

**BERKELEY COUNTY, WEST VIRGINIA**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**BERKELEY COUNTY, WEST VIRGINIA  
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**BERKELEY COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**GOVERNMENTAL FUND TYPES**

**Major Funds**

**General County  
Coal Severance Tax  
E-911 Fees**

**Nonmajor Funds**

**Special Revenue Funds**

<b>Dog and Kennel</b>	<b>General School</b>
<b>Magistrate Court</b>	<b>Worthless Check</b>
<b>Emergency Comm 911</b>	<b>Home Confinement</b>
<b>Federal Grants - Law Enforcement</b>	<b>Fiduciary</b>
<b>Project Life Saver</b>	<b>Grading Trust</b>
<b>Drug Prevention</b>	<b>Equine Protection</b>
<b>Gypsy Moth</b>	<b>Nuisance Appeal</b>
<b>Enhanced 911 3%</b>	<b>Safe &amp; Clean Agency</b>
<b>Planning Commission</b>	<b>Fire Dept Equipment</b>
<b>Assessor Valuation</b>	<b>Concealed Weapons</b>
<b>Voter's Registration</b>	<b>Special Law Enforcement Forfeiture</b>
<b>Prosecuting Attorney Forfeiture</b>	<b>COPS Universal Hiring Grant-Federal</b>
<b>Drug Task Force-Federal</b>	<b>Homeland Sec-Citizens Corp-Federal</b>
<b>Homeland Sec-Law Enforcement-Federal</b>	<b>ESPG-Federal</b>
<b>FEMA Hazard Mitigation-Federal</b>	<b>JAG Shenandoah Women's Ctr-Federal</b>
<b>Inland Port Authority-State</b>	<b>Boydville Historic Grant-Federal</b>
<b>Community Pride Grant</b>	<b>Youth Fair Grant-State</b>
<b>Panhandle Transit Grant-State</b>	<b>South Berkeley Little League-State</b>
<b>Court Security State Gant</b>	<b>Western Potomac EDA State Grant</b>
<b>CASA Tech State Grant</b>	<b>Humane Society Grant-State</b>
<b>Hazardous Mat'l Environmental Grant-State</b>	<b>South Berkeley Rec Center-State</b>
<b>War Memorial Park State Grant</b>	<b>Ambrose Park State Grant</b>
<b>Berk Jeff Criminal Justice Board</b>	<b>Berkeley Co Girls Softball</b>
<b>Friends of Norwalk State Grant</b>	<b>Law Enforcement Capital Outlay Grant</b>
<b>Waste Management State Grant</b>	

**PROPRIETARY FUND TYPE**

**Major Fund**

**Building Commission**

**FIDUCIARY FUND TYPES**

**Agency Funds**

**State  
School  
County Offices  
Other Agency**

**BERKELEY COUNTY, WEST VIRGINIA  
COUNTY OFFICIALS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>OFFICE</u>	<u>NAME</u>	<u>TERM</u>
<b><u>Elected Officials</u></b>		
<b>County Council</b>	<b>James R. Barnhart</b>	<b>01-01-13 / 12-31-18</b>
	<b>Elaine C. Mauck</b>	<b>01-01-13 / 12-31-18</b>
	<b>Anthony J. Petrucci</b>	<b>01-01-09 / 12-31-14</b>
	<b>James P. Whitacre</b>	<b>01-01-11 / 12-31-14</b>
	<b>Douglas E. Copenhagen Jr.</b>	<b>01-01-11 / 12-31-16</b>
<b>Clerk of the County Council</b>	<b>John W. Small, Jr.</b>	<b>01-01-11 / 12-31-16</b>
<b>Clerk of the Circuit Court:</b>	<b>Virginia M. Sine</b>	<b>01-01-11 / 12-31-16</b>
<b>Sheriff:</b>	<b>Kenneth M. Lemaster</b>	<b>01-01-13 / 12-31-16</b>
<b>Prosecuting Attorney:</b>	<b>Pamela Games-Neely</b>	<b>01-01-13 / 12-31-16</b>
<b>Assessor:</b>	<b>Gearl G. Raynes</b>	<b>12-22-2011 / 12-31-12</b>
<b>Assessor:</b>	<b>Larry A. Hess</b>	<b>01-01-13 / 12-31-16</b>
<b><u>Appointed</u></b>		
<b>Administrative Officer</b>	<b>Deborah E. Hammond</b>	

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

	Primary Government		Total
	Governmental Activities	Building Commission Activities	
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ 10,252,173.85	\$ 2,176.00	\$ 10,254,349.85
<b>Restricted assets</b>			
Investments	0.00	1,452,748.00	1,452,748.00
<b>Receivables, net</b>			
Taxes	1,005,002.25	0.00	1,005,002.25
Other gov't entities	0.00	0.00	0.00
<b>Capital assets net of depreciation:</b>			
Land	850,602.00	1,889,399.00	2,740,001.00
Building	1,584,627.00	29,103,991.00	30,688,618.00
Machinery and equipment	7,131,648.99	0.00	7,131,648.99
Construction in progress	0.00	8,447,285.00	8,447,285.00
Building improvements	1,318,617.00	0.00	1,318,617.00
Unamortized bond issue costs, net of amortization	0.00	896,016.00	896,016.00
<b>Total assets</b>	<b>\$ 22,142,671.09</b>	<b>\$ 41,791,615.00</b>	<b>\$ 63,934,286.09</b>
<b>LIABILITIES</b>			
<b>Current liabilities payable from current assets:</b>			
Accounts payable	\$ 286,363.09	\$ 436,882.00	\$ 723,245.09
OPEB payable	309,461.69	0.00	309,461.69
Wages and related cost	0.00	0.00	0.00
Due other gov't	0.00	0.00	0.00
Interest payable	0.00	218,304.00	218,304.00
Compensatory time	0.00	0.00	0.00
Dormant checks	4,068.31	0.00	4,068.31
Current portion of long-term debt	337,535.00	1,051,372.00	1,388,907.00
<b>Total current liabilities</b>	<b>\$ 937,428.09</b>	<b>\$ 1,706,558.00</b>	<b>\$ 2,643,986.09</b>
<b>Noncurrent liabilities:</b>			
Leases payable	1,012,605.00	0.00	1,012,605.00
Compensatory time	527,359.67	0.00	527,359.67
Long term debt	0.00	34,457,534.00	34,457,534.00
Long term debt premium	0.00	8,461.00	8,461.00
Long term debt discount	0.00	(140,206.00)	(140,206.00)
<b>Total non-current liabilities</b>	<b>1,539,964.67</b>	<b>34,325,789.00</b>	<b>34,325,789.00</b>
<b>Total Liabilities</b>	<b>\$ 2,477,392.76</b>	<b>\$ 36,032,347.00</b>	<b>\$ 36,969,775.09</b>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	\$ 9,535,354.99	\$ 4,523,549.00	\$ 14,058,903.99
Restricted	309,675.46	1,452,748.00	1,762,423.46
Assigned	1,705,176.49	0.00	1,705,176.49
Unassigned	8,115,071.39	(217,029.00)	7,898,042.39
<b>Total net position</b>	<b>\$ 19,665,278.33</b>	<b>\$ 5,759,268.00</b>	<b>\$ 25,424,546.33</b>
<b>Total liabilities and net position</b>	<b>\$ 22,142,671.09</b>	<b>\$ 41,791,615.00</b>	<b>\$ 62,394,321.42</b>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Program Revenues			Net (Expense) Revenues and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Business-type Activities	
<b>Functions / Programs</b>						
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General government	\$ 14,813,765.78	\$ 0.00	\$ 0.00	\$ (14,813,765.78)	\$ 0.00	\$ (14,813,765.78)
Public safety	9,820,646.53	4,584,435.90	909,229.56	(4,326,981.07)	0.00	(4,326,981.07)
Health and sanitation	180,269.94	0.00	0.00	(180,269.94)	0.00	(180,269.94)
Culture and recreation	1,141,344.34	0.00	0.00	(1,141,344.34)	0.00	(1,141,344.34)
Social services	103,265.00	0.00	0.00	(103,265.00)	0.00	(103,265.00)
<b>Total governmental activities</b>	<b>26,059,291.59</b>	<b>4,584,435.90</b>	<b>909,229.56</b>	<b>(20,565,626.13)</b>	<b>0.00</b>	<b>(20,565,626.13)</b>
<b>Business type activities:</b>						
Building Commission	2,315,349.00	2,519,213.00	0.00	0.00	(2,315,349.00)	(2,315,349.00)
<b>Total primary government</b>	<b>\$ 28,374,640.59</b>	<b>\$ 7,103,648.90</b>	<b>\$ 909,229.56</b>	<b>(20,565,626.13)</b>	<b>(2,315,349.00)</b>	<b>(22,880,975.13)</b>
<b>General revenues:</b>						
Ad valorem property taxes				18,265,254.60	0.00	18,265,254.60
Other taxes				2,552,734.24	0.00	2,552,734.24
Licenses and permits				201,035.00	0.00	201,035.00
Intergovernmental				0.00	12,450.00	12,450.00
Lease income				0.00	0.00	0.00
Fines and forfeitures				684,873.61	0.00	684,873.61
Unrestricted investment earnings				37,361.90	34.00	37,395.90
Miscellaneous				1,620,213.19	0.00	1,620,213.19
Transfers				2,309,385.92	0.00	2,309,385.92
<b>Total general revenues</b>				<b>25,670,858.46</b>	<b>12,484.00</b>	<b>25,683,342.46</b>
<b>Increase in net position</b>				<b>5,105,232.33</b>	<b>2,327,833.00</b>	<b>7,433,065.33</b>
<b>Net position, beginning of year</b>				<b>14,560,046.00</b>	<b>5,542,955.00</b>	<b>20,103,001.00</b>
<b>Net position - ending</b>				<b>\$ 19,665,278.33</b>	<b>\$ 7,870,788.00</b>	<b>\$ 27,536,066.33</b>

