

COUNTY OF BERRIEN, MICHIGAN

Defined Benefit Pension Plan (GASB Statement 67)

Required Supplementary Information

Schedule of Investment Returns

Last Fiscal Years (ultimately building to ten years)

Fiscal Year Ended	Annual Return ⁽¹⁾
12/31/2014	9.50%

⁽¹⁾ Rate of investment return based on valuation asset method as the annual money-weighted rate of return, net of investment expenses is not available.

COUNTY OF BERRIEN, MICHIGAN

Defined Benefit Pension Plan (GASB Statement 67)

Required Supplementary Information

Schedule of County Contributions

Last Fiscal Year (ultimately building to ten years)

Fiscal Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2014	\$ 7,172,057	\$ 7,172,057	\$ -	\$ 41,465,482	17.30%

Notes to Schedule of Contributions

Valuation date December 31, 2014

Notes Actuarially determined contribution rates are calculated as of December 31 that is 12 months prior to the beginning of the fiscal year for which the contributions are reported.

Other information There were no changes in benefit provisions or actuarial assumptions as of the actuarial valuation date.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	General county - level percent of payroll, closed
Remaining amortization period	20 years
Asset valuation method	Market value with 5 year smoothing of gains and losses.
Inflation	4.00%
Salary increases	4.0%-6.3% including inflation
Investment rate of return	8.00% net of pension plan investment expense, including inflation
Mortality rates	RP-2000 Mortality Table projected to 2010 set forward 2 years for males and 1 year for females. Estimated margins for future mortality improvements of 8% for males and 18% for females are provided in these tables.

COUNTY OF BERRIEN, MICHIGAN

Other Postemployment Benefits Plan

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (B)	Unfunded AAL (UAAL) (A-B)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percent of Covered Payroll
12/31/2009	15,414,989	40,224,901	(24,809,912)	38.32%	35,483,698	-69.92%
12/31/2010	21,127,425	38,425,109	(17,297,684)	54.98%	36,158,193	-47.84%
12/31/2011	21,707,340	41,979,208	(20,271,868)	51.71%	36,721,186	-55.20%
12/31/2012	22,974,224	37,895,718	(14,921,494)	60.62%	36,537,889	-40.84%
* 12/31/2013	25,287,797	40,803,238	(15,515,441)	61.97%	36,604,967	-42.39%
* 12/31/2014	26,760,072	48,254,391	(21,494,319)	55.46%	34,314,860	-62.64%

Schedule of Employer Contributions		
Year Ended December 31	Annual Required Contributions	Percentage Contributed
2009	4,305,885	123.00%
2010	3,385,174	153.34%
2011	2,689,427	69.00%
2012	2,671,938	89.39%
2013	2,058,046	84.76%
2014	2,032,129	85.84%

* After changes in benefit provisions

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**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Other Governmental Funds
Assets				
Cash and cash equivalents	\$ 6,972,706	\$ 3,784	\$ 5,439,169	\$ 12,415,659
Investments	1,160,933	-	471,159	1,632,092
Receivables:				
Accounts	29,231	-	-	29,231
Taxes - current	2,650,925	-	-	2,650,925
Due from other governments	2,486,639	-	-	2,486,639
Notes	292,254	-	-	292,254
Total assets	\$ 13,592,688	\$ 3,784	\$ 5,910,328	\$ 19,506,800
Liabilities				
Accounts payable	\$ 349,656	\$ -	\$ 101,424	\$ 451,080
Accrued expenses	519,865	-	-	519,865
Due to other governments	203,882	-	-	203,882
Interfund payable	900,265	-	-	900,265
Advances from other funds	250,000	-	-	250,000
Unearned revenue	200,437	-	-	200,437
Total liabilities	2,424,105	-	101,424	2,525,529
Deferred inflows of resources				
Taxes levied for a subsequent period	2,938,749	-	-	2,938,749
Fund balances				
Nonspendable	150,000	-	-	150,000
Restricted	2,487,773	3,784	891,868	3,383,425
Committed	5,592,061	-	4,917,036	10,509,097
Total fund balances	8,229,834	3,784	5,808,904	14,042,522
Total liabilities, deferred inflows of resources and fund balances	\$ 13,592,688	\$ 3,784	\$ 5,910,328	\$ 19,506,800

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Other Governmental Funds
Revenues				
Property taxes	\$ 2,813,146	\$ -	\$ -	\$ 2,813,146
Licenses and permits	290,721	-	-	290,721
Intergovernmental revenue	10,922,119	-	-	10,922,119
Charges for services	5,007,933	2,452	-	5,010,385
Fines and forfeitures	6,425	-	-	6,425
Interest revenue	12,330	-	1,442	13,772
Other revenue	3,726,333	-	29,931	3,756,264
Total revenues	22,779,007	2,452	31,373	22,812,832
Expenditures				
Current expenditures:				
Judicial	3,171,953	-	37,336	3,209,289
General government	1,040,172	-	3,212,842	4,253,014
Public safety	5,200,744	-	637,641	5,838,385
Public works	322,820	-	-	322,820
Health and welfare	17,922,531	-	96,796	18,019,327
Recreation and cultural	2,000,883	-	-	2,000,883
Community development	1,662,480	-	-	1,662,480
Debt service:				
Principal	-	245,000	-	245,000
Interest and fiscal charges	-	4,902	-	4,902
Total expenditures	31,321,583	249,902	3,984,615	35,556,100
Revenues under expenditures	(8,542,576)	(247,450)	(3,953,242)	(12,743,268)
Other financing sources (uses)				
Transfers in	12,141,627	247,450	5,122,000	17,511,077
Transfers out	(2,969,184)	-	(247,450)	(3,216,634)
Total other financing sources	9,172,443	247,450	4,874,550	14,294,443
Net change in fund balances	629,867	-	921,308	1,551,175
Fund balances, beginning of year	7,599,967	3,784	4,887,596	12,491,347
Fund balances, end of year	\$ 8,229,834	\$ 3,784	\$ 5,808,904	\$ 14,042,522

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2014

	Parks and Recreation (2080)	Parks Environmental Affairs (2082)	Parks and Recreation Grant (2085)
Assets			
Cash and cash equivalents	\$ 313,804	\$ 768,075	\$ -
Investments	-	-	-
Receivables:			
Accounts	-	-	-
Taxes - current	-	-	-
Due from other governments	-	-	424,475
Notes	-	-	-
Total assets	\$ 313,804	\$ 768,075	\$ 424,475
Liabilities			
Accounts payable	\$ 4,689	\$ 4,032	\$ -
Accrued expenses	20,194	2,509	-
Due to other governments	-	-	-
Interfund payable	-	-	424,285
Advances from other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	24,883	6,541	424,285
Deferred inflows of resources			
Taxes levied for a subsequent period	-	-	190
Fund balances			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	288,921	761,534	-
Total fund balances	288,921	761,534	-
Total liabilities, deferred inflows of resources and fund balances	\$ 313,804	\$ 768,075	\$ 424,475

Parks Millage (2087)	Historical Association Loan Fund (2110)	Berrien Community Foundation (2130)	Friend of the Court (2150)	Family Counseling Services (2155)	Health Department (2210)
\$ 104,225	\$ -	\$ 19,272	\$ -	\$ 149,334	\$ 528,404
-	-	-	-	-	-
-	-	-	-	-	1,843
662,298	-	-	-	-	-
9,828	-	-	539,843	-	-
-	150,000	-	-	-	-
<u>\$ 776,351</u>	<u>\$ 150,000</u>	<u>\$ 19,272</u>	<u>\$ 539,843</u>	<u>\$ 149,334</u>	<u>\$ 530,247</u>
\$ -	\$ -	\$ 4,462	\$ 17,415	\$ 435	\$ 26,397
-	-	-	83,929	-	74,824
-	-	-	6,541	-	-
-	-	-	241,721	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,462	349,606	435	101,221
<u>714,833</u>	-	-	-	-	-
-	150,000	-	-	-	-
61,518	-	-	-	148,899	-
-	-	14,810	190,237	-	429,026
<u>61,518</u>	<u>150,000</u>	<u>14,810</u>	<u>190,237</u>	<u>148,899</u>	<u>429,026</u>
<u>\$ 776,351</u>	<u>\$ 150,000</u>	<u>\$ 19,272</u>	<u>\$ 539,843</u>	<u>\$ 149,334</u>	<u>\$ 530,247</u>

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COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2014

	Drug Court Treatment (2211)	Health Department Grants (2215)	Berrien County Landfill Use (2270)	EDC Grants and Programs (2445)
Assets				
Cash and cash equivalents	\$ 120,759	\$ 571,829	\$ -	\$ 22,047
Investments	-	-	902,115	-
Receivables:				
Accounts	-	60	-	-
Taxes - current	-	-	-	-
Due from other governments	-	273,596	-	1,333
Notes	-	-	-	-
Total assets	\$ 120,759	\$ 845,485	\$ 902,115	\$ 23,380
Liabilities				
Accounts payable	\$ -	\$ 16,905	\$ -	\$ 7,670
Accrued expenses	-	81,085	-	-
Due to other governments	-	197,341	-	-
Interfund payable	-	-	234,259	-
Advances from other funds	-	-	-	-
Unearned revenue	-	133,223	-	-
Total liabilities	-	428,554	234,259	7,670
Deferred inflows of resources				
Taxes levied for a subsequent period	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	15,710
Committed	120,759	416,931	667,856	-
Total fund balances	120,759	416,931	667,856	15,710
Total liabilities, deferred inflows of resources and fund balances	\$ 120,759	\$ 845,485	\$ 902,115	\$ 23,380

Register of Deeds Automation (2560)	Register of Deeds Tax Foreclosure Search Fund (2561)	Homestead Audit Administration (2590)	Law Enforcement Funds (various #s)	Public Safety Cigarette Tax (2665)
\$ 122,463	\$ 16,095	\$ 26,409	\$ 1,443,225	\$ 123,419
-	-	258,818	-	-
-	-	-	27,328	-
-	-	-	-	-
-	-	-	306,384	-
-	-	-	-	-
<u>\$ 122,463</u>	<u>\$ 16,095</u>	<u>\$ 285,227</u>	<u>\$ 1,776,937</u>	<u>\$ 123,419</u>
\$ -	\$ 1,542	\$ -	\$ 15,086	\$ -
-	1,771	2,423	140,497	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	396	-
-	3,313	2,423	155,979	-
-	-	-	-	77,494
-	-	-	-	-
122,463	-	-	-	-
-	-	-	-	45,925
-	12,782	282,804	1,620,958	-
122,463	12,782	282,804	1,620,958	45,925
<u>\$ 122,463</u>	<u>\$ 16,095</u>	<u>\$ 285,227</u>	<u>\$ 1,776,937</u>	<u>\$ 123,419</u>

