retirement System of Michigan (MERS) is a multiple-employer statewide public employee retirement plan created by the State of Michigan to provide retirement, survivor and disability benefits, on a voluntary basis to the State's local government employees in the most efficient and effective manner possible. As such, MERS is a non-profit entity qualified under section 401(a) of the Internal Revenue Code, which has the responsibility of administering the law in accordance with the expressed intent of the Legislature and bears a fiduciary obligation to the State of Michigan, the taxpayers and the public employees who are its beneficiaries.

The passage of HB-5525/Act No. 220, with enactment on May 28, 1996, allowed the members of MERS to vote on and determine if MERS should become an independent public corporation. The vote resulted in approval to become independent of State control and MERS began to operate as an independent public corporation effective August 15, 1996. MERS issues a financial report, available to the public, that includes financial statements and required supplementary information for the system. A copy of the report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

Actuarial Accrued Liability - The actuarial accrued liability was determined as part of an actuarial valuation of the plan as of December 31, 2012. Significant actuarial assumptions used in determining the investment of present and future assets of 8.0%, (b) projected salary increases of 4.5% per year compounded annually, attributable to inflation, and (c) additional projected salary increases of 4.5% per year, and (d) the assumption that benefits will increase 2.5% annually after retirement.

All entries are based on the actuarial methods and assumption that were used in the December 31, 2012 actuarial valuation to determine the annual employer contribution amounts. The entry age normal actuarial method was used to determine the entries at disclosure.

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE H - PENSION PLANS (CONTINUED)

GASB 25 INFORMATION (as of 12/31/12)

Actuarial Accrued Liability:

Active members	\$ 11,474,172
Retirees and beneficiaries	8,558,283
Vested former members	1,185,098
Pending refunds	<u>16,139</u>
Total actuarial accrued liability	21,233,692
Net assets available for benefits, at actuarial value (Market value is \$15,777,145)	<u>18,042,159</u>
Unfunded (over funded) actuarial accrued liability	<u>\$ 3,191,533</u>

GASB 27 INFORMATION (as of 12/31/12)

Fiscal year beginning	January 1, 2014
Annual required contribution (ARC)	\$ 627,804

Contributions Required and Contributions Made - MERS funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The normal cost and amortization payment for the fiscal year ended December 31, 2013 were determined using the entry age normal actuarial funding method. Unfunded actuarial accrued liabilities, if any, were amortized as a level percent of payroll over a period of 30 years. The following table provides a schedule of contribution amounts and percentages for recent years.

Annual Pension Cost

<u>Year Ended December 31,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2010	\$ 647,647	100%	\$ -0-
2011	579,648	100%	-0-
2012	637,703	100%	-0-

The County was required to contribute \$602,675 for the year ended December 31, 2013. Payments were based on contribution calculations made by MERS.

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE H - PENSION PLAN (CONTINUED)

Aggregate Accrued Liabilities - Comparative Schedule

Actuarial Valuation Date <u>December 31</u>	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2010	\$16,225,168	\$18,728,176	\$ 2,503,008	87%	\$ 5,118,308	49%
2011	17,221,601	20,018,196	2,796,595	86%	4,971,276	56%
2012	18,042,159	21,233,692	3,191,533	85%	4,692,275	68%

For actuarial valuation purposes, the actuarial value of assets is determined on the basis of a calculation method that assumes the fund earns the expected rate of return (8%), and includes an adjustment to reflect market value.

COUNTY ROAD - COMPONENT UNIT

The Roscommon County Road Commission Money Purchase Plan is a single employer plan established by the Roscommon Board of County Road Commission in 1985 to provide retirement and pension benefits. The trustees of the plan are the Board of the County Road Commission. An administrative service agreement has been entered into with the Principal Group to provide a number of the administrative functions.

The Plan covers substantially all full-time employees of the Road Commission, and had a membership of 41 participants at September 30, 2013. Act No. 103 of the Public Act of 1960, as amended, governs the benefits and conditions of the Pension Plan. The Road Commission contributes 13 percent of all employees base compensation to the plan monthly. All benefits vest immediately and are credited to each participants account. For the year ended September 30, 2013, the Road Commission's payroll subject to retirement contribution amounted to approximately \$1,571,770, with contributions of \$172,895.

The information required by the Governmental Accounting Standards Board Statement 5 concerning "accounting policies and plan assets matters" is not provided in the annual actuarial valuation report issued by the Principal Financial Group, which handles and invests all of the pension assets.

NOTE I - COMPENSATED ABSENCES

Primary Government

Roscommon County has an accrued liability for accumulated vested paid time off based on a maximum of 20 days and 1,000 hours for vacation and sick time, respectively. An accrual of \$543,423 is reported in the total Primary Government of the Net Position as of December 31, 2013.

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE I - COMPENSATED ABSENCES (CONTINUED)

Road Commission - Component Unit

In accordance with contracts negotiated with the various employee groups of the Road Commission, employees have a vested right upon termination to receive compensation for accumulated sick and vacation leave under formulas and conditions specified in the contracts. The dollar amount of these vested rights, which has been accrued on the financial statements amounts to approximately \$116,118 for sick and \$159,467 vacation at December 31, 2013.

NOTE J - LONG-TERM DEBT:

Following is a summary of pertinent information concerning the County's long-term debt:

LEGAL DEBT MARGIN

Article 7, Section 11 of the Constitution of Michigan of 1963 states that, "No County shall incur any indebtedness which shall increase its total debt beyond 10 percent of its assessed valuation." In addition, Section 46.11b(2) of Compiled Laws of 1979 as amended concerning the purchases of land, property or equipment for a period of 10 years or less states in part: The aggregate outstanding balance...shall not exceed  $\frac{1}{2}$  of 1% of the equalized value...balance. Following is an analysis of the County Legal Debt Margin as of December 31, 2013. The county is in compliance with the aforementioned State of Michigan Statutes.

	<u>2013 State Equalized Value</u>	<u>Debt Limit 10%</u>	<u>Outstanding Debt</u>	<u>Legal Debt Margin</u>
Computation	<u>\$ 1,408,985,450</u>	<u>\$ 140,898,545</u>	<u>\$ 4,014,008</u>	<u>\$136,884,537</u>

Outstanding Debt Descriptions:

	<u>Primary Government</u>	<u>Road Commission</u>	<u>Total</u>
General Obligation:			
General obligation bonds	\$ -0-	\$ 2,790,000	\$ 2,790,000
DPW sewer bonds	180,000	-0-	180,000
Building Authority Bonds	225,000	-0-	225,000
Compensated absences	<u>543,423</u>	<u>275,585</u>	<u>819,008</u>
Totals	<u>\$ 948,423</u>	<u>\$ 3,065,585</u>	<u>\$ 4,014,008</u>

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE J - LONG-TERM DEBT (CONTINUED)

The general long-term debt and other general long-term obligations of the County, and the changes therein, may be summarized as follows:

PRIMARY GOVERNMENT

	<u>Balance</u> <u>1/1/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2013</u>	<u>Due within</u> <u>one year</u>
DPW Sewer Bonds 2.0 to 6.0 percent general obligation bonds for various sewer/water projects	\$ 375,000	\$ -0-	\$ 195,000	\$ 180,000	\$ 180,000
County Building Authority (Primary Government) 3.9 to 5.75 percent for Jail and Health Service Buildings Construction	295,000	-0-	70,000	225,000	70,000
Installment Purchase Agreement 4.32 percent for Courthouse construction and renovations	2,029,778	-0-	2,029,778	-0-	-0-
Compensated Absences	<u>564,473</u>	<u>-0-</u>	<u>(1) 21,050</u>	<u>543,423</u>	<u>-0-</u>
Total Primary Government	<u>3,264,251</u>	<u>-0-</u>	<u>2,315,828</u>	<u>948,423</u>	<u>250,000</u>

(1) Changes in compensated absences are shown as a net addition/deduction.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE J LONG-TERM DEBT (CONTINUED)

COMPONENT UNITS

Road Commission Component Unit

	<u>Balance</u> <u>1/1/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2013</u>	<u>Due within</u> <u>one year</u>
General Obligation Bonds Payable - MTF bonds issued for construction of Road Commission facility	\$ 2,940,000	\$ -0-	\$ 150,000	\$ 2,790,000	\$ 155,000
Compensated Absences	<u>242,609</u>	<u>(1) 32,976</u>	<u>-0-</u>	<u>275,585</u>	<u>-0-</u>
Total Component Unit Long-Term Debt	<u>3,182,609</u>	<u>32,976</u>	<u>150,000</u>	<u>3,065,585</u>	<u>155,000</u>
Total Reporting Entity Long-Term Debt Account Group	<u>\$ 6,446,860</u>	<u>\$ 32,976</u>	<u>\$ 2,465,828</u>	<u>\$ 4,014,008</u>	<u>\$ 405,000</u>

(1) Changes in compensated absences are shown as a net addition/deduction.

DPW Sewer Bonds

The County issued various general obligation bonds under the provisions of Act 185 of Public Acts of Michigan of 1957, as amended, for the purpose of constructing sewage disposal system improvements to serve the residents of Roscommon County. The bonds are payable primarily from monies derived from payments to be made by Denton Township to the County in accordance with the terms of the contracts.

Annual Debt Service Requirements:

<u>Year</u>	
2014	\$ 181,800
Less - Interest Requirements	<u>(1,800)</u>
Total Principal Outstanding	<u>\$ 180,000</u>

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE J - LONG-TERM DEBT (CONTINUED)

County Building Authority Bonds

The County Building Authority issued \$1,990,000 Building Authority Bonds, series 1996 & 1996-B (General Obligation Limited Tax) on August 9, 1996, and October 22, 1996. The bonds were issued under the provisions of Act 31 of Public Acts of Michigan of 1948, as amended, for the purpose of defraying a portion of the costs of constructing, furnishing, and equipping a new Jail facility and a new Health Service Building. The bonds were issued in anticipation of and are payable from certain cash rental payments in amounts sufficient to pay principal of and interest on the bonds when due.

Annual Debt Service Requirements:

<u>Year</u>	
2014	\$ 82,868
2015	83,913
2016	84,600
Total Payments	<u>251,381</u>
Less - Interest Requirements	(26,381)
Total Principal Outstanding	<u>\$ 225,000</u>

Installment Purchase Agreement

On June 6, 2006, the County entered into an installment purchase agreement in accordance with Act 156 of the Public Acts of Michigan of 1851 for the construction of a new Courts and 911 Dispatch Facility. The loan agreement is for \$5,190,000 with an interest rate of 4.32% and 120 monthly payments of \$53,339.15 starting on July 6, 2006. During 2013 the County paid this agreement off early.

General Obligation Bonds Payable

The original general obligation bonds payable is made up of Michigan Transportation Fund Bonds issued May 23, 2004 pursuant to the provisions of Act 51, for the purpose of defraying part of the cost of acquiring, construction, furnishing and equipping a new County Road Commission central garage complex and satellite facility. The bonds were issued in denominations of \$5,000 with a net rate of 4.895%. On December 29, 2009, the Road Commission issued Michigan Transportation Fund Refunding Bonds totaling \$3,225,000 for the purpose of reducing the prospective interest costs to the road commission future debt service. The new bonds mature annually through February 1, 2027 and have interest rates of 2.0% to 4.0%.

Annual Debt Service Requirements:

<u>Year</u>	
2014	\$ 255,519
2015	251,644
2016	257,038
2017	251,881
2018	256,138
2019	259,837
2020	257,800
2021	260,000
2022	261,800
2023-2027	<u>1,313,400</u>
Total Payments	3,625,057
Less Interest & Fees	(835,057)
Net Balance Due	<u>\$ 2,790,000</u>

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE K - RESTRICTED NET POSITIONS

Net Asset reserves can be described as follows:

<u>Restricted For</u> Primary Government:	<u>Amount</u>	<u>Description</u>
Family Counseling	<u>\$ 32,296</u>	Portion of marriage license fee to be used for family counseling.
ORV Enforcement	<u>\$ 2,700</u>	Net carry over to be used for ORV ordinance enforcement Activities.
Insurance Deductibles	<u>\$ 60,000</u>	Amount reserved by board resolution for the payment of MMRMA liability insurance deductibles.
Delinquent Property Taxes	<u>\$ 814,433</u>	Net fees received from delinquent tax sales in accordance with Public Act 123.

NOTE L - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As a result of the higher cost of obtaining commercial insurance, the County joined the Michigan Municipal Liability and Property Pool. The Pool was established in 1982 under Public Act 138 of 1982, as amended by Public Act 36 of 1988, to develop and administer a group program of liability and property self insurance for Michigan municipalities. The objectives of the Pool are to establish and administer a municipal risk management service, to lessen the incidence of property and casualty losses occurring in the operation of local governmental functions, and to defend members of the Pool against stated liability or loss. Any city or village which is a member of the Michigan Municipal League or any instrumentality of any city or village or, any governmental city which hold Service Associate States with the League is eligible to participate in the Pool. There are approximately 740 members in the Pool. The Pool is self-sustaining through member premiums and reinsures through N.C. Mutual Insurance Company. Settled claims from these risks have not exceeded insurance coverages for the past three years.

The County is also a member of the Michigan Municipal Workers Compensation Fund. This program was formed in 1977 under the sponsorship of the Michigan Municipal League and is subject to the direct supervision and regulation of the Bureau of Workers Disability Compensation and the Michigan Department of Labor. The County has a workers compensation liability coverage of \$500,000.

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE M - OTHER POST EMPLOYMENT HEALTH CARE BENEFITS

PRIMARY GOVERNMENT

Roscommon County provides hospitalization and medical coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active and retired members. The following are the Governmental Accounting Standards Board Statement #45 required disclosures which have been implemented prospectively by the County.

- . General employees that retire with 25 years of service and age 55 years or greater, will receive health insurance coverage between the age of 62 and 65 for themselves and their spouse.
- . Sheriff employees that retire with 20 years of service and age 55 years, or greater, will receive health insurance coverage between the age of 62 and 65 for themselves and their spouse.

The plan does not issue a separate stand alone financial statement.

Funding Policy

The County has no obligation to make contributions in advance of when the insurance premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The only current contributions being made are to pay the actual current premiums of the retirees. That amount was less than the annual required contribution and is reflected in the schedule that follows. Administrative costs of the plan are paid for by the County.

Funding Process

For the year ended December 31, 2013, the County has determined an estimated cost of providing retiree post-employment benefits through an actuarial valuation as of December 31, 2011. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to cover the amortization of any unfunded actuarial liabilities from the past, over a period not to exceed 30 years.

The County's computed contribution and actual funding is summarized as follows:

Annual required contribution/Annual OPEB cost (ARC)	\$ 257,345
Interest on beginning of year net OPEB obligation	37,782
ARC Adjustment	<u>(54,164)</u>
Annual OPEB Costs	240,963
Amounts contributed:	
Payments of current premiums	<u>17,623</u>
Net OPEB obligation	223,340
OPEB obligation - Beginning of year	<u>944,557</u>
OPEB obligation - End of year	<u>\$1,167,897</u>

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE M - OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

PRIMARY GOVERNMENT (CONTINUED)

Funding Process (Continued)

The annual OPEB cost, the percentage contributed to the plan, and the net OPEB obligation for the fiscal year ended December 31, 2013, were as follows:

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Contribution</u>	<u>Ratio (3)/(2)</u>	<u>Net OPEB Obligation at End of Year</u>
12/31/2008	\$197,447	\$ 37,747	19.1%	\$ 159,700
12/31/2009	205,345	42,891	20.9	322,154
12/31/2010	211,944	5,435	2.6	528,663
12/31/2011	224,328	24,658	11.0	728,333
12/31/2012	232,314	16,090	6.9	944,557
12/31/2013	240,963	17,623	7.3	1,167,897

The current funding progress of the plan as of December 31, 2013, the most recent valuation date, is as follows:

Actuarial value of assets	\$ -
Actuarial accrued liability (AAL)	1,555,987
Unfunded AAL (UAAL)	1,555,987
Funded ratio	0 %

The year ended December 31, 2008 was the first year that an actuarial valuation was done, so no information is available for years prior to that. Also, information related to funding progress with multi year trend information indicating whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits is not presented since there currently are no plan assets.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE M - OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

PRIMARY GOVERNMENT (CONTINUED)

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of potential occurrences of certain events in the future. Examples include assumption about future employment, mortality, healthcare costs trends, inflation, etc. Amounts determined regarding the funded status of the plan and the annual required contributions of the County are subject to constant changes and modifications as actual results are compared with past expectations and new estimates and assumptions are made about the future.

