

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2013

Reporting Accounting Basis:							Actual
GAAP		General	Special	Capital	Debt	Permanent	Totals
REVENUES & OTHER FINANCING SOURCES		(A)	(B)	(C)	(D)	(E)	(F)
Taxes Levied on Property	1	5,402,748	3,019,047		0		8,421,795
Less: Uncollected Delinquent Taxes - Levy Year	2	2,226	969				3,195
Less: Credits to Taxpayers	3	286,358	167,013				453,371
Net Current Property Taxes	4	5,114,164	2,851,065		0		7,965,229
Delinquent Property Tax Revenue	5	1,007	968				1,975
Penalties, Interest & Costs on Taxes	6	67,455					67,455
Other County Taxes/TIF Tax Revenues	7	159,425	939,645				1,099,070
Intergovernmental	8	1,752,110	5,218,945				6,971,055
Licenses & Permits	9	18,940	36,577				55,517
Charges for Service	10	819,119	315,195				1,134,314
Use of Money & Property	11	166,896	42,908			19,537	229,341
Miscellaneous	12	154,938	249,836				404,774
Subtotal Revenues	13	8,254,054	9,655,139	0	0	19,537	17,928,730
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	305,259	2,939,765	26,370			3,271,394
Proceeds of Fixed Asset Sales	16	4,828	4,368				9,196
Total Revenues & Other Sources	17	8,564,141	12,599,272	26,370	0	19,537	21,209,320
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,994,363	100,086				3,094,449
Physical Health Social Services	19	788,485	2,798				791,283
Mental Health, MR & DD	20		877,412				877,412
County Environment and Education	21	744,351	1,295,753				2,040,104
Roads & Transportation	22		6,343,139				6,343,139
Government Services to Residents	23	775,459	22,238				797,697
Administration	24	1,325,688	73,425				1,399,113
Nonprogram Current	25	139,267					139,267
Debt Service	26		61,930				61,930
Capital Projects	27		616,747	1,831			618,578
Subtotal Expenditures	28	6,767,613	9,393,528	1,831	0	0	16,162,972
Other Financing Uses:							
Operating Transfers Out	29	520,983	2,745,152		5,259		3,271,394
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	7,288,596	12,138,680	1,831	5,259	0	19,434,366
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	1,275,545	460,592	24,539	-5,259	19,537	1,774,954
Beginning Fund Balance - July 1, 2012	33	4,356,766	6,224,522	-22,039	5,259	884,728	11,449,236
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	32,096	253,943			847,658	1,133,697
Fund Balance - Restricted	36	622,931	6,431,171	2,500		56,607	7,113,209
Fund Balance - Committed	37	852,000					852,000
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	4,125,284					4,125,284
Total Ending Fund Balance - June 30, 2013	40	5,632,311	6,685,114	2,500	0	904,265	13,224,190

Notes to the financial statement, if any:

FY 2012/2013 ANNUAL FINANCIAL REPORT

Benton County

11/21/2013

Reporting Accounting Basis:
GAAP

	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Actual 2012/2013 (K)
TAXES LEVIED ON PROPERTY	14,101,708	1,301,040	883,636	2,135,411	0		0		0		8,421,795
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,690	536	364	605							3,195
LESS: CREDITS TO TAXPAYERS	3 217,399	68,959	46,834	120,179							453,371
=1000 NET CURRENT PROPERTY TAXES	*4 3,882,619	1,231,545	836,438	2,014,627							7,965,229
1010 DELINQ. PROPERTY TAX REVENUE	*5 627	380	163	805							1,975
11xx PENALTIES, INT. & COSTS ON TAXES	*6 67,455										67,455
OTHER COUNTY TAXES:											
12xx Other County Taxes	7 4,701	1,491	1,013	2,479							9,684
13xx Voter Approved Local Option Taxes	8						814,651				814,651
14xx Gambling Taxes	9										0
15xx TIF Tax Revenues	10						21,051				21,051
16xx Utility Tax Replacement Excise Taxes	11 116,333	36,900	25,062	75,389							253,684
Subtotal (lines 7 - 11)	*12 121,034	38,391	26,075	77,868	0	0	835,702	0	0	0	1,099,070
INTERGOVERNMENTAL REVENUE:											
20xx State Shared Revenues	13					3,947,830					3,947,830
21xx State Replacements Against Levied Taxes	14 217,399	68,959	46,834	120,179							453,371
22xx Other State Tax Replacements	15 2,785	883	600	1,021							5,289
23xx, 24xx State/Federal Pass-Thru Revenues	16 814,815					247,646	56,967				1,119,428
25xx Contributions from Other											
Intergovernmental Units	17 345,661	4,534				57,068	449,292				856,555
26xx, 27xx State Grants and Entitlements	18 297,074		25,036			205,355	16,954				544,419
28xx Federal Grants and Entitlements	19						44,163				44,163
29xx Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	*21 1,677,734	74,376	72,470	121,200	0	4,457,899	567,376	0	0	0	6,971,055
3xxx LICENSES & PERMITS	*22 18,940					36,577					55,517
4xxx, 5xxx CHARGES FOR SERVICE	*23 818,921	198	2,886	4,275			308,034				1,134,314
6xxx USE OF MONEY & PROPERTY	*24 166,896						42,908			19,537	229,341
8xxx MISCELLANEOUS	*25 150,752	4,186	19,873			216,876	13,087				404,774
Total Revenues*	*26 6,904,978	1,349,076	957,905	2,218,775	0	4,711,352	1,767,107	0	0	19,537	17,928,730
OTHER FINANCING SOURCES:											
OPERATING TRANSFERS IN:											
9000 From General Basic	27	300,000				152,518	42,095	26,370			520,983
9020 From Rural Services Basic	28					2,003,354	271,800				2,275,154
90xx From Other Budgetary Funds	29 5,259			208,851		261,147	0				475,257
Subtotal (lines 27 - 29)	30 5,259	300,000	0	208,851	0	2,417,019	313,895	26,370	0	0	3,271,394
91xx PROCEEDS\GEN LONG-TERM DEBT	31										0
92xx PROCEEDS\GEN FIXED ASSET SALES	32 4,828					4,368					9,196
Total Revenues and Other Sources	33 6,915,065	1,649,076	957,905	2,427,626	0	7,132,739	2,081,002	26,370	0	19,537	21,209,320
Beginning Fund Balance - July 1, 2012	34 3,581,035	775,731	775,678	267,070		2,911,935	2,269,839	-22,039	5,259	884,728	11,449,236
TOTAL RESOURCES (lines 33 + 34)	35 10,496,100	2,424,807	1,733,583	2,694,696	0	10,044,674	4,350,841	4,331	5,259	904,265	32,658,556

FY 2012/2013 ANNUAL FINANCIAL REPORT - Benton County										11/21/2013
Reporting Accounting Basis: GAAP	GENERAL FUND			SPECIAL REVENUE FUNDS				All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	544,478	118,072		86,579			1,950		751,079
1010 - Investigations	2	115,578	43,588							159,166
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	252,951	65,048							317,999
1050 - Adult Correctional Services	6	667,701	166,547				567			834,815
1060 - Administration	7	337,614	85,462							423,076
Subtotal	8	1,918,322	478,717	0	86,579	0	2,517	0		2,486,135
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	342,650	113,801							456,451
1110 - Medical Examiner	10	41,471								41,471
1120 - Child Support Recovery	11									0
Subtotal	12	384,121	113,801	0	0	0	0	0		497,922
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	4,000	31,707							35,707
1220 - Fire Protection & Rescue Svcs	15	1,831			308		10,682			12,821
1230 - E911 Service Board	16									0
Subtotal	17	5,831	31,707	0	308	0	10,682	0		48,528
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		700							700
1410 - Research & Other Assistance	19		8,851							8,851
1420 - Bailiff Services	20		21,831							21,831
Subtotal	21	0	31,382	0	0	0	0	0		31,382
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22		11,232							11,232
1510 - (Reserved)	23									
1520 - Detention Services	24		1,577							1,577
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26		5,601							5,601
Subtotal	27	0	18,410	0	0	0	0	0		18,410
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		2,123							2,123
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		9,949							9,949
Subtotal	31	0	12,072	0	0	0	0	0		12,072
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,308,274	686,089	0	86,887	0	13,199	0		3,094,449

FY 2012/2013 ANNUAL FINANCIAL REPORT

Benton County

11/21/2013

Reporting Accounting Basis:

GAAP

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
PHYSICAL HEALTH SERVICES PROGRAM									
3000 - Personal & Family Health Services	1	32,384							32,384
3010 - Communicable Disease Prevention & Control Services	2	48,575							48,575
3020 - Environmental Health	3	74,833	16,484						91,317
3040 - Health Administration	4								0
3050 - Support of Hospitals	5								0
Subtotal	6	155,792	16,484	0	0	0	0	0	172,276
SERVICES TO POOR PROGRAM									
3100 - Administration	7	63,824	4,857						68,681
3110 - General Welfare Services	8	13,962					2,798		16,760
3120 - Care in County Care Facility	9								0
Subtotal	10	77,786	4,857	0	0	0	2,798	0	85,441
SERVICES TO MILITARY VETERANS PROGRAM									
3200 - Administration	11	41,863	4,537						46,400
3210 - General Services to Veterans	12	37,954							37,954
Subtotal	13	79,817	4,537	0	0	0	0	0	84,354
CHILDREN'S & FAMILY SERVICES PROGRAM									
3300 - Youth Guidance	14		57,745						57,745
3310 - Family Protective Services	15								0
3320 - Services for Disabled Children	16								0
Subtotal	17	0	57,745	0	0	0	0	0	57,745
SERVICES TO OTHER ADULTS PROGRAM									
3400 - Services to the Elderly	18	301,783	49,575						351,358
3410 - Other Social Services	19								0
3420 - Social Services Business Operations	20								0
Subtotal	21	301,783	49,575	0	0	0	0	0	351,358
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	22		35,676						35,676
3510 - Preventive Services	23		4,433						4,433
Subtotal	24	0	40,109	0	0	0	0	0	40,109
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	615,178	173,307	0	0	0	2,798	0	791,283

**SERVICE AREA 4
 MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP		General	General	MH-DD Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual						
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	2012/2013						
										(K)						
SERVICES TO PERSONS WITH:																
40XX - MENTAL HEALTH PROBLEMS/																
MENTAL ILLNESS																
400X-Information & Educ. Svcs	1			0									0	1		
402X-Coordination Svcs	2												0	2		
403X- Personal & Environ. Sprt	3			863									863	3		
404X-Treatment Services	4			137,065									137,065	4		
405X-Vocational & Day Services	5			0									0	5		
406X-Lic/Cert. Living Arrangements	6			0									0	6		
407X-Inst/Hospital & Commit Svcs	7			25,858									25,858	7		
Subtotal	8	0	0	163,786	0	0	0	0	0	0	0	0	163,786	8		
41XX - CHRONIC MENTAL ILLNESS																
410X-Information & Educ. Svcs																
412X-Coordination Svcs	10			17,217									17,217	10		
413X- Personal & Environ. Sprt	11			19,008									19,008	11		
414X-Treatment Services	12			8,846									8,846	12		
415X-Vocational & Day Services	13			13,330									13,330	13		
416X-Lic/Cert. Living Arrangements	14			183,198									183,198	14		
417X-Inst/Hospital & Commit Svcs	15			29,636									29,636	15		
Subtotal	16	0	0	271,235	0	0	0	0	0	0	0	0	271,235	16		
42XX - MENTAL RETARDATION																
420X-Information & Educ. Svcs																
422X-Coordination Svcs	18			1,716									1,716	18		
423X- Personal & Environ. Sprt	19			1,030									1,030	19		
424X-Treatment Services	20			6,567									6,567	20		
425X-Vocational & Day Services	21			47,942									47,942	21		
426X-Lic/Cert. Living Arrangements	22			18,985									18,985	22		
427X-Inst/Hospital & Commit Svcs	23			63,337									63,337	23		
Subtotal	24	0	0	139,577	0	0	0	0	0	0	0	0	139,577	24		
43XX - OTHER DEVELOPMENTAL																
DISABILITIES																
430X-Information & Educ. Svcs																
432X-Coordination Svcs	26			520									520	26		
433X- Personal & Environ. Sprt	27			17,069									17,069	27		
434X-Treatment Services	28			329									329	28		
435X-Vocational & Day Services	29			12,108									12,108	29		
436X-Lic/Cert. Living Arrangements	30			28,905									28,905	30		
437X-Inst/Hospital & Commit Svcs	31			0									0	31		
Subtotal	32	0	0	58,931	0	0	0	0	0	0	0	0	58,931	32		
44xx-GENERAL ADMINISTRATION																
4411-Direct Administration																
4412-Purchased Administration	34			137,287									137,287	33		
4413-Distrib to Regional Fiscal Agent	35			106,596									106,596	34		
Subtotal	36	0	0	243,883	0	0	0	0	0	0	0	0	243,883	36		
45xx-COUNTY PRVD CASE MGMT																
Subtotal	37												0	37		
46xx-COUNTY PRVD SERVICES																
Subtotal	38												0	38		
47XX - BRAIN INJURY																
470X-Information & Educ. Svcs																
472X-Coordination Svcs	40												0	39		
473X- Personal & Environ. Sprt	41												0	40		
474X-Treatment Services	42												0	41		
475X-Vocational & Day Services	43												0	42		
476X-Lic/Cert. Living Arrangements	44												0	43		
477X-Inst/Hospital & Commit Svcs	45												0	44		
Subtotal	46	0	0	0	0	0	0	0	0	0	0	0	0	45		
TOTAL - MENTAL HEALTH, MR & DD	47	0	0	877,412	0	0	0	0	0	0	0	0	877,412	47		

**SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION**

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS				All	11/21/2013	
GAAP		General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	TOTALS					
		Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	Actual					
		(A)	(B)	(C)	(D)	(E)	(F)		(J)	2012/2013			(K)		
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	1												0	1	
6010 - Weed Eradication	2												0	2	
6020 - Solid Waste Disposal	3							1,025,241		1,025,241			0	3	
6030 - Environmental Restoration	4												0	4	
Subtotal	5	0	0	0	0	0	0	1,025,241	0	1,025,241			0	5	
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	6	75,852	14,143					18,992		108,987				6	
6110 - Maintenance & Operations	7	426,664	67,195							493,859				7	
6120 - Recreation & Environmental Educ.	8	50,336	21,906							72,242				8	
Subtotal	9	552,852	103,244	0	0	0	0	18,992	0	675,088				9	
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	10				18,050					18,050				10	
6210 - Animal Bounties & State															
Apiarist Expenses	11												0	11	
Subtotal	12	0	0	0	18,050	0	0	0	0	18,050				12	
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	13	14,112			72,780					86,892				13	
6310 - Housing Rehabilitation & Develop.	14									0				14	
6320 - Community Economic Development	15	49,500						63,563		113,063				15	
Subtotal	16	63,612	0	0	72,780	0	0	63,563	0	199,955				16	
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries	17				70,800			26,327		97,127				17	
6410 - Historic Preservation	18	893								893				18	
6420 - Fair & 4-H Clubs	19	23,750								23,750				19	
6430 - Fairgrounds	20									0				20	
6440 - Memorial Halls	21									0				21	
6450 - Other Educational Services	22									0				22	
Subtotal	23	24,643	0	0	70,800	0	0	26,327	0	121,770				23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property	24									0				24	
6510 - Buildings	25									0				25	
6520 - Equipment	26									0				26	
6530 - Public Facilities	27									0				27	
Subtotal	28	0	0	0	0	0	0	0	0	0				28	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	641,107	103,244	0	161,630	0	0	1,134,123	0	2,040,104				29	

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Reporting Accounting Basis:		Benton County							11/21/2013	
GAAP		GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
		General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration		1					181,102			181,102
7010 - Engineering		2					353,492			353,492
Subtotal		3	0	0	0	0	534,594	0	0	534,594
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts		4					106,610			106,610
7110 - Roads		5					3,137,186			3,137,186
7120 - Snow & Ice Control		6					379,055			379,055
7130 - Traffic Controls		7					114,106			114,106
7140 - Road Clearing		8					264,507			264,507
Subtotal		9	0	0	0	0	4,001,464	0	0	4,001,464
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment		10					186,547			186,547
7210 - Equipment Operations		11					1,495,456			1,495,456
7220 - Tools, Materials & Supplies		12					93,835			93,835
7230 - Real Estate & Buildings		13					31,243			31,243
Subtotal		14	0	0	0	0	1,807,081	0	0	1,807,081
MASS TRANSIT PROGRAM										
7300 - Air Transportation		15								0
7310 - Ground Transportation		16								0
Subtotal		17	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION		18	0	0	0	0	6,343,139	0	0	6,343,139