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COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2014

	Animal Control Grant and Program (2675)	County Law Library (2690)	Senior Citizen (2700)	Library Board (2710)
Assets				
Cash and cash equivalents	\$ 27,646	\$ 59,076	\$ 158,259	\$ -
Investments	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Taxes - current	-	-	1,988,627	-
Due from other governments	-	-	29,514	-
Notes	-	-	-	-
Total assets	\$ 27,646	\$ 59,076	\$ 2,176,400	\$ -
Liabilities				
Accounts payable	\$ 200	\$ 852	\$ -	\$ -
Accrued expenses	-	-	-	-
Due to other governments	-	-	-	-
Interfund payable	-	-	-	-
Advances from other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	200	852	-	-
Deferred inflows of resources				
Taxes levied for a subsequent period	-	-	2,146,232	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	27,446	-	30,168	-
Committed	-	58,224	-	-
Total fund balances	27,446	58,224	30,168	-
Total liabilities, deferred inflows of resources and fund balances	\$ 27,646	\$ 59,076	\$ 2,176,400	\$ -

Small Bus Program (2810)	Berrien Bus Grant and Program (2815)	Four Winds Casino Revenue Sharing (2851)	Three Oaks Land Purchase (2860)	Campaign Finance Administration (2870)
\$ 536,724	\$ 53,458	\$ 349,398	\$ 147,309	\$ 4,099
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
67,709	-	243,853	-	-
-	-	-	142,254	-
<u>\$ 604,433</u>	<u>\$ 53,458</u>	<u>\$ 593,251</u>	<u>\$ 289,563</u>	<u>\$ 4,099</u>
\$ 87,065	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	250,000	-
-	53,458	-	13,360	-
<u>87,065</u>	<u>53,458</u>	<u>-</u>	<u>263,360</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
517,368	-	-	-	-
-	-	593,251	26,203	4,099
<u>517,368</u>	<u>-</u>	<u>593,251</u>	<u>26,203</u>	<u>4,099</u>
<u>\$ 604,433</u>	<u>\$ 53,458</u>	<u>\$ 593,251</u>	<u>\$ 289,563</u>	<u>\$ 4,099</u>

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COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2014

	Social Services (2900)	Child Care Probate (2920)	Child Care Social Services (2921)
Assets			
Cash and cash equivalents	\$ 65,003	\$ 827,527	\$ 296,269
Investments	-	-	-
Receivables:			
Accounts	-	-	-
Taxes - current	-	-	-
Due from other governments	50,000	443,536	96,568
Notes	-	-	-
Total assets	\$ 115,003	\$ 1,271,063	\$ 392,837
Liabilities			
Accounts payable	\$ -	\$ 149,459	\$ 13,447
Accrued expenses	19	112,111	-
Due to other governments	-	-	-
Interfund payable	-	-	-
Advances from other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	19	261,570	13,447
Deferred inflows of resources			
Taxes levied for a subsequent period	-	-	-
Fund balances			
Nonspendable	-	-	-
Restricted	114,984	1,009,493	379,390
Committed	-	-	-
Total fund balances	114,984	1,009,493	379,390
Total liabilities, deferred inflows of resources and fund balances	\$ 115,003	\$ 1,271,063	\$ 392,837

Generous Juror Program (2925)	Soldiers and Sailors Relief (2930)	Veteran's Trust (2940)	Board of Public Works (2960)	Total
\$ 9,800	\$ 2,156	\$ 2,494	\$ 104,128	\$ 6,972,706
-	-	-	-	1,160,933
-	-	-	-	29,231
-	-	-	-	2,650,925
-	-	-	-	2,486,639
-	-	-	-	292,254
<u>\$ 9,800</u>	<u>\$ 2,156</u>	<u>\$ 2,494</u>	<u>\$ 104,128</u>	<u>\$ 13,592,688</u>
\$ -	\$ -	\$ -	\$ -	\$ 349,656
-	-	41	462	519,865
-	-	-	-	203,882
-	-	-	-	900,265
-	-	-	-	250,000
-	-	-	-	200,437
-	-	41	462	2,424,105
-	-	-	-	2,938,749
-	-	-	-	150,000
9,800	2,156	2,453	-	2,487,773
-	-	-	103,666	5,592,061
<u>9,800</u>	<u>2,156</u>	<u>2,453</u>	<u>103,666</u>	<u>8,229,834</u>
<u>\$ 9,800</u>	<u>\$ 2,156</u>	<u>\$ 2,494</u>	<u>\$ 104,128</u>	<u>\$ 13,592,688</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Parks and Recreation (2080)	Parks Environmental Affairs (2082)	Parks and Recreation Grant (2085)
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	329,816
Charges for services	493,178	4,082	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	119,233	-	-
Total revenues	612,411	4,082	329,816
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	1,112,785	168,577	626,010
Community development	-	-	-
Total expenditures	1,112,785	168,577	626,010
Revenue over (under) expenditures	(500,374)	(164,495)	(296,194)
Other financing sources (uses)			
Transfers in	884,547	977,529	287,949
Transfers out	(301,821)	(51,500)	-
Total other financing sources (uses)	582,726	926,029	287,949
Net change in fund balances	82,352	761,534	(8,245)
Fund balances, beginning of year	206,569	-	8,245
Fund balances, end of year	\$ 288,921	\$ 761,534	\$ -

Parks Millage (2087)	Historical Association Loan Fund (2110)	Berrien Community Foundation (2130)	Friend of the Court (2150)	Family Counseling Services (2155)	Health Department (2210)
\$ 702,422	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	18,885	271,836
-	-	-	2,025,976	-	382,611
-	-	-	240,929	-	36,234
-	-	-	-	-	-
-	-	-	-	-	-
-	-	75,200	338	-	1,687,115
<u>702,422</u>	<u>-</u>	<u>75,200</u>	<u>2,267,243</u>	<u>18,885</u>	<u>2,377,796</u>
-	-	-	3,091,964	15,167	-
-	-	-	-	-	-
-	-	72,717	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,420,242
-	8,795	4,737	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>8,795</u>	<u>77,454</u>	<u>3,091,964</u>	<u>15,167</u>	<u>3,420,242</u>
<u>702,422</u>	<u>(8,795)</u>	<u>(2,254)</u>	<u>(824,721)</u>	<u>3,718</u>	<u>(1,042,446)</u>
-	1,546	-	842,997	-	1,190,988
<u>(884,546)</u>	<u>-</u>	<u>-</u>	<u>(52,924)</u>	<u>-</u>	<u>(246,054)</u>
<u>(884,546)</u>	<u>1,546</u>	<u>-</u>	<u>790,073</u>	<u>-</u>	<u>944,934</u>
(182,124)	(7,249)	(2,254)	(34,648)	3,718	(97,512)
<u>243,642</u>	<u>157,249</u>	<u>17,064</u>	<u>224,885</u>	<u>145,181</u>	<u>526,538</u>
<u>\$ 61,518</u>	<u>\$ 150,000</u>	<u>\$ 14,810</u>	<u>\$ 190,237</u>	<u>\$ 148,899</u>	<u>\$ 429,026</u>

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COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Drug Court Treatment (2211)	Health Department Grants (2215)	Berrien County Landfill Use (2270)	EDC Grants and Programs (2445)
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	2,968,253	-	153,339
Charges for services	-	186,289	597,591	-
Fines and forfeitures	-	-	-	-
Interest revenue	-	-	2,237	-
Other revenue	-	885,903	-	17,480
Total revenues	-	4,040,445	599,828	170,819
Expenditures				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	308,490	-
Health and welfare	-	4,539,516	-	-
Recreation and cultural	-	-	-	-
Community development	-	-	-	150,534
Total expenditures	-	4,539,516	308,490	150,534
Revenue over (under) expenditures	-	(499,071)	291,338	20,285
Other financing sources (uses)				
Transfers in	-	647,102	-	-
Transfers out	-	(47)	(977,529)	(4,575)
Total other financing sources (uses)	-	647,055	(977,529)	(4,575)
Net change in fund balances	-	147,984	(686,191)	15,710
Fund balances, beginning of year	120,759	268,947	1,354,047	-
Fund balances, end of year	\$ 120,759	\$ 416,931	\$ 667,856	\$ 15,710

Register of Deeds Automation (2560)	Register of Deeds Tax Foreclosure Search Fund (2561)	Homestead Audit Administration (2590)	Law Enforcement Funds (various #s)	Public Safety Cigarette Tax (2665)
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	842,030	(11,120)
151,420	232,225	94,145	2,452,538	-
-	-	-	6,425	-
-	-	826	18	-
-	-	-	290,782	-
<u>151,420</u>	<u>232,225</u>	<u>94,971</u>	<u>3,591,793</u>	<u>(11,120)</u>
-	-	-	-	-
171,885	50,072	67,786	750,429	-
-	-	-	5,075,863	42,613
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>171,885</u>	<u>50,072</u>	<u>67,786</u>	<u>5,826,292</u>	<u>42,613</u>
<u>(20,465)</u>	<u>182,153</u>	<u>27,185</u>	<u>(2,234,499)</u>	<u>(53,733)</u>
-	-	-	2,368,177	41
-	(182,794)	(10,000)	(93,982)	-
-	(182,794)	(10,000)	2,274,195	41
(20,465)	(641)	17,185	39,696	(53,692)
<u>142,928</u>	<u>13,423</u>	<u>265,619</u>	<u>1,581,262</u>	<u>99,617</u>
<u>\$ 122,463</u>	<u>\$ 12,782</u>	<u>\$ 282,804</u>	<u>\$ 1,620,958</u>	<u>\$ 45,925</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Animal Control Grant and Program (2675)	County Law Library (2690)	Senior Citizen (2700)	Library Board (2710)
Revenues				
Property taxes	\$ -	\$ -	\$ 2,110,724	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	-	-	-	-
Other revenue	9,551	6,500	-	79,979
Total revenues	9,551	6,500	2,110,724	79,979
Expenditures				
Judicial	-	64,822	-	-
General government	-	-	-	-
Public safety	9,551	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	2,114,089	-
Recreation and cultural	-	-	-	79,979
Community development	-	-	-	-
Total expenditures	9,551	64,822	2,114,089	79,979
Revenue over (under) expenditures	-	(58,322)	(3,365)	-
Other financing sources (uses)				
Transfers in	-	55,170	-	-
Transfers out	(4,000)	-	-	-
Total other financing sources (uses)	(4,000)	55,170	-	-
Net change in fund balances	(4,000)	(3,152)	(3,365)	-
Fund balances, beginning of year	31,446	61,376	33,533	-
Fund balances, end of year	\$ 27,446	\$ 58,224	\$ 30,168	\$ -