Projections of retiree benefits for financial reporting purposes are based on current plan activities as it is handled by the County and the benefits are received by the eligible plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the County and plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2013, actuarial valuation, the individual entry age normal actuarial cost method was used. The actuarial assumptions include a 4.0 percent a year rate of investment return, compounded annually net after investment expense, which is the expected long-term investment returns on plan assets, and a base payroll growth rate of 4.0 percent. There were also merit and seniority salary rate increase assumptions taken into consideration and those are detailed in the actuarial study and are based on age. There was also an inflationary rate assumption factored into the calculation. Per the actuarial study the assumed rate ranges from 9% in the short-term to 5.0% in the long-term for health care related costs. The UAAL is being amortized as a level percentage of active member payroll over a period of 15 years. A 30 year amortization period for unfunded actuarial accrued liabilities is the maximum period that complies with GASB requirements.

COMPONENT UNIT - ROAD COMMISSION

Roscommon County Road Commission provides hospitalization and medical coverage for eligible retirees and their spouses through the road commission's group health insurance plan, which covers both active and retired members. The following are the Governmental Accounting Standards Board Statement #45 required disclosures which have been implemented prospectively by the road commission.

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE M - OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

COMPONENT UNIT - ROAD COMMISSION (CONTINUED)

- . Employees hired prior to December 29, 1993, and retired prior to July 1, 2013 with 30 years of employment and age 55 years, or greater, will receive supplemental health insurance after age 65 years for the employee and spouse for their lifetimes.
- . Employees hired prior to December 29, 1993, and retired prior to July 1, 2013 with 20 years of employment and age 62 years, or greater, will receive health insurance comparable to that provided to the current employees until age 65 years and supplemental health insurance for the employee and spouse for their lifetimes.
- . Employees hired after December 29, 1993, and retired prior to July 1, 2013 with 30 years of employment and age 55 years or greater, will receive supplemental health insurance after age 65 for the retiree until age 80, or the retirees death, which ever occurs first.
- . Employees hired after December 29, 1993, and retired prior to July 1, 2013 with at least 20 years of employment and age 62 or greater, will receive supplemental health insurance after age 65 for the retiree until the retiree reaches age 80 or dies, whichever occurs first.
- . Employees retiring after July 1, 2013 receive no benefits. In lieu of benefits an additional 3% of eligible wages is being contributed to their retirement and a negotiated payout is being made for past services. These payments are included in the subsequent calculations. In addition, there is an adjustment of \$870,185 to the beginning OPEB obligation due to the reduced future benefits.

The plan does not issue a separate stand-alone financial statement.

Funding Policy - The Road Commission's annual other post employment benefit (OPEB) cost is calculated based on the *annual required contribution of the employer* (ARC). The Road Commission has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Road Commission has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The only current contributions being made are to pay the actual current premiums of the retirees. That amount was less than the annual required contribution and is reflected in the schedule that follows. Administrative costs of the plan are paid for by the Road Commission.

Funding Progress - For the year ended December 31, 2013, the Road Commission has determined an estimated cost of providing post-employment benefits through the alternative measurement method of calculation as of December 31, 2013. The calculation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to cover the amortization of any unfunded actuarial liabilities from the past, over a period not to exceed 30 years.

The Road Commission's computed contribution and actual funding is summarized as follows:

Annual required contribution/Annual OPEB cost (ARC)	\$ 132,859
Interest on beginning of year net OPEB obligation	-0-
Annual OPEB Costs	<u>132,859</u>
Amounts contributed:	
Payments of current premiums	<u>110,913</u>
Net OPEB obligation	21,846
Adjustment for negotiated buy out of future benefits	(870,185)
OPEB obligation - Beginning of year	<u>2,629,689</u>
OPEB obligation - End of year	<u><u>\$ 1,781,450</u></u>

ROSCOMMON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2013

NOTE M - OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

COMPONENT UNIT - ROAD COMMISSION (CONTINUED)

Funding Progress (Continued)

The annual OPEB costs, the percentage contributed to the plan, and the net OPEB obligation for the fiscal year ended December 31, 2013, were as follows:

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Annual OPEB costs	\$ 593,023	\$ 622,591	\$ 132,859
Percentage contributed	16.90%	15.76%	83.48 %
Net OPEB obligation	492,801	524,445	21,946

The current funding progress of the plan as of December 31, 2013, the most recent valuation date, is as follows:

Actuarial value of assets	\$ -
Actuarial accrued liability (AAL)	1,781,450
Unfunded AAL (UAAL)	1,781,450
Funded ratio	0 %
Annual covered payroll	2,001,153
Ratio of UAAL to covered payroll	89 %

The year ended December 31, 2008 was the first year that an actuarial valuation was done, so no information is available for years prior to that. Also, information related to funding progress with multi year trend information indicating whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits is not presented since there currently are no plan assets.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

Assumptions About Employees and Members: Based on historical average retirement age of the covered group, active plan members were assumed to retire at various ages between 62 and 65 or the first year thereafter in which the member would qualify for benefits. Marital status as of the calculation date was assumed to continue throughout retirement. Life expectancy was based on mortality tables published in the 1994 Group Annuity Mortality Table. The probability of remaining employed until the assumed retirement age and employees' expected future working lifetimes were developed using specific age-based turnover data. As stated at the beginning of this footnote, employees retiring after July 1, 2013 receive no post employment health care benefits.

Assumptions About Healthcare Costs: The 2012 health insurance premiums for retirees were used to calculate the present value of total benefits to be paid. The expected rate of increase in health insurance premiums were based on the 2008 version of the National Health Expenditures (NHE) released in January 2010, Centers for Medicare & Medicaid Services, Office of the Actuary.

Other Assumptions and Methods: The inflation rate was assumed to be 4.0%. Based on the historical and expected returns of the Commission's investments, the investment rate of return was assumed to be 6%. The value of Plan assets was set at market value. A simplified version of the entry age actuarial cost method was used in the actuarial valuation. The UAAL is amortized over a thirty-year period as a level percent of projected payroll on an open basis. Payroll was assumed to grow over the long-term at the same rate as inflation.

ROSCOMMON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2013

NOTE N - FUND BALANCE CLASSIFICATIONS

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which Roscommon County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

*Non-spendable* - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

*Restricted* - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

*Committed* - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

*Assigned* - amounts intended to be used for specific purposes. The governing body, the budget or finance committee or a delegated municipality official, determines this.

*Unassigned* - all other resources; the remaining fund balance after non-spendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative Fund Balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, Roscommon County's highest level of decision-making authority is the County Road Board. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is by vote and approval by the County Board of Commissioners.

For assigned fund balance, the Finance Committee is authorized to assign amounts to a specific purpose. Such assignments cannot exceed the available fund balance in any particular fund.

For the classification of fund balances, Roscommon County considers restricted amounts to have been spent when expenditures are incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, the County considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

NOTE O - UNAUTHORIZED FUND BALANCE DEFICITS

A Fund Balance deficit existed in the following fund as of December 31, 2013:

<u>Fund Type / Fund</u>	<u>Fund Balance Deficit</u>
Special Revenue:	
Child Care - Probate	<u>\$ 2,942</u>

Public Act 275 of 1980 requires Roscommon County to file a deficit elimination plan with the Michigan Department of Treasury within 90 days after the end of the fiscal year for each fund that ended that year in a deficit condition. Roscommon County had not filed the required plan as of the date of this audit.

**SUPPLEMENTAL FINANCIAL INFORMATION**

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF REVENUES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

TAXES:

Property taxes	\$ 4,511,229	
Personal taxes	4,332	
Swamp tax	173,504	
Liquor tax	234,476	
Cigarette tax	973	
Trailer tax	<u>1,561</u>	\$ 4,926,075

LICENSES AND PERMITS:

Pistol permits	11,616	
Marriage licenses	2,690	
Soil erosion permits	<u>12,635</u>	26,941

FEDERAL:

COPS Grant	33,533	
Civil Defense	12,875	
Emergency Management	27,343	
Marketing Grant	<u>106</u>	73,857

STATE:

Revenue Sharing	278,312	
Judges standardization	207,427	
Prosecuting attorney cooperative reimbursement	64,197	
Friend of the court incentive	46,032	
Juvenile officer grant	27,317	
Victim's right act	32,827	
Marine safety	32,523	
ORV Grant	5,275	
Community Corrections	40,655	
Drunk Driving Treatment Fund	13,888	
Snowmobile safety	7,500	
Survey & remonumentation grant	44,352	
State court funding	<u>146,848</u>	947,153

COUNTY:

Ogemaw County - Central Services		137,110
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ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF REVENUES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

CHARGES FOR SERVICES:		
Circuit court costs and fees	\$ 62,357	
Family court costs and fees	3,207	
District court costs and fees	407,790	
Probate court costs and fees	35,974	
Prosecuting attorney	25,079	
Clerk	18,308	
Register of Deeds	243,240	
Equalization	34,266	
Management information system	99	
Treasurer	4,248	
Drug enforcement	74,383	
Marine safety	362	
Courthouse security	36,204	
Jail	235,535	
School liaison program	<u>28,236</u>	\$ 1,209,288
FINES AND FORFEITURES:		
		8,240
INTEREST AND DIVIDENDS:		
		6,308
RENTS:		
		101,410
REIMBURSEMENTS:		
Cost allocation	85,965	
Elections	18,730	
Other	<u>8,663</u>	113,358
MISCELLANEOUS:		
RAP Grant	7,565	
Sale of plat books	5,369	
Other revenue	<u>6,554</u>	<u>19,488</u>
Total Revenue		7,569,228
OTHER FINANCING SOURCES:		
Operating transfers in		<u>2,640,474</u>
Total Revenue and Other Financing Sources		<u>\$10,209,702</u>

ROSCOMMON COUNTY  
GENERAL FUND  
EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Legislative:				
Board of Commissioners	\$ 218,973	\$ 202,735	\$ 200,694	\$ 2,041
Total Legislative	<u>218,973</u>	<u>202,735</u>	<u>200,694</u>	<u>2,041</u>
Judicial:				
Circuit Court	223,120	229,770	230,373	(603)
Family Court	282,831	281,831	270,455	11,376
District Court	738,390	739,490	731,048	8,442
Court administrator	303,939	296,106	279,605	16,501
Jury Commission	3,450	3,450	2,929	521
Probate Court	<u>382,876</u>	<u>386,742</u>	<u>384,773</u>	<u>1,969</u>
Total Judicial	<u>1,934,606</u>	<u>1,937,389</u>	<u>1,899,183</u>	<u>38,206</u>
General Government:				
County Controller	167,585	157,200	157,066	134
Elections	13,500	16,192	15,842	350
Clerk/Register of Deeds	314,045	313,712	309,576	4,136
Equalization	196,896	219,346	217,767	1,579
Management Information System	96,179	108,687	109,240	(553)
Prosecuting Attorney	448,236	448,236	444,145	4,091
Crime Victims Advocate	57,058	57,727	57,476	251
County survey and remonumentation	53,772	56,825	56,819	6
Treasurer	238,783	238,033	237,236	797
Courthouse and Grounds	466,731	457,051	448,949	8,102
Houghton Lake Community Building	39,713	36,713	34,606	2,107
Roscommon Community Building	26,593	20,093	19,586	507
St Helen Community Building	26,469	53,969	50,873	3,096
Mailing Department	44,160	39,160	35,170	3,990
Record Copying	8,050	8,150	8,059	91
Cooperative Extension	58,131	59,788	60,047	(259)
Crawford-Roscommon Soil Conservation	3,000	3,000	3,000	-0-
Drain Commissioner	12,550	14,740	14,177	563
Soil Erosion	<u>9,304</u>	<u>9,304</u>	<u>9,105</u>	<u>199</u>
Total General Government	<u>2,280,755</u>	<u>2,317,926</u>	<u>2,288,739</u>	<u>29,187</u>

ROSCOMMON COUNTY  
GENERAL FUND  
EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Public Safety:				
Sheriff Dept	\$ 366,909	\$ 365,508	\$ 355,009	\$ 10,499
Marine Safety	68,802	68,802	59,774	9,028
Community Corrections	52,500	39,565	37,869	1,696
Drug Enforcement	133,516	133,516	130,393	3,123
Snowmobile Safety	10,120	10,120	8,992	1,128
School Liaison	60,075	60,075	51,713	8,362
ORV Grant	16,600	16,600	6,992	9,608
COPS Grant	33,626	33,626	33,533	93
Courthouse Security	114,599	79,143	76,385	2,758
Jail	1,367,106	1,415,664	1,403,415	12,249
Marine Dive Team	20,409	18,309	18,205	104
Civil Defense	32,957	30,407	29,900	507
Pre-Disaster Mitigation Grant Planning Commission	-0- 2,675	112,500 1,775	27,343 1,299	85,157 476
Total Public Safety	<u>2,279,894</u>	<u>2,385,610</u>	<u>2,240,822</u>	<u>144,788</u>
Public Works:				
Dams	22,000	18,000	17,745	255
Recycling	19,300	19,355	19,386	(31)
Total Public Works	<u>41,300</u>	<u>37,355</u>	<u>37,131</u>	<u>224</u>
Health and Welfare:				
Medical Examiner	46,750	54,650	49,843	4,807
Housing Administration	108,514	108,514	107,486	1,028
Central Michigan District Health	216,957	217,473	217,472	1
Contagious Disease	650	650	110	540
Northern Michigan Substance Abuse Services	94,831	118,352	117,238	1,114
North Central Michigan Mental Health	68,614	68,614	64,673	3,941
Medical Care Facility	300	300	-0-	300
Trio Council on Aging	2,300	1,630	1,630	-0-
Total Health and Welfare	<u>538,916</u>	<u>570,183</u>	<u>558,452</u>	<u>11,731</u>

ROSCOMMON COUNTY  
GENERAL FUND  
EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Recreation and Cultural:				
Huron Pines	\$ 300	\$ 300	\$ 300	\$ -0-
Total Recreation and Cultural	<u>300</u>	<u>300</u>	<u>300</u>	<u>-0-</u>
Other:				
Economic development	43,437	37,491	33,016	4,475
Chamber of commerce	7,500	7,500	7,500	-0-
Planning & development	7,020	6,500	6,500	-0-
County marketing grant	20,000	3,000	836	2,164
211 Service Appropriations	1,900	1,222	1,222	-0-
MAC and UCOA dues	11,186	11,186	11,086	100
Property tax refunds	6,000	8,500	8,491	9
Insurance and Fringe Benefits	278,854	279,001	261,514	17,487
Miscellaneous	<u>200,000</u>	<u>50,000</u>	<u>-0-</u>	<u>50,000</u>
Total Other	<u>575,897</u>	<u>404,400</u>	<u>330,165</u>	<u>74,235</u>
Total Expenditures	<u>7,870,641</u>	<u>7,855,898</u>	<u>7,555,486</u>	<u>300,412</u>
Other Financing Uses:				
Operating transfers out	<u>1,498,104</u>	<u>2,941,598</u>	<u>2,914,886</u>	<u>26,712</u>
Total Expenditures and Other Financing Uses	<u>\$ 9,368,745</u>	<u>\$10,797,496</u>	<u>\$10,470,372</u>	<u>\$ 327,124</u>

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

LEGISLATIVE

BOARD OF COMMISSIONERS:

Salaries and per diem	\$	89,578	
Payroll taxes		6,838	
Fringe benefits		57,237	
Supplies		904	
Publish board minutes		1,415	
Legal & professional services		38,567	
Telephone		386	
Travel		2,361	
Dues and subscriptions		350	
Services		1,922	
Employee training		<u>1,136</u>	\$ 200,694

JUDICIAL

CIRCUIT COURT:

Salaries and wages		93,060	
Payroll taxes		6,137	
Fringe benefits		33,627	
Supplies		2,272	
Court reporter expenses		4,883	
Jury and witness fees		6,894	
Attorney fees		59,470	
Outside services		6,354	
Appellate fees		15,558	
Telephone		891	
Repairs and maintenance		150	
Travel		<u>1,077</u>	230,373

FAMILY COURT:

Salaries and wages		127,821	
Payroll taxes		10,153	
Fringe benefits		55,686	
Supplies		5,511	
Jury and witness fees		1,338	
Attorney fees		57,928	
Outside services		8,369	
Telephone		404	
Travel		2,313	
Dues and subscriptions		520	
Employee training		<u>412</u>	270,455

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

JUDICIAL (CONTINUED)

COURT ADMINISTRATOR:

Salaries and wages	\$	105,551	
Payroll taxes		7,912	
Fringe benefits		88,814	
Insurance		1,848	
Supplies		3,568	
Court recorder		13,215	
Dues and subscriptions		1,547	
Outside services		42,780	
Information system		5,000	
Telephone		650	
Travel		2,720	
Cost Allocation		6,000	\$ 279,605