The notes to the financial statements are an integral part of these statements

**BERKELEY COUNTY, WEST VIRGINIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2013**

	Major Funds			Nonmajor Funds	Total
	General County <u>Fund 001</u>	Coal Severance Tax <u>Fund 002</u>	E-911 Fees <u>Fund 019A</u>	Governmental Funds	
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 6,536,274.82	\$ 508,017.15	\$ 1,491,906.85	\$ 1,715,975.03	\$ 10,252,173.85
<b>Receivables:</b>					
Taxes	1,005,002.25	0.00	0.00	0.00	1,005,002.25
<b>Due from:</b>					
Other funds	0.00	0.00	0.00	0.00	0.00
Other gov't entities	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<u>\$ 7,541,277.07</u>	<u>\$ 508,017.15</u>	<u>\$ 1,491,906.85</u>	<u>\$ 1,715,975.03</u>	<u>\$ 11,257,176.10</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 230,992.66	\$ 24,680.61	\$ 14,376.16	\$ 16,313.66	\$ 286,363.09
OPEB payable	265,241.00	0.00	28,252.97	15,967.72	309,461.69
Wages and benefits payable	0.00	0.00	0.00	0.00	0.00
<b>Due to:</b>					
Other gov't entities	0.00	0.00	0.00	0.00	0.00
Other funds	0.00	0.00	0.00	0.00	0.00
Dormant checks	4,068.31	0.00	0.00	0.00	4,068.31
<b>Deferred revenues:</b>					
Taxes	894,452.00	0.00	0.00	0.00	894,452.00
<b>Total liabilities</b>	<u>1,394,753.97</u>	<u>24,680.61</u>	<u>42,629.13</u>	<u>32,281.38</u>	<u>1,494,345.09</u>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	309,675.46	0.00	0.00	0.00	309,675.46
Assigned	1,705,176.49	483,336.54	1,449,277.72	1,683,693.65	5,321,484.40
Unassigned	4,131,671.15	0.00	0.00	0.00	4,131,671.15
<b>Total fund balances</b>	<u>6,146,523.10</u>	<u>483,336.54</u>	<u>1,449,277.72</u>	<u>1,683,693.65</u>	<u>9,762,831.01</u>
<b>Total liabilities and fund balances</b>	<u>\$ 7,541,277.07</u>	<u>\$ 508,017.15</u>	<u>\$ 1,491,906.85</u>	<u>\$ 1,715,975.03</u>	<u>\$ 11,257,176.10</u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2013**

Total fund balances on the governmental fund's balance sheet. \$ 9,762,831

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

Capital assets purchased in fund level statements are expensed when purchased and not reported as financial resources in the funds. In the government wide financial statements capital assets are capitalized and depreciated over their useful life. Therefore, capital assets purchased in fund level statements must be added to fund level statement at asset cost net of depreciation. This is the current value of capital assets net of depreciation as reported in the Statement of Net Position. 10,885,495

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. This is the amount of delinquent property taxes that was estimated to be collectable, but would be collected more than sixty days after the end of the fiscal year. Government wide financial statements are reported on a full accrual basis with no deferred revenues. This is the amount of taxes deferred in the fund level financial statements that is reported as revenue in the government wide financial statements. 894,452

Compensated absences are not due and payable in the current period and therefore are not reported in fund level statements. In government wide financial statement, all measurable costs are report as expenses regardless of when they may be paid. This is the gross amount of compensated absences that was calculated as payable by county government as of the end of the current fiscal year. (527,360)

Lease payments are reported in the fund level statements as current expenses when actually paid. In government wide financial statements, all future lease payments related to the purchase of capital assets are reported as debt against the capital asset value. (1,350,140)

Net position of governmental activities \$ 19,665,278

The notes to the financial statements are an integral part of this statement.



**BERKELEY COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Major Governmental Funds			Nonmajor Funds	Total
	General County <u>Fund 001</u>	Coal Severance Tax <u>Fund 002</u>	E-911 Fees <u>E-911 Fees</u>	Governmental <u>Funds</u>	Governmental <u>Funds</u>
<b>REVENUES</b>					
<b>Taxes:</b>					
Ad valorem property taxes	\$ 18,265,254.60	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,265,254.60
Other taxes	2,228,060.63	279,179.42	0.00	45,494.19	2,552,734.24
License and permits	0.00			201,035.00	201,035.00
<b>Intergovernmental:</b>					
Federal	150,950.95	0.00	0.00	272,231.76	423,182.71
State	8,610.65	0.00	0.00	477,436.20	486,046.85
Charges for services	2,099,386.01	0.00	2,231,260.54	253,789.35	4,584,435.90
Fines and forfeits	56,794.20	0.00	0.00	628,079.41	684,873.61
Interest and investment earnings	28,132.84	1,571.73	4,154.13	3,503.20	37,361.90
Miscellaneous	678,741.27	0.00	403.25	941,068.67	1,620,213.19
Transfers	2,045,500.55	89,173.10	0.00	174,712.27	2,309,385.92
<b>Total revenues</b>	<u>25,561,431.70</u>	<u>369,924.25</u>	<u>2,235,817.92</u>	<u>2,997,350.05</u>	<u>31,164,523.92</u>
<b>EXPENDITURES</b>					
General government	14,464,511.17	269,119.79	0.00	1,622,193.15	16,355,824.11
Public safety	6,856,907.63	1,912.50	1,847,178.41	1,114,647.99	9,820,646.53
Health and sanitation	180,269.94	0.00	0.00	0.00	180,269.94
Culture and recreation	1,141,344.34	0.00	0.00	0.00	1,141,344.34
Social services	103,265.00	0.00	0.00	0.00	103,265.00
Capital outlay	1,637,513.36	158,100.94	347,891.11	46,870.00	2,190,375.41
<b>Total expenditures</b>	<u>24,383,811.44</u>	<u>429,133.23</u>	<u>2,195,069.52</u>	<u>2,783,711.14</u>	<u>29,791,725.33</u>
<b>Excess of revenues (Deficit) of revenues over expenditures</b>	1,177,620.26	(59,208.98)	40,748.40	213,638.91	1,372,798.59
<b>FUND BALANCES:</b>					
Fund balances - beginning	<u>4,968,902.84</u>	<u>542,545.52</u>	<u>1,408,529.32</u>	<u>1,470,054.74</u>	<u>8,390,032.42</u>
Fund balances - ending	<u>\$ 6,146,523.10</u>	<u>\$ 483,336.54</u>	<u>\$ 1,449,277.72</u>	<u>\$ 1,683,693.65</u>	<u>\$ 9,762,831.01</u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO**  
**THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Net change in fund balances - total governmental funds.	\$ 1,372,798.59
 Amounts reported for governmental activities in the statement of revenues, expenses and changes in net position are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of revenues, expenses and changes in net position, the cost of those assets are capitalized and depreciated over their estimated useful lives and reported as depreciation expense in the government wide financials. This is the amount of depreciation that was charged as an expense to the different governmental activities for the current fiscal year	(1,435,567.00)
Governmental funds report capital outlay as expenditures. However, in the statement of revenues, expenses and changes in net position, the cost of those assets are capitalized and depreciated over their estimated useful lives. This is the amount reported as expenditures for capital assets in the current fiscal year.	994,130.00
Compensated absences liability is not reported in the governmental funds because it does not require the use of current resources. However, the liability for compensated absences are accrued in the government wide financial statements on a year to year basis. This is the amount of compensated absences for annual leave accrued as an expense in the current fiscal year as an expense in the government wide financial statements.	60,123.00
Lease payments are expensed when paid in fund level financial statements. However, assets obtained through a lease purchase agreement are capitalized and depreciated in the government wide financial statements. This is the gross amount of lease payments, including interest, that were expensed in the current fiscal year.	360,511.00
Certain revenues are not available to fund current year expenditures and therefore are deferred in the fund level financial statements. However, all measurable revenues are accrued in the government wide financial statements from year to year. This is the amount accrued taxes increased in the government wide financial statements in the current fiscal year.	<u>894,452.00</u>
Change in net position of governmental activities	<u><u>\$ 5,105,232.33</u></u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>Modified</u> <u>Accrual Basis</u>	<u>Adjustments</u> <u>Budget</u> <u>Basis</u>	<u>Actual</u> <u>Amounts</u> <u>Budget</u> <u>Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem property	\$ 18,458,212	\$ 18,458,212	\$ 18,265,255	\$ 0	\$ 18,265,255	\$ (192,957)
Other taxes	1,956,489	2,499,831	2,228,061	0	2,228,061	(271,770)
<b>Intergovernmental:</b>						
Federal	20,000	120,542	150,951	0	150,951	30,409
State	0	0	8,611	0	8,611	8,611
Charges for services	1,576,229	1,543,500	2,099,386	0	2,099,386	555,886
Fines and forfeits	332,087	332,087	56,794	0	56,794	(275,293)
Interest	60,862	23,116	28,133	0	28,133	5,017
Miscellaneous	570,533	1,581,383	678,741	0	678,741	(902,642)
Transfers	442,296	452,296	2,045,501	0	2,045,501	1,593,205
<b>Total revenues</b>	<b>23,416,708</b>	<b>25,010,967</b>	<b>25,561,432</b>	<b>0</b>	<b>25,561,432</b>	<b>550,465</b>
<b>EXPENDITURES</b>						
General government	15,716,535	17,003,512	14,464,511	0	14,464,511	2,539,001
Public safety	7,459,277	7,631,805	6,856,908	0	6,856,908	774,897
Health and sanitation	211,431	211,486	180,270	0	180,270	31,216
Culture and recreation	1,201,185	1,201,185	1,141,344	0	1,141,344	59,841
Social services	104,765	104,765	103,265	0	103,265	1,500
Capital projects	223,515	2,559,821	1,637,513	0	1,637,513	922,308
<b>Total expenditures</b>	<b>24,916,708</b>	<b>28,712,574</b>	<b>24,383,811</b>	<b>0</b>	<b>24,383,811</b>	<b>4,328,763</b>
(Deficiency) of revenues over expenditures	(1,500,000)	(3,701,607)	1,177,620	0	1,177,620	4,879,227
Fund balances - beginning	1,500,000	3,701,607	4,968,903	0	4,968,903	1,267,296
Fund balances - ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,146,523</u>	<u>\$ 0</u>	<u>\$ 6,146,523</u>	<u>\$ 6,146,523</u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original</u>	<u>Final Budget</u>	<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>						
<b>Taxes:</b>						
Coal severance tax	\$ 295,808	\$ 295,808	279,179	\$ 0	\$ 279,179	\$ (16,629)
Interest and investment	1,500	1,500	1,572	0	1,572	72
Reimbursement transfers	<u>0</u>	<u>0</u>	<u>89,173</u>	<u>0</u>	<u>89,173</u>	<u>89,173</u>
<b>Total revenues</b>	<u>297,308</u>	<u>297,308</u>	<u>369,924</u>	<u>0</u>	<u>369,924</u>	<u>72,616</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
General government	212,917	499,973	269,120	0	269,120	230,853
Public Safety	56,391	66,391	1,913	0	1,913	64,479
Capital outlay	<u>28,000</u>	<u>228,000</u>	<u>158,101</u>	<u>0</u>	<u>158,101</u>	<u>69,899</u>
<b>Total expenditures</b>	<u>297,308</u>	<u>794,364</u>	<u>429,133</u>	<u>0</u>	<u>429,133</u>	<u>365,231</u>
Excess (deficiency) of revenues over (under) expenditures	0	(497,056)	(59,209)	0	(59,209)	437,847
Fund balances - beginning	<u>0.00</u>	<u>497,056</u>	<u>542,546</u>	<u>0</u>	<u>542,546</u>	<u>45,490</u>
Fund balances - ending	<u>\$ 0.00</u>	<u>\$ 0</u>	<u>\$ 483,337</u>	<u>\$ 0</u>	<u>\$ 483,337</u>	<u>\$ 483,337</u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2013**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>978,275.74</u>
<b>LIABILITIES</b>	
Due to other governments and other parties	\$ <u>978,275.74</u>
Net Assets	<u><u>0.00</u></u>