Small Bus Program (2810)	Berrien Bus Grant and Program (2815)	Four Winds Casino Sharing (2851)	Three Oaks Land Purchase (2860)	Campaign Finance Administration (2870)
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
657,562	173,706	-	-	-
517,897	-	-	-	1,110
-	-	-	-	-
7	-	-	9,242	-
23,924	-	243,853	-	-
<u>1,199,390</u>	<u>173,706</u>	<u>243,853</u>	<u>9,242</u>	<u>1,110</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,338,240</u>	<u>173,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,338,240</u>	<u>173,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(138,850)</u>	<u>-</u>	<u>243,853</u>	<u>9,242</u>	<u>1,110</u>
-	-	-	-	-
-	-	(159,412)	-	-
-	-	(159,412)	-	-
(138,850)	-	84,441	9,242	1,110
656,218	-	508,810	16,961	2,989
<u>\$ 517,368</u>	<u>\$ -</u>	<u>\$ 593,251</u>	<u>\$ 26,203</u>	<u>\$ 4,099</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Social Services (2900)	Child Care Probate (2920)	Child Care Social Services (2921)
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	2,924,809	426,273
Charges for services	-	295	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	50,000	171,294	56,710
Total revenues	50,000	3,096,398	482,983
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	5,149	6,879,881	904,257
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	5,149	6,879,881	904,257
Revenue over (under) expenditures	44,851	(3,783,483)	(421,274)
Other financing sources (uses)			
Transfers in	24,000	4,292,312	569,269
Transfers out	-	-	-
Total other financing sources (uses)	24,000	4,292,312	569,269
Net change in fund balances	68,851	508,829	147,995
Fund balances, beginning of year	46,133	500,664	231,395
Fund balances, end of year	\$ 114,984	\$ 1,009,493	\$ 379,390

Generous Juror Program (2925)	Soldiers and Sailors Relief (2930)	Veteran's Trust (2940)	Board of Public Works (2960)	Total
\$ -	\$ -	\$ -	\$ -	\$ 2,813,146
-	-	-	-	290,721
-	-	48,864	-	10,922,119
-	-	-	-	5,007,933
-	-	-	-	6,425
-	-	-	-	12,330
8,096	375	-	-	3,726,333
<u>8,096</u>	<u>375</u>	<u>48,864</u>	<u>-</u>	<u>22,779,007</u>
-	-	-	-	3,171,953
-	-	-	-	1,040,172
-	-	-	-	5,200,744
-	-	-	14,330	322,820
4,135	500	54,762	-	17,922,531
-	-	-	-	2,000,883
-	-	-	-	1,662,480
<u>4,135</u>	<u>500</u>	<u>54,762</u>	<u>14,330</u>	<u>31,321,583</u>
<u>3,961</u>	<u>(125)</u>	<u>(5,898)</u>	<u>(14,330)</u>	<u>(8,542,576)</u>
-	-	-	-	12,141,627
-	-	-	-	(2,969,184)
-	-	-	-	9,172,443
3,961	(125)	(5,898)	(14,330)	629,867
5,839	2,281	8,351	117,996	7,599,967
<u>\$ 9,800</u>	<u>\$ 2,156</u>	<u>\$ 2,453</u>	<u>\$ 103,666</u>	<u>\$ 8,229,834</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Parks and Recreation (2080)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	427,209	493,178	65,969
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	141,700	119,233	(22,467)
Total revenues	568,909	612,411	43,502
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	1,245,056	1,112,785	(132,271)
Community development	-	-	-
Total expenditures	1,245,056	1,112,785	(132,271)
Revenues over (under) expenditures	(676,147)	(500,374)	175,773
Other financing sources (uses)			
Transfers in	1,160,505	884,547	(275,958)
Transfers out	(484,358)	(301,821)	182,537
Total other financing sources (uses)	676,147	582,726	(93,421)
Net change in fund balances	-	82,352	82,352
Fund balances, beginning of year	206,569	206,569	-
Fund balances, end of year	\$ 206,569	\$ 288,921	\$ 82,352

Parks Environmental Affairs (2082)			Parks and Recreation Grant (2085)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	444,323	329,816	(114,507)
4,000	4,082	82	-	-	-
-	-	-	-	-	-
1,000	-	(1,000)	-	-	-
-	-	-	50,000	-	(50,000)
<u>5,000</u>	<u>4,082</u>	<u>(918)</u>	<u>494,323</u>	<u>329,816</u>	<u>(164,507)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
203,272	168,577	(34,695)	871,105	626,010	(245,095)
-	-	-	-	-	-
<u>203,272</u>	<u>168,577</u>	<u>(34,695)</u>	<u>871,105</u>	<u>626,010</u>	<u>(245,095)</u>
<u>(198,272)</u>	<u>(164,495)</u>	<u>33,777</u>	<u>(376,782)</u>	<u>(296,194)</u>	<u>80,588</u>
286,624	977,529	690,905	376,782	287,949	(88,833)
(88,352)	(51,500)	36,852	-	-	-
<u>198,272</u>	<u>926,029</u>	<u>727,757</u>	<u>376,782</u>	<u>287,949</u>	<u>(88,833)</u>
-	761,534	761,534	-	(8,245)	(8,245)
-	-	-	8,245	8,245	-
<u>\$ -</u>	<u>\$ 761,534</u>	<u>\$ 761,534</u>	<u>\$ 8,245</u>	<u>\$ -</u>	<u>\$ (8,245)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Parks Millage (2087)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ 694,578	\$ 702,422	\$ 7,844
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Other revenue	358,949	-	(358,949)
Total revenues	<u>1,053,527</u>	<u>702,422</u>	<u>(351,105)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>1,053,527</u>	<u>702,422</u>	<u>(351,105)</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(1,053,527)	(884,546)	168,981
Total other financing sources (uses)	<u>(1,053,527)</u>	<u>(884,546)</u>	<u>168,981</u>
Net change in fund balances	-	(182,124)	(182,124)
Fund balances, beginning of year	<u>243,642</u>	<u>243,642</u>	<u>-</u>
Fund balances, end of year	<u>\$ 243,642</u>	<u>\$ 61,518</u>	<u>\$ (182,124)</u>



Historical Association Loan Fund (2110)			Berrien Community Foundation (2130)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,253	-	(7,253)	113,321	75,200	(38,121)
<u>7,253</u>	<u>-</u>	<u>(7,253)</u>	<u>113,321</u>	<u>75,200</u>	<u>(38,121)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	78,496	72,717	(5,779)
-	-	-	-	-	-
8,800	8,795	(5)	7,237	4,737	(2,500)
-	-	-	-	-	-
<u>8,800</u>	<u>8,795</u>	<u>(5)</u>	<u>85,733</u>	<u>77,454</u>	<u>(8,279)</u>
<u>(1,547)</u>	<u>(8,795)</u>	<u>(7,248)</u>	<u>27,588</u>	<u>(2,254)</u>	<u>(29,842)</u>
1,547	1,546	(1)	-	-	-
-	-	-	(27,588)	-	27,588
<u>1,547</u>	<u>1,546</u>	<u>(1)</u>	<u>(27,588)</u>	<u>-</u>	<u>27,588</u>
-	(7,249)	(7,249)	-	(2,254)	(2,254)
<u>157,249</u>	<u>157,249</u>	<u>-</u>	<u>17,064</u>	<u>17,064</u>	<u>-</u>
<u>\$ 157,249</u>	<u>\$ 150,000</u>	<u>\$ (7,249)</u>	<u>\$ 17,064</u>	<u>\$ 14,810</u>	<u>\$ (2,254)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Friend of the Court (2150)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	2,026,344	2,025,976	(368)
Charges for services	321,500	240,929	(80,571)
Fines and forfeitures	-	-	-
Interest	-	-	-
Other revenue	176,000	338	(175,662)
Total revenues	2,523,844	2,267,243	(256,601)
Expenditures			
Judicial	3,181,601	3,091,964	(89,637)
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	3,181,601	3,091,964	(89,637)
Revenues over (under) expenditures	(657,757)	(824,721)	(166,964)
Other financing sources (uses)			
Transfers in	743,315	842,997	99,682
Transfers out	(52,924)	(52,924)	-
Total other financing sources (uses)	690,391	790,073	99,682
Net change in fund balances	32,634	(34,648)	(67,282)
Fund balances, beginning of year	224,885	224,885	-
Fund balances, end of year	\$ 257,519	\$ 190,237	\$ (67,282)

Family Counseling Services (2155)			Health Department (2210)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20,000	18,885	(1,115)	284,416	271,836	(12,580)
-	-	-	378,979	382,611	3,632
-	-	-	48,703	36,234	(12,469)
-	-	-	-	-	-
-	-	-	-	-	-
25,000	-	(25,000)	503,667	1,687,115	1,183,448
<u>45,000</u>	<u>18,885</u>	<u>(26,115)</u>	<u>1,215,765</u>	<u>2,377,796</u>	<u>1,162,031</u>
45,000	15,167	(29,833)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,779,615	3,420,242	(359,373)
-	-	-	-	-	-
-	-	-	-	-	-
<u>45,000</u>	<u>15,167</u>	<u>(29,833)</u>	<u>3,779,615</u>	<u>3,420,242</u>	<u>(359,373)</u>
-	3,718	3,718	(2,563,850)	(1,042,446)	1,521,404
-	-	-	1,275,934	1,190,988	(84,946)
-	-	-	1,287,916	(246,054)	(1,533,970)
-	-	-	2,563,850	944,934	(1,618,916)
-	3,718	3,718	-	(97,512)	(97,512)
145,181	145,181	-	526,538	526,538	-
<u>\$ 145,181</u>	<u>\$ 148,899</u>	<u>\$ 3,718</u>	<u>\$ 526,538</u>	<u>\$ 429,026</u>	<u>\$ (97,512)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Drug Court Treatment (2211)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	<u>120,759</u>	<u>120,759</u>	<u>-</u>
Fund balances, end of year	<u>\$ 120,759</u>	<u>\$ 120,759</u>	<u>\$ -</u>

