

HENDRY COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2015

	Special Revenue Funds					Special Revenue Funds						
	Law Enforcement Trust	Section 8 Housing	Court Technology Fund	Local Affordable Housing	Emergency 911	Port Labelle Street Lighting District	East Hendry County Drainage District	East Hendry County Fire District	West Hendry County Fire District	Mid-County MSBU	East Hendry County Recreational MSBU	West Hendry County Recreational MSBU
ASSETS												
Cash and cash equivalents	\$ 33,684	\$ 2,474	\$ 53	\$ 413,053	\$ 66,256	\$ 23,706	\$ 157,827	\$ 4,348	\$ 627,818	\$ 447,453	\$ 286,897	\$ 483,868
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-
Receivables (net)	3,000	-	3,129	-	49,568	-	116	7,992	7,849	-	1,016	168,459
Total assets	\$ 36,684	\$ 2,474	\$ 3,182	\$ 413,053	\$ 115,824	\$ 23,706	\$ 157,943	\$ 12,340	\$ 635,667	\$ 447,453	\$ 287,913	\$ 652,327
LIABILITIES AND FUND BALANCES												
Liabilities												
Accounts payable	\$ -	\$ 840	\$ 7,900	\$ 24	\$ 85	\$ 5,318	\$ 4,679	\$ 332,957	\$ 104,975	\$ 2,796	\$ 199,491	\$ 95,775
Accrued liabilities	-	71	-	144	-	-	-	8,007	1,902	-	692	4,996
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	340,270	-	-	-	-	-	-	161,319	-
Total liabilities	-	911	7,900	340,438	85	5,318	4,679	340,964	106,877	2,796	361,502	100,771
Fund balances												
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	36,684	1,563	(4,718)	72,615	115,739	18,388	153,264	(328,624)	528,790	444,657	(73,589)	551,556
Total fund balances (deficits)	36,684	1,563	(4,718)	72,615	115,739	18,388	153,264	(328,624)	528,790	444,657	(73,589)	551,556
Total liabilities and fund balances	\$ 36,684	\$ 2,474	\$ 3,182	\$ 413,053	\$ 115,824	\$ 23,706	\$ 157,943	\$ 12,340	\$ 635,667	\$ 447,453	\$ 287,913	\$ 652,327

HENDRY COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2015

	Special Revenue Funds					Special Revenue Funds						
	Law Enforcement Trust	Section 8 Housing	Court Technology Fund	Local Affordable Housing	Emergency 911	Port Labelle Street Lighting District	East Hendry County Drainage District	East Hendry County Fire District	West Hendry County Fire District	Mid-County MSBU	East Hendry County Recreational MSBU	West Hendry County Recreational MSBU
REVENUES												
Intergovernmental	\$ -	\$ 172,462	\$ -	\$ 249,747	\$ 75,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-	60,763	45,442	522,211	575,980	279,871	332,083	542,782
Charges for services	-	2,566	38,145	-	150,218	-	-	-	-	-	2,772	-
Fines and forfeitures	11,117	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	5,111	130	-	700	-	1,487	126	6,083	4,252	15,902	6,394
Total revenues	11,117	180,139	38,275	249,747	226,701	60,763	46,929	522,337	582,063	284,123	350,757	549,176
EXPENDITURES												
Current												
General government	-	-	40,412	-	-	-	-	-	-	-	-	-
Court related	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	9,273	-	-	-	183,167	-	-	582,685	421,857	-	-	-
Physical environment	-	-	-	-	-	55,107	37,639	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	197,978	-	-	-
Economic environment	-	202,413	-	249,747	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	267,596	536,962
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay												
General government	-	-	-	-	-	-	-	-	85,825	-	9,587	-
Physical environment	-	-	-	-	-	-	-	-	-	-	-	-
Debt service												
Principal retirement	-	-	-	-	-	-	-	12,228	15,080	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	423	2,330	-	-	-
Total expenditures	9,273	202,413	40,412	249,747	183,167	55,107	37,639	595,336	525,092	197,978	277,183	536,962
Excess (deficiencies) of revenues over (under) expenditures	1,844	(22,274)	(2,137)	-	43,534	5,656	9,290	(72,999)	56,971	86,145	73,574	12,214
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	1,844	(22,274)	(2,137)	-	43,534	5,656	9,290	(72,999)	56,971	86,145	73,574	12,214
Fund balances - October 1, 2014	34,840	23,837	(2,581)	77,868	72,205	12,732	143,974	(255,625)	471,819	358,512	(143,090)	539,342
Restatements	-	-	-	(5,253)	-	-	-	-	-	-	(4,073)	-
Fund balances - October 1, 2014, as restated	34,840	23,837	(2,581)	72,615	72,205	12,732	143,974	(255,625)	471,819	358,512	(147,163)	539,342
Fund balances - September 30, 2015	\$ 36,684	\$ 1,563	\$ (4,718)	\$ 72,615	\$ 115,739	\$ 18,388	\$ 153,264	\$ (328,624)	\$ 528,790	\$ 444,657	\$ (73,589)	\$ 551,556