The notes to the financial statements are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Except as noted, the accounting policies of Berkeley County, West Virginia conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

Berkeley County is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Council, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Council is the legislative body for the government, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenue sources. The County Clerk's office maintains the accounting system for the county's operations. The operations of the County as a whole, however, including all the Constitutional offices have been combined in these financial statements.

The services provided by the government and accounted for within these financial statements include law enforcement for unincorporated areas of the county, health and social services, cultural and recreational programs, and other governmental services.

The accompanying financial statements present the government and its component unit as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue and be sued and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

*Blended Component Unit*

The entity below is legally separate from the County and meets Generally Accepted Accounting Principles criteria for component units. This entity is blended with the primary government because they provide services entirely or almost entirely to the County.

The Berkeley County Building Commission serves the citizens of Berkeley County, and is governed by a board comprised of five board members appointed by the County Council for a term of five years each. The Building Commission acquires property and debt on behalf of the County. The Building Commission is reported as an enterprise fund. Complete financial statements of the Berkeley County Building Commission can be obtained at the County's administrative offices.

*Discretely presented Component Units*

Although required by generally accepted accounting principles, the County has elected not to include other discretely presented component units in these financial statements. The effects of this exclusion has not been determined.

*Related Organizations*

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*Name of Organizations:*

Eastern WV Regional Airport  
Berkeley County Emergency Ambulance Authority  
Berkeley County Senior Services  
Berkeley County Building Code Appeals Board  
Berkeley County Building Permit Advisory Committee  
Berkeley County Central Dispatch Advisory Committee  
Berkeley County Deputy Sheriff's Civil Service Commission  
Martinsburg-Berkeley County Convention and Visitor's Center  
Berkeley County Development Authority  
Berkeley County Eastern Panhandle Inland Port Coalition  
Berkeley County Emergency Food and Shelter  
Berkeley County Emergency Services Advisory Council  
WVU Extension Service  
Berkeley County Fiduciary Commissions  
Berkeley County Fire Service Board  
Berkeley County Health Dept.  
Historic Landmark Commission  
Martinsburg-Berkeley County Recreation Board  
NEREMS, INC  
Pan Tran Board of Directors  
Berkeley County Planning Commission  
Potomac Headwaters RC&D Council  
Berkeley County Public Service Sewer District  
Metropolitan Planning Organization (MPO)  
Work Force Investment Board (WIB)  
Berkeley County Public Service Water District  
Eastern Panhandle Regional Planning & Development Council Regional 9  
Safe and Clean County Enforcement Agency  
Berkeley County Solid Waste Authority  
Berkeley County Board of Zoning Appeals  
Berkeley County Roundhouse Authority  
Berkeley County Farmland Preservation Board (BCFPB)  
Berkeley County Sheriff's Advisory Committee  
Berkeley County Dog Nuisance Appeal Board  
Regional Water Resources Policy Committee (RWRPC)  
WV Eastern Panhandle Transportation Authority  
Local Emergency Planning Committee  
Clean Air Task Force  
Homeland Security  
Eastern Panhandle Home Consortium Council  
Jefferson/Berkeley Community Criminal Justice Board  
Public Defender Corporation  
Berkeley County Public Library

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and certain 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 are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items 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. Combining financial statements for the non-major governmental funds are included as supplementary information.

**C. 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 a 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 and collectable. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criteria is met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.



**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*The government reports the following major governmental funds:*

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

Coal Severance Tax Fund; this is a special revenue fund and accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

E-911 Fee Fund; this is a special revenue fund and accounts for revenues and expenditures for fees charged to phone customer and remitted by the phone company to the county. Expenditures from this fund are restricted to those cost authorized and allowed by the Public Service Commission.

Additionally, the government reports the following fund types:

Special Revenue Funds: these funds account for revenues and expenditures that are restricted due to the nature of the revenue source. The funds are created based on State Code Authorization and purpose, or may be created for the control of special funding from outside sources or government grants. A fund may remain active for several years or may be used one time to facilitate control over specific funding.

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Berkeley County, West Virginia holds for others in an agency capacity.

Berkeley County, West Virginia follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with GASB Pronouncements in both the government-wide and proprietary fund financial statements.

*The government reports the following major component unit:*

Berkeley County Building Commission: this component unit arranges for debt service funding and the acquisition of large dollar capital assets and capital improvements needed by county government. The legally separate entity leases these facilities to the primary government in accordance with lease agreements which mirror the securing debt requirements. The intergovernmental lease agreements between the County and the Building Council were eliminated in these financials statements. The board promulgates rules and regulations governing the usage and maintenance of the facilities. This component unit records its financial activities on the Proprietary Fund Basis of Accounting.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Berkeley County Building Commission, a blended component unit, is charges to customers for services. Operating expenses for the enterprise fund include the cost of services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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D. Assets, Liabilities, and Net Assets or Equity

1. *Deposits and Investments*

Berkeley County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of less than three months from the date of acquisition. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County reports its investments at fair value, except for non-participating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is determined by quoted market prices.

Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Managed funds related to the retirement systems not listed on an established market are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of underlying securities. Cash deposits are reported at carrying amount which reasonably estimates fair value. The composition of investments and fair values are presented in Note IV.A.

State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit (which mature in less than one year), general and direct obligations of the state of West Virginia; obligations of the federal mortgage association; indebtedness secured by first lien deed of trusts for property situated within this state if the payment is substantially insured or guaranteed by the federal government; pooled mortgage trusts (subject to limitations); indebtedness of any private corporation that is properly graded as in the top two or three highest rating grades; interest earning deposits which are fully insured or collateralized; and mutual funds registered with S.E.C. which have fund assets over three hundred million dollars.

2. *Receivables and Payables*

*Interfund Transactions*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" and are considered current. Any residual balance outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*Property Tax Receivable*

Property taxes receivable were estimated to be \$1,005,002; this amount is net of an allowance for uncollectibles and represents approximately 89% percent of the property taxes outstanding at June 30, 2013.

All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day of the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents); On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2013, were as follows:

Class of Property	Assessed Valuation For <u>Tax Purposes</u>	Current Expense <u>Per \$100</u>
Class I	\$ 0	13.90 Cents
Class II	\$ 2,729,681,012	27.80 Cents
Class III	\$ 1,447,100,540	55.60 Cents
Class IV	\$ 440,192,686	55.60 Cents

3. Inventories and Prepaid Items

There are no material inventories maintained; therefore they do not appear on the financial statements.

4. Restricted Assets

Certain assets of the Berkeley County Building Commission are classified as restricted assets because their use is restricted by bond agreements.

The "regular" account is used to segregate resources accumulated for debt service payments over the next twelve months.

The "reserve" account is used to report resources set aside to make up potential future deficiencies in the regular account.

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*5. Capital Assets and Depreciation*

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost as stated below and having a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds during the same period. The County capitalized \$261,557 of interest expense, net of \$91,846.73 of interest income, for the year ended June 30, 2013.