Health Department Grants (2215)			Berrien County Landfill Use (2270)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,247,582	2,968,253	(279,329)	-	-	-
266,553	186,289	(80,264)	1,170,000	597,591	(572,409)
-	-	-	-	-	-
-	-	-	60	2,237	2,177
886,893	885,903	(990)	286,627	-	(286,627)
<u>4,401,028</u>	<u>4,040,445</u>	<u>(360,583)</u>	<u>1,456,687</u>	<u>599,828</u>	<u>(856,859)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,122,063	308,490	(813,573)
5,274,360	4,539,516	(734,844)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,274,360</u>	<u>4,539,516</u>	<u>(734,844)</u>	<u>1,122,063</u>	<u>308,490</u>	<u>(813,573)</u>
<u>(873,332)</u>	<u>(499,071)</u>	<u>374,261</u>	<u>334,624</u>	<u>291,338</u>	<u>(43,286)</u>
868,464	647,102	(221,362)	-	-	-
(48)	(47)	1	(334,624)	(977,529)	(642,905)
<u>868,416</u>	<u>647,055</u>	<u>(221,361)</u>	<u>(334,624)</u>	<u>(977,529)</u>	<u>(642,905)</u>
(4,916)	147,984	152,900	-	(686,191)	(686,191)
<u>268,947</u>	<u>268,947</u>	<u>-</u>	<u>1,354,047</u>	<u>1,354,047</u>	<u>-</u>
<u>\$ 264,031</u>	<u>\$ 416,931</u>	<u>\$ 152,900</u>	<u>\$ 1,354,047</u>	<u>\$ 667,856</u>	<u>\$ (686,191)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	EDC Grants and Programs (2445)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	300,000	153,339	(146,661)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	11,825	17,480	5,655
Total revenues	311,825	170,819	(141,006)
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	294,825	150,534	(144,291)
Total expenditures	294,825	150,534	(144,291)
Revenues over (under) expenditures	17,000	20,285	3,285
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(17,000)	(4,575)	12,425
Total other financing sources (uses)	(17,000)	(4,575)	12,425
Net change in fund balances	-	15,710	15,710
Fund balances, beginning of year	-	-	-
Fund balances, end of year	\$ -	\$ 15,710	\$ 15,710

Register of Deeds Automation (2560)			Register of Deeds Tax Foreclosure Search Fund (2561)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
175,000	151,420	(23,580)	192,500	232,225	39,725
-	-	-	-	-	-
-	-	-	-	-	-
16,050	-	(16,050)	-	-	-
<u>191,050</u>	<u>151,420</u>	<u>(39,630)</u>	<u>192,500</u>	<u>232,225</u>	<u>39,725</u>
-	-	-	-	-	-
191,050	171,885	(19,165)	57,994	50,072	(7,922)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>191,050</u>	<u>171,885</u>	<u>(19,165)</u>	<u>57,994</u>	<u>50,072</u>	<u>(7,922)</u>
-	(20,465)	(20,465)	134,506	182,153	47,647
-	-	-	-	-	-
-	-	-	(134,506)	(182,794)	(48,288)
-	-	-	(134,506)	(182,794)	(48,288)
-	(20,465)	(20,465)	-	(641)	(641)
142,928	142,928	-	13,423	13,423	-
<u>\$ 142,928</u>	<u>\$ 122,463</u>	<u>\$ (20,465)</u>	<u>\$ 13,423</u>	<u>\$ 12,782</u>	<u>\$ (641)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Homestead Audit Administration (2590)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	83,375	94,145	10,770
Fines and forfeitures	-	-	-
Interest revenue	975	826	(149)
Other revenue	7,795	-	(7,795)
Total revenues	92,145	94,971	2,826
Expenditures			
Judicial	-	-	-
General government	82,145	67,786	(14,359)
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	82,145	67,786	(14,359)
Revenues over (under) expenditures	10,000	27,185	17,185
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(10,000)	(10,000)	-
Total other financing sources (uses)	(10,000)	(10,000)	-
Net change in fund balances	-	17,185	17,185
Fund balances, beginning of year	265,619	265,619	-
Fund balances, end of year	\$ 265,619	\$ 282,804	\$ 17,185

Law Enforcement Funds (various #s)			Public Safety Cigarette Tax (2665)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
926,305	842,030	(84,275)	136,112	(11,120)	(147,232)
2,161,591	2,452,538	290,947	-	-	-
9,600	6,425	(3,175)	-	-	-
-	18	18	-	-	-
396,381	290,782	(105,599)	-	-	-
<u>3,493,877</u>	<u>3,591,793</u>	<u>97,916</u>	<u>136,112</u>	<u>(11,120)</u>	<u>(147,232)</u>
-	-	-	-	-	-
798,550	750,429	(48,121)	-	-	-
5,474,314	5,075,863	(398,451)	136,112	42,613	(93,499)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,272,864</u>	<u>5,826,292</u>	<u>(446,572)</u>	<u>136,112</u>	<u>42,613</u>	<u>(93,499)</u>
<u>(2,778,987)</u>	<u>(2,234,499)</u>	<u>544,488</u>	<u>-</u>	<u>(53,733)</u>	<u>(53,733)</u>
2,756,142	2,368,177	(387,965)	-	41	41
22,845	(93,982)	(116,827)	-	-	-
<u>2,778,987</u>	<u>2,274,195</u>	<u>(504,792)</u>	<u>-</u>	<u>41</u>	<u>41</u>
-	39,696	39,696	-	(53,692)	(53,692)
1,581,262	1,581,262	-	99,617	99,617	-
<u>\$ 1,581,262</u>	<u>\$ 1,620,958</u>	<u>\$ 39,696</u>	<u>\$ 99,617</u>	<u>\$ 45,925</u>	<u>\$ (53,692)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Animal Control Grant and Program (2675)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	8,000	-	(8,000)
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	18,200	9,551	(8,649)
Total revenues	26,200	9,551	(16,649)
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	22,200	9,551	(12,649)
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	22,200	9,551	(12,649)
Revenues over (under) expenditures	4,000	-	(4,000)
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(4,000)	(4,000)	-
Total other financing sources (uses)	(4,000)	(4,000)	-
Net change in fund balances	-	(4,000)	(4,000)
Fund balances, beginning of year	31,446	31,446	-
Fund balances, end of year	\$ 31,446	\$ 27,446	\$ (4,000)

County Law Library (2690)			Senior Citizen (2700)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ 2,115,233	\$ 2,110,724	\$ (4,509)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,840	6,500	(15,340)	-	-	-
<u>21,840</u>	<u>6,500</u>	<u>(15,340)</u>	<u>2,115,233</u>	<u>2,110,724</u>	<u>(4,509)</u>
83,510	64,822	(18,688)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,115,233	2,114,089	(1,144)
-	-	-	-	-	-
-	-	-	-	-	-
<u>83,510</u>	<u>64,822</u>	<u>(18,688)</u>	<u>2,115,233</u>	<u>2,114,089</u>	<u>(1,144)</u>
(61,670)	(58,322)	3,348	-	(3,365)	(3,365)
61,670	55,170	(6,500)	-	-	-
-	-	-	-	-	-
<u>61,670</u>	<u>55,170</u>	<u>(6,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(3,152)	(3,152)	-	(3,365)	(3,365)
61,376	61,376	-	33,533	33,533	-
<u>\$ 61,376</u>	<u>\$ 58,224</u>	<u>\$ (3,152)</u>	<u>\$ 33,533</u>	<u>\$ 30,168</u>	<u>\$ (3,365)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Library Board (2710)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	-	79,979	79,979
Total revenues	<u>-</u>	<u>79,979</u>	<u>79,979</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	79,980	79,979	(1)
Community development	-	-	-
Total expenditures	<u>79,980</u>	<u>79,979</u>	<u>(1)</u>
Revenues over (under) expenditures	<u>(79,980)</u>	<u>-</u>	<u>79,980</u>
Other financing sources (uses)			
Transfers in	79,980	-	(79,980)
Transfers out	-	-	-
Total other financing sources (uses)	<u>79,980</u>	<u>-</u>	<u>(79,980)</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Small Bus Program (2810)			Berrien Bus Grant and Program (2815)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
606,600	657,562	50,962	341,356	173,706	(167,650)
695,000	517,897	(177,103)	-	-	-
-	-	-	-	-	-
2,000	7	(1,993)	-	-	-
105,200	23,924	(81,276)	-	-	-
<u>1,408,800</u>	<u>1,199,390</u>	<u>(209,410)</u>	<u>341,356</u>	<u>173,706</u>	<u>(167,650)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,419,983</u>	<u>1,338,240</u>	<u>(81,743)</u>	<u>341,356</u>	<u>173,706</u>	<u>(167,650)</u>
<u>1,419,983</u>	<u>1,338,240</u>	<u>(81,743)</u>	<u>341,356</u>	<u>173,706</u>	<u>(167,650)</u>
<u>(11,183)</u>	<u>(138,850)</u>	<u>(127,667)</u>	-	-	-
-	-	-	-	-	-
<u>11,183</u>	-	<u>(11,183)</u>	-	-	-
<u>11,183</u>	-	<u>(11,183)</u>	-	-	-
-	(138,850)	(138,850)	-	-	-
<u>656,218</u>	<u>656,218</u>	-	-	-	-
<u>\$ 656,218</u>	<u>\$ 517,368</u>	<u>\$ (138,850)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Four Winds Casino Revenue Sharing (2851)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	515,829	243,853	(271,976)
Total revenues	515,829	243,853	(271,976)
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	-	-	-
Revenues over (under) expenditures	515,829	243,853	(271,976)
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(515,829)	(159,412)	356,417
Total other financing sources (uses)	(515,829)	(159,412)	356,417
Net change in fund balances	-	84,441	84,441
Fund balances, beginning of year	508,810	508,810	-
Fund balances, end of year	\$ 508,810	\$ 593,251	\$ 84,441

Three Oaks Land Purchase (2860)			Campaign Finance Administration (2870)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	500	1,110	610
-	-	-	-	-	-
4,588	9,242	4,654	-	-	-
-	-	-	-	-	-
<u>4,588</u>	<u>9,242</u>	<u>4,654</u>	<u>500</u>	<u>1,110</u>	<u>610</u>
-	-	-	-	-	-
-	-	-	500	-	(500)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	500	-	(500)
<u>4,588</u>	<u>9,242</u>	<u>4,654</u>	<u>-</u>	<u>1,110</u>	<u>1,110</u>
37,848	-	(37,848)	-	-	-
-	-	-	-	-	-
<u>37,848</u>	<u>-</u>	<u>(37,848)</u>	<u>-</u>	<u>-</u>	<u>-</u>
42,436	9,242	(33,194)	-	1,110	1,110
16,961	16,961	-	2,989	2,989	-
<u>\$ 59,397</u>	<u>\$ 26,203</u>	<u>\$ (33,194)</u>	<u>\$ 2,989</u>	<u>\$ 4,099</u>	<u>\$ 1,110</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Social Services (2900)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	-	50,000	50,000
Total revenues	-	50,000	50,000
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	24,000	5,149	(18,851)
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	24,000	5,149	(18,851)
Revenues over (under) expenditures	(24,000)	44,851	68,851
Other financing sources (uses)			
Transfers in	24,000	24,000	-
Transfers out	-	-	-
Total other financing sources (uses)	24,000	24,000	-
Net change in fund balances	-	68,851	68,851
Fund balances, beginning of year	46,133	46,133	-
Fund balances, end of year	\$ 46,133	\$ 114,984	\$ 68,851