DISTRICT COURT:

Salaries and wages		386,631	
Payroll taxes		27,326	
Fringe benefits		143,611	
Supplies		14,526	
Jury and witness fees		1,843	
Attorney fees		116,508	
Outside services		34,441	
Telephone		1,958	
Travel		1,581	
Dues and subscription		1,268	
Training		1,322	
Miscellaneous		33	731,048

JURY COMMISSION:

Per diem		725	
Supplies		1,978	
Travel		226	2,929

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

JUDICIAL (CONTINUED)

PROBATE COURT:

Salaries and wages	\$ 264,948	
Payroll taxes	19,038	
Fringe benefits	72,784	
Supplies	7,923	
Attorney fees	10,091	
Dues & subscriptions	480	
Outside services	6,779	
Telephone	441	
Travel	1,982	
Employee training	<u>307</u>	\$ 384,773

GENERAL GOVERNMENT

COUNTY CONTROLLER:

Salaries and wages	111,039	
Payroll taxes	8,405	
Fringe benefits	32,427	
Supplies	1,726	
Dues and subscriptions	190	
Contracted services	2,515	
Telephone	387	
Travel	152	
Employee Training	<u>225</u>	157,066

ELECTIONS:

Per diem	527	
Office supplies	13,032	
Travel	539	
Outside services	<u>1,744</u>	15,842

COUNTY CLERK/REGISTER OF DEEDS:

Salaries and wages	200,689	
Payroll taxes	15,163	
Fringe benefits	68,865	
Supplies	5,428	
Dues and subscriptions	612	
Outside services	688	
Computer contracts	9,330	
Repairs and maintenance	363	
Telephone	722	
Travel	2,394	
Employee training	497	
Miscellaneous	<u>4,825</u>	309,576

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

GENERAL GOVERNMENT (CONTINUED)

EQUALIZATION:

Salaries and wages	\$ 108,021	
Payroll taxes	8,749	
Fringe benefits	50,225	
Supplies	8,596	
Dues & Subscriptions	765	
Service contracts	36,493	
Telephone	387	
Travel	2,824	
Employee training	1,602	
Miscellaneous	<u>105</u>	\$ 217,767

MANAGEMENT INFORMATION SYSTEM:

Salaries and wages	42,623	
Payroll taxes	3,259	
Fringe benefits	18,695	
Supplies	8,652	
Contracted services	31,621	
Repairs and maintenance	1,012	
Telephone	3,168	
Travel	160	
Employee training	<u>50</u>	109,240

PROSECUTING ATTORNEY:

Salaries and wages	303,091	
Payroll taxes	23,045	
Fringe benefits	105,770	
Supplies	3,089	
Dues and subscriptions	1,005	
Telephone	1,778	
Travel	104	
Contractual services	5,899	
Repairs and maintenance	<u>364</u>	444,145

CRIME VICTIMS ADVOCATE:

Salaries and wages	32,658	
Payroll taxes	2,453	
Fringe benefits	20,841	
Supplies	1,139	
Telephone	<u>385</u>	57,476

COUNTY SURVEY AND REMONUMENTATION:

Salaries and wages	10,791	
Payroll taxes	237	
Supplies	2,840	
Contractual services	42,920	
Travel	<u>31</u>	56,819

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

GENERAL GOVERNMENT (CONTINUED)

TREASURER:

Salaries and wages	\$ 148,053	
Payroll taxes	11,002	
Fringe benefits	77,793	
Telephone	<u>388</u>	\$ 237,236

COURTHOUSE AND GROUNDS:

Salaries and wages	125,514	
Payroll taxes	9,366	
Fringe benefits	47,095	
Supplies	16,006	
Outside services	2,905	
Utilities	131,991	
Travel	279	
Repair and maintenance	<u>115,793</u>	448,949

HOUGHTON LAKE COMMUNITY BUILDING:

Outside services	9,777	
Utilities	12,415	
Repair and maintenance	<u>12,414</u>	34,606

ROSCOMMON COMMUNITY BUILDING:

Outside services	7,506	
Utilities	8,228	
Repairs and maintenance	<u>3,852</u>	19,586

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

GENERAL GOVERNMENT (CONTINUED)

ST HELEN COMMUNITY BUILDING:			
Outside services	\$	9,020	
Utilities		9,133	
Repairs and maintenance		<u>32,720</u>	\$ 50,873
MAILING DEPARTMENT:			
Postage		29,738	
Rent		<u>5,432</u>	35,170
RECORD COPYING:			
Supplies		2,150	
Rental agreements		<u>5,909</u>	8,059
COOPERATIVE EXTENSION:			
Salaries and wages		12,568	
Payroll taxes		1,137	
Fringe benefits		2,374	
Supplies		2,387	
Telephone		389	
Contractual services		2,857	
Payment to other governments		<u>38,335</u>	60,047
CRAWFORD-ROSCOMMON SOIL CONSERVATION:			3,000
DRAIN COMMISSIONER:			
Salaries and wages		5,278	
Payroll taxes		332	
Fringe benefits		6,419	
Dues and subscriptions		250	
Travel		1,830	
Advertising		<u>68</u>	14,177
SOIL EROSION:			
Salaries and wages		6,604	
Payroll taxes		505	
Fringe benefits		886	
Telephone		385	
Travel		<u>725</u>	9,105

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

PUBLIC SAFETY

SHERIFF:

Salaries and wages	\$ 229,652	
Payroll taxes	17,618	
Fringe benefits	63,319	
Supplies	16,240	
Uniforms	1,197	
Fuel	5,113	
Contracted services	5,762	
Telephone	7,130	
Repair and maintenance	5,632	
Travel	226	
Employee training	<u>3,120</u>	\$ 355,009

MARINE SAFETY:

Salaries and wages	34,466	
Payroll taxes	2,637	
Fringe benefits	348	
Uniforms	846	
Gas and oil	9,769	
Supplies	2,146	
Dockage fees	651	
Telephone	284	
Repair and maintenance	6,316	
Employee training	<u>2,311</u>	59,774

COMMUNITY CORRECTION:

Contracted services	37,749	
Telephone	<u>120</u>	37,869

DRUG ENFORCEMENT:

Salaries and wages	48,359	
Payroll taxes	3,674	
Fringe benefits	23,350	
Payments to other units of government	<u>55,010</u>	130,393

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

PUBLIC SAFETY (CONTINUED)

SNOWMOBILE SAFETY:			
Salaries and wages	\$	5,366	
Payroll taxes		410	
Supplies		<u>3,216</u>	\$ 8,992
SCHOOL LIAISON:			
Salaries and wages		33,544	
Payroll taxes		2,869	
Fringe benefits		<u>15,300</u>	51,713
ORV GRANT:			
Salaries and wages		4,547	
Payroll taxes		348	
Fringe benefits		29	
Supplies		<u>2,068</u>	6,992
COPS GRANT:			
Salaries and wages		27,457	
Payroll taxes		2,100	
Fringe benefits		<u>3,976</u>	33,533
COURTHOUSE SECURITY:			
Salaries and wages		55,687	
Payroll taxes		4,257	
Fringe benefits		2,972	
Supplies		2,412	
Gas and oil		7,676	
Contracted services		846	
Telephone		911	
Travel		261	
Repairs and maintenance		<u>1,363</u>	76,385
JAIL:			
Salaries and wages		677,226	
Payroll taxes		51,953	
Fringe benefits		261,111	
Supplies		36,868	
Food		161,554	
Repair and maintenance		7,696	
Contract services		13,993	
Utilities		72,065	
Health services		93,083	
Telephone		1,573	
Travel		740	
Training		11,662	
Capital outlay		<u>13,891</u>	1,403,415

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

PUBLIC SAFETY (CONTINUED)

MARINE DIVE TEAM:			
Salaries and wages	\$	7,315	
Payroll taxes		558	
Fringe benefits		45	
Supplies		820	
Outside services		1,695	
Utilities		2,014	
Repair and maintenance		607	
Capital outlay		<u>5,151</u>	\$ 18,205
CIVIL DEFENSE:			
Salaries and wages		24,500	
Payroll taxes		1,874	
Fringe benefits		142	
Supplies		699	
Dues and subscriptions		70	
Telephone		745	
Travel		423	
Employee training		<u>1,447</u>	29,900
PRE-DISASTER MITIGATION GRANT:			
Contracted Services			27,343
PLANNING COMMISSION:			
Per diems		920	
Supplies		60	
Travel		<u>319</u>	1,299
<u>PUBLIC WORKS</u>			
DAMS:			17,745
RECYCLING:			19,386

ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

HEALTH AND WELFARE

MEDICAL EXAMINER:		\$	49,843
HOUSING ADMINISTRATION:			
Salaries and wages	\$	75,748	
Payroll taxes		5,707	
Fringe benefits		23,561	
Supplies		669	
Telephone		397	
Travel		1,087	
Advertising		317	
			107,486
 CENTRAL MICHIGAN DISTRICT HEALTH:			 217,472
CONTAGIOUS DISEASES:			110
NORTHERN MICHIGAN SUBSTANCE ABUSE SERVICES:			117,238
NORTH CENTRAL MICHIGAN MENTAL HEALTH:			64,673
TRIO COUNCIL ON AGING			1,630

RECREATION AND CULTURAL

HURON PINES:			300
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ROSCOMMON COUNTY  
GENERAL FUND  
DETAIL ANALYSIS OF EXPENDITURES (CONTINUED)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

OTHER

ECONOMIC DEVELOPMENT:	\$	33,016
CHAMBERS OF COMMERCE:		7,500
PLANNING & DEVELOPMENT:		6,500
COUNTY MARKETING GRANT:		836
211 SERVICE APPROPRIATION:		1,222
MAC AND UCOA DUES:		11,086
PROPERTY TAX REFUNDS:		8,491
INSURANCE AND FRINGE BENEFITS:		
Insurance and bonds	\$	150,556
Prescription reimbursement		4,570
Blue Cross		6,220
Blue Cross - retirees		17,623
Health Reimbursement Account		79,766
Health services		969
Wellness program		<u>1,810</u>
		261,514

OPERATING TRANSFERS

Landfill	16,715	
Law library	13,000	
Department of human services	13,000	
Child care - Probate	510,221	
Sheriff road patrol	78,098	
Airport	60,000	
Jail debt service	87,288	
Courthouse debt service fund	2,083,564	
EDC revolving loan fund	3,000	
Drain Commission	<u>50,000</u>	
		<u>2,914,886</u>
Total Expenditures and Operating Transfers Out		<u>\$10,470,372</u>

ROSCOMMON COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

	<u>Weyerhaeuser Clean Up</u>	<u>Animal Control</u>	<u>Animal Shelter</u>	<u>Health Building Rental</u>	<u>ROD Automation</u>
<b>Assets</b>					
Cash and investments	\$ 330,809	\$ 72,013	\$ 40,051	\$ 282,828	\$ 132,684
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	96	-	-	-	-
Due from governmental units	-	-	-	3,220	-
Prepaid expenses	-	-	4,153	-	-
Total Assets	<u>\$ 330,905</u>	<u>\$ 72,013</u>	<u>\$ 44,204</u>	<u>\$ 286,048</u>	<u>\$ 132,684</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 250	\$ 2,310	\$ -	\$ 2,120
Total Liabilities	<u>-</u>	<u>250</u>	<u>2,310</u>	<u>-</u>	<u>2,120</u>
<b>Deferred Inflows of Resources</b>					
Taxes levied for a subsequent period	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Non-Spendable	-	-	4,153	-	-
Restricted For:					
Contamination Cleanup	330,905	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	71,763	37,741	-	-
Health & Welfare	-	-	-	-	-
Capital Projects	-	-	-	286,048	130,564
Unassigned	-	-	-	-	-
Total Fund Balances	<u>330,905</u>	<u>71,763</u>	<u>41,894</u>	<u>286,048</u>	<u>130,564</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 330,905</u>	<u>\$ 72,013</u>	<u>\$ 44,204</u>	<u>\$ 286,048</u>	<u>\$ 132,684</u>

**SPECIAL REVENUE FUNDS**

<b>Drug Enforcement</b>	<b>Law Library</b>	<b>Dept of Human Services</b>	<b>Child Care Probate</b>	<b>Group Home Federal Grant</b>	<b>Day Treatment</b>	<b>Juvenile Justice</b>	<b>Soldiers Relief</b>	<b>Veterans Trust</b>
\$ 2,460	\$ 4,229	\$ 8,228	\$ 4,567	\$ 136,317	\$ 5,907	\$ -	\$ 1,120	\$ 8,455
-	-	-	-	-	-	-	-	-
-	-	-	-	-	11,242	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	41,611	-	7,434	2,766	-	-
-	-	-	532	-	1,982	199	-	-
<u>\$ 2,460</u>	<u>\$ 4,229</u>	<u>\$ 8,228</u>	<u>\$ 46,710</u>	<u>\$ 136,317</u>	<u>\$ 26,565</u>	<u>\$ 2,965</u>	<u>\$ 1,120</u>	<u>\$ 8,455</u>
\$ -	\$ 54	\$ 8,173	\$ 49,652	\$ -	\$ 1,745	\$ -	\$ -	\$ -
-	54	8,173	49,652	-	1,745	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	532	-	1,982	199	-	-
-	-	-	-	-	-	-	-	-
-	4,175	-	-	-	-	-	-	-
2,460	-	-	-	-	-	-	-	-
-	-	55	-	136,317	22,838	2,766	1,120	8,455
-	-	-	-	-	-	-	-	-
-	-	-	(3,474)	-	-	-	-	-
<u>2,460</u>	<u>4,175</u>	<u>55</u>	<u>(2,942)</u>	<u>136,317</u>	<u>24,820</u>	<u>2,965</u>	<u>1,120</u>	<u>8,455</u>
<u>\$ 2,460</u>	<u>\$ 4,229</u>	<u>\$ 8,228</u>	<u>\$ 46,710</u>	<u>\$ 136,317</u>	<u>\$ 26,565</u>	<u>\$ 2,965</u>	<u>\$ 1,120</u>	<u>\$ 8,455</u>

ROSCOMMON COUNTY  
 COMBINING BALANCE SHEET (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2013

	<u>Housing Administration</u>	<u>County Housing Rehab</u>	<u>Target Grant</u>	<u>Correction Training</u>	<u>Gypsy Moth</u>	<u>Veterans Affairs</u>
<b>Assets</b>						
Cash and investments	\$ 4,368	\$ 1	\$ 6,772	\$ 33,129	\$ 494,192	\$ 73,622
Taxes receivable	-	-	-	-	312,025	156,013
Accounts receivable	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from governmental units	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 4,368</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 6,772</u></b>	<b><u>\$ 33,129</u></b>	<b><u>\$ 806,217</u></b>	<b><u>\$ 229,635</u></b>
<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ 6,772	\$ -	\$ -	\$ 2,206
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>6,772</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,206</u></b>
<b>Deferred Inflows of Resources</b>						
Taxes levied for a subsequent period	-	-	-	-	312,025	156,013
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>312,025</u></b>	<b><u>156,013</u></b>
<b>Fund Balances</b>						
Non-Spendable	-	-	-	-	-	-
Restricted For:						
Contamination Cleanup	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	33,129	-	-
Health & Welfare	4,368	1	-	-	494,192	71,416
Capital Projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b><u>4,368</u></b>	<b><u>1</u></b>	<b><u>-</u></b>	<b><u>33,129</u></b>	<b><u>494,192</u></b>	<b><u>71,416</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 4,368</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 6,772</u></b>	<b><u>\$ 33,129</u></b>	<b><u>\$ 806,217</u></b>	<b><u>\$ 229,635</u></b>