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	Capitalize only
Land improvement	20 to 30 years	65,000
Building	40 years	59,000
Building improvements	20 to 25 years	65,000
Construction in progress	not applicable	Capitalize only
Equipment	5 to 10 years	10,000
Vehicles	5 to 10 years	15,000

*6. Compensated Absences*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements in accordance with GASB Statement No. 16, Accounting for Compensated Absences. Vacation and sick leave benefits are accrued on a calendar year beginning January 1, and ending December 31. Sick leave benefits are accrued at the rate of one and one half days per month and an unlimited amount of sick leave benefits can be carried forward to the following calendar year. Employees earn vacation benefits based on the years of service as follows and no more than 30 days of accrued annual leave can be carried forward to the following calendar year:

<u>Years of Service</u>	<u>Vacation Benefits per Month</u>
0 to 5	1.25 days
5 to 10	1.50 days
10 to 15	1.75 days
15 and over	2.00 days

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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When a permanent full time employee terminates employment with the county or retires, the employee has the option of receiving payment at current salary rate for any unused accrued vacation days, but no payment is made for unused sick leave. If the employee is actually retiring, the employee has the option of applying accrued vacation and sick leave days for additional service time for retirement. If the employee is not retiring and terminates employment with the county for other reasons and has the option of re-employment at a later date, any unused sick leave would be reinstated if re-employment occurred within two year of the employee's termination of employment with the county. The changes that occurred in the county's compensated absences liability for the last two fiscal years is as follows:

Liability classification	<u>FYE 6/30/12</u>	<u>FYE 6/30/13</u>	<u>Decrease</u>
Annual Leave	\$ 587,483	\$ 527,360	\$ (60,123)

**7. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, 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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

**8. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Restrictions, if any, would be classified as follows:

*Nonspendable fund balance:*

Amounts that are not in a spendable form, such as inventory, or are required to be maintained intact, such as the corpus of an endowment fund.

*Restricted fund balance:*

Amounts restricted to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

*Committed fund balance:*

Amounts constrained to specific purposes by the government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint.

*Assigned fund balance:*

Amounts the government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

*Unassigned fund balance:*

Amounts that are available for any purpose; these amounts are reported only in the general fund.

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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9. *Change in Accounting Principle*

Effective July 1, 2012, the County implemented the provisions of Governmental Accounting Standards Board Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement identifies net position as the residual of all other elements presented in a statement of financial position. This Statement also amends the net asset reporting requirements in GASB Statement 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

10. *Estimates*

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position as of June 30, 2013.

The governmental fund balance sheet includes a reconciliation between fund balance total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. The details of this \$6,314,730 difference are as follows:

Total fund balances for governmental funds	\$	9,762,831
Total capital asset values net of depreciation not reported in fund level statements	\$	10,885,495
Total property tax revenue accrued as revenue in the government wide financial statements but deferred in the fund level financial statements.		894,452
Total compensated absence liability at the end of the fiscal year.		(527,360)
Total equipment lease liability at the end of the fiscal year.		<u>(1,350,140)</u>
Net adjustment to increase fund level ending fund balances to ending net position of government activities:	\$	<u>9,902,447</u> <u>9,902,447</u>
Net position of governmental activities	\$	<u><u>19,665,278</u></u>

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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B. Explanation of Certain Differences Between the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Revenues, Expenses and Changes in Net Position

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of revenues, expenses and changes in net position. The details of this difference are as follows:

Net change in fund balance in fund level financial statement	\$ 1,372,798.59
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Total current year depreciation expense reported in the statement of revenues, expenses and changes in net position exceeded current asset additions in the current year by this amount.	(441,437.00)
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Any change in the compensated absence liability at the end of the fiscal year is reported as an increase or decrease of the accrued cost reported in the statement of revenues, expenses and changes in net position, but is not reported in fund level statements because it does not require the use of current resources. During the current fiscal year, the future liability for compensated absences increased this amount.	60,123.00
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Lease payments are expensed when paid in fund level statements. However, assets obtained through a lease purchase agreement are capitalized and depreciated in government wide financial statements. This is the gross amount of lease payments that were expensed in the current fiscal year.	360,511.00
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Any change in the amount of property taxes deferred in the fund level statements at the end of the fiscal year is reported as an increase or decrease of property tax revenue in the statement of revenues, expenses and changes in net position. This is the amount that deferred property taxes increased in the current fiscal year in the fund level statements and was accrued as revenue in the statement of revenues, expenses and changes in net position.	894,452.00
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Net adjustment to decrease net change in fund balance-total governmental funds to arrive at changes in net position of governmental activities	\$ <u>2,246,447.59</u>
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**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

Berkeley County, West Virginia prepares its budget on the cash basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for both the General and Coal Severance Tax Funds.

Prior to March 2nd of each year, the various elected officials submit to the County Council proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the County Council prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The County Council then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

Encumbrance accounting is employed as an extension of the formal budgetary process. Encumbrances (e.g. purchase orders, contracts) are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Interest Rate Risk:

Interest rate risk is the risk that changes in interest rates demanded by the market will adversely affect the value of an investment. The government does not have a policy on interest rate risk.

Credit Risk:

Credit risk is the risk that the issuer will not fulfill its obligation to the holder of the investment. The government does not have a policy for credit risk in addition to state regulations.

Concentration of Credit Risk:

Concentration of credit risk is the risk of loss attributed to magnitude of an entity's investment in a single issuer. The government does not have a policy for concentration of credit risk. In accordance with GASB Statement No. 40, "Deposits and Investment Risk Disclosure" requires disclosure when the investment in any one issuer equals or exceeds 5% of the total amount of investments.



**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Custodial Credit Risk - Deposits

Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County does not have a deposit policy for custodial credit risk; however, WV State Code 7-6-2 requires the county Council to request and approve a bond with good and sufficient sureties payable to the State of West Virginia, in a sum as the county Council shall direct, and which may not be less than the maximum sum that is deposited in the depository at any one time. As of June 30, 2013, the County reported deposits of \$10,252,173; of the bank balance, \$250,000 was covered by Federal Depository Insurance. The remaining balance of \$10,002,173 was collateralized by one or more "Irrevocable Standby Letters of Credit" issued by Federal Home Loan Bank of Pittsburgh, PA. for it's member MVB Bank, Inc., the County's Depository.

B. Receivables

Receivables at year end for the government's individual major funds and non-major, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>
Receivables:	
Taxes, net	\$ 1,005,002
	\$ 1,005,002
Net Total Receivables	

Governmental funds reports deferred revenues in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Deferred tax revenue (General Fund)	\$ 894,452.00
	\$ 894,452.00

C. Capital Assets

*Primary Government:*

	<u>Beginning Balance 07/01/2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance 06/30/2013</u>
Current changes in capital assets and accumulated depreciation:				
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 850,602	\$ 0	\$ 0	\$ 850,602
Capital assets being depreciated:				
Buildings	346,387	0	0	346,387
Improvements	1,780,561	0	0	1,780,561
Equipment	9,844,992	0	0	9,844,992
Total assets being depreciated	11,971,940	994,130	0	12,966,070
Less: Total accumulated depreciation	7,905,158	1,435,567	0	9,340,725
Total capital assets being depreciated, net	4,066,782	(1,435,567)	0	2,631,215
Governmental activities capital assets, net	\$ 4,917,384	\$ (1,435,567)	\$ 0	\$ 3,481,817

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Depreciation expense was charged to governmental activities of the primary government as follows:

Governmental activities:

General government	\$ 1,165,856
Public safety	241,395
Health and sanitation	5,423
Culture and recreation	21,933
Social services	<u>960</u>
Total depreciation expense-governmental activities	<u>\$ 1,435,567</u>

*Blended Component Unit - Berkeley County Building Commission*

Current changes in capital assets and accumulated depreciation:

	Beginning Balance <u>07/01/2012</u>	Increases	Decreases	Ending Balance <u>06/30/2013</u>
Capital assets:				
Land	\$ 1,889,399	\$ -	\$ -	\$ 1,889,399
Building improvements and equipment	34,756,527	-	-	34,756,527
Construct. in progress-capitalized interest	261,557	191,501	-	453,058
Construction in progress	<u>6,448,952</u>	<u>1,545,275</u>	<u>-</u>	<u>7,994,227</u>
Total capital assets	<u>43,356,435</u>	<u>1,736,776</u>	<u>-</u>	<u>45,093,211</u>

Changes in capital assets net of depreciation:	Beginning Balance <u>07/01/2012</u>	Prior years <u>Prior years</u>	Current year <u>Current year</u>	Ending Balance <u>06/30/2013</u>
Land	1,889,399	-	-	1,889,399
Building improvements and equipment	34,756,527	4,777,753	874,783	29,103,991
Construction work in progress-capitalized interest	453,058	-	-	261,557
Construction in progress	<u>7,994,227</u>	<u>-</u>	<u>-</u>	<u>6,448,952</u>
Total capital assets being depreciated, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Business-type activities capital assets, net	<u>\$ 45,093,211</u>	<u>\$ -</u>	<u>\$ 874,783</u>	<u>\$ 45,093,211</u>

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Depreciation expense was charged to functions/programs of the blended component unit as follows:

Business-type activities:	
Berkeley County Building Commission	\$ <u>874,783</u>
Total depreciation expense-business-type activities	\$ <u>874,783</u>

D. Long-Term Debt

*Governmental activities:*

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of machinery and equipment for its General Fund. These lease agreements qualify as capital assets for accounting purposes, and, therefore they are reported at the present value of future minimum lease payments.