Child Care Probate (2920)			Child Care Social Services (2921)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,344,674	2,924,809	(419,865)	669,270	426,273	(242,997)
-	295	295	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
311,576	171,294	(140,282)	172,000	56,710	(115,290)
<u>3,656,250</u>	<u>3,096,398</u>	<u>(559,852)</u>	<u>841,270</u>	<u>482,983</u>	<u>(358,287)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,948,561	6,879,881	(1,068,680)	1,410,539	904,257	(506,282)
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,948,561</u>	<u>6,879,881</u>	<u>(1,068,680)</u>	<u>1,410,539</u>	<u>904,257</u>	<u>(506,282)</u>
<u>(4,292,311)</u>	<u>(3,783,483)</u>	<u>508,828</u>	<u>(569,269)</u>	<u>(421,274)</u>	<u>147,995</u>
4,292,312	4,292,312	-	569,269	569,269	-
-	-	-	-	-	-
<u>4,292,312</u>	<u>4,292,312</u>	<u>-</u>	<u>569,269</u>	<u>569,269</u>	<u>-</u>
1	508,829	508,828	-	147,995	147,995
500,664	500,664	-	231,395	231,395	-
<u>\$ 500,665</u>	<u>\$ 1,009,493</u>	<u>\$ 508,828</u>	<u>\$ 231,395</u>	<u>\$ 379,390</u>	<u>\$ 147,995</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Generous Juror Program (2925)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	5,000	8,096	3,096
Total revenues	<u>5,000</u>	<u>8,096</u>	<u>3,096</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	5,000	4,135	(865)
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	<u>5,000</u>	<u>4,135</u>	<u>(865)</u>
Revenues over (under) expenditures	<u>-</u>	<u>3,961</u>	<u>3,961</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	3,961	3,961
Fund balances, beginning of year	<u>5,839</u>	<u>5,839</u>	<u>-</u>
Fund balances, end of year	<u>\$ 5,839</u>	<u>\$ 9,800</u>	<u>\$ 3,961</u>

Soldiers and Sailors Relief (2930)			Veteran's Trust (2940)		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	64,736	48,864	(15,872)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,000	375	(1,625)	-	-	-
<u>2,000</u>	<u>375</u>	<u>(1,625)</u>	<u>64,736</u>	<u>48,864</u>	<u>(15,872)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,000	500	(1,500)	64,736	54,762	(9,974)
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,000</u>	<u>500</u>	<u>(1,500)</u>	<u>64,736</u>	<u>54,762</u>	<u>(9,974)</u>
-	(125)	(125)	-	(5,898)	(5,898)
-	-	-	-	-	-
-	-	-	-	-	-
-	(125)	(125)	-	(5,898)	(5,898)
2,281	2,281	-	8,351	8,351	-
<u>\$ 2,281</u>	<u>\$ 2,156</u>	<u>\$ (125)</u>	<u>\$ 8,351</u>	<u>\$ 2,453</u>	<u>\$ (5,898)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Board of Public Works (2960)		
	Amended Budget	Actual	Over (Under) Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	-	-	-
Other revenue	14,220	-	(14,220)
Total revenues	14,220	-	(14,220)
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Public works	14,385	14,330	(55)
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Total expenditures	14,385	14,330	(55)
Revenues over (under) expenditures	(165)	(14,330)	(14,165)
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	165	-	(165)
Total other financing sources (uses)	165	-	(165)
Net change in fund balances	-	(14,330)	(14,330)
Fund balances, beginning of year	117,996	117,996	-
Fund balances, end of year	\$ 117,996	\$ 103,666	\$ (14,330)



Total Nonmajor Special Revenue Funds		
Amended Budget	Actual	Over (Under) Budget
\$ 2,809,811	\$ 2,813,146	\$ 3,335
304,416	290,721	(13,695)
12,486,281	10,922,119	(1,564,162)
5,553,931	5,007,933	(545,998)
9,600	6,425	(3,175)
8,623	12,330	3,707
4,147,326	3,726,333	(420,993)
<u>25,319,988</u>	<u>22,779,007</u>	<u>(2,540,981)</u>
3,310,111	3,171,953	(138,158)
1,130,239	1,040,172	(90,067)
5,711,122	5,200,744	(510,378)
1,136,448	322,820	(813,628)
20,624,044	17,922,531	(2,701,513)
2,415,450	2,000,883	(414,567)
2,056,164	1,662,480	(393,684)
<u>36,383,578</u>	<u>31,321,583</u>	<u>(5,061,995)</u>
<u>(11,063,590)</u>	<u>(8,542,576)</u>	<u>2,521,014</u>
12,534,392	12,141,627	(392,765)
<u>(1,400,647)</u>	<u>(2,969,184)</u>	<u>(1,568,537)</u>
<u>11,133,745</u>	<u>9,172,443</u>	<u>(1,961,302)</u>
70,155	629,867	559,712
<u>7,481,971</u>	<u>7,599,967</u>	<u>117,996</u>
<u>\$ 7,552,126</u>	<u>\$ 8,229,834</u>	<u>\$ 677,708</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2014

	Bridge Bond (3010)	Building Authority (4500)	Total
Assets			
Cash and cash equivalents	\$ 260	\$ 3,524	\$ 3,784
Fund balances			
Restricted	\$ 260	\$ 3,524	\$ 3,784

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2014

	Bridge Bond (3010)	Building Authority (4500)	Total
Revenues			
Charges for services	\$ -	\$ 2,452	\$ 2,452
Expenditures			
Debt service:			
Principal	-	245,000	245,000
Interest and fiscal charges	-	4,902	4,902
Total expenditures	-	249,902	249,902
Revenues under expenditures	-	(247,450)	(247,450)
Other financing sources			
Transfers in	-	247,450	247,450
Net change in fund balances	-	-	-
Fund balances, beginning of year	260	3,524	3,784
Fund balances, end of year	<u>\$ 260</u>	<u>\$ 3,524</u>	<u>\$ 3,784</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2014

	Capital Improvement (2450) & (4010)	Vehicle / Equipment Replacement (4020)	Capital Reserve (4030)
Assets			
Cash and cash equivalents	\$ 4,694,369	\$ 324,091	\$ 403,651
Investments	-	-	-
Total assets	<u>\$ 4,694,369</u>	<u>\$ 324,091</u>	<u>\$ 403,651</u>
Liabilities			
Accounts payable	\$ 101,424	\$ -	\$ -
Fund balances			
Restricted	-	-	403,651
Committed	4,592,945	324,091	-
Total fund balances	<u>4,592,945</u>	<u>324,091</u>	<u>403,651</u>
Total liabilities and fund balances	<u>\$ 4,694,369</u>	<u>\$ 324,091</u>	<u>\$ 403,651</u>



Animal Shelter (4130)	Total
\$ 17,058	\$ 5,439,169
471,159	471,159
<u>\$ 488,217</u>	<u>\$ 5,910,328</u>
<u>\$ -</u>	<u>\$ 101,424</u>
488,217	891,868
-	4,917,036
<u>488,217</u>	<u>5,808,904</u>
<u>\$ 488,217</u>	<u>\$ 5,910,328</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2014

	Capital Improvement (2450) & (4010)	Vehicle / Equipment Replacement (4020)	Capital Reserve (4030)
Revenues			
Interest revenue	\$ -	\$ -	\$ -
Other revenue	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current expenditures:			
Judicial	18,498	18,838	-
General government	3,156,328	56,514	-
Public safety	386,783	250,858	-
Health and welfare	96,796	-	-
Total expenditures	<u>3,658,405</u>	<u>326,210</u>	<u>-</u>
Revenues over (under) expenditures	<u>(3,658,405)</u>	<u>(326,210)</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	4,808,000	314,000	-
Transfers out	-	-	(247,450)
Total other financing sources (uses)	<u>4,808,000</u>	<u>314,000</u>	<u>(247,450)</u>
Net change in fund balances	1,149,595	(12,210)	(247,450)
Fund balances, beginning of year	<u>3,443,350</u>	<u>336,301</u>	<u>651,101</u>
Fund balances, end of year	<u>\$ 4,592,945</u>	<u>\$ 324,091</u>	<u>\$ 403,651</u>



Animal Shelter (4130)	Total
\$ 1,442	\$ 1,442
29,931	29,931
<u>31,373</u>	<u>31,373</u>
-	37,336
-	3,212,842
-	637,641
-	96,796
<u>-</u>	<u>3,984,615</u>
<u>31,373</u>	<u>(3,953,242)</u>
-	5,122,000
-	(247,450)
<u>-</u>	<u>4,874,550</u>
31,373	921,308
<u>456,844</u>	<u>4,887,596</u>
<u>\$ 488,217</u>	<u>\$ 5,808,904</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2014

	Delinquent Tax Foreclosure (5180)	Delinquent Personal Property Tax (5190)	Drain Working Capital (6390)
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,246,858	\$ 23,679	\$ 361,263
Investments	-	159,051	-
Accounts receivable	-	630	-
Taxes receivable, delinquent	-	266,482	-
Leases receivable, current	-	-	-
Inventories	-	-	33,823
Total current assets	1,246,858	449,842	395,086
Noncurrent assets:			
Leases receivable, net of current portion	-	-	-
Capital assets being depreciated, net	-	-	77,593
Total noncurrent assets	-	-	77,593
Total assets	1,246,858	449,842	472,679
Liabilities			
Current liabilities:			
Accounts payable	111,540	3,557	8,728
Accrued expenses	4,635	-	-
Due to other governments	-	287,432	-
Current portion of long-term debt	-	-	-
Total current liabilities	116,175	290,989	8,728
Long-term liabilities -			
Due in more than one year	-	-	-
Total liabilities	116,175	290,989	8,728
Net position			
Investment in capital assets	-	-	77,593
Unrestricted	1,130,683	158,853	386,358
Total net position	\$ 1,130,683	\$ 158,853	\$ 463,951