SPECIAL REVENUE FUNDS						CAPITAL PROJECTS		Total
Landfill Remediation	Friend of the Court	Juvenile Detention	Homeland Security Hazmat	Welfare Fraud	EDC Revolving	Animal Control	Drain Revolving	
\$ 1,864	\$ 1,419	\$ (27,444)	\$ 37,916	\$ 5,997	\$ 18,292	\$ 326,216	\$ 45,558	\$ 2,051,570
-	-	-	-	-	-	312,025	-	780,063
-	-	-	-	-	-	-	-	11,242
-	-	-	-	-	-	-	-	96
-	32,314	32,466	-	-	-	-	-	119,811
-	5,258	3,914	-	-	-	-	-	16,038
<u>\$ 1,864</u>	<u>\$ 38,991</u>	<u>\$ 8,936</u>	<u>\$ 37,916</u>	<u>\$ 5,997</u>	<u>\$ 18,292</u>	<u>\$ 638,241</u>	<u>\$ 45,558</u>	<u>\$ 2,978,820</u>
<u>\$ -</u>	<u>\$ 2,720</u>	<u>\$ 1,567</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,611</u>
<u>-</u>	<u>2,720</u>	<u>1,567</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,611</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,025</u>	<u>-</u>	<u>780,063</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,025</u>	<u>-</u>	<u>780,063</u>
<u>-</u>	<u>5,258</u>	<u>3,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,038</u>
<u>1,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,769</u>
<u>-</u>	<u>31,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,188</u>
<u>-</u>	<u>-</u>	<u>3,455</u>	<u>37,874</u>	<u>-</u>	<u>-</u>	<u>326,216</u>	<u>-</u>	<u>512,638</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,997</u>	<u>18,292</u>	<u>-</u>	<u>-</u>	<u>765,817</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,558</u>	<u>462,170</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,474)</u>
<u>1,864</u>	<u>36,271</u>	<u>7,369</u>	<u>37,874</u>	<u>5,997</u>	<u>18,292</u>	<u>326,216</u>	<u>45,558</u>	<u>2,121,146</u>
<u>\$ 1,864</u>	<u>\$ 38,991</u>	<u>\$ 8,936</u>	<u>\$ 37,916</u>	<u>\$ 5,997</u>	<u>\$ 18,292</u>	<u>\$ 638,241</u>	<u>\$ 45,558</u>	<u>\$ 2,978,820</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED DECEMBER 31, 2013

	Weyerhaeuser Clean Up	Animal Control	Animal Shelter	Animal Welfare Donations	Health Building Rental	ROD Automation
<b>Revenue:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
State	-	9,605	-	-	-	-
Local	-	-	-	-	-	-
Charges for services	-	13,106	35,906	-	-	51,255
Fines and forfeits	-	-	-	-	-	-
Rents	-	-	-	-	100,761	-
Reimbursements and refunds	-	-	-	-	-	-
Interest	1,835	97	-	-	-	-
Other	-	16,380	-	-	-	-
<b>Total Revenue</b>	<b>1,835</b>	<b>39,188</b>	<b>35,906</b>	<b>-</b>	<b>100,761</b>	<b>51,255</b>
<b>Expenditures:</b>						
Judicial	-	-	-	-	-	-
General	-	-	-	-	-	40,696
Public Safety	-	38,682	379,233	329	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	9,079	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>38,682</b>	<b>379,233</b>	<b>329</b>	<b>9,079</b>	<b>40,696</b>
<b>Excess:</b>						
Revenue over (under) expenditures	1,835	506	(343,327)	(329)	91,682	10,559
<b>Other financing sources (uses):</b>						
Operating transfers in	-	-	345,000	-	-	-
Operating transfers out	-	-	-	-	(100,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>345,000</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>
<b>Excess:</b>						
Revenue and other financing sources over (under) expenditures and other financing uses	1,835	506	1,673	(329)	(8,318)	10,559
Fund balance (deficit) - January 1	329,070	71,257	40,221	329	294,366	120,005
Fund balance (deficit) - December 31	<u>\$ 330,905</u>	<u>\$ 71,763</u>	<u>\$ 41,894</u>	<u>\$ -</u>	<u>\$ 286,048</u>	<u>\$ 130,564</u>

SPECIAL REVENUE FUNDS

Drug Enforcement	Law Library	Dept of Human Services	Child Care Probate	Group Home Federal Grant	Day Treatment	Juvenile Justice	Soldiers Relief
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	310,549	-	27,518	12,930	-
-	-	-	-	-	48,326	-	-
-	2,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	37,763	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,445	-	-
-	2,500	-	348,312	-	77,289	12,930	-
-	17,437	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,647	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	13,000	779,720	-	261,392	14,800	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,647	17,437	13,000	779,720	-	261,392	14,800	-
(1,647)	(14,937)	(13,000)	(431,408)	-	(184,103)	(1,870)	-
-	13,000	13,000	510,221	-	180,056	2,270	-
-	-	-	(182,326)	-	-	-	-
-	13,000	13,000	327,895	-	180,056	2,270	-
(1,647)	(1,937)	-	(103,513)	-	(4,047)	400	-
4,107	6,112	55	100,571	136,317	28,867	2,565	1,120
<u>\$ 2,460</u>	<u>\$ 4,175</u>	<u>\$ 55</u>	<u>\$ (2,942)</u>	<u>\$ 136,317</u>	<u>\$ 24,820</u>	<u>\$ 2,965</u>	<u>\$ 1,120</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED DECEMBER 31, 2013

	Veterans Trust	Housing Administration	County Housing Rehab	PIP Plus Grant	Target Grant	Correction Training
<b>Revenue:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	14,507	66,662	152,433	-
State	51,063	-	-	-	-	7,154
Local	-	-	-	-	-	-
Charges for services	-	5,217	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Reimbursements and refunds	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<b>51,063</b>	<b>5,217</b>	<b>14,507</b>	<b>66,662</b>	<b>152,433</b>	<b>7,154</b>
<b>Expenditures:</b>						
Judicial	-	-	-	-	-	-
General	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Welfare	45,230	4,057	6,893	62,362	127,426	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>45,230</b>	<b>4,057</b>	<b>6,893</b>	<b>62,362</b>	<b>127,426</b>	<b>-</b>
<b>Excess:</b>						
Revenue over (under) expenditures	5,833	1,160	7,614	4,300	25,007	7,154
<b>Other financing sources (uses):</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	(7,614)	(4,300)	(25,007)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(7,614)</b>	<b>(4,300)</b>	<b>(25,007)</b>	<b>-</b>
<b>Excess:</b>						
Revenue and other financing sources over (under) expenditures and other financing uses	5,833	1,160	-	-	-	7,154
Fund balance (deficit) - January 1	2,622	3,208	1	-	-	25,975
Fund balance (deficit) - December 31	<u>\$ 8,455</u>	<u>\$ 4,368</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,129</u>

SPECIAL REVENUE FUNDS

Gypsy Moth	Veterans Affairs	Landfill Remediation	Friend of the Court	Jail Accountability	Juvenile Detention	County Revenue Sharing	Homeland Security Hazmat
\$ 312,811	\$ 154,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	20,000	-	224,857	-	-	-	-
-	-	-	-	-	314,104	-	-
-	-	-	27,284	5,661	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
62	-	-	-	-	-	-	-
-	1,894	-	-	-	66,377	-	14,050
<u>312,873</u>	<u>176,620</u>	<u>-</u>	<u>252,141</u>	<u>5,661</u>	<u>380,481</u>	<u>-</u>	<u>14,050</u>
-	-	-	335,533	-	-	-	-
142,496	-	-	-	-	-	-	-
-	-	-	-	5,932	-	-	6,664
-	-	-	-	-	-	-	-
-	105,204	-	-	-	392,557	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>142,496</u>	<u>105,204</u>	<u>-</u>	<u>335,533</u>	<u>5,932</u>	<u>392,557</u>	<u>-</u>	<u>6,664</u>
<u>170,377</u>	<u>71,416</u>	<u>-</u>	<u>(83,392)</u>	<u>(271)</u>	<u>(12,076)</u>	<u>-</u>	<u>7,386</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(85,719)	-
-	-	-	-	-	-	(85,719)	-
170,377	71,416	-	(83,392)	(271)	(12,076)	(85,719)	7,386
323,815	-	1,864	119,663	271	19,445	85,719	30,488
<u>\$ 494,192</u>	<u>\$ 71,416</u>	<u>\$ 1,864</u>	<u>\$ 36,271</u>	<u>\$ -</u>	<u>\$ 7,369</u>	<u>\$ -</u>	<u>\$ 37,874</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED DECEMBER 31, 2013

	DEBT SERVICE				
	Welfare Fraud	EDC Revolving	DPW Tri-town X	Jail	Courthouse
Revenue:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
State	1,350	-	-	-	-
Local	-	-	200,550	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Rents	-	-	-	-	-
Reimbursements and refunds	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	<u>1,350</u>	<u>-</u>	<u>200,550</u>	<u>-</u>	<u>-</u>
Expenditures:					
Judicial	-	-	-	-	-
General	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Debt Service:					
Principal	-	-	195,000	70,000	2,029,778
Interest	-	-	5,550	17,288	53,786
Total Expenditures	<u>-</u>	<u>-</u>	<u>200,550</u>	<u>87,288</u>	<u>2,083,564</u>
Excess:					
Revenue over (under) expenditures	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>(87,288)</u>	<u>(2,083,564)</u>
Other financing sources (uses):					
Operating transfers in	-	3,000	-	87,288	2,083,564
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>87,288</u>	<u>2,083,564</u>
Excess:					
Revenue and other financing sources over (under) expenditures and other financing uses	1,350	3,000	-	-	-
Fund balance (deficit) - January 1	<u>4,647</u>	<u>15,292</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) - December 31	<u>\$ 5,997</u>	<u>\$ 18,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAPITAL PROJECTS

<u>Animal Control</u>	<u>Drain Revolving</u>	<u>Totals</u>
\$ 312,990	\$ -	\$ 780,527
-	-	233,602
-	-	665,026
-	-	562,980
-	-	138,429
-	-	2,500
-	-	100,761
-	-	37,763
-	-	1,994
-	-	100,146
<u>312,990</u>	<u>-</u>	<u>2,623,728</u>
-	-	352,970
-	-	183,192
-	-	432,487
-	4,442	4,442
-	-	1,821,720
-	-	2,294,778
-	-	76,624
<u>-</u>	<u>4,442</u>	<u>5,166,213</u>
<u>312,990</u>	<u>(4,442)</u>	<u>(2,542,485)</u>
-	50,000	3,287,399
(345,000)	-	(749,966)
<u>(345,000)</u>	<u>50,000</u>	<u>2,537,433</u>
(32,010)	45,558	(5,052)
<u>358,226</u>	<u>-</u>	<u>2,126,198</u>
<u>\$ 326,216</u>	<u>\$ 45,558</u>	<u>\$ 2,121,146</u>

ROSCOMMON COUNTY  
WEYERHAUSER CLEANUP FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
Cash and investments	\$ 330,809	\$ 328,975
Interest receivable	<u>96</u>	<u>95</u>
Total Assets	<u>\$ 330,905</u>	<u>\$ 329,070</u>

FUND BALANCES

Restricted for Contamination Cleanup	\$ 330,905	\$ 329,070
Total Fund Balances	<u>\$ 330,905</u>	<u>\$ 329,070</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Interest	\$ 3,000	\$ 3,000	\$ 1,835	\$ (1,165)
Total Revenue	<u>3,000</u>	<u>3,000</u>	<u>1,835</u>	<u>(1,165)</u>
Expenditures:				
Payments to other governments	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess:				
Revenue Over (Under) Expenditures	3,000	3,000	1,835	(1,165)
Fund balance (deficit) - January 1	<u>329,070</u>	<u>329,070</u>	<u>329,070</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 332,070</u>	<u>\$ 332,070</u>	<u>\$ 330,905</u>	<u>\$ (1,165)</u>

ROSCOMMON COUNTY  
ANIMAL CONTROL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	2013	2012
Cash and investments	\$ 72,013	\$ 72,529
Total Assets	\$ 72,013	\$ 72,529
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Account payable	\$ 250	\$ 1,272
Total Liabilities	250	1,272
Fund Balances:		
Restricted for Animal Control	71,763	71,257
Total Fund Balances	71,763	71,257
Total Liabilities and Fund Balances	\$ 72,013	\$ 72,529

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
State	\$ -0-	\$ -0-	\$ 9,605	\$ 9,605
Fees	20,000	35,000	13,106	(21,894)
Donations	-0-	-0-	16,380	16,380
Interest	-0-	-0-	97	97
Other	7,000	7,000	-0-	(7,000)
Total Revenue	27,000	42,000	39,188	(2,812)
Expenditures:				
Service charges	20,000	41,000	38,682	2,318
Total Expenditures:	20,000	41,000	38,682	2,318
Excess:				
Revenue over (under) Expenditures	7,000	1,000	506	(494)
Fund balance (deficit) - January 1	71,257	71,257	71,257	-0-
Fund balance (deficit) - December 31	\$ 78,257	\$ 72,257	\$ 71,763	\$ (494)

ROSCOMMON COUNTY  
ANIMAL SHELTER FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS

	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 40,051	\$ 38,257
Prepaid expenses	4,153	4,203
Total Assets	<u>\$ 44,204</u>	<u>\$ 42,460</u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$ 2,310	\$ 2,239
Total Liabilities	<u>2,310</u>	<u>2,239</u>
Fund Balances:		
Non-Spendable	4,153	4,203
Restricted for Animal Shelter	37,741	36,018
Total Fund Balances	<u>41,894</u>	<u>40,221</u>
Total Liabilities and Fund Balances	<u>\$ 44,204</u>	<u>\$ 42,460</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Licenses	\$ 20,000	\$ 20,000	\$ 15,647	\$ (4,353)
Fees	17,000	17,000	20,259	3,259
Total Revenue	<u>37,000</u>	<u>37,000</u>	<u>35,906</u>	<u>(1,094)</u>
Expenditures:				
Salaries & wages	171,185	177,785	177,556	229
Payroll taxes	11,787	13,607	13,475	132
Fringe benefits	70,931	71,162	72,610	(1,448)
Supplies	43,075	36,075	31,171	4,904
Services	6,725	7,074	5,547	1,527
Uniforms	750	750	860	(110)
Telephone	6,200	6,200	6,327	(127)
Travel	500	500	594	(94)
Utilities	30,000	29,000	26,956	2,044
Repairs & maintenance	9,500	8,500	7,946	554
Training	1,000	1,000	769	231
Miscellaneous	300	300	1,284	(984)
Capital outlay	37,250	37,250	34,138	3,112
Total Expenditures	<u>389,203</u>	<u>389,203</u>	<u>379,233</u>	<u>9,970</u>
Excess:				
Revenue over (under)				
Expenditures	<u>(352,203)</u>	<u>(352,203)</u>	<u>(343,327)</u>	<u>8,876</u>
Other Financing Sources:				
Operating transfers in	352,203	352,203	345,000	(7,203)
Total Other Financing Sources	<u>352,203</u>	<u>352,203</u>	<u>345,000</u>	<u>(7,203)</u>
Excess:				
Revenue and other Financing sources Over (under) expenditures	-0-	-0-	1,673	1,673
Fund balance (deficit) - January 1	<u>40,221</u>	<u>40,221</u>	<u>40,221</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 40,221</u>	<u>\$ 40,221</u>	<u>\$ 41,894</u>	<u>\$ 1,673</u>

ROSCOMMON COUNTY  
ANIMAL WELFARE DONATIONS  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ -0-	\$ 329
Total Assets	<u>\$ -0-</u>	<u>\$ 329</u>
FUND BALANCES		
Restricted for Animal Welfare	<u>\$ -0-</u>	<u>\$ 329</u>
Total Fund Balances	<u>\$ -0-</u>	<u>\$ 329</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Donations	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Expenditures:				
Service charges	<u>-0-</u>	<u>-0-</u>	<u>329</u>	<u>(329)</u>
Total Expenditures	<u>-0-</u>	<u>-0-</u>	<u>329</u>	<u>(329)</u>
Excess:				
Revenue over (under) Expenditures	-0-	-0-	(329)	(329)
Fund balance (deficit) - January 1	<u>329</u>	<u>329</u>	<u>329</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 329</u>	<u>\$ 329</u>	<u>\$ -0-</u>	<u>\$ (329)</u>

ROSCOMMON COUNTY  
HEALTH BUILDING RENTAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
Cash and investments	\$ 282,828	\$ 294,472
Due from other governmental units	3,220	-0-
Total Assets	\$ 286,048	\$ 294,472

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$ -0-	\$ 106
Total Liabilities	-0-	106

Fund Balances:

Restricted for Building Authority	286,048	294,366
Total Fund Balances	286,048	294,366
Total Liabilities and Fund Balances	\$ 286,048	\$ 294,472

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Rent	\$ 107,124	\$ 107,124	\$ 100,761	\$ (6,363)
Interest	2,000	2,000	-0-	(2,000)
Total Revenue	109,124	109,124	100,761	(8,363)
Expenditures:				
Service charges	20,000	20,000	9,079	10,921
Total Expenditures	20,000	20,000	9,079	10,921
Excess:				
Revenue over (under) Expenditures	89,124	89,124	91,682	2,558
Other financing Sources (Uses)				
Operating transfers in	20,000	20,000	-0-	(20,000)
Operating transfers out	(100,000)	(100,000)	(100,000)	-0-
Total Other Financing Sources (Uses)	(80,000)	(80,000)	(100,000)	(20,000)
Excess:				
Revenue Over (Under) Expenditures and Other Financing uses	9,124	9,124	(8,318)	(17,442)
Fund balance (deficit) - January 1	294,366	294,366	294,366	-0-
Fund balance (deficit) - December 31	\$ 303,490	\$ 303,490	\$ 286,048	\$ (17,442)