The total of principal and interest due on Leases during future years are as follow:

Due in fiscal year ending June 30, 2014	337,535
Due in fiscal year ending June 30, 2015	337,535
Due in fiscal year ending June 30, 2016	337,535
Due in fiscal year ending June 30, 2017	<u>58,225</u>
Total minimum lease payments	1,070,830
Less amount representing interest	<u>168,768</u>
Present value of minimum lease payments	\$ <u>902,062</u>

*Changes in General Long-Term Liabilities, Governmental Activities:*

	Beginning Balances <u>07/01/2012</u>	Current <u>Additions</u>	Current <u>Reductions</u>	Ending Balance <u>06/30/2013</u>	Due Within <u>One Year</u>
Capital leases	\$ 986,491	\$ 0	\$ (84,429)	\$ 902,062	\$ 337,535
Net pension obligation	309,452	0	0	309,452	0
Annual Leave	<u>587,483</u>	<u>0</u>	<u>(60,123)</u>	<u>527,360</u>	<u>0</u>
Governmental activities					
Long-term liabilities	\$ <u>1,924,517</u>	\$ <u>0</u>	\$ <u>(144,552)</u>	\$ <u>1,780,329</u>	\$ <u>337,535</u>

**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*Building Commission, a Blended Component Unit General Revenue Bonds*

The Building Commission had the following long-term debt outstanding at June 30, 2013:

1 Series 2004A general revenue bonds, original face value of \$9,995,000, with interest payable in semi annual installments, and principal payable in annual installments, beginning December 1, 2004, at 1.45% increasing to 4.95% interest and concluding December 1, 2031, issued to refinance a \$9,995,000 general revenue bond and to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	7,975,000
2 Series 2004B general revenue bonds, original face value of \$9,000,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning March 1, 2005 at 3.75% and increasing to 5% interest and concluding September 1, 2034, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	7,600,000
3 Series 2005 general revenue bonds, original face value of \$9,000,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning December 1, 2005 at 3.25% and increasing to 5.55% interest and concluding December 1, 2035, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	8,465,000
4 Series 2006 general revenue bonds, original face value of \$5,300,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning in 2007 at 4.77% and concluding 2037, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	4,695,000
5 Series 2009 lease revenue bonds, original face value of \$1,500,000 with interest payable in semi annual installments, and principal payable in annual installments, beginning December 2010 at 4.75% increasing to 5.50% interest and concluding December 1, 2029, issued to provide funding for the building known as the Blueridge Outlet Center.	1,350,000
6 Series 2011 lease revenue bond, in the principal amount not to exceed, \$5,500,000 with interest payable monthly at an annual interest rate of 4.56 beginning September 1, 2011 until September 1, 2012 concluding September 1, 2041. The bond refunded Series 2007 bond and provided financing of Public Safety Building.	5,423,907
Total long term debt	\$ 35,508,907

The total of principal and interest due on bonds during the next five years and in subsequent five-year periods is as

	Blended Component Unit Activities		
	Principal	Interest	Total
Due in fiscal year ending June 30, 2014	\$ 1,051,372	\$ 1,525,995	\$ 2,577,367
Due in fiscal year ending June 30, 2015	1,091,929	1,486,656	2,578,585
Due in fiscal year ending June 30, 2016	1,132,671	1,444,846	2,577,517
Due in fiscal year ending June 30, 2017	1,173,606	1,400,884	2,574,490
Due in fiscal year ending June 30, 2018	1,229,738	1,353,146	2,582,884
Due in fiscal year ending June 30, 2019-2023	6,928,092	5,942,143	12,870,235
Due in fiscal year ending June 30, 2024-2028	8,580,217	4,262,602	12,842,819
Due in fiscal year ending June 30, 2029-2033	9,680,751	2,129,289	11,810,040
Due in fiscal year ending June 30, 2034-2037	4,640,531	340,996	4,981,527
Totals	\$ 35,508,907	\$ 19,886,557	\$ 55,395,464

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*Changes in General Long-Term Liabilities, Building Commission-Blended Component Units*

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds Payable	\$ 34,199,832	\$ 2,240,168	\$ (931,093)	\$ 35,508,907	\$ 1,051,372
Total bonds payable	<u>34,199,832</u>	<u>2,240,168</u>	<u>(931,093)</u>	<u>35,508,907</u>	<u>1,051,372</u>

V. Other Information

A Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government is insured with the West Virginia Counties Group, Self Insurance Risk Pool (WVCoRP).

B Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government's counsel, as of June 30, 2013, was not aware of pending or threatened litigation that would have a material effect on the financial condition of the government if judgment was rendered against the county.

C Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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**D Other Post Employment Benefits (OPEB)**

The OPEB Liability reported in the fund level and government-wide financial statements is based on the most recent Actuarial Study performed for the County. Detailed information on the basis of the Actuarial Study and the County Council Policies considered in the review can be obtained from the Berkeley County Council Offices responsible for determining future OPEB Liability Estimates.

The government does not provide post retirement health benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

**VI. Employee Retirement Systems and Plans**

*A.1 Plan Descriptions, Contribution Information and Funding Policies*

Public Employee Retirement System (PERS)

Berkeley County, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of general county employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriations, as necessary.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate:	All full-time county employees, except Deputy Sheriffs who are covered by other pension plans
Authority establishing contributions, obligations, and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	14.00%
Period required to vest	Five Years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion	No
Provisions for:	
Cost of Living	No
Death	Yes

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*A.2 Trend Information*

Public Employees' Retirement System (PERS)

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2013	\$ 1,332,357	100%
2012	\$ 1,355,596	100%
2011	\$ 1,159,585	100%
2010	\$ 1,027,347	100%
2009	\$ 997,884	100%

PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 MacCorkle Ave. S. E., Charleston, WV 25314.

*B.1 Plan Descriptions, Contribution Information and Funding Policies*

West Virginia Deputy Sheriff Retirement System (WVDRS)

Berkeley County, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of deputy sheriff employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, fees for certain reports generated by the sheriff's offices and state appropriations, as necessary.

Eligibility to participate:

West Virginia Deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.

Authority establishing contributions, obligations, and benefit provisions:

State Statute

Funding policy and contributions :

Plan member's contribution rate	8.50%
County's contribution rate	13.00%

Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code.

Period required to vest: Five years

Benefits and eligibility for distribution:

A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.

Deferred retirement option:

No deferred retirement option is available.

Provisions for cost of living adjustments or death benefits:

This plan has no provisions for cost of living adjustments. There are provisions for death benefits.

**BERKELEY COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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*B.2 Trend Information*

West Virginia Deputy Sheriff Retirement System (WVDRS)

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2013	\$ 485,311	100%
2012	\$ 496,596	100%
2011	\$ 420,076	100%
2010	\$ 403,772	100%
2009	\$ 410,714	100%

WVDRS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the West Virginia Deputy Sheriff Retirement System, 4101 MacCorkle Avenue, S. E., Charleston, WV 25314.



***SUPPLEMENTARY INFORMATION***

**BERKELEY COUNTY, WEST VIRGINIA**  
**SCHEDULE OF COMBINING BALANCE SHEETS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2013**

	<b>Dog and Kennel Fund 003</b>	<b>General School Fund 004</b>	<b>Magistrate Court Fund 005</b>	<b>Worthless Check Fund 006</b>	<b>Emergency Comm 911 Fund 007</b>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 3,947.08	\$ 1,580.67	\$ 0.00	\$ 9,683.19	\$ 66,461.57
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 3,947.08</b>	<b>\$ 1,580.67</b>	<b>\$ 0.00</b>	<b>\$ 9,683.19</b>	<b>\$ 66,461.57</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 880.94	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>880.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	3,066.14	1,580.67	0.00	9,683.19	66,461.57
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>3,066.14</b>	<b>1,580.67</b>	<b>0.00</b>	<b>9,683.19</b>	<b>66,461.57</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,947.08</b>	<b>\$ 1,580.67</b>	<b>\$ 0.00</b>	<b>\$ 9,683.19</b>	<b>\$ 66,461.57</b>

The notes to the financial statements are an integral part of this statement.

	<u>Home Confinement Fund 008</u>	<u>Federal Grants L/E Fund 009</u>	<u>Fiduciary Fund 016</u>	<u>Project Life Saver Fund 020P</u>	<u>Grading Trust Fund 021B</u>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 7,043.98	\$ 159,929.52	\$ 17,654.48	\$ 2,478.24	\$ 86,120.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 7,043.98</b>	<b>\$ 159,929.52</b>	<b>\$ 17,654.48</b>	<b>\$ 2,478.24</b>	<b>\$ 86,120.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 4,033.20	\$ 0.00	\$ 1,271.30	\$ 911.88	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>4,033.20</b>	<b>0.00</b>	<b>1,271.30</b>	<b>911.88</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	3,010.78	159,929.52	16,383.18	1,566.36	86,120.00
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>3,010.78</b>	<b>159,929.52</b>	<b>16,383.18</b>	<b>1,566.36</b>	<b>86,120.00</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,043.98</b>	<b>\$ 159,929.52</b>	<b>\$ 17,654.48</b>	<b>\$ 2,478.24</b>	<b>\$ 86,120.00</b>

	<u>Drug Prevention Fund 022C</u>	<u>Equine Protection Fund 023B</u>	<u>Gypsy Moth Fund 025</u>	<u>Nuisance Appeal Fund 026A</u>	<u>Enhanced 911 3% Fund 037</u>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 6,500.00	\$ 5,627.78	\$ 30,984.23	\$ 0.00	\$ 282,734.38
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total assets</b>	<b><u>\$ 6,500.00</u></b>	<b><u>\$ 5,627.78</u></b>	<b><u>\$ 30,984.23</u></b>	<b><u>\$ 0.00</u></b>	<b><u>\$ 282,734.38</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	6,500.00	5,627.78	30,984.23	0.00	282,734.38
Unassigned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total fund balances</b>	<b><u>6,500.00</u></b>	<b><u>5,627.78</u></b>	<b><u>30,984.23</u></b>	<b><u>0.00</u></b>	<b><u>282,734.38</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 6,500.00</u></b>	<b><u>\$ 5,627.78</u></b>	<b><u>\$ 30,984.23</u></b>	<b><u>\$ 0.00</u></b>	<b><u>\$ 282,734.38</u></b>