Buchanan Township Sewer System No. 23 / Water System No. 21 (5753)	Coloma Township Sewer System No. 24 (5755)	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 (5756)	New Buffalo City Water System No. 28 (5759)	Village of Berrien Springs Water / Sewer System No. 29 (5761)	Total
\$ 1,224	\$ -	\$ 1,283	\$ 1,531	\$ -	\$ 1,635,838
6,358	-	7,527	-	-	172,936
-	-	-	-	-	630
-	-	-	-	-	266,482
42,901	100,000	25,000	70,000	110,000	347,901
-	-	-	-	-	33,823
<u>50,483</u>	<u>100,000</u>	<u>33,810</u>	<u>71,531</u>	<u>110,000</u>	<u>2,457,610</u>
-	500,598	142,804	1,246,580	2,775,894	4,665,876
-	-	-	-	-	77,593
-	<u>500,598</u>	<u>142,804</u>	<u>1,246,580</u>	<u>2,775,894</u>	<u>4,743,469</u>
<u>50,483</u>	<u>600,598</u>	<u>176,614</u>	<u>1,318,111</u>	<u>2,885,894</u>	<u>7,201,079</u>
-	-	-	-	-	123,825
483	5,598	1,614	8,187	24,003	44,520
-	-	-	-	-	287,432
50,000	100,000	25,000	70,000	110,000	355,000
<u>50,483</u>	<u>105,598</u>	<u>26,614</u>	<u>78,187</u>	<u>134,003</u>	<u>810,777</u>
-	<u>495,000</u>	<u>150,000</u>	<u>1,239,924</u>	<u>2,751,891</u>	<u>4,636,815</u>
<u>50,483</u>	<u>600,598</u>	<u>176,614</u>	<u>1,318,111</u>	<u>2,885,894</u>	<u>5,447,592</u>
-	-	-	-	-	77,593
-	-	-	-	-	1,675,894
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,753,487</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	Delinquent Tax Foreclosure (5180)	Delinquent Personal Property Tax (5190)	Drain Working Capital (6390)
Operating revenues			
Charges for services	\$ 771,415	\$ 24,810	\$ 75,888
Operating expense			
Operation and maintenance	613,007	35,446	44,139
Depreciation	-	-	52,183
Total operating expense	613,007	35,446	96,322
Operating income (loss)	158,408	(10,636)	(20,434)
Nonoperating revenues (expenses)			
Interest revenue	-	596	-
Interest and fiscal charges	-	-	-
Total nonoperating revenues (expenses)	-	596	-
Income before transfers	158,408	(10,040)	(20,434)
Transfers out	(93,235)	-	-
Change in net position	65,173	(10,040)	(20,434)
Net position, beginning of year	1,065,510	168,893	484,385
Net position, end of year	\$ 1,130,683	\$ 158,853	\$ 463,951



Buchanan Township Sewer System No. 23 / Water System No. 21 (5753)	Coloma Township Sewer System No. 24 (5755)	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 (5756)	New Buffalo City Water System No. 28 (5759)	Village of Berrien Springs Water / Sewer System No. 29 (5761)	Total
\$ 4,027	\$ 36,173	\$ 10,880	\$ 33,967	\$ 164,225	\$ 1,121,385
-	-	-	-	32,110	724,702
-	-	-	-	-	52,183
-	-	-	-	32,110	776,885
4,027	36,173	10,880	33,967	132,115	344,500
-	-	-	-	-	596
(4,027)	(36,173)	(10,880)	(33,967)	(132,115)	(217,162)
(4,027)	(36,173)	(10,880)	(33,967)	(132,115)	(216,566)
-	-	-	-	-	127,934
-	-	-	-	-	(93,235)
-	-	-	-	-	34,699
-	-	-	-	-	1,718,788
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,753,487

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	Delinquent Tax Foreclosure (5180)	Delinquent Personal Property Tax (5190)	Drain Working Capital (6390)
Cash flows from operating activities			
Cash received from customers	\$ 771,415	\$ 24,810	\$ 75,888
Cash payments to suppliers for goods and services	(515,112)	(28,043)	(34,908)
Cash payments to employees for services	(85,853)	(3,097)	-
Net cash provided by (used in) operating activities	<u>170,450</u>	<u>(6,330)</u>	<u>40,980</u>
Cash flows from noncapital financing activities			
Principal payments	-	-	-
Interest payments	-	-	-
Transfers out	(93,235)	-	-
Net cash used in noncapital financing activities	<u>(93,235)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities			
Proceeds from sale of investments	-	11,000	-
Interest received	-	596	-
Amounts collected on leases receivable	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>11,596</u>	<u>-</u>
Net change in cash and cash equivalents	<u>77,215</u>	<u>5,266</u>	<u>40,980</u>
Cash and cash equivalents, beginning of year	<u>1,169,643</u>	<u>18,413</u>	<u>320,283</u>
Cash and cash equivalents, end of year	<u><u>\$ 1,246,858</u></u>	<u><u>\$ 23,679</u></u>	<u><u>\$ 361,263</u></u>

Buchanan Township Sewer System No. 23 / Water System No. 21 (5753)	Coloma Township Sewer System No. 24 (5755)	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 (5756)	New Buffalo City Water System No. 28 (5759)	Village of Berrien Springs Water / Sewer System No. 29 (5761)	Total
\$ 4,027 (339) -	\$ 36,173 (917) -	\$ 10,880 (223) -	\$ 33,967 (406) -	\$ 164,225 (44,703) -	\$ 1,121,385 (624,651) (88,950)
<u>3,688</u>	<u>35,256</u>	<u>10,657</u>	<u>33,561</u>	<u>119,522</u>	<u>407,784</u>
(35,000) (4,027) -	(100,000) (36,173) -	(25,000) (10,880) -	(65,000) (33,967) -	(105,000) (131,638) -	(330,000) (216,685) (93,235)
<u>(39,027)</u>	<u>(136,173)</u>	<u>(35,880)</u>	<u>(98,967)</u>	<u>(236,638)</u>	<u>(639,920)</u>
- -	- -	- -	- -	- -	11,000 596
<u>35,409</u>	<u>100,917</u>	<u>25,222</u>	<u>65,406</u>	<u>117,116</u>	<u>344,070</u>
<u>35,409</u>	<u>100,917</u>	<u>25,222</u>	<u>65,406</u>	<u>117,116</u>	<u>355,666</u>
70	-	(1)	-	-	123,530
<u>1,154</u>	<u>-</u>	<u>1,284</u>	<u>1,531</u>	<u>-</u>	<u>1,512,308</u>
<u>\$ 1,224</u>	<u>\$ -</u>	<u>\$ 1,283</u>	<u>\$ 1,531</u>	<u>\$ -</u>	<u>\$ 1,635,838</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	Delinquent Tax Foreclosure (5180)	Delinquent Personal Property Tax (5190)	Drain Working Capital (6390)
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 158,408	\$ (10,636)	\$ (20,434)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	-	52,183
Changes in assets and liabilities:			
Accounts receivable	-	(630)	-
Taxes receivable - delinquent	-	23,526	-
Due from other governments	-	30,888	-
Inventories	-	-	803
Accounts payable	10,451	1,512	8,428
Accrued expenses	1,591	(682)	-
Due to other governments	-	(50,308)	-
Net cash provided by (used in) operating activities	<u>\$ 170,450</u>	<u>\$ (6,330)</u>	<u>\$ 40,980</u>



Buchanan Township Sewer System No. 23 / Water System No. 21 (5753)	Coloma Township Sewer System No. 24 (5755)	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 (5756)	New Buffalo City Water System No. 28 (5759)	Village of Berrien Springs Water / Sewer System No. 29 (5761)	Total
\$ 4,027	\$ 36,173	\$ 10,880	\$ 33,967	\$ 132,115	\$ 344,500
-	-	-	-	-	52,183
-	-	-	-	-	(630)
-	-	-	-	-	23,526
-	-	-	-	-	30,888
-	-	-	-	-	803
-	-	-	-	-	20,391
(339)	(917)	(223)	(406)	(12,593)	(13,569)
-	-	-	-	-	(50,308)
<u>\$ 3,688</u>	<u>\$ 35,256</u>	<u>\$ 10,657</u>	<u>\$ 33,561</u>	<u>\$ 119,522</u>	<u>\$ 407,784</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2014

	Property / Liability Insurance (6774)	Workers' Compensation Insurance (6771)	Healthcare Insurance (6772)	Unemployment Insurance (6773)	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ 100,934	\$ 1,040,761	\$ 6,039,961	\$ 85,965	\$ 7,267,621
Investments	2,385,379	-	-	-	2,385,379
Total current assets	<u>2,486,313</u>	<u>1,040,761</u>	<u>6,039,961</u>	<u>85,965</u>	<u>9,653,000</u>
Noncurrent assets -					
Restricted cash	<u>1,512,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,512,831</u>
Total assets	<u>3,999,144</u>	<u>1,040,761</u>	<u>6,039,961</u>	<u>85,965</u>	<u>11,165,831</u>
Liabilities					
Current liabilities:					
Accounts payable	-	134	-	-	134
Accrued expenses	1,050,721	77,561	866,672	-	1,994,954
Total liabilities	<u>1,050,721</u>	<u>77,695</u>	<u>866,672</u>	<u>-</u>	<u>1,995,088</u>
Net position					
Restricted for self-insurance claims	1,512,831	-	-	-	1,512,831
Unrestricted	<u>1,435,592</u>	<u>963,066</u>	<u>5,173,289</u>	<u>85,965</u>	<u>7,657,912</u>
Total net position	<u>\$ 2,948,423</u>	<u>\$ 963,066</u>	<u>\$ 5,173,289</u>	<u>\$ 85,965</u>	<u>\$ 9,170,743</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2014

	Property / Liability Insurance (6774)	Workers' Compensation Insurance (6771)	Healthcare Insurance (6772)	Unemployment Insurance (6773)	Total
Operating revenues					
Charges for services	\$ 515,900	\$ 12,605	\$ 11,422,550	\$ 48,684	\$ 11,999,739
Operating expenses					
Operation and maintenance	-	-	11,237	1,600	12,837
Benefits and claims	266,052	90,207	13,051,546	42,746	13,450,551
Total operating expenses	266,052	90,207	13,062,783	44,346	13,463,388
Operating income (loss)	249,848	(77,602)	(1,640,233)	4,338	(1,463,649)
Nonoperating revenues					
Interest income	-	61	279	-	340
Change in net position	249,848	(77,541)	(1,639,954)	4,338	(1,463,309)
Net position, beginning of year	2,698,575	1,040,607	6,813,243	81,627	10,634,052
Net position, end of year	\$ 2,948,423	\$ 963,066	\$ 5,173,289	\$ 85,965	\$ 9,170,743

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COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2014