ROSCOMMON COUNTY  
REGISTER OF DEEDS AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 132,684	\$ 120,005
Total Assets	<u>\$ 132,684</u>	<u>\$ 120,005</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 2,120	\$ -0-
Total Liabilities	<u>2,120</u>	<u>-0-</u>
Fund Balances:		
Restricted for Register of Deeds Automation	<u>130,564</u>	<u>120,005</u>
Total Fund Balances	<u>130,564</u>	<u>120,005</u>
Total Liabilities and Fund Balances	<u>\$ 132,684</u>	<u>\$ 120,005</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Fees	\$ 35,000	\$ 49,000	\$ 51,255	\$ 2,255
Interest	<u>50</u>	<u>50</u>	<u>-0-</u>	<u>(50)</u>
Total Revenue	<u>35,050</u>	<u>49,050</u>	<u>51,255</u>	<u>2,205</u>
Expenditures:				
Supplies	3,500	3,500	1,466	2,034
Service charges	25,000	31,513	29,082	2,431
Cost allocation	4,000	1,487	1,487	-0-
Capital outlay	<u>1,000</u>	<u>9,000</u>	<u>8,661</u>	<u>339</u>
Total Expenditures	<u>33,500</u>	<u>45,500</u>	<u>40,696</u>	<u>4,804</u>
Excess:				
Revenue over (under) expenditures	1,550	3,550	10,559	7,009
Fund balance (deficit) - January 1	<u>120,005</u>	<u>120,005</u>	<u>120,005</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 121,555</u>	<u>\$ 123,555</u>	<u>\$ 130,564</u>	<u>\$ 7,009</u>

ROSCOMMON COUNTY  
 DRUG ENFORCEMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2013 AND 2012

ASSETS	2013	2012
Cash and investments	\$ 2,460	\$ 4,107
Total Assets	\$ 2,460	\$ 4,107
FUND BALANCES		
Restricted for Drug Enforcement	\$ 2,460	\$ 4,107
Total Fund Balances	\$ 2,460	\$ 4,107

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fees	\$ 3,000	\$ 3,000	\$ -0-	\$ (3,000)
Total Revenues	3,000	3,000	-0-	(3,000)
Expenditures:				
Service Charge	3,000	3,000	1,647	1,353
Total Expenditures	3,000	3,000	1,647	1,353
Excess:				
Revenue over (under) expenditures	-0-	-0-	(1,647)	(1,647)
Fund balance (deficit) - January 1	4,107	4,107	4,107	-0-
Fund balance (deficit) - December 31	\$ 4,107	\$ 4,107	\$ 2,460	\$ (1,647)

ROSCOMMON COUNTY  
LAW LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 4,229	\$ 6,166
Total Assets	<u>\$ 4,229</u>	<u>\$ 6,166</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 54	\$ 54
Total Liabilities	<u>54</u>	<u>54</u>
 Fund Balances:		
Restricted for Law Library	<u>4,175</u>	<u>6,112</u>
Total Fund Balances	<u>4,175</u>	<u>6,112</u>
Total Liabilities and Fund Balances	<u>\$ 4,229</u>	<u>\$ 6,166</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Fines and forfeits	\$ 2,500	\$ 2,500	\$ 2,500	\$ -0-
Interest	<u>46</u>	<u>46</u>	<u>-0-</u>	<u>(46)</u>
Total Revenue	<u>2,546</u>	<u>2,546</u>	<u>2,500</u>	<u>(46)</u>
 Expenditures:				
Salary and wages	600	600	600	-0-
Payroll taxes	46	46	46	-0-
Fixed asset additions	<u>14,900</u>	<u>17,900</u>	<u>16,791</u>	<u>1,109</u>
Total Expenditures	<u>15,546</u>	<u>18,546</u>	<u>17,437</u>	<u>1,109</u>
 Excess:				
Revenue over (under) expenditures	<u>(13,000)</u>	<u>(16,000)</u>	<u>(14,937)</u>	<u>1,063</u>
 Other financing sources:				
Operating transfers in	<u>13,000</u>	<u>16,000</u>	<u>13,000</u>	<u>(3,000)</u>
Total Other Financing Sources	<u>13,000</u>	<u>16,000</u>	<u>13,000</u>	<u>(3,000)</u>
 Excess:				
Revenue and other financing sources over (under) expenditures	-0-	-0-	(1,937)	(1,937)
Fund balance (deficit) - January 1	<u>6,112</u>	<u>6,112</u>	<u>6,112</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 6,112</u>	<u>\$ 6,112</u>	<u>\$ 4,175</u>	<u>\$ (1,937)</u>

ROSCOMMON COUNTY  
DEPARTMENT OF HUMAN SERVICES  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 8,228	\$ 7,739
Total Assets	<u>\$ 8,228</u>	<u>\$ 7,739</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 8,173	\$ 7,684
Total Liabilities	<u>8,173</u>	<u>7,684</u>
Fund Balances:		
Restricted for Department of Human Services	<u>55</u>	<u>55</u>
Total Fund Balances	<u>55</u>	<u>55</u>
Total Liabilities and Fund Balances	<u>\$ 8,228</u>	<u>\$ 7,739</u>

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
State	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Expenditures:				
Service charges	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-0-</u>
Total Expenditures	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-0-</u>
Excess:				
Revenue over (under) expenditures	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>-0-</u>
Other financing sources:				
Operating transfers in	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-0-</u>
Total Other Financing Sources	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-0-</u>
Excess:				
Revenue and other financing sources over (under) expenditures	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	<u>55</u>	<u>55</u>	<u>55</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ -0-</u>

ROSCOMMON COUNTY  
CHILD CARE - PROBATE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 4,567	\$ 136,812
Due from governmental units	41,611	33,068
Prepaid expenses	<u>532</u>	<u>18</u>
Total Assets	<u>\$ 46,710</u>	<u>\$ 169,898</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	<u>\$ 49,652</u>	<u>\$ 69,327</u>
Total Liabilities	<u>49,652</u>	<u>69,327</u>
Fund Balances:		
Non-Spendable	532	18
Restricted for Child Care - Probate	<u>(3,474)</u>	<u>100,553</u>
Total Fund Balances	<u>(2,942)</u>	<u>100,571</u>
Total Liabilities and Fund Balances	<u>\$ 46,710</u>	<u>\$ 169,898</u>

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:				
State	\$ 539,638	\$ 539,638	\$ 310,549	\$ (229,089)
Reimbursements and refunds	<u>56,550</u>	<u>56,550</u>	<u>37,763</u>	<u>(18,787)</u>
Total Revenue	<u>596,188</u>	<u>596,188</u>	<u>348,312</u>	<u>(247,876)</u>
Expenditures:				
Salaries and wages	65,667	65,667	61,634	4,033
Payroll taxes	4,757	4,757	4,715	42
Fringe benefits	7,929	7,929	17,778	(9,849)
Service charges	674,150	674,150	504,861	169,289
Aid to other governments	<u>22,000</u>	<u>22,000</u>	<u>190,732</u>	<u>(168,732)</u>
Total Expenditures	<u>774,503</u>	<u>774,503</u>	<u>779,720</u>	<u>(5,217)</u>
Excess:				
Revenue over (under) expenditures	<u>(178,315)</u>	<u>(178,315)</u>	<u>(431,408)</u>	<u>(253,093)</u>
Other Financing Sources (Uses):				
Operating transfers in	510,221	510,221	510,221	-0-
Operating transfers out	<u>(331,906)</u>	<u>(331,906)</u>	<u>(182,326)</u>	<u>149,580</u>
Total Other Financing Sources (Uses)	<u>178,315</u>	<u>178,315</u>	<u>327,895</u>	<u>149,580</u>
Excess:				
Revenue and other financing sources over (under) expenditures and other financing uses	-0-	-0-	(103,513)	(103,513)
Fund balance (deficit) - January 1	<u>100,571</u>	<u>100,571</u>	<u>100,571</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 100,571</u>	<u>\$ 100,571</u>	<u>\$ (2,942)</u>	<u>\$ (103,513)</u>

ROSCOMMON COUNTY  
 GROUP HOME FEDERAL GRANT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 136,317	\$ 136,317
Total Assets	<u>\$ 136,317</u>	<u>\$ 136,317</u>
FUND BALANCES		
Restricted for Group Home Activities	\$ 136,317	\$ 136,317
Total Fund Balances	<u>\$ 136,317</u>	<u>\$ 136,317</u>

ROSCOMMON COUNTY  
DAY TREATMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 5,907	\$ (10,839)
Accounts receivable	11,242	21,179
Due from governmental units	7,434	17,463
Prepaid expenses	<u>1,982</u>	<u>3,291</u>
Total Assets	<u>\$ 26,565</u>	<u>\$ 31,094</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	<u>\$ 1,745</u>	<u>\$ 2,227</u>
Total Liabilities	<u>1,745</u>	<u>2,227</u>
Fund Balances:		
Non-Spendable	1,982	3,291
Restricted for Day Treatment Program	<u>22,838</u>	<u>25,576</u>
Total Fund Balances	<u>24,820</u>	<u>28,867</u>
Total Liabilities and Fund Balances	<u>\$ 26,565</u>	<u>\$ 31,094</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
State	\$ 30,000	\$ 30,000	\$ 27,518	\$ (2,482)
Schools	49,825	49,825	48,326	(1,499)
Other	<u>1,000</u>	<u>1,000</u>	<u>1,445</u>	<u>445</u>
Total Revenues	<u>80,825</u>	<u>80,825</u>	<u>77,289</u>	<u>(3,536)</u>
Expenditures:				
Salaries and wages	178,716	178,716	160,641	18,075
Payroll taxes	12,921	12,921	12,130	791
Fringe benefits	61,984	61,984	56,161	5,823
Occupancy	8,760	8,760	295	8,465
Services	8,820	8,820	29,438	(20,618)
Supplies	4,450	4,450	836	3,614
Travel	5,359	5,359	1,891	3,468
Miscellaneous	<u>5,200</u>	<u>5,200</u>	<u>-0-</u>	<u>5,200</u>
Total Expenditures	<u>286,210</u>	<u>286,210</u>	<u>261,392</u>	<u>24,818</u>
Excess:				
Revenue over (under) expenditures	<u>(205,385)</u>	<u>(205,385)</u>	<u>(184,103)</u>	<u>21,282</u>
Other Financing Sources (Uses):				
Operating transfers in	<u>205,385</u>	<u>205,385</u>	<u>180,056</u>	<u>(25,329)</u>
Total Other Financing Sources (Uses)	<u>205,385</u>	<u>205,385</u>	<u>180,056</u>	<u>(25,329)</u>
Excess:				
Revenue and other financing sources over (under) expenditures and other financing uses	-0-	-0-	(4,047)	(4,047)
Fund balance (deficit) - January 1	<u>28,867</u>	<u>28,867</u>	<u>28,867</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 28,867</u>	<u>\$ 28,867</u>	<u>\$ 24,820</u>	<u>\$ (4,047)</u>

ROSCOMMON COUNTY  
JUVENILE JUSTICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ -0-	\$ (820)
Due from other governmental units	2,766	3,232
Prepaid expenses	<u>199</u>	<u>153</u>
Total Assets	<u>\$ 2,965</u>	<u>\$ 2,565</u>
FUND BALANCES		
Non-Spendable	\$ 199	\$ 153
Restricted for Juvenile Justice	<u>2,766</u>	<u>2,412</u>
Total Fund Balances	<u>\$ 2,965</u>	<u>\$ 2,565</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:				
State	\$ 14,997	\$ 14,997	\$ 12,930	\$ (2,067)
Total Revenue	<u>14,997</u>	<u>14,997</u>	<u>12,930</u>	<u>(2,067)</u>
Expenditures:				
Salary and wages	10,828	10,828	10,191	637
Payroll taxes	828	828	780	48
Fringe benefits	2,912	2,912	3,829	(917)
Travel	<u>429</u>	<u>429</u>	<u>-0-</u>	<u>429</u>
Total Expenditures	<u>14,997</u>	<u>14,997</u>	<u>14,800</u>	<u>197</u>
Excess:				
Revenue over (under) expenditures	<u>-0-</u>	<u>-0-</u>	<u>(1,870)</u>	<u>(1,870)</u>
Other Financing Sources:				
Operating transfers in	<u>-0-</u>	<u>-0-</u>	<u>2,270</u>	<u>2,270</u>
Total Other Financing Sources	<u>-0-</u>	<u>-0-</u>	<u>2,270</u>	<u>2,270</u>
Excess:				
Revenue and Other Financing Sources Over (Under) Expenditures	-0-	-0-	400	400
Fund balance (deficit) - January 1	<u>2,565</u>	<u>2,565</u>	<u>2,565</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 2,565</u>	<u>\$ 2,565</u>	<u>\$ 2,965</u>	<u>\$ 400</u>

ROSCOMMON COUNTY  
SOLDIERS RELIEF FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ <u>1,120</u>	\$ <u>3,755</u>
Total Assets	<u>\$ 1,120</u>	<u>\$ 3,755</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ <u>-0-</u>	\$ <u>2,635</u>
Total Liabilities	<u>-0-</u>	<u>2,635</u>
Fund Balances:		
Restricted for Veterans Welfare	<u>1,120</u>	<u>1,120</u>
Total Fund Balances	<u>1,120</u>	<u>1,120</u>
Total Liabilities and Fund Balances	<u>\$ 1,120</u>	<u>\$ 3,755</u>

ROSCOMMON COUNTY  
VETERANS TRUST FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 8,455	\$ 2,622
Total Assets	<u>\$ 8,455</u>	<u>\$ 2,622</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Liabilities	<u>-0-</u>	<u>-0-</u>
 Fund Balances:		
Restricted for Veterans Welfare	<u>8,455</u>	<u>2,622</u>
Total Fund Balances	<u>8,455</u>	<u>2,622</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,455</u>	<u>\$ 2,622</u>

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
State	<u>\$ 18,700</u>	<u>\$ 58,700</u>	<u>\$ 51,063</u>	<u>\$ (7,637)</u>
Total Revenue	<u>18,700</u>	<u>58,700</u>	<u>51,063</u>	<u>(7,637)</u>
Expenditures:				
Service charges	<u>18,700</u>	<u>58,700</u>	<u>45,230</u>	<u>13,470</u>
Total Expenditures	<u>18,700</u>	<u>58,700</u>	<u>45,230</u>	<u>13,470</u>
Excess:				
Revenue over (under) expenditures	-0-	-0-	5,833	5,833
Fund balance (deficit) - January 1	<u>2,622</u>	<u>2,622</u>	<u>2,622</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 2,622</u>	<u>\$ 2,622</u>	<u>\$ 8,455</u>	<u>\$ 5,833</u>

ROSCOMMON COUNTY  
HOUSING ADMINISTRATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 4,368	\$ 3,518
Total Assets	<u>\$ 4,368</u>	<u>\$ 3,518</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -0-	\$ 310
Total Liabilities	<u>-0-</u>	<u>310</u>
Fund Balances:		
Restricted for Housing Program	<u>4,368</u>	<u>3,208</u>
Total Fund Balances	<u>4,368</u>	<u>3,208</u>
Total Liabilities and Fund Balances	<u>\$ 4,368</u>	<u>\$ 3,518</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Fees	\$ 3,000	\$ 5,000	\$ 5,217	\$ 217
Total Revenue	<u>3,000</u>	<u>5,000</u>	<u>5,217</u>	<u>217</u>
Expenditures:				
Service charges	<u>3,000</u>	<u>5,000</u>	<u>4,057</u>	<u>943</u>
Total Expenditures	<u>3,000</u>	<u>5,000</u>	<u>4,057</u>	<u>943</u>
Excess:				
Revenue over (under) expenditures	-0-	-0-	1,160	1,160
Fund balance (deficit) - January 1	<u>3,208</u>	<u>3,208</u>	<u>3,208</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 3,208</u>	<u>\$ 3,208</u>	<u>\$ 4,368</u>	<u>\$ 1,160</u>