	<u>Safe &amp; Clean Agency Fund 038</u>	<u>Planning Commission Fund 053</u>	<u>Fire Dept Equipment Fund 055</u>	<u>Assessor Valuation Fund 056</u>	<u>Concealed Weapons Fund 059</u>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 31,550.00	\$ 252,712.24	\$ 1,492.78	\$ 322,919.54	\$ 133,084.69
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ <u>31,550.00</u></b>	<b>\$ <u>252,712.24</u></b>	<b>\$ <u>1,492.78</u></b>	<b>\$ <u>322,919.54</u></b>	<b>\$ <u>133,084.69</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,561.63	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	15,967.72	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,529.35</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	31,550.00	252,712.24	1,492.78	299,390.19	133,084.69
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b><u>31,550.00</u></b>	<b><u>252,712.24</u></b>	<b><u>1,492.78</u></b>	<b><u>299,390.19</u></b>	<b><u>133,084.69</u></b>
<b>Total liabilities and fund balances</b>	<b>\$ <u>31,550.00</u></b>	<b>\$ <u>252,712.24</u></b>	<b>\$ <u>1,492.78</u></b>	<b>\$ <u>322,919.54</u></b>	<b>\$ <u>133,084.69</u></b>

+

	<u>Voter's Registration Fund 063</u>	<u>Special Law Enforcement Forfeiture Fund 073</u>	<u>Prosecuting Attorney Forfeiture Fund 074</u>	<u>Universal Hiring Federal Grant Fund 100</u>	<u>Drug Task Force Federal Grant Fund 101</u>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 858.41	\$ 29,318.08	\$ 51,792.16	\$ 2,874.24	\$ 37,874.43
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total assets</b>	<b><u>\$ 858.41</u></b>	<b><u>\$ 29,318.08</u></b>	<b><u>\$ 51,792.16</u></b>	<b><u>\$ 2,874.24</u></b>	<b><u>\$ 37,874.43</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 698.78	\$ 955.93	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	<b><u>0.00</u></b>	<b><u>698.78</u></b>	<b><u>955.93</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	858.41	28,619.30	50,836.23	2,874.24	37,874.43
Unassigned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total fund balances</b>	<b><u>858.41</u></b>	<b><u>28,619.30</u></b>	<b><u>50,836.23</u></b>	<b><u>2,874.24</u></b>	<b><u>37,874.43</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 858.41</u></b>	<b><u>\$ 29,318.08</u></b>	<b><u>\$ 51,792.16</u></b>	<b><u>\$ 2,874.24</u></b>	<b><u>\$ 37,874.43</u></b>

	<b>Homeland Security Citizens Corp Federal Grant Fund 102</b>	<b>Homeland Security-Law Enforcement Federal Grant Fund 108</b>	<b>ESPG Federal Grant Fund 113</b>	<b>FEMA Hazard Mitigation Federal Grant Fund 120</b>	<b>JAG Shenandoah Women's Ctr Federal Grant Fund 127</b>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 10,827.77	\$ 0.00	\$ 937.53	\$ 103,103.59	\$ 0.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 10,827.77</b>	<b>\$ 0.00</b>	<b>\$ 937.53</b>	<b>\$ 103,103.59</b>	<b>\$ 0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	10,827.77	0.00	937.53	103,103.59	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>10,827.77</b>	<b>0.00</b>	<b>937.53</b>	<b>103,103.59</b>	<b>0.00</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,827.77</b>	<b>\$ 0.00</b>	<b>\$ 937.53</b>	<b>\$ 103,103.59</b>	<b>\$ 0.00</b>

	<b>Inland Port Authority State Grant Fund 150</b>	<b>Boydville Historic Grant Federal Grant Fund 128</b>	<b>Community Pride Grant Fund 152</b>	<b>Youth Fair State Grant Fund 153</b>	<b>Panhandle Transit State Grant Fund 156</b>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 0.00	\$ 2,571.00	\$ 0.00	\$ 0.00	\$ 0.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 0.00</b>	<b>\$ 2,571.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	2,571.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>0.00</b>	<b>2,571.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total liabilities and fund balances</b>	<b>\$ 0.00</b>	<b>\$ 2,571.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>



	<b>So Berk Little League State Grant Fund 163</b>	<b>Court Security State Grant Fund 166</b>	<b>Western Potomac EDA State Grant Fund 168</b>	<b>CASA Tech State Grant Fund 169</b>	<b>Humane Society State Grant Fund 170</b>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total assets</b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total fund balances</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Total liabilities and fund balances</b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>	<b>\$ <u>0.00</u></b>

	<b>Hazardous Mat'l Enviro. Prot. Grant State Grant Fund 172</b>	<b>So Berk Rec Center State Grant Fund 178</b>	<b>War Memorial Park State Grant Fund 185</b>	<b>Ambrose Park State Grant Fund 186</b>	<b>Bk.-Jeff Criminal Justice Board Fund 187</b>
<b>ASSETS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 2,840.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,410.96
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 2,840.16</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 44,410.96</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances:</b>					
Restricted	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	2,840.16	0.00	0.00	0.00	44,410.96
Unassigned	0.00	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>2,840.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,410.96</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,840.16</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 44,410.96</b>

	Berkeley Co. Girls Softball State Grant Fund 189	Friends of Norwalk State Grant Fund 193	Law Enforcement Capital Outlay State Grant Fund 200	Waste Management State Grant Fund 201
<b>ASSETS</b>				
<b>Current:</b>				
Cash and cash equivalents	\$ 0.00	\$ 0.00	\$ 1,062.33	\$ 5,000.00
Due from other govt	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00
<b>Total assets</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,062.33</b>	<b>\$ 5,000.00</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00
<b>Total liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances:</b>				
Restricted	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	1,062.33	5,000.00
Unassigned	0.00	0.00	0.00	0.00
<b>Total fund balances</b>	<b>0.00</b>	<b>0.00</b>	<b>1,062.33</b>	<b>5,000.00</b>
<b>Total liabilities and fund balances</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,062.33</b>	<b>\$ 5,000.00</b>

**Total  
Nonmajor  
Special  
Revenue  
Funds**

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**ASSETS**

**Current:**

Cash and cash equivalents	\$	1,715,975.03
Due from other govt		0.00
Due from other funds		<u>0.00</u>
<b>Total assets</b>	<b>\$</b>	<b><u><u>1,715,975.03</u></u></b>

**LIABILITIES AND FUND  
BALANCES**

**Liabilities:**

Accounts Payable	\$	16,313.66
Wages and Benefits		0.00
OPEB Payable		15,967.72
Due to other govt units		0.00
Due to other funds		<u>0.00</u>
<b>Total liabilities</b>		<u>32,281.38</u>

**Fund balances:**

Restricted		0.00
Committed		0.00
Assigned		1,683,693.65
Unassigned		<u>0.00</u>
<b>Total fund balances</b>		<u>1,683,693.65</u>

<b>Total liabilities and fund balances</b>	<b>\$</b>	<b><u><u>1,715,975.03</u></u></b>
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**BERKELEY COUNTY, WEST VIRGINIA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-NONMAJOR FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Dog and Kennel Fund 003</b>	<b>General School Fund 004</b>	<b>Magistrate Court Fund 005</b>	<b>Worthless Check Fund 006</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 45,494.19	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	9,035.85	0.00	0.00	0.00
Fines and forfeits	0.00	488,938.45	75,000.00	2,375.00
Interest and investment earnings	51.87	124.34	0.00	25.93
Miscellaneous	1,312.00	0.00	0.00	0.00
Transfers	3,806.40	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 59,700.31</b>	<b>\$ 489,062.79</b>	<b>\$ 75,000.00</b>	<b>\$ 2,400.93</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 42,715.00	\$ 0.00	\$ 0.00
Public safety	58,466.65	468,691.89	122,352.70	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 58,466.65</b>	<b>\$ 511,406.89</b>	<b>\$ 122,352.70</b>	<b>\$ 0.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,233.66</b>	<b>(22,344.10)</b>	<b>(47,352.70)</b>	<b>2,400.93</b>
<b>Fund balances-beginning of year</b>	<b>1,832.48</b>	<b>23,924.77</b>	<b>47,352.70</b>	<b>7,282.26</b>
<b>Fund balances - ending</b>	<b>\$ 3,066.14</b>	<b>\$ 1,580.67</b>	<b>\$ 0.00</b>	<b>\$ 9,683.19</b>

	<b>911 Emergency Communications Fund 007</b>	<b>Home Confinement Fund 008</b>	<b>Federal Grant L/E Fund 009</b>	<b>Fiduciary Fund 016</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	11,700.00	67,238.08	0.00	54,810.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	192.27	39.13	497.98	69.36
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 11,892.27</b>	<b>\$ 67,277.21</b>	<b>\$ 497.98</b>	<b>\$ 54,879.36</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 0.00	\$ 0.00	\$ 52,212.06
Public safety	692.75	70,249.30	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 692.75</b>	<b>\$ 70,249.30</b>	<b>\$ 0.00</b>	<b>\$ 52,212.06</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>11,199.52</b>	<b>(2,972.09)</b>	<b>497.98</b>	<b>2,667.30</b>
<b>Fund balances-beginning of year</b>	<b>55,262.05</b>	<b>5,982.87</b>	<b>159,431.54</b>	<b>13,715.88</b>
<b>Fund balances - ending</b>	<b>\$ 66,461.57</b>	<b>\$ 3,010.78</b>	<b>\$ 159,929.52</b>	<b>\$ 16,383.18</b>