	Property / Liability Insurance (6774)	Workers' Compensation Insurance (6771)	Healthcare Insurance (6772)	Unemployment Insurance (6773)	Total
Cash flows from operating activities					
Cash received from interfund services provided	\$ 515,900	\$ 12,605	\$ 11,422,550	\$ 48,684	\$ 11,999,739
Cash payments to suppliers for services	(77,433)	(571,905)	(14,039,003)	(44,346)	(14,732,687)
Net cash provided by (used in) operating activities	438,467	(559,300)	(2,616,453)	4,338	(2,732,948)
Cash flows from investing activities					
Purchase of investments	(114)	-	-	-	(114)
Proceeds from sale of investments	-	1,600,000	7,264,826	-	8,864,826
Interest received	-	61	279	-	340
Net cash provided by (used in) investing activities	(114)	1,600,061	7,265,105	-	8,865,052
Net change in cash and cash equivalents	438,353	1,040,761	4,648,652	4,338	6,132,104
Cash and cash equivalents, beginning of year	1,175,412	-	1,391,309	81,627	2,648,348
Cash and cash equivalents, end of year	\$ 1,613,765	\$ 1,040,761	\$ 6,039,961	\$ 85,965	\$ 8,780,452
Statement of net position classification of cash and investments					
Cash and cash equivalents	\$ 100,934	\$ 1,040,761	\$ 6,039,961	\$ 85,965	\$ 7,267,621
Restricted cash	1,512,831	-	-	-	1,512,831
	\$ 1,613,765	\$ 1,040,761	\$ 6,039,961	\$ 85,965	\$ 8,780,452
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ 249,848	\$ (77,602)	\$ (1,640,233)	\$ 4,338	\$ (1,463,649)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -					
Prepaid items	-	-	793,593	-	793,593
Accounts payable	-	(2,433)	-	-	(2,433)
Accrued expenses	188,619	(182,956)	102,772	-	108,435
Due to other governments	-	-	(1,872,585)	-	(1,872,585)
Interfund	-	(296,309)	-	-	(296,309)
Net cash provided by (used in) operating activities	\$ 438,467	\$ (559,300)	\$ (2,616,453)	\$ 4,338	\$ (2,732,948)

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Fiduciary Assets and Liabilities

All Agency Funds
December 31, 2014

	Trust and Agency (7010)	Court Orders Payable (7020)	Imprest Payroll (7040)	Library Trust (7210)
Assets				
Cash and cash equivalents	\$ 1,452,470	\$ 107,847	\$ 90,787	\$ 113,920
Investments	-	-	-	810,062
Accounts receivable	39,122	-	-	-
Total assets	\$ 1,491,592	\$ 107,847	\$ 90,787	\$ 923,982
Liabilities				
Undistributed receipts	\$ 1,491,592	\$ 107,847	\$ 90,787	\$ 923,982



District Court Trust (7600)	Jail Inmate Trust (7640)	Total
\$ 499,392	\$ 15,848	\$ 2,280,264
-	-	810,062
-	-	39,122
<u>\$ 499,392</u>	<u>\$ 15,848</u>	<u>\$ 3,129,448</u>
<u>\$ 499,392</u>	<u>\$ 15,848</u>	<u>\$ 3,129,448</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
Trust and Agency Fund				
Assets				
Cash and cash equivalents	\$ 3,147,877	\$ 95,406,349	\$ 97,101,756	\$ 1,452,470
Accounts receivable	-	39,122	-	39,122
Total assets	\$ 3,147,877	\$ 95,445,471	\$ 97,101,756	\$ 1,491,592
Liabilities				
Undistributed receipts	\$ 3,147,877	\$ 95,445,471	\$ 97,101,756	\$ 1,491,592
Court Orders Payable Fund				
Assets				
Cash and cash equivalents	\$ 117,373	\$ 571,999	\$ 581,525	\$ 107,847
Liabilities				
Undistributed receipts	\$ 117,373	\$ 571,999	\$ 581,525	\$ 107,847
Imprest Payroll Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 115,706,836	\$ 115,616,049	\$ 90,787
Liabilities				
Undistributed receipts	\$ -	\$ 115,706,836	\$ 115,616,049	\$ 90,787
Library Trust Fund				
Assets				
Cash and cash equivalents	\$ 232,597	\$ 6,267,774	\$ 6,386,451	\$ 113,920
Investments	480,046	2,110,000	1,779,984	810,062
Total assets	\$ 712,643	\$ 8,377,774	\$ 8,166,435	\$ 923,982
Liabilities				
Undistributed receipts	\$ 712,643	\$ 8,377,774	\$ 8,166,435	\$ 923,982

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
District Court Trust Fund				
Assets				
Cash and cash equivalents	\$ 530,529	\$ 583,113	\$ 614,250	\$ 499,392
Liabilities				
Undistributed receipts	\$ 530,529	\$ 583,113	\$ 614,250	\$ 499,392
Jail Inmate Trust Fund				
Assets				
Cash and cash equivalents	\$ 10,386	\$ 15,848	\$ 10,386	\$ 15,848
Liabilities				
Undistributed receipts	\$ 10,386	\$ 15,848	\$ 10,386	\$ 15,848
Total - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 4,038,762	\$ 218,551,919	\$ 220,310,417	\$ 2,280,264
Investments	480,046	2,110,000	1,779,984	810,062
Accounts receivable	-	39,122	-	39,122
Total assets	\$ 4,518,808	\$ 220,701,041	\$ 222,090,401	\$ 3,129,448
Liabilities				
Undistributed receipts	\$ 4,518,808	\$ 220,701,041	\$ 222,090,401	\$ 3,129,448

concluded.

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Position and Governmental Funds Balance Sheet

Drain Commission Component Unit

December 31, 2014

	Capital Projects Funds		
	Drain (8010)	Drain Revolving (8020)	Hollywood Road Detention Bonds (8053)
Assets			
Cash and cash equivalents	\$ 2,091,952	\$ 187,393	\$ 18,023
Investments	-	-	107,853
Special assessments receivable	2,876,178	-	160,000
Due from other funds	-	477,554	-
Capital assets not being depreciated	-	-	-
Capital assets being depreciated, net	-	-	-
Total assets	\$ 4,968,130	\$ 664,947	\$ 285,876
Liabilities			
Accounts payable	\$ 197,050	\$ -	\$ -
Accrued expenses	-	-	-
Due to other funds	477,554	-	-
Advances from primary government	-	650,000	-
Long-term liabilities:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total liabilities	674,604	650,000	-
Deferred inflows of resources			
Unavailable revenue - special assessments	2,876,178	-	160,000
Fund balances			
Restricted	-	-	125,876
Committed	1,417,348	14,947	-
Total fund balances	1,417,348	14,947	125,876
Total liabilities, deferred inflows of resources and fund balances	\$ 4,968,130	\$ 664,947	\$ 285,876
Net position			
Net investment in capital assets			
Restricted			
Unrestricted			
Total net position			

Starr & Wellington Drain (8054)	Close Drain (8055)	Schwark Drain Drainage District (8056)	Hollywood Road Consolidated Drain (8057)	Barnes & Hamilton Drain Drainage District (8058)	Lakeshore Drain Drainage District (8059)
\$ 42,541	\$ 184,975	\$ 459,263	\$ 92,097	\$ 385,368	\$ 900,011
-	-	-	-	-	-
121,000	770,000	1,510,000	2,290,000	1,185,000	3,325,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 163,541</u>	<u>\$ 954,975</u>	<u>\$ 1,969,263</u>	<u>\$ 2,382,097</u>	<u>\$ 1,570,368</u>	<u>\$ 4,225,011</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>121,000</u>	<u>770,000</u>	<u>1,510,000</u>	<u>2,290,000</u>	<u>1,185,000</u>	<u>3,325,000</u>
<u>42,541</u>	<u>184,975</u>	<u>459,263</u>	<u>92,097</u>	<u>385,368</u>	<u>900,011</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>42,541</u>	<u>184,975</u>	<u>459,263</u>	<u>92,097</u>	<u>385,368</u>	<u>900,011</u>
<u>\$ 163,541</u>	<u>\$ 954,975</u>	<u>\$ 1,969,263</u>	<u>\$ 2,382,097</u>	<u>\$ 1,570,368</u>	<u>\$ 4,225,011</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Position and Governmental Funds Balance Sheet Drain Commission Component Unit December 31, 2014

	Smith & Strong Drain Drainage District (8060)	Lakeside Drain Drainage District (8061)	Estates Drain Drainage District (8062)
Assets			
Cash and cash equivalents	\$ 44,251	\$ 160,199	\$ 143,687
Investments	-	-	-
Special assessments receivable	740,000	555,000	720,000
Due from other funds	-	-	-
Capital assets not being depreciated	-	-	-
Capital assets being depreciated, net	-	-	-
Total assets	\$ 784,251	\$ 715,199	\$ 863,687
Liabilities			
Accounts payable	\$ -	\$ 280	\$ 1,655
Accrued expenses	-	-	-
Due to other funds	-	-	-
Advances from primary government	-	-	-
Long-term liabilities:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total liabilities	-	280	1,655
Deferred inflows of resources			
Unavailable revenue - special assessments	740,000	555,000	720,000
Fund balances			
Restricted	-	-	-
Committed	44,251	159,919	142,032
Total fund balances	44,251	159,919	142,032
Total liabilities, deferred inflows of resources and fund balances	\$ 784,251	\$ 715,199	\$ 863,687
Net position			
Net investment in capital assets			
Restricted			
Unrestricted			
Total net position			

Oak Hill Springs Drain Drainage District (8063)	Blue Jay Drain Drainage District (8064)	Hibbard Lake Drain Drainage District (8065)	Total Capital Projects Funds	Adjustments	Statement of Net Position
\$ 157,059	\$ 426,583	\$ 375,435	\$ 5,668,837	\$ -	\$ 5,668,837
-	-	-	107,853	-	107,853
500,000	3,455,000	1,255,000	19,462,178	-	19,462,178
-	-	-	477,554	(477,554)	-
-	-	-	-	5,324,322	5,324,322
-	-	-	-	14,383,050	14,383,050
<u>\$ 657,059</u>	<u>\$ 3,881,583</u>	<u>\$ 1,630,435</u>	<u>\$ 25,716,422</u>	19,229,818	44,946,240
\$ -	\$ 178,338	\$ 26,262	\$ 403,585	-	403,585
-	-	-	-	106,106	106,106
-	-	-	477,554	(477,554)	-
-	-	-	650,000	-	650,000
-	-	-	-	2,252,000	2,252,000
-	-	-	-	17,086,108	17,086,108
-	178,338	26,262	1,531,139	18,966,660	20,497,799
500,000	3,455,000	1,255,000	19,462,178	(19,462,178)	-
-	-	-	2,190,131	(2,190,131)	-
157,059	248,245	349,173	2,532,974	(2,532,974)	-
157,059	248,245	349,173	4,723,105	(4,723,105)	-
<u>\$ 657,059</u>	<u>\$ 3,881,583</u>	<u>\$ 1,630,435</u>	<u>\$ 25,716,422</u>		
				3,721,943	3,721,943
				2,190,131	2,190,131
				18,536,367	18,536,367
				<u>\$ 24,448,441</u>	<u>\$ 24,448,441</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balances Drain Commission Component Unit For the Year Ended December 31, 2014