ROSCOMMON COUNTY  
COUNTY HOUSING REHAB GRANT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Cash and investments	\$ 1	\$ (284)
Due from other governmental units	-0-	285
Total Assets	\$ 1	\$ 1
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -0-	\$ -0-
Total Liabilities	-0-	-0-
Fund Balances		
Restricted for Housing Program	1	1
Total Fund Balances	1	1
Total Liabilities and Fund Balances	\$ 1	\$ 1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Federal	\$ 15,000	\$ 20,000	\$ 14,507	\$ (5,493)
Total Revenue	15,000	20,000	14,507	(5,493)
Expenditures:				
Service charges	15,000	20,000	6,893	13,107
Total Expenditures	15,000	20,000	6,893	13,107
Excess:				
Revenue over (under) expenditures	-0-	-0-	7,614	7,614
Other Financing Sources (Uses):				
Operating transfers out	-0-	-0-	(7,614)	(7,614)
Total Other Financing Sources (Uses)	-0-	-0-	(7,614)	(7,614)
Excess:				
Revenues and other financing sources over (under) expenditures and other financing uses	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	1	1	1	1
Fund balance (deficit) - December 31	\$ 1	\$ 1	\$ 1	\$ 1

ROSCOMMON COUNTY  
PIP PLUS GRANT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Federal	\$ 100,000	\$ 100,000	\$ 66,662	\$ (33,338)
Total Revenue	<u>100,000</u>	<u>100,000</u>	<u>66,662</u>	<u>(33,338)</u>
Expenditures:				
Service charges	<u>100,000</u>	<u>100,000</u>	<u>62,362</u>	<u>37,638</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>62,362</u>	<u>37,638</u>
Excess:				
Revenue over (under) expenditures	<u>-0-</u>	<u>-0-</u>	<u>4,300</u>	<u>4,300</u>
Other Financing Sources (Uses)				
Operating transfers out	<u>-0-</u>	<u>-0-</u>	<u>(4,300)</u>	<u>(4,300)</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>(4,300)</u>	<u>(4,300)</u>
Excess:				
Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

ROSCOMMON COUNTY  
TARGET GRANT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 6,772	\$ -0-
Total Assets	<u>\$ 6,772</u>	<u>\$ -0-</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to other governmental units	\$ 6,772	\$ -0-
Total Liabilities	<u>6,772</u>	<u>-0-</u>
Fund Balances:		
Restricted for Housing Program	<u>-0-</u>	<u>-0-</u>
Total Fund Balances	<u>-0-</u>	<u>-0-</u>
Total Liabilities and Fund Balances	<u>\$ 6,772</u>	<u>\$ -0-</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Federal	\$ 150,000	\$ 165,000	\$ 152,433	\$ (12,567)
Total Revenue	<u>150,000</u>	<u>165,000</u>	<u>152,433</u>	<u>(12,567)</u>
Expenditures:				
Service charges	<u>150,000</u>	<u>165,000</u>	<u>127,426</u>	<u>37,574</u>
Total Expenditures	<u>150,000</u>	<u>165,000</u>	<u>127,426</u>	<u>37,574</u>
Excess:				
Revenue over (under) expenditures	<u>-0-</u>	<u>-0-</u>	<u>25,007</u>	<u>25,007</u>
Other Financing Sources (Uses)				
Operating transfers out	<u>-0-</u>	<u>-0-</u>	<u>(25,007)</u>	<u>(25,007)</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>(25,007)</u>	<u>(25,007)</u>
Excess:				
Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

ROSCOMMON COUNTY  
CORRECTION TRAINING FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ <u>33,129</u>	\$ <u>25,975</u>
Total Assets	<u>\$ 33,129</u>	<u>\$ 25,975</u>
FUND BALANCES		
Restricted for Correction Training	\$ <u>33,129</u>	\$ <u>25,975</u>
Total Fund Balances	<u>\$ 33,129</u>	<u>\$ 25,975</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
State	\$ <u>8,000</u>	\$ <u>8,000</u>	\$ <u>7,154</u>	\$ <u>(846)</u>
Total Revenue	<u>8,000</u>	<u>8,000</u>	<u>7,154</u>	<u>(846)</u>
Expenditures:				
Training	<u>8,000</u>	<u>8,000</u>	<u>-0-</u>	<u>8,000</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>-0-</u>	<u>8,000</u>
Excess:				
Revenue over (under) expenditures	-0-	-0-	7,154	7,154
Fund balance (deficit) - January 1	<u>25,975</u>	<u>25,975</u>	<u>25,975</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 25,975</u>	<u>\$ 25,975</u>	<u>\$ 33,129</u>	<u>\$ 7,154</u>

ROSCOMMON COUNTY  
GYPSY MOTH FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Assets		
Cash and investments	\$ 494,192	\$ 325,184
Taxes receivable	<u>312,025</u>	<u>312,572</u>
Total Assets	<u>\$ 806,217</u>	<u>\$ 637,756</u>
Liabilities		
Account payable	<u>\$ -0-</u>	<u>\$ 1,369</u>
Total Liabilities	<u>-0-</u>	<u>1,369</u>
Deferred Inflows of Resources		
Taxes levied for a subsequent period	<u>312,025</u>	<u>312,572</u>
Total Deferred Inflows of Resources	<u>312,025</u>	<u>312,572</u>
Fund Balances		
Restricted for Gypsy Moth Extermination	<u>494,192</u>	<u>323,815</u>
Total Fund Balances	<u>494,192</u>	<u>323,815</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 806,217</u>	<u>\$ 637,756</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Taxes	\$ 312,046	\$ 312,046	\$ 312,811	\$ 765
Interest	<u>-0-</u>	<u>-0-</u>	<u>62</u>	<u>62</u>
Total Revenue	<u>312,046</u>	<u>312,046</u>	<u>312,873</u>	<u>827</u>
Expenditures:				
Salaries and wages	60,561	60,561	53,009	7,552
Payroll taxes	4,633	4,633	4,055	578
Fringes	5,330	5,330	46	5,284
Supplies	24,100	24,100	24,456	(356)
Telephone	1,000	1,000	712	288
Travel	8,000	8,000	6,164	1,836
Contracted services	45,600	45,600	38,079	7,521
Cost Allocation	14,000	14,000	15,972	(1,972)
Miscellaneous	<u>-0-</u>	<u>-0-</u>	<u>3</u>	<u>(3)</u>
Total Expenditures	<u>163,224</u>	<u>163,224</u>	<u>142,496</u>	<u>20,728</u>
Excess:				
Revenue over (under) expenditures	148,822	148,822	170,377	21,555
Fund Balances - January 1	<u>323,815</u>	<u>323,815</u>	<u>323,815</u>	<u>-0-</u>
Fund Balance - December 31	<u>\$ 472,637</u>	<u>\$ 472,637</u>	<u>\$ 494,192</u>	<u>\$ 21,555</u>

ROSCOMMON COUNTY  
VETERANS AFFAIRS  
BALANCE SHEET  
DECEMBER 31, 2013

Assets		
Cash and investments	\$	73,622
Taxes receivable		<u>156,013</u>
Total Assets		<u>\$ 229,635</u>
Liabilities		
Account payable	\$	<u>2,206</u>
Total Liabilities		<u>2,206</u>
Deferred Inflows of Resources		
Taxes levied for a subsequent period		<u>156,013</u>
Total Deferred Inflows of Resources		<u>156,013</u>
Fund Balances:		
Restricted for Veterans Affairs		<u>71,416</u>
Total Fund Balances		<u>71,416</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances		<u>\$ 229,635</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Taxes	\$ 156,286	\$ 156,286	\$ 154,726	\$ (1,560)
State	-0-	20,000	20,000	-0-
Other	-0-	3,000	1,894	(1,106)
Total Revenue	<u>156,286</u>	<u>179,286</u>	<u>176,620</u>	<u>(2,666)</u>
Expenditures:				
Salaries and wages	19,800	22,690	22,020	670
Payroll taxes	1,362	1,612	1,582	30
Fringes	48	448	423	25
Supplies	2,786	2,786	2,768	18
Telephone	325	325	387	(62)
Travel	2,625	6,125	4,229	1,896
Veteran's relief	70,700	95,700	64,902	30,798
Cost allocation	7,310	8,694	8,693	1
Repairs and maintenance	2,000	2,000	-0-	2,000
Employee training	3,700	3,700	200	3,500
Total Expenditures	<u>110,656</u>	<u>144,080</u>	<u>105,204</u>	<u>38,876</u>
Excess:				
Revenue over (under) expenditures	45,630	35,206	71,416	36,210
Fund Balances - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance - December 31	<u>\$ 45,630</u>	<u>\$ 35,206</u>	<u>\$ 71,416</u>	<u>\$ 36,210</u>

ROSCOMMON COUNTY  
LANDFILL REMEDIATION  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ <u>1,864</u>	\$ <u>1,864</u>
Total Assets	\$ <u><u>1,864</u></u>	\$ <u><u>1,864</u></u>
FUND BALANCES		
Restricted for Landfill Closure Costs	\$ <u>1,864</u>	\$ <u>1,864</u>
Total Fund Balances	\$ <u><u>1,864</u></u>	\$ <u><u>1,864</u></u>

ROSCOMMON COUNTY  
FRIEND OF THE COURT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS

	<u>2013</u>	<u>2012</u>
Cash and investment	\$ 1,419	\$ 87,230
Due from other governmental units	32,314	29,474
Prepaid expenses	<u>5,258</u>	<u>5,044</u>
Total Assets	<u>\$ 38,991</u>	<u>\$ 121,748</u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$ 2,720	\$ 2,085
Total Liabilities	<u>2,720</u>	<u>2,085</u>
Fund Balances:		
Non-Spendable	5,258	5,044
Restricted for Friend of the Court	<u>31,013</u>	<u>114,619</u>
Total Fund Balances	<u>36,271</u>	<u>119,663</u>
Total Liabilities and Fund Balances	<u>\$ 38,991</u>	<u>\$ 121,748</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:				
State	\$ 218,120	\$ 218,120	\$ 224,857	\$ 6,737
Fees	<u>25,770</u>	<u>25,770</u>	<u>27,284</u>	<u>1,514</u>
Total Revenue	<u>243,890</u>	<u>243,890</u>	<u>252,141</u>	<u>8,251</u>
Expenditures:				
Salaries and wages	220,852	217,670	217,350	320
Payroll taxes	16,924	16,384	16,471	(87)
Fringe benefits	79,384	83,106	83,389	(283)
Supplies	11,991	11,991	8,834	3,157
Legal & Professional	650	650	706	(56)
Services	5,650	5,650	4,933	717
Telephone	700	700	419	281
Travel	800	800	191	609
Repairs and maintenance	1,000	1,000	694	306
Payments to other governments	1,500	1,500	1,474	26
Miscellaneous	<u>1,550</u>	<u>1,550</u>	<u>1,072</u>	<u>478</u>
Total Expenditures	<u>341,001</u>	<u>341,001</u>	<u>335,533</u>	<u>5,468</u>
Excess:				
Revenue over (under) expenditures	<u>(97,111)</u>	<u>(97,111)</u>	<u>(83,392)</u>	<u>13,719</u>
Other financing sources (uses):				
Operating transfers in	<u>82,000</u>	<u>82,000</u>	<u>-0-</u>	<u>(82,000)</u>
Total Other Financing Sources (Uses)	<u>82,000</u>	<u>82,000</u>	<u>-0-</u>	<u>(82,000)</u>
Excess:				
Revenue and other financing sources over (under) Expenditures	(15,111)	(15,111)	(83,392)	(68,281)
Fund balance (deficit) - January 1	<u>119,663</u>	<u>119,663</u>	<u>119,663</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 104,552</u>	<u>\$ 104,552</u>	<u>\$ 36,271</u>	<u>\$ (68,281)</u>

ROSCOMMON COUNTY  
JAIL ACCOUNTABILITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ -0-	\$ 508
Total Assets	<u>\$ -0-</u>	<u>\$ 508</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -0-	\$ 237
Total Liabilities	<u>-0-</u>	<u>237</u>
Fund Balances:		
Restricted for Jail Accountability Program	<u>-0-</u>	<u>271</u>
Total Fund Balances	<u>-0-</u>	<u>271</u>
Total Liabilities and Fund Balances	<u>\$ -0-</u>	<u>\$ 508</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Fees	\$ 9,523	\$ 11,999	\$ 5,661	\$ (6,338)
Total Revenue	<u>9,523</u>	<u>11,999</u>	<u>5,661</u>	<u>(6,338)</u>
Expenditures:				
Service charges	<u>4,523</u>	<u>11,999</u>	<u>5,932</u>	<u>6,067</u>
Total Expenditures	<u>4,523</u>	<u>11,999</u>	<u>5,932</u>	<u>6,067</u>
Excess:				
Revenue over (under) expenditures	5,000	-0-	(271)	(271)
Fund balance (deficit) - January 1	<u>271</u>	<u>271</u>	<u>271</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 5,271</u>	<u>\$ 271</u>	<u>\$ -0-</u>	<u>\$ (271)</u>

ROSCOMMON COUNTY  
JUVENILE DETENTION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
Cash and investments	\$ (27,444)	\$ (2,977)
Accounts receivable	-0-	1,699
Due from other governmental units	32,466	23,248
Prepaid expenses	3,914	3,059
Total Assets	\$ 8,936	\$ 25,029

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$ 1,567	\$ 5,584
Total Liabilities	1,567	5,584
Fund Balances:		
Non-Spendable	3,914	3,059
Restricted for Juvenile Detention	3,455	16,386
Total Fund Balances	7,369	19,445
Total Liabilities and Fund Balances	\$ 8,936	\$ 25,029

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
Fees	\$ 461,360	\$ 339,325	\$ 314,104	\$ (25,221)
Grants	46,722	67,224	66,377	(847)
Total Revenue	508,082	406,549	380,481	(26,068)
Expenditures:				
Salaries and wages	295,728	244,389	243,760	629
Payroll taxes	22,205	18,505	18,421	84
Fringe benefits	76,533	75,450	74,882	568
Supplies	15,480	16,080	2,912	13,168
Service charges	34,600	41,125	37,701	3,424
Telephone	400	400	389	11
Travel	300	300	-0-	300
Utilities	16,800	11,800	11,414	386
Training	2,500	500	411	89
Capital outlay	2,500	2,500	2,667	(167)
Other	15,500	15,500	-0-	15,500
Total Expenditures	482,546	426,549	392,557	33,992
Excess:				
Revenue over (under) expenditures	25,536	(20,000)	(12,076)	7,924
Fund balance (deficit) - January 1	19,445	20,000	19,445	(555)
Fund balance (deficit) - December 31	\$ 44,981	\$ -0-	\$ 7,369	\$ 7,369

ROSCOMMON COUNTY  
COUNTY REVENUE SHARING RESERVE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	2013	2012
<b>ASSETS</b>		
Cash and investments	\$ -0-	\$ 85,719
Total Assets	\$ -0-	\$ 85,719
<b>FUND BALANCES</b>		
Restricted for County Revenue Sharing	\$ -0-	\$ 85,719
Total Fund Balances	\$ -0-	\$ 85,719

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue:</b>				
Interest	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Revenue	-0-	-0-	-0-	-0-
<b>Other Financing Sources (Uses):</b>				
Operating transfers out	(296,659)	(85,720)	(85,719)	1
Total Other Financing Sources (Uses)	(296,659)	(85,720)	(85,719)	1
<b>Excess:</b>				
Revenues over (under) expenditures and other financing uses	(296,659)	(85,720)	(85,719)	1
Fund balance (deficit) - January 1	296,659	85,720	85,719	(1)
Fund balance (deficit) - December 31	\$ -0-	\$ -0-	\$ -0-	\$ -0-

ROSCOMMON COUNTY  
 HOMELAND SECURITY HAZMAT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 37,916	\$ 34,149
Total Assets	<u>\$ 37,916</u>	<u>\$ 34,149</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Account payables	<u>\$ 42</u>	<u>\$ 3,661</u>
Total Liabilities	<u>42</u>	<u>3,661</u>
 Fund Balances:		
Restricted for Hazardous Clean-up	<u>37,874</u>	<u>30,488</u>
Total Fund Balances	<u>37,874</u>	<u>30,488</u>
Total Liabilities and Fund Balances	<u>\$ 37,916</u>	<u>\$ 34,149</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:				
Other	<u>\$ 4,000</u>	<u>\$ 14,000</u>	<u>\$ 14,050</u>	<u>\$ 50</u>
Total Revenue	<u>4,000</u>	<u>14,000</u>	<u>14,050</u>	<u>50</u>
Expenditures:				
Service charges	<u>4,000</u>	<u>9,000</u>	<u>6,664</u>	<u>2,336</u>
Total Expenditures	<u>4,000</u>	<u>9,000</u>	<u>6,664</u>	<u>2,336</u>
Excess:				
Revenue over (under) expenditures	-0-	5,000	7,386	2,386
Fund balance (deficit) - January 1	<u>30,488</u>	<u>30,488</u>	<u>30,488</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 30,488</u>	<u>\$ 35,488</u>	<u>\$ 37,874</u>	<u>\$ 2,386</u>