	<b>Project Life Saver Fund 020P</b>	<b>Grading Trust Fund 021B</b>	<b>Drug Prevention Fund 022C</b>	<b>Equine Protection Fund 023B</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	61,120.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00	31.01
Miscellaneous	4,028.25	0.00	0.00	0.00
Transfers	0.00	0.00	6,500.00	0.00
<b>Total revenues</b>	<b>\$ 4,028.25</b>	<b>\$ 61,120.00</b>	<b>\$ 6,500.00</b>	<b>\$ 31.01</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Public safety	6,342.08	0.00	0.00	4,409.50
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 6,342.08</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 4,409.50</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,313.83)</b>	<b>61,120.00</b>	<b>6,500.00</b>	<b>(4,378.49)</b>
<b>Fund balances-beginning of year</b>	<b>3,880.19</b>	<b>25,000.00</b>	<b>0.00</b>	<b>10,006.27</b>
<b>Fund balances - ending</b>	<b>\$ 1,566.36</b>	<b>\$ 86,120.00</b>	<b>\$ 6,500.00</b>	<b>\$ 5,627.78</b>

	<b>Gypsy Moth Fund 025</b>	<b>Nuisance Appeal Fund 026A</b>	<b>Enhanced 911 3% Equipment Fund 037</b>	<b>Safe &amp; Clean Agency Fund 038</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	37,426.28	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	807.50	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 38,233.78</b>	<b>\$ 0.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Public safety	0.00	1,000.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 0.00</b>	<b>\$ 1,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0.00</b>	<b>(1,000.00)</b>	<b>38,233.78</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>30,984.23</b>	<b>1,000.00</b>	<b>244,500.60</b>	<b>31,550.00</b>
<b>Fund balances - ending</b>	<b>\$ 30,984.23</b>	<b>\$ 0.00</b>	<b>\$ 282,734.38</b>	<b>\$ 31,550.00</b>



	<b>Planning Commission Fund 053</b>	<b>Fire Dept Equipment Fund 055</b>	<b>Assessor Valuation Fund 056</b>	<b>Concealed Weapon Fund 059</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	139,915.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	73,186.00	0.00	184.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	1,136.23	240.92
Miscellaneous	0.00	0.00	934,743.42	985.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 73,186.00</b>	<b>\$ 0.00</b>	<b>\$ 936,063.65</b>	<b>\$ 141,140.92</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 53,436.00	\$ 0.00	\$ 868,523.08	\$ 0.00
Public safety	0.00	0.00	0.00	45,448.11
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	4,460.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 53,436.00</b>	<b>\$ 4,460.00</b>	<b>\$ 868,523.08</b>	<b>\$ 45,448.11</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>19,750.00</b>	<b>(4,460.00)</b>	<b>67,540.57</b>	<b>95,692.81</b>
<b>Fund balances-beginning of year</b>	<b>232,962.24</b>	<b>5,952.78</b>	<b>231,849.62</b>	<b>37,391.88</b>
<b>Fund balances - ending</b>	<b>\$ 252,712.24</b>	<b>\$ 1,492.78</b>	<b>\$ 299,390.19</b>	<b>\$ 133,084.69</b>

	Voter's Registration Fund 063	Special Law Enforcement Forfeiture Fund 073	Prosecuting Attorney Forfeiture Fund 074	Universal Hiring Federal Grant Fund 100
	<u>Fund 063</u>	<u>Fund 073</u>	<u>Fund 074</u>	<u>Fund 100</u>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00
Local	0.00	0.00	0.00	0.00
Charges for services	209.14	0.00	0.00	0.00
Fines and forfeits	0.00	33,023.25	28,742.71	0.00
Interest and investment earnings	2.95	82.86	167.14	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total revenues</b>	<b>\$ 212.09</b>	<b>\$ 33,106.11</b>	<b>\$ 28,909.85</b>	<b>\$ 0.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 0.00	\$ 30,299.96	\$ 0.00
Public safety	0.00	23,782.81	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total expenditures</b>	<b>\$ 0.00</b>	<b>\$ 23,782.81</b>	<b>\$ 30,299.96</b>	<b>\$ 0.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>212.09</b>	<b>9,323.30</b>	<b>(1,390.11)</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>646.32</b>	<b>19,296.00</b>	<b>52,226.34</b>	<b>2,874.24</b>
<b>Fund balances - ending</b>	<b>\$ 858.41</b>	<b>\$ 28,619.30</b>	<b>\$ 50,836.23</b>	<b>\$ 2,874.24</b>

	<b>Drug Task Force Federal Grant Fund 101</b>	<b>Homeland Security Citizens Corp Federal Grant Fund 102</b>	<b>Homeland Security-Law Enforcement Federal Grant Fund 108</b>	<b>ESGP Federal Grant Fund 113</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	4,958.10	0.00	0.00	34,451.25
State	0.00	0.00	0.00	4,809.70
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	33.71	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 4,958.10</b>	<b>\$ 33.71</b>	<b>\$ 0.00</b>	<b>\$ 39,260.95</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 0.00	\$ 0.00	\$ 0.00	\$ 38,323.42
Public safety	0.00	0.00	12,969.44	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	42,410.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 42,410.00</b>	<b>\$ 0.00</b>	<b>\$ 12,969.44</b>	<b>\$ 38,323.42</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(37,451.90)</b>	<b>33.71</b>	<b>(12,969.44)</b>	<b>937.53</b>
<b>Fund balances-beginning of year</b>	<b>75,326.33</b>	<b>10,794.06</b>	<b>12,969.44</b>	<b>0.00</b>
<b>Fund balances - ending</b>	<b>\$ 37,874.43</b>	<b>\$ 10,827.77</b>	<b>\$ 0.00</b>	<b>\$ 937.53</b>

	<b>FEMA Hazard Mitigation Federal Grant Fund 120</b>	<b>JAG Shenandoah Women's Ctr Federal Grant Fund 127</b>	<b>Boydville Historic Grant Federal Grant Fund 128</b>	<b>Inland Port Authority State Grant Fund 150</b>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	73,900.00	15,443.04	2,571.00	0.00
State	0.00	0.00	0.00	150,000.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 73,900.00</b>	<b>\$ 15,443.04</b>	<b>\$ 2,571.00</b>	<b>\$ 150,000.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 65,900.00	\$ 15,443.04	\$ 0.00	\$ 150,000.00
Public safety	0.00	0.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 65,900.00</b>	<b>\$ 15,443.04</b>	<b>\$ 0.00</b>	<b>\$ 150,000.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,000.00</b>	<b>0.00</b>	<b>2,571.00</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>95,103.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances - ending</b>	<b>\$ 103,103.59</b>	<b>\$ 0.00</b>	<b>\$ 2,571.00</b>	<b>\$ 0.00</b>

	Community Pride Grant <u>Fund 152</u>	Youth Fair State Grant <u>Fund 153</u>	Panhandle Transit State Grant <u>Fund 156</u>	So Berk Little League State Grant <u>Fund 163</u>
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	\$ 0.00	\$ 0.00	0.00	\$ 0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	11,941.00	20,600.00	13,661.00	22,000.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>\$ 11,941.00</b>	<b>\$ 20,600.00</b>	<b>13,661.00</b>	<b>\$ 22,000.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 11,941.00	\$ 20,600.00	20,256.00	\$ 22,000.00
Public safety	0.00	0.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>\$ 11,941.00</b>	<b>\$ 20,600.00</b>	<b>20,256.00</b>	<b>\$ 22,000.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,595.00)</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>0.00</b>	<b>0.00</b>	<b>6,595.00</b>	<b>0.00</b>
<b>Fund balances - ending</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>\$ 0.00</b>

	Court Security State Grant Fund 166	Western Potomac EDA State Grant Fund 168	CASA Tech State Grant Fund 169	Humane Society State Grant Fund 170
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	0.00	0.00	0.00	0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	0.00	0.00	0.00
State	29,795.10	51,180.01	10,000.00	10,000.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>29,795.10</b>	<b>51,180.01</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	34,173.10	53,630.01	10,000.00	10,000.00
Public safety	0.00	0.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>34,173.10</b>	<b>53,630.01</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,378.00)</b>	<b>(2,450.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>4,378.00</b>	<b>2,450.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances - ending</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<b>Hazardous Mat'l Enviro Protection State Grant Fund 172</b>	<b>So Berk Rec Center State Grant Fund 178</b>	<b>War Memorial Park State Grant Fund 185</b>
<b>REVENUES</b>			
<b>Taxes:</b>			
Other taxes	0.00 \$	0.00 \$	0.00 \$
License and permits	0.00	0.00	0.00
<b>Intergovernmental</b>			
Federal	0.00	0.00	0.00
State	2,000.00	75,000.00	15,000.00
Local	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Transfers	0.00	0.00	0.00
<b>Total revenues</b>	<b>2,000.00 \$</b>	<b>75,000.00 \$</b>	<b>15,000.00 \$</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	0.00 \$	75,000.00 \$	15,000.00 \$
Public safety	0.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00
Social services	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00
<b>Total expenditures</b>	<b>0.00 \$</b>	<b>75,000.00 \$</b>	<b>15,000.00 \$</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances-beginning of year</b>	<b>840.16</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund balances - ending</b>	<b>2,840.16 \$</b>	<b>0.00 \$</b>	<b>0.00 \$</b>

	Ambrose Park State Grant Fund 186	Bk.-Jeff Criminal Justice Board Fund 187	Berkeley Co. Girls Softball State Grant Fund 189	Friends of Norwalk State Grant Fund 193
<b>REVENUES</b>				
<b>Taxes:</b>				
Other taxes	0.00	0.00	0.00	0.00
License and permits	0.00	0.00	0.00	0.00
<b>Intergovernmental</b>				
Federal	0.00	140,908.37	0.00	0.00
State	14,500.00	28,708.91	3,240.48	15,000.00
Local	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00
Fines and forfeits	0.00	0.00	0.00	0.00
Interest and investment earnings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfers	0.00	164,405.87	0.00	0.00
<b>Total revenues</b>	<b>14,500.00</b>	<b>334,023.15</b>	<b>3,240.48</b>	<b>15,000.00</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	14,500.00	0.00	3,240.48	15,000.00
Public safety	0.00	300,242.76	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Social services	0.00	0.00	0.00	0.00
Capital outlay	0.00	0.00	0.00	0.00
<b>Total expenditures</b>	<b>14,500.00</b>	<b>300,242.76</b>	<b>3,240.48</b>	<b>15,000.00</b>
Excess (deficiency) of revenues over (under) expenditures	0.00	33,780.39	0.00	0.00
Fund balances-beginning of year	0.00	10,630.57	0.00	0.00
Fund balances - ending	0.00	44,410.96	0.00	0.00