	Capital Projects Funds		
	Drain (8010)	Drain Revolving (8020)	Hollywood Road Detention Bonds (8053)
Expenditures / expenses			
Public works	\$ 1,538,053	\$ -	\$ 749
Debt service:			
Principal	1,605,857	-	20,000
Interest	96,491	-	8,010
Total expenditures / expenses	3,240,401	-	28,759
Program revenues			
Operating grants and contributions	1,096,874	-	21,620
Special assessments / capital			
Charges for services	7,750	-	-
Interest revenue	-	-	6
grants and contributions	-	-	-
Total program revenues	1,104,624	-	21,626
Net (expense) revenue	(2,135,777)	-	(7,133)
Other financing sources (uses)			
Issuance of long-term debt	805,533	-	-
Transfers in	128,661	-	-
Transfers out	(644,329)	-	-
Total other financing sources (uses)	289,865	-	-
Change in fund balance / change in net position	(1,845,912)	-	(7,133)
Fund balances / net position, beginning of year	3,263,260	14,947	133,009
Fund balances / net position, end of year	\$ 1,417,348	\$ 14,947	\$ 125,876

Starr & Wellington Drain (8054)	Close Drain (8055)	Schwark Drain Drainage District (8056)	Hollywood Road Consolidated Drain (8057)	Barnes & Hamilton Drain Drainage District (8058)	Lakeshore Drain Drainage District (8059)
\$ 3,285	\$ 1,186	\$ 5,419	\$ 2,110	\$ 321	\$ 6,936
12,000	135,000	65,000	105,000	180,000	150,000
7,912	30,638	61,221	94,950	40,608	109,358
<u>23,197</u>	<u>166,824</u>	<u>131,640</u>	<u>202,060</u>	<u>220,929</u>	<u>266,294</u>
18,580	172,786	116,205	200,884	200,111	260,761
-	-	-	-	-	-
5	189	518	117	400	918
-	-	-	-	-	-
<u>18,585</u>	<u>172,975</u>	<u>116,723</u>	<u>201,001</u>	<u>200,511</u>	<u>261,679</u>
<u>(4,612)</u>	<u>6,151</u>	<u>(14,917)</u>	<u>(1,059)</u>	<u>(20,418)</u>	<u>(4,615)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(4,612)</u>	<u>6,151</u>	<u>(14,917)</u>	<u>(1,059)</u>	<u>(20,418)</u>	<u>(4,615)</u>
<u>47,153</u>	<u>178,824</u>	<u>474,180</u>	<u>93,156</u>	<u>405,786</u>	<u>904,626</u>
<u>\$ 42,541</u>	<u>\$ 184,975</u>	<u>\$ 459,263</u>	<u>\$ 92,097</u>	<u>\$ 385,368</u>	<u>\$ 900,011</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balances Drain Commission Component Unit For the Year Ended December 31, 2014

	Smith & Strong Drain Drainage District (8060)	Lakeside Drain Drainage District (8061)	Estates Drain Drainage District (8062)
Expenditures / expenses			
Public works	\$ 1,445	\$ 15,221	\$ 7,227
Debt service:			
Principal	30,000	25,000	30,000
Interest	24,030	19,290	33,803
Total expenditures / expenses	55,475	59,511	71,030
Program revenues			
Operating grants and contributions	55,331	44,290	63,805
Special assessments / capital			
Charges for services	-	-	-
Interest revenue	-	-	-
grants and contributions	-	-	-
Total program revenues	55,331	44,290	63,805
Net (expense) revenue	(144)	(15,221)	(7,225)
Other financing sources (uses)			
Issuance of long-term debt	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Change in fund balance / change in net position	(144)	(15,221)	(7,225)
Fund balances / net position, beginning of year	44,395	175,140	149,257
Fund balances / net position, end of year	\$ 44,251	\$ 159,919	\$ 142,032

Oak Hill Springs Drain Drainage District (8063)	Blue Jay Drain Drainage District (8064)	Hibbard Lake Drain Drainage District (8065)	Total Capital Funds	Adjustments	Statement of Activities
\$ 2,886	\$ 3,036,467	\$ 1,451,667	\$ 6,072,972	\$ (4,360,740)	\$ 1,712,232
30,000	135,000	50,000	2,572,857	(2,572,857)	-
16,480	114,958	45,500	703,249	-	703,249
<u>49,366</u>	<u>3,286,425</u>	<u>1,547,167</u>	<u>9,349,078</u>	<u>(6,933,597)</u>	<u>2,415,481</u>
42,285	272,023	100,299	2,665,854	-	2,665,854
-	250	-	8,000	-	8,000
-	-	-	2,153	-	2,153
-	-	-	-	(1,767,325)	(1,767,325)
<u>42,285</u>	<u>272,273</u>	<u>100,299</u>	<u>2,676,007</u>	<u>(1,767,325)</u>	<u>908,682</u>
<u>(7,081)</u>	<u>(3,014,152)</u>	<u>(1,446,868)</u>	<u>(6,673,071)</u>	<u>5,166,272</u>	<u>(1,506,799)</u>
-	-	-	805,533	(805,533)	-
-	-	644,329	772,990	(772,990)	-
-	(128,661)	-	(772,990)	772,990	-
<u>-</u>	<u>(128,661)</u>	<u>644,329</u>	<u>805,533</u>	<u>(805,533)</u>	<u>-</u>
(7,081)	(3,142,813)	(802,539)	(5,867,538)	4,360,739	(1,506,799)
164,140	3,391,058	1,151,712	10,590,643	15,364,597	25,955,240
<u>\$ 157,059</u>	<u>\$ 248,245</u>	<u>\$ 349,173</u>	<u>\$ 4,723,105</u>	<u>\$ 19,725,336</u>	<u>\$ 24,448,441</u>

concluded.

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Position

Economic Development Corporation Component Unit

December 31, 2014

	Governmental Activities	Business-type Activities	
	Supplemental Services Special Revenue Fund (2440)	Enterprise Funds	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ (31,634)	\$ 64,797	\$ 33,163
Investments	334,819	890,113	1,224,932
Total current assets	<u>303,185</u>	<u>954,910</u>	<u>1,258,095</u>
Noncurrent assets:			
Notes receivable	-	312,964	312,964
Advance to other component unit	-	1,150,000	1,150,000
Total noncurrent assets	<u>-</u>	<u>1,462,964</u>	<u>1,462,964</u>
Total assets	<u>303,185</u>	<u>2,417,874</u>	<u>2,721,059</u>
Liabilities			
Current liabilities -			
Accrued expenses	945	-	945
Long-term liabilities -			
Advances from primary government	-	1,150,000	1,150,000
Total liabilities	<u>945</u>	<u>1,150,000</u>	<u>1,150,945</u>
Net position			
Unrestricted	<u>\$ 302,240</u>	<u>\$ 1,267,874</u>	<u>\$ 1,570,114</u>

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities

Economic Development Corporation Component Unit

For the Year Ended December 31, 2014

	Governmental Activities	Business-type Activities	
	Supplemental Services Special Revenue Fund (2440)	Enterprise Funds	Total
Expenses			
Economic development	\$ 26,668	\$ -	\$ 26,668
Program revenues			
Charges for services	-	897	897
Interest revenue	454	10,931	11,385
Total program revenues	454	11,828	12,282
Change in net position	(26,214)	11,828	(14,386)
Net position, beginning of year	328,454	1,256,046	1,584,500
Net position, end of year	\$ 302,240	\$ 1,267,874	\$ 1,570,114

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Position

Economic Development Corporation Component Unit

Enterprise Funds

December 31, 2014

	Small Cities Block Grant (5441)	Brownfield Redevelopment Authority Loan Fund (2447)	Revolving Loan Fund (5442)	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 25,726	\$ -	\$ 39,071	\$ 64,797
Investments	890,113	-	-	890,113
Total current assets	<u>915,839</u>	<u>-</u>	<u>39,071</u>	<u>954,910</u>
Noncurrent assets:				
Notes receivable	312,964	-	-	312,964
Advance to other component unit	-	1,150,000	-	1,150,000
Total noncurrent assets	<u>312,964</u>	<u>1,150,000</u>	<u>-</u>	<u>1,462,964</u>
Total assets	<u>1,228,803</u>	<u>1,150,000</u>	<u>39,071</u>	<u>2,417,874</u>
Liabilities				
Advances from primary government	-	1,150,000	-	1,150,000
Net position, unrestricted	<u>\$ 1,228,803</u>	<u>\$ -</u>	<u>\$ 39,071</u>	<u>\$ 1,267,874</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Economic Development Corporation Component Unit

Enterprise Funds

For the Year Ended December 31, 2014

	Small Cities Block Grant (5441)	Brownfield Redevelopment Authority Loan Fund (2447)	Revolving Loan Fund (5442)	Total
Operating revenues				
Charges for services	\$ 897	\$ -	\$ -	\$ 897
Nonoperating revenues				
Interest revenue	10,931	-	-	10,931
Change in net position	11,828	-	-	11,828
Net position, beginning of year	1,216,975	-	39,071	1,256,046
Net position, end of year	\$ 1,228,803	\$ -	\$ 39,071	\$ 1,267,874

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Economic Development Corporation Component Unit

Enterprise Funds

For the Year Ended December 31, 2014

	Small Cities Block Grant (5441)	Brownfield Redevelopment Authority Loan Fund (2447)	Revolving Loan Fund (5442)	Total
Cash flows from operating activities				
Cash received on long-term leases receivable	\$ 225,768	\$ -	\$ -	\$ 225,768
Cash payments on leases receivable	(192,830)	-	-	(192,830)
Net cash provided by operating activities	32,938	-	-	32,938
Cash flows from investing activities				
Purchase of investments	(196,179)	-	-	(196,179)
Interest received	10,931	-	-	10,931
Total cash flows used in investing activities	(185,248)	-	-	(185,248)
Net change in cash and cash equivalents	(152,310)	-	-	(152,310)
Cash and cash equivalents, beginning of year	178,036	-	39,071	217,107
Cash and cash equivalents, end of year	\$ 25,726	\$ -	\$ 39,071	\$ 64,797
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ 897	\$ -	\$ -	\$ 897
Adjustments to reconcile operating income to net cash provided by operating activities:				
Notes receivable	32,041	-	-	32,041
Net cash provided by operating activities	\$ 32,938	\$ -	\$ -	\$ 32,938