ROSCOMMON COUNTY  
WELFARE FRAUD  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Cash and investments	\$ 5,997	\$ 4,647
Total Assets	\$ 5,997	\$ 4,647
FUND BALANCES		
Restricted for Welfare Fraud	\$ 5,997	\$ 4,647
Total Fund Balances	\$ 5,997	\$ 4,647

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue:				
State	\$ 3,000	\$ 3,000	\$ 1,350	\$ (1,650)
Total Revenue	3,000	3,000	1,350	(1,650)
Expenditures:				
Service charges	3,000	3,000	-0-	3,000
Total Expenditures	3,000	3,000	-0-	3,000
Excess:				
Revenue over (under) expenditures	-0-	-0-	1,350	1,350
Fund balance (deficit) - January 1	4,647	4,647	4,647	-0-
Fund balance (deficit) - December 31	\$ 4,647	\$ 4,647	\$ 5,997	\$ 1,350

ROSCOMMON COUNTY  
EDC REVOLVING  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and investments	\$ 18,292	\$ 15,292
Total Assets	<u>\$ 18,292</u>	<u>\$ 15,292</u>
 FUND BALANCES		
Restricted for EDC Revolving Loans	\$ 18,292	\$ 15,292
Total Fund Equity	<u>\$ 18,292</u>	<u>\$ 15,292</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other Financing Sources:				
Operating transfers in	\$ 3,000	\$ 3,000	\$ 3,000	\$ -0-
Total Other Financing Sources	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-0-</u>
Expenditures:				
Service charges	3,000	3,000	-0-	3,000
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>-0-</u>	<u>3,000</u>
Excess:				
Other financing sources over (under) expenditures	-0-	-0-	3,000	3,000
Fund balance (deficit) - January 1	<u>15,292</u>	<u>15,292</u>	<u>15,292</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u>\$ 15,292</u>	<u>\$ 15,292</u>	<u>\$ 18,292</u>	<u>\$ 3,000</u>

ROSCOMMON COUNTY  
 DPW - TRI-TOWNSHIP X DEBT SERVICE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:				
Local	\$ 210,000	\$ 210,000	\$ 200,550	\$ (9,450)
Total Revenue	<u>210,000</u>	<u>210,000</u>	<u>200,550</u>	<u>(9,450)</u>
Expenditures:				
Principal retirement	195,000	195,000	195,000	-0-
Interest and fiscal charges	<u>15,000</u>	<u>15,000</u>	<u>5,550</u>	<u>9,450</u>
Total Expenditures	<u>210,000</u>	<u>210,000</u>	<u>200,550</u>	<u>9,450</u>
Excess:				
Revenue over (under) expenditures	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

ROSCOMMON COUNTY  
 JAIL DEBT SERVICE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:				
Principal	\$ 70,000	\$ 70,000	\$ 70,000	\$ -0-
Interest and fiscal charges	<u>18,200</u>	<u>18,200</u>	<u>17,288</u>	<u>912</u>
Total Expenditures	<u>88,200</u>	<u>88,200</u>	<u>87,288</u>	<u>912</u>
Other Financing Sources (Uses):				
Operating transfers in	<u>88,200</u>	<u>88,200</u>	<u>87,288</u>	<u>(912)</u>
Total Other Financing Sources (Uses)	<u>88,200</u>	<u>88,200</u>	<u>87,288</u>	<u>(912)</u>
Excess:				
Other financing sources over (under) expenditures	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

ROSCOMMON COUNTY  
 COURTHOUSE DEBT SERVICE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:				
Principal	\$ 563,453	\$ 2,029,778	\$ 2,029,778	\$ -0-
Interest and fiscal charges	<u>76,617</u>	<u>53,786</u>	<u>53,786</u>	<u>-0-</u>
Total Expenditures	<u>640,070</u>	<u>2,083,564</u>	<u>2,083,564</u>	<u>-0-</u>
Other Financing Sources (Uses):				
Operating transfers in	<u>640,070</u>	<u>2,083,564</u>	<u>2,083,564</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>640,070</u>	<u>2,083,564</u>	<u>2,083,564</u>	<u>-0-</u>
Excess:				
Other financing sources over (under) expenditures	-0-	-0-	-0-	-0-
Fund balance (deficit) - January 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) - December 31	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

ROSCOMMON COUNTY  
ANIMAL CONTROL CAPITAL PROJECT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Assets		
Cash and investments	\$ 326,216	\$ 358,226
Taxes receivable	<u>312,025</u>	<u>312,572</u>
Total Assets	<u>\$ 638,241</u>	<u>\$ 670,798</u>
Deferred Inflows of Resources		
Taxes levied for a subsequent period	<u>\$ 312,025</u>	<u>\$ 312,572</u>
Total Deferred Inflows of Resources	<u>312,025</u>	<u>312,572</u>
Fund Balances		
Restricted for Animal Control	<u>326,216</u>	<u>358,226</u>
Total Fund Balances	<u>326,216</u>	<u>358,226</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 638,241</u>	<u>\$ 670,798</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
Revenue:		
Property taxes	\$ 312,990	\$ 316,247
Total Revenue	<u>312,990</u>	<u>316,247</u>
Expenditures:		
Capital outlay	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>-0-</u>	<u>-0-</u>
Excess:		
Revenue over (under) expenditures	<u>312,990</u>	<u>316,247</u>
Other Financing Sources (uses)		
Operating transfers out	<u>(345,000)</u>	<u>(190,000)</u>
Total Other Financing Sources (Uses)	<u>(345,000)</u>	<u>(190,000)</u>
Excess:		
Revenue and other financing sources over (under) Expenditures and other financing uses	(32,010)	126,247
Fund balance (deficit) - January 1	<u>358,226</u>	<u>231,979</u>
Fund balance (deficit) - December 31	<u>\$ 326,216</u>	<u>\$ 358,226</u>

ROSCOMMON COUNTY  
DRAIN REVOLVING FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2013 AND 2012

ASSETS	2013	2012
Cash and investments	\$ 45,558	\$ -0-
Total Assets	\$ 45,558	\$ -0-
FUND BALANCES		
Fund Balances:		
Restricted for Public Works	\$ 45,558	\$ -0-
Total Fund Balances	\$ 45,558	\$ -0-

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	2013	2012
Expenditures:		
Contracted Services	\$ 4,442	\$ -0-
Total Expenditures	4,442	-0-
Other Financing Sources (Uses):		
Operating transfers in	50,000	(253)
Total Other Financing Sources (Uses)	50,000	(253)
Excess:		
Revenue over (under) Other Financing Uses	45,558	253
Fund balance (deficit) - January 1	-0-	253
Fund balance (deficit) - December 31	\$ 45,558	\$ -0-

ROSCOMMON COUNTY  
 100% TAX PAYMENT FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2013 AND 2012

ASSETS		2013	2012
Cash and investments		\$ 4,591,733	\$ 6,200,814
Taxes receivable		2,145,130	2,244,853
Interest receivable		944	1,742
Due from governmental units		27,259	70,671
Total Assets		6,765,066	8,518,080
LIABILITIES			
Liabilities:			
Due to governmental units		-0-	-0-
Total Liabilities		-0-	-0-
NET POSITION			
Restricted for delinquent property		814,433	906,896
Unrestricted		5,950,633	7,611,184
Total Net Position		\$ 6,765,066	\$ 8,518,080

ROSCOMMON COUNTY  
100% TAX PAYMENT FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
Operating Revenues:		
Penalties on taxes, collection fees and Property sales	\$ <u>886,251</u>	\$ <u>887,451</u>
Total Operating Revenue	<u>886,251</u>	<u>887,451</u>
Operating Expenses:		
Forfeiture costs	<u>247,320</u>	<u>218,532</u>
Total Operating Expenses	<u>247,320</u>	<u>218,532</u>
Operating Income	<u>638,931</u>	<u>668,919</u>
Nonoperating Revenue (Expenses):		
Interest revenue	14,878	17,511
Transfers to other funds	<u>(2,406,823)</u>	<u>(889,789)</u>
Total Nonoperating Revenue (Expenses)	<u>(2,391,945)</u>	<u>(872,278)</u>
Net Income (Loss)	(1,753,014)	(203,359)
Net Position - January 1	<u>8,518,080</u>	<u>8,721,439</u>
Net Position - December 31	<u>\$ 6,765,066</u>	<u>\$ 8,518,080</u>

ROSCOMMON COUNTY  
100% TAX PAYMENT FUND  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (Loss)	\$(1,753,014)	\$ (203,359)
Changes in assets and liabilities:		
Decrease (increase) in taxes receivable	99,723	(30,062)
Decrease (increase) in interest receivable	798	(1,742)
Decrease (increase) in due from governmental units	<u>43,412</u>	<u>(53,667)</u>
Net Cash Provided By Operating Activities	<u>(1,609,081)</u>	<u>(288,830)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES:		
Principal paid on general obligation notes	<u>-0-</u>	<u>-0-</u>
Net Cash Provided By (Used For) Capital And Related Financing Activities	<u>-0-</u>	<u>-0-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,609,081)	(288,830)
Cash and Cash Equivalents at January 1	<u>6,200,814</u>	<u>6,489,644</u>
Cash and Cash Equivalents at December 31	<u>\$ 4,591,733</u>	<u>\$ 6,200,814</u>

ROSCOMMON COUNTY  
AIRPORT ENTERPRISE FUND  
COMPARATIVE STATEMENT OF NET POSITION  
DECEMBER 31, 2013 AND 2012

	2013	2012
<b>ASSETS</b>		
Current Assets		
Cash and investments	\$ 72,468	\$ 87,906
Account receivable	474	508
Inventory	16,961	13,931
Prepaid expenses	-0-	18
Total Current Assets	89,903	102,363
Property and equipment, less accumulated depreciation	471,196	449,817
Total Assets	561,099	552,180
 <b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	2,450	834
Total Liabilities	2,450	834
 <b>NET POSITION</b>		
Investment in Capital Assets Net of Related Debt	471,196	449,817
Unrestricted	87,453	101,529
Total Net Position	\$ 558,649	\$ 551,346

ROSCOMMON COUNTY  
AIRPORT ENTERPRISE FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
Operating Revenue:		
Fees	\$ 36,984	\$ 35,407
Fuel Sales	<u>74,233</u>	<u>93,162</u>
Total Operating Revenue	<u>111,217</u>	<u>128,569</u>
Operating Expenses:		
Salaries and wages	30,164	30,263
Payroll taxes	2,050	2,013
Fringe benefits	2,805	3,068
Supplies	7,572	1,395
Fuel for resale	68,625	82,258
Gas and Oil	6,470	5,928
Insurance	5,034	4,807
Professional fees	2,450	6,085
Dues	691	460
Service contracts	3,061	1,927
Telephone	2,446	2,004
Travel	1,962	942
Advertising	53	21
Utilities	7,776	6,042
Repairs and maintenance	13,794	22,014
Employee training	350	625
Depreciation expense	<u>21,223</u>	<u>20,874</u>
Total Operating Expenses	<u>176,526</u>	<u>190,726</u>
Operating Income (Loss)	<u>(65,309)</u>	<u>(62,157)</u>
Nonoperating Revenue (Expense):		
Capital Grants	106	163,959
Sale of fixed assets	12,506	7,476
Transfers from other funds	<u>60,000</u>	<u>60,000</u>
Total Nonoperating Revenue (Expense)	<u>72,612</u>	<u>231,435</u>
Net Income (Loss)	7,303	169,278
Net Position - January 1	<u>551,346</u>	<u>382,068</u>
Net Position - December 31	<u>\$ 558,649</u>	<u>\$ 551,346</u>

ROSCOMMON COUNTY  
 AIRPORT ENTERPRISE FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	2013	2012
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Income (Loss)	\$ 7,303	\$ 169,278
Depreciation expense	21,223	20,874
<b>Changes in Assets and Liabilities:</b>		
Decrease (increase) in accounts receivable	34	(375)
Decrease (increase) in inventory	(3,030)	495
Decrease (increase) in prepaid expense	18	-0-
Increase (decrease) in accounts payable	1,616	203
Net Cash Provided by Operating Activities	27,164	190,475
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES:</b>		
Sale of fixed assets	52,727	51,195
Fixed asset purchases	(95,329)	(223,101)
Net Cash Provided by (Used For) Capital and Related Financing Activities	(42,602)	(171,906)
Net Increase (Decrease) in Cash and Cash Equivalents	(15,438)	18,569
Cash and Cash Equivalents at January 1	87,906	69,337
Cash and Cash Equivalents at December 31	\$ 72,468	\$ 87,906

ROSCOMMON COUNTY  
 LANDFILL ENTERPRISE FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2013 AND 2012

	ASSETS	
	2013	2012
Current Assets:		
Cash and investments	\$ 928	\$ 4,968
Total Current Assets	928	4,968
Property and equipment, less accumulated depreciation	-0-	-0-
Total Assets	928	4,968
	LIABILITIES	
Liabilities:		
Due to other funds	-0-	-0-
Total Liabilities	-0-	-0-
	NET POSITION	
Unrestricted	928	4,968
Total Net Position	\$ 928	\$ 4,968

ROSCOMMON COUNTY  
 LANDFILL ENTERPRISE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

	<u>2013</u>	<u>2012</u>
Operating Revenue:		
Fees	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Operating Revenues	<u>-0-</u>	<u>-0-</u>
Operating Expenses:		
Salaries and wages	2,176	1,751
Payroll taxes	167	145
Contracted services	<u>18,412</u>	<u>15,457</u>
Total Operating Expenses	<u>20,755</u>	<u>17,353</u>
Operating Income (Loss)	<u>(20,755)</u>	<u>(17,353)</u>
Nonoperating Revenue (Expenses):		
Transfers from other funds	<u>16,715</u>	<u>19,000</u>
Total Nonoperating Revenue (Expenses)	<u>16,715</u>	<u>19,000</u>
Net Income (Loss)	(4,040)	1,647
Net Position - January 1	<u>4,968</u>	<u>3,321</u>
Net Position - December 31	<u>\$ 928</u>	<u>\$ 4,968</u>

ROSCOMMON COUNTY  
LANDFILL ENTERPRISE FUND  
STATEMENT OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2013 AND COMPARISON TO DECEMBER 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES	<u>2013</u>	<u>2012</u>
Net income (loss)	\$ (4,040)	\$ 1,647
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	<u>-0-</u>	<u>2</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,040)	1,649
Cash and Cash Equivalents at January 1	<u>4,968</u>	<u>3,319</u>
Cash and Cash Equivalents at December 31	<u>\$ 928</u>	<u>\$ 4,968</u>

ROSCOMMON COUNTY  
 COMMISSARY INMATE ENTERPRISE FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2013 AND 2012

ASSETS	<u>2013</u>	<u>2012</u>
Current Assets:		
Cash and investments	\$ 30,766	\$ 56,918
Total Assets	<u>30,766</u>	<u>56,918</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	<u>3,775</u>	<u>1,377</u>
Total Liabilities	<u>3,775</u>	<u>1,377</u>
NET POSITION		
Unrestricted	<u>26,991</u>	<u>55,541</u>
Total Net Position	<u><u>\$ 26,991</u></u>	<u><u>\$ 55,541</u></u>

ROSCOMMON COUNTY  
 COMMISSARY INMATE ENTERPRISE FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Operating Revenue:		
Sales	\$ <u>70,487</u>	\$ <u>80,432</u>
Total Operating Revenues	<u>70,487</u>	<u>80,432</u>
Operating Expenses:		
Purchase	<u>99,037</u>	<u>74,513</u>
Total Operating Expenses	<u>99,037</u>	<u>74,513</u>
Operating Income (Loss)	(28,550)	5,919
Net Position - January 1	<u>55,541</u>	<u>49,622</u>
Net Position - December 31	<u><u>\$ 26,991</u></u>	<u><u>\$ 55,541</u></u>

ROSCOMMON COUNTY  
 COMMISSARY INMATE ENTERPRISE FUND  
 STATEMENT OF CASH FLOWS  
 YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	\$ (28,550)	\$ 5,919
Changes in assets and liabilities:		
Increase (decrease) in accounts payable	<u>2,398</u>	<u>(418)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(26,152)	5,501
Cash and Cash Equivalents at January 1	<u>56,918</u>	<u>51,417</u>
Cash and Cash Equivalents at December 31	<u>\$ 30,766</u>	<u>\$ 56,918</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF NET POSITION - ALL FIDUCIARY FUNDS  
 DECEMBER 31, 2013