	<b>Law Enforcement Capital Outlay State Grant Fund 200</b>	<b>Waste Management State Grant Fund 201</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>REVENUES</b>			
<b>Taxes:</b>			
Other taxes	\$ 0.00	\$ 0.00	\$ 45,494.19
License and permits	0.00	0.00	201,035.00
Intergovernmental			0.00
Federal	0.00	0.00	272,231.76
State	0.00	0.00	477,436.20
Local	0.00	0.00	0.00
Charges for services	0.00	0.00	253,789.35
Fines and forfeits	0.00	0.00	628,079.41
Interest and investment earnings	0.00	0.00	3,503.20
Miscellaneous	0.00	0.00	941,068.67
Transfers	0.00	0.00	174,712.27
	<u>0.00</u>	<u>0.00</u>	<u>2,997,350.05</u>
<b>Total revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,997,350.05</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	\$ 0.00	\$ 0.00	\$ 1,622,193.15
Public safety	0.00	0.00	1,114,647.99
Health and sanitation	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00
Social services	0.00	0.00	0.00
Capital outlay	0.00	0.00	46,870.00
	<u>0.00</u>	<u>0.00</u>	<u>46,870.00</u>
<b>Total expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,783,711.14</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>213,638.91</b>
<b>Fund balances-beginning of year</b>	<b>1,062.33</b>	<b>5,000.00</b>	<b>1,470,054.74</b>
<b>Fund balances - ending</b>	<b>\$ 1,062.33</b>	<b>\$ 5,000.00</b>	<b>\$ 1,683,693.65</b>

**BERKELEY COUNTY, WEST VIRGINIA  
 COMBINING SCHEDULE OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 JUNE 30, 2013**

	State Funds					
	Criminal Charges Fund 312	Court Reporter Fund 313	State Fines Fund 314	State Police Fund 315	State Current Fund 316	Total State Funds
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>LIABILITIES:</b>						
Due to other governments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

The notes to the financial statements are an integral part of this statement

**School Funds**

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	<b>School Current Fund 373</b>	<b>School Excess Fund 374</b>	<b>Bond Construction Fund 375</b>	<b>Total School Funds</b>
<b>ASSETS:</b>				
<b>Cash and cash equivalents</b>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
<b>Total assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>LIABILITIES:</b>				
<b>Due to other governments</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

Cities

	<b>Hedgesville Current Fund 378</b>	<b>Martinsburg Current Fund 380</b>	<b>Martinsburg Excess Fund 381</b>	<b>Total Municipal Funds</b>
<b>ASSETS:</b>				
<b>Cash and cash equivalents</b>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
<b>Total assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>LIABILITIES:</b>				
<b>Due to other governments</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total liabilities</b>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

**County Offices**

	<b>County Clerk's Office</b>	<b>Circuit Clerk Office</b>	<b>Sheriff Office</b>	<b>Assessor Office</b>	<b>Prosecuting Attorney Office</b>	<b>Total County Offices</b>
<b>ASSETS:</b>						
<b>Cash and cash equivalents</b>	\$ <u>15,187.40</u>	<u>192,968.84</u>	<u>62,988.34</u>	<u>0.00</u>	<u>0.00</u>	\$ <u>271,144.58</u>
<b>Total assets</b>	<u>15,187.40</u>	<u>192,968.84</u>	<u>62,988.34</u>	<u>0.00</u>	<u>0.00</u>	<u>271,144.58</u>
<b>LIABILITIES:</b>						
<b>Due to other governments</b>	<u>15,187.40</u>	<u>192,968.84</u>	<u>62,988.34</u>	<u>0.00</u>	<u>0.00</u>	<u>271,144.58</u>
<b>Total liabilities</b>	\$ <u>15,187.40</u>	\$ <u>192,968.84</u>	\$ <u>62,988.34</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>271,144.58</u>

	<b>Other Agency Funds</b>						
	<b>Tax Lien Fund 364</b>	<b>Delinquent &amp; Nonentered Land Fund 365</b>	<b>WV Deputy Sheriff Retirement Fund 369</b>	<b>Health Insurance Fund 371</b>	<b>Tax Incentive Fund 382</b>	<b>Total Other Agencies Funds</b>	<b>Grand Total Agency Funds</b>
<b>ASSETS:</b>							
Cash and cash equivalents	\$ 332,539.04	283,894.62	1,437.46	89,260.04	0.00	\$ 707,131.16	\$ 978,275.74
<b>Total assets</b>	<u>332,539.04</u>	<u>283,894.62</u>	<u>1,437.46</u>	<u>89,260.04</u>	<u>0.00</u>	<u>707,131.16</u>	<u>978,275.74</u>
<b>LIABILITIES:</b>							
Due to other governments	332,539.04	283,894.62	1,437.46	89,260.04	0.00	707,131.16	978,275.74
<b>Total liabilities</b>	<u>\$ 332,539.04</u>	<u>\$ 283,894.62</u>	<u>\$ 1,437.46</u>	<u>89,260.04</u>	<u>0.00</u>	<u>\$ 707,131.16</u>	<u>\$ 978,275.74</u>

**BERKELEY COUNTY, WEST VIRGINIA  
BUDGETARY COMPARISON SCHEDULE -  
ASSESSOR'S VALUATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Budget Amounts</u>		Actual	Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	Modified	Budget	Final Budget
			<u>Accrual Basis</u>	<u>Basis</u>	Positive <u>(Negative)</u>
Revenues:					
Map sales	\$ 52	\$ 52	\$ 184	\$ 184	\$ 132
Miscellaneous	878,231	878,231	934,743	934,743	56,512
Interest	<u>3,976</u>	<u>3,976</u>	<u>1,136</u>	<u>1,136</u>	<u>(2,840)</u>
Total revenues	<u>\$ 882,259</u>	<u>\$ 882,259</u>	<u>\$ 936,064</u>	<u>\$ 936,064</u>	<u>\$ 53,805</u>
Expenditures:					
General government	1,011,846	1,011,846	868,523	868,523	143,323
Capital outlay	<u>130,000</u>	<u>130,000</u>	<u>0</u>	<u>0</u>	<u>130,000</u>
Total expenditures	<u>\$ 1,141,846</u>	<u>\$ 1,141,846</u>	<u>\$ 868,523</u>	<u>\$ 868,523</u>	<u>\$ 273,323</u>
Excess (deficiency) of revenues over (under) expenditures	(259,587)	(259,587)	67,541	67,541	327,128
Fund balance at beginning of year	<u>259,587</u>	<u>259,587</u>	<u>231,850</u>	<u>231,850</u>	<u>(27,737)</u>
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 299,391</u>	<u>\$ 299,391</u>	<u>\$ 299,391</u>

**The notes to the financial statements are an integral part of this statement.**

**BERKELEY COUNTY, WEST VIRGINIA  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<b><u>U. S. Department of Justice:</u></b>	Federal CFDA <u>Number</u>	Pass Through Project <u>Number</u>	Federal <u>Expenditures</u>	Total Expenditures <u>All Programs</u>
<b>Direct Programs:</b>				
<u>Program Title</u>				
Edward Byrne Grant - ARRA	16.808	N/A	\$ 12,106	
US DOJ 2009-DJ-BX-1113	16.738	N/A	54,598	
Drug and Violent Crime Taskforce	16.579	N/A	12,224	
State Criminal Alien Assistance Program	16.606	N/A	<u>1,906</u>	\$ 80,834
<b><u>Pass-through Programs From:</u></b>				
WV Dept. of Military Affairs:				
<u>Program Title</u>				
JAG Shenandoah Women's Shelter ARRA	16.803	JAG 09-50	<u>15,443</u>	<u>15,443</u>
<b>Total U. S. Department of Justice</b>				<b>\$ <u>96,277</u></b>
<b><u>U. S. Department of Housing and Urban Development:</u></b>				
<b><u>Pass-through Programs From:</u></b>				
West Virginia Development Office				
<u>Program Title</u>				
Emergency Shelter Grants Program				
Project Name:				
Community Network	14.231	N/A	\$ 38,323	
<b><u>Pass-through Programs From:</u></b>				
West Virginia Health and Human Resources				
<u>Program Title</u>				
Employment Subsidy Program ARRA		N/A	<u>56,894</u>	
<b>Total U. S. Department of Housing and Urban Development</b>				<b>\$ <u>95,217</u></b>
<b><u>U. S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b><u>Pass-through Programs From:</u></b>				
West Virginia Division of Homeland Security and Emergency Management				
<u>Program Title</u>				
Hazard Mitigation Grant Program	97.039		\$ 65,900	
Homeland Security	97.067		<u>90,496</u>	
<b>Total U. S. Department of Homeland Security</b>				<b>\$ <u>156,396</u></b>
<b><u>Other</u></b>				
Boydville Historic Grant				
				<b>\$ <u>11,063</u></b>
<b><u>Noncash Assistance</u></b>				
<b>Surplus Equipment</b>				
DRMO - Ft. Drum NY			\$ 12,174	
DRMO - Aberdeen			<u>7,692</u>	
<b>Total Noncash Assistance</b>				<b>\$ <u>19,866</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>				<b>\$ <u><u>378,819</u></u></b>

The notes to the schedule of expenditure of federal awards are an integral part of this statement.



**BERKELEY COUNTY, WEST VIRGINIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2013**

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash 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 financial statements.