	Agency Funds			
	General	Library	Landfill Perpetual Care	Total
<b>ASSETS</b>				
Cash and investments	\$ 1,065,759	\$ 154,201	\$ 14,465	\$ 1,234,425
Total Assets	<u>\$ 1,065,759</u>	<u>\$ 154,201</u>	<u>\$ 14,465</u>	<u>\$ 1,234,425</u>
 <b>LIABILITIES</b>				
Due to governmental units	\$ 83,424	\$ -0-	\$ -0-	\$ 83,424
Undistributed collections	881,743	154,201	14,465	1,050,409
Other current liabilities	<u>100,592</u>	<u>-0-</u>	<u>-0-</u>	<u>100,592</u>
Total Liabilities	<u>\$ 1,065,759</u>	<u>\$ 154,201</u>	<u>\$ 14,465</u>	<u>\$ 1,234,425</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 DECEMBER 31, 2013

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2013</u>
<u>TRUST AND AGENCY</u>				
ASSETS				
Cash and investments	\$ 1,101,679	\$11,019,276	\$11,055,196	\$ 1,065,759
Total Assets	<u>\$ 1,101,679</u>	<u>\$11,019,276</u>	<u>\$11,055,196</u>	<u>\$ 1,065,759</u>
LIABILITIES				
Due to governmental units	\$ 88,353	\$ 2,808,510	\$ 2,813,439	\$ 83,424
Undistributed collections	869,071	8,013,412	8,000,740	881,743
Other current liabilities	<u>144,255</u>	<u>197,354</u>	<u>241,017</u>	<u>100,592</u>
Total Liabilities	<u>\$ 1,101,679</u>	<u>\$11,019,276</u>	<u>\$11,055,196</u>	<u>\$ 1,065,759</u>
<u>LIBRARY</u>				
ASSETS				
Cash and investments	\$ 124,748	\$ 280,485	\$ 251,032	\$ 154,201
Total Assets	<u>\$ 124,748</u>	<u>\$ 280,485</u>	<u>\$ 251,032</u>	<u>\$ 154,201</u>
LIABILITIES				
Undistributed collections	\$ 124,748	\$ 280,485	\$ 251,032	\$ 154,201
Total Liabilities	<u>\$ 124,748</u>	<u>\$ 280,485</u>	<u>\$ 251,032</u>	<u>\$ 154,201</u>
<u>LANDFILL PERPETUAL CARE</u>				
ASSETS				
Cash and investments	\$ 14,286	\$ 179	\$ -0-	\$ 14,465
Total Assets	<u>\$ 14,286</u>	<u>\$ 179</u>	<u>\$ -0-</u>	<u>\$ 14,465</u>
LIABILITIES				
Undistributed collections	\$ 14,286	\$ 179	\$ -0-	\$ 14,465
Total Liabilities	<u>\$ 14,286</u>	<u>\$ 179</u>	<u>\$ -0-</u>	<u>\$ 14,465</u>

ROSCOMMON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
 ALL AGENCY FUNDS  
 DECEMBER 31, 2013

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2013</u>
<u>AGENCY FUND TOTALS</u>				
ASSETS				
Cash and investments	\$ 1,240,713	\$11,299,940	\$11,306,228	\$ 1,234,425
Total Assets	<u>\$ 1,240,713</u>	<u>\$11,299,940</u>	<u>\$11,306,228</u>	<u>\$ 1,234,425</u>
LIABILITIES				
Due to governmental units	\$ 88,353	\$ 2,808,510	\$ 2,813,439	\$ 83,424
Undistributed collections	1,008,105	8,294,076	8,251,772	1,050,409
Other current liabilities	<u>144,255</u>	<u>197,354</u>	<u>241,017</u>	<u>100,592</u>
Total Liabilities	<u>\$ 1,240,713</u>	<u>\$11,299,940</u>	<u>\$11,306,228</u>	<u>\$ 1,234,425</u>

ROSCOMMON COUNTY  
TRUST AND AGENCY FUND  
COMPARATIVE STATEMENT OF FIDUCIARY FUND NET POSITION  
DECEMBER 31, 2013 AND 2012

ASSETS		<u>2013</u>	<u>2012</u>
Cash and investments		\$ 1,065,759	\$ 1,101,679
Total Assets		<u>\$ 1,065,759</u>	<u>\$ 1,101,679</u>
LIABILITIES			
Due to governmental units		\$ 83,424	\$ 88,353
Undistributed collections		881,743	869,071
Other current liabilities		<u>100,592</u>	<u>144,255</u>
Total Liabilities		<u>\$ 1,065,759</u>	<u>\$ 1,101,679</u>

ROSCOMMON COUNTY  
LIBRARY FUND  
COMPARATIVE STATEMENT OF FIDUCIARY FUND NET POSITION  
DECEMBER 31, 2013 AND 2012

ASSETS		<u>2013</u>	<u>2012</u>
Cash and investments		\$ <u>154,201</u>	\$ <u>124,748</u>
Total Assets		<u>\$ 154,201</u>	<u>\$ 124,748</u>
LIABILITIES			
Undistributed collections		\$ <u>154,201</u>	\$ <u>124,748</u>
Total Liabilities		<u>\$ 154,201</u>	<u>\$ 124,748</u>

ROSCOMMON COUNTY  
 LANDFILL PERPETUAL CARE FUND  
 COMPARATIVE STATEMENT FIDUCIARY FUND OF NET POSITION  
 DECEMBER 31, 2013 AND 2012

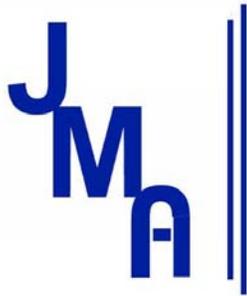
ASSETS

	<u>2013</u>	<u>2012</u>
Cash and investments	\$ <u>14,465</u>	\$ <u>14,286</u>
Total Assets	\$ <u><u>14,465</u></u>	\$ <u><u>14,286</u></u>

LIABILITIES

Undistributed collections	\$ <u>14,465</u>	\$ <u>14,286</u>
Total Liabilities	\$ <u><u>14,465</u></u>	\$ <u><u>14,286</u></u>

**REPORTS ON COMPLIANCE**



# James M. Anderson, P.C.

CERTIFIED PUBLIC ACCOUNTANT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

April 17, 2014

Board of Commissioners  
Roscommon County  
Roscommon, MI 48653

Dear Board:

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Roscommon County, Michigan, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County of Roscommon, Michigan's basic financial statements and have issued my report thereon date April 17, 2014.

### Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Roscommon County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Roscommon, Michigan's internal control. Accordingly, I do not express an opinion on the effectiveness of the County of Roscommon, Michigan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roscommon County, Michigan's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

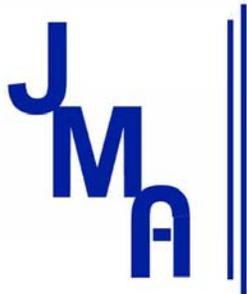
I noted certain other matters that I reported to the management of Roscommon County in a separate letter dated April 17, 2014.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JAMES M. ANDERSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANT



# James M. Anderson, P.C.

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

April 17, 2014

Board of Commissioners  
Roscommon County  
Roscommon, MI 48653

### ***Report on Compliance for Each Major Federal Program***

I have audited Roscommon County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Roscommon County's major federal programs for the year ended December 31, 2013. Roscommon County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of Roscommon County's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Roscommon County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Roscommon County's compliance.

***Opinion on Each Major Federal Program***

In my opinion, Roscommon County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

***Report on Internal Control Over Compliance***

Management of Roscommon County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Roscommon County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Roscommon County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



JAMES M. ANDERSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

ROSCOMMON COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
<u>U.S. Department of Agriculture</u>				
Passed Through Michigan Department of Education:				
National School Breakfast Program	10.553	NONE	\$ 4,163	
National School Lunch Program	10.555	NONE	<u>6,345</u>	
Total passed through Michigan Department of Education			<u>10,508</u>	
Rural Business Enterprise Grant	10.769	26-072-38600485	<u>106</u>	
Total U.S. Department of Agriculture			<u>10,614</u>	
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through State Department of Commerce:				
Community Development Block Grant	14.228	MSC-2011-0335-HOA MSC-2010-0335-02	9,507 152,433	MAJOR PROGRAM
Home Investment Partnerships Program	14.239	MSC-2012-0335-HOA M-2011-0335 M-2010-0335	5,000 6,416 <u>60,246</u>	MAJOR PROGRAM
Total Department of Housing and Urban Development			<u>233,602</u>	
<u>U.S. Department of Justice</u>				
ARRA-Public Safety Partnership & Community Policing Grant	16.710	2009RKWX0456	33,533	
Passed Through Michigan State Police:				
Edward Byrne Memorial Formula Grant	16.738	70844-5-13-B 70844-6-14-B	23,448 <u>10,184</u>	
Total U.S. Department of Justice			<u>67,165</u>	
<u>U.S. Department of Transportation</u>				
Passed Through Michigan Department of Transportation:				
Airport Improvement Program	20.106	B-26-0046-1909	<u>106</u>	
<u>U.S. Department of Education</u>				
Passed through Michigan Department of Education and COOR ISD:				
Title 1, Part D	84.010	121701-1213	17,326	
Title 1, Part D	84.013	121701-1213	<u>37,299</u>	
Total U.S. Department of Education			<u>54,625</u>	

ROSCOMMON COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
<u>U.S. Department of Health and Human Services</u>				
Passed Through State Department of Human Services: Title IV-D Child Support Enforcement	93.563	CSPA-13-72002 PROFC 12-72001 CSFOC 13-72001	64,197 3,867 <u>224,454</u>	MAJOR PROGRAM
Total Title IV-D			292,518	
Promoting Safe & Stable Families/TANF	93.556 & 93.558	DEL-12-72001	<u>27,518</u>	
Total U.S. Department of Health and Human Services			<u>320,036</u>	
<u>U.S. Department of Homeland Security</u>				
Passed through Department of Natural Resources: Boating Safety Financial Assistance	97.012	NONE	31,671	
Passed through Department of Michigan State Police: Emergency Management Performance Grant Pre-Disaster Mitigation Grant	97.042 97.047	NONE PDMC-PL-05-MI-2012-007	11,244 <u>27,343</u>	
Passed through Benzie County: Homeland Security Grant	97.067	2010-SS-T0-0009	7,402	
Passed through Otsego County: Homeland Security Grant	97.067	2011-SS-00103	<u>1,631</u>	
Total U.S. Department of Homeland Security			<u>79,291</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 765,439</u>	

ROSCOMMON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Roscommon County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - COGNIZANT AGENCY

The County has not been assigned a cognizant Agency. Therefore, the County is under the general oversight of the U.S. Department of Health and Human Services which provided the greatest amount of federal funding to the County during 2013.

NOTE C - FEDERAL GRANTS

The Michigan Department of Transportation (MDOT) requires that road commissions report all Federal and State grants pertaining to their county. During the calendar year ended December 31, 2013, the Federal aid received and expended by the Road Commission was \$570,598 for contracted projects. Contracted projects are defined as projects performed by private contractors paid for and administrated by MDOT. The contracted federal projects are not subject to single audit requirements by the road commissions, as they are included in MDOT's single audit.

**ROSCOMMON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion of the financial statements of Roscommon County.
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statements performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Roscommon County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with requirements applicable to each major program and Internal Control over Compliance in accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Roscommon County expresses an unqualified opinion on all major federal programs.
6. Audit findings, if any, relative to the major federal award programs for Roscommon County are reported in this schedule.
7. The programs tested as major programs included:

<u>Name</u>	<u>CFDA #</u>
Community Development Block Grant	14.228
Home Investment Partnerships Program	14.239
Title IV-D Child Support Enforcement	93.563

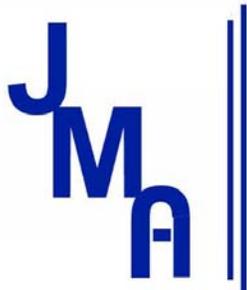
8. The threshold for distinguishing Types A and B Programs was \$300,000.
9. Roscommon County qualifies as a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

See Financial Audit Comments and Recommendation Letter

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None



# James M. Anderson, P.C.

CERTIFIED PUBLIC ACCOUNTANT

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April 17, 2014

Board of Commissioners  
Roscommon County  
Roscommon, MI 48653

I have audited the financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information of Roscommon County for the year ended December 31, 2013, and have issued my report thereon dated April 17, 2014. Professional standards require that I provide you with the following information related to my audit.

My Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in my engagement letter dated March 15, 2014, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting standards. Because an audit is designed to provide reasonable, but not absolute assurance and because I did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me.

As part of my audit, I considered the internal control of Roscommon County. Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Roscommon County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on compliance with such provisions.

#### Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Roscommon County are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. I noted no transactions entered into by Roscommon County during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

#### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

#### Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on Roscommon County financial reporting process (that is, cause future financial statements to be materially misstated). In my judgment, none of the adjustments I proposed, whether recorded or unrecorded by Roscommon County, either individually or in the aggregate, indicate matters that could have a significant effect on Roscommon County's financial reporting process.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

#### Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Roscommon County's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing my audit.

**COMMENTS AND RECOMMENDATIONS**

The following is a summary of my observations and suggestions for improvements I believe should be brought to your attention.

**Budget Law**

Public Act 621 of 1978, entitled the Uniform Budgeting and Accounting Act, requires that the County Board of Commissioners adopt a general appropriations act and may adopt a special appropriations act. The adoption of a general and special appropriations act encompasses all governmental, proprietary and expendable trust funds of the County.

The Act provides, in part, that expenditures incurred on a functional basis cannot exceed the budgeted amounts. During 2013 certain areas did exceed the budgeted amounts as noted below:

<u>Primary Government Fund/Function</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Budget Variance</u>
General Fund:			
Judicial:			
Circuit Court	\$ 229,770	\$ 230,373	\$ (603)
General:			
Management Information System	\$ 108,687	\$ 109,240	\$ (553)
Cooperative Extension	\$ 59,788	\$ 60,047	\$ (259)
Public Works:			
Recycling	\$ 19,355	\$ 19,386	\$ (31)
Special Revenue Funds:			
Childcare-Probate	\$ 774,503	\$ 779,720	\$ (5,217)

**Unauthorized Fund Balance Deficit**

A fund balance deficit existed in the following fund as of December 31, 2013:

<b><u>Fund Type / Fund</u></b>	<b><u>Fund Balance Deficit</u></b>
Special Revenue: Child Care-Probate	<u>\$ 2,942</u>

Public Act 275 of 1980 requires Roscommon County to file a deficit elimination plan with the Michigan Department of Treasury within 90 days after the end of the fiscal year for each fund that ended that year in a deficit condition. Roscommon County had not filed the required plan as of the date of the audit.

**Animal Control**

During our receipt testwork, we discovered two occurrences where the deposits to the County Treasurer office did not reconcile to the Animal Control receipts. We were able to identify the specific receipts missing from the total. In addition from our discussions with management, there was a lack of proper control over undeposited funds held at the Animal Control office. The lack of a proper reconciliation of receipts deposited and lack of control of the undeposited funds would allow errors and fraud to occur without being detected. The Animal Control Director has since instituted controls over the undeposited receipts and procedures are being put in place on accounting for all receipts issued and how to record any overages and shortages.

**Trust and Agency**

There are several accounts within the Trust and Agency that are under the supervision and control of the County Clerk and the Court System such as bonds and restitution. These accounts are carrying significant balances which have not been remitted to the third parties in which they are due. I recommend that the reconciliation of these accounts been done as soon as possible and proper reconciling and clearing of the balance be done each month thereafter. It is my understanding that the County Clerk has been working on this and many of the accounts have been corrected subsequent to the audit year end.

**GASB #45 - Other Post Employment Benefits**

The County offers health insurance for retirees between the ages of 62 and 65. During 2011, the County hired an actuary to calculate the potential liability for these benefits as well as the annual required contributions (ARC) to fund a plan if the Board of Commissioners decide to create a separate trust account to fund this liability. As of December 31, 2013, the accrued liability is estimated at \$1,555,987 and the Net Obligation is \$1,167,897. I recommend the Board of Commissioners consider creating a Trust Account and funding method to build up a fund to be used for these future costs.

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**CONCLUSION**

I Would like to express my appreciation, as well as that of my staff, for the excellent cooperation received while performing the audit. If I can be of any assistance in implementing the above recommendations, please contact me.

This report is intended solely for the use of management, the Board of Commissioners, the Michigan Department of Treasury, and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, appearing to read "James M. Anderson, P.C.", written in black ink.

James M. Anderson, P.C.  
Certified Public Accountant