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Reporting Accounting Basis:		Benton County							11/21/2013	
GAAP		GENERAL FUND		SPECIAL REVENUE FUNDS				All	TOTALS	
		General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	2012/2013
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1		318,149							318,149
8010 - Local Elections	2		4,034							4,034
8020 - Township Officials	3				6,174					6,174
Subtotal	4	0	322,183	0	6,174	0	0	0	0	328,357
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	173,384	59,379							232,763
8101 - Driver Licenses Services	6	45,623	20,681							66,304
8110 - Recording of Public Documents	7	113,389	40,820					16,064		170,273
Subtotal	8	332,396	120,880	0	0	0	0	16,064	0	469,340
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	332,396	443,063	0	6,174	0	0	16,064	0	797,697

**SERVICE AREA 9
 ADMINISTRATION**

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS					All	11/21/2013	
GAAP		General	General	MH-DD Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	TOTALS						
		Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds	Actual						
		(A)	(B)	(C)	(D)	(E)	(F)		(J)	2012/2013						
										(K)						
POLICY & ADMINISTRATION PROGRAM																
9000 - General County Management	1	159,166	38,597								197,763				1	
9010 - Administrative Management																
Services	2	194,880	46,477								241,357				2	
9020 - Treasury Management Services	3	128,731	36,597								165,328				3	
9030 - Other Policy & Administration	4	64,300									64,300				4	
Subtotal	5	547,077	121,671	0	0	0	0	0	0		668,748				5	
CENTRAL SERVICES PROGRAM																
9100 - General Services	6	213,381	28,937								242,318				6	
9110 - Information Tech Services	7	164,929	5,100					54,011			224,040				7	
9120 - GIS Systems	8										0				8	
Subtotal	9	378,310	34,037	0	0	0	0	54,011	0		466,358				9	
RISK MANAGEMENT SERVICES PROGRAM																
9200 - Tort Liability	10		82,895		1,289			4,187			88,371				10	
9210 - Safety of Workplace	11	4,128	148,852		2,206			9,598			164,784				11	
9220 - Fidelity of Public Officers	12		3,427		1,684						5,111				12	
9230 - Unemployment Compensation	13		5,291		153			297			5,741				13	
Subtotal	14	4,128	240,465	0	5,332	0	0	14,082	0		264,007				14	
TOTAL - ADMINISTRATION	15	929,515	396,173	0	5,332	0	0	68,093	0		1,399,113				15	

**SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

Benton County											11/21/2013	
Reporting Accounting Basis:	GENERAL FUND				SPECIAL REVENUE FUNDS				All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
GAAP	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Actual 2012/2013 (K)	
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1										0	
0020 - Interest on Short-Term Debt	2										0	
0030 - Other Nonprogram Current	3	139,267									139,267	
0040 - Other County Enterprises	4										0	
TOTAL - NONPROGRAM CURRENT	5	139,267	0	0	0	0	0			0	139,267	
LONG-TERM DEBT SERVICE												
0100 - Principal	6						50,000				50,000	
0110 - Interest and Fiscal Charges	7						11,930				11,930	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	61,930		0	0	61,930	
CAPITAL PROJECTS												
0200 - Roadway Construction	9					568,223					568,223	
0210 - Conservation Land Acquisition & Dev.	10						48,524	1,831			50,355	
0220 - Other Capital Projects	11										0	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	568,223	48,524	1,831		0	618,578	
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	2,308,274	686,089	0	86,887	0	13,199			0	3,094,449	
- Total Physical Health and Social Services	14	615,178	173,307	0	0	0	2,798			0	791,283	
- Total Mental Health, MR & DD	15	0	0	877,412	0	0	0			0	877,412	
- Total County Environment and Education	16	641,107	103,244	0	161,630	0	1,134,123			0	2,040,104	
- Total Roads & Transportation	17	0	0	0	0	6,343,139	0			0	6,343,139	
- Total Government Services to Residents	18	332,396	443,063	0	6,174	0	16,064			0	797,697	
- Total Administration	19	929,515	396,173	0	5,332	0	68,093			0	1,399,113	
- Total Nonprogram Current	20	139,267	0	0	0	0	0			0	139,267	
- Total Long-Term Debt Service	21	0	0	0	0	0	61,930		0	0	61,930	
- Total Capital Projects	22	0	0	0	0	568,223	48,524	1,831		0	618,578	
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,965,737	1,801,876	877,412	260,023	6,911,362	1,344,731	1,831	0	0	16,162,972	
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24	300,000									300,000	
- To Rural Services Supplemental	25	0									0	
- To Secondary Roads	26	152,518			2,003,354		261,147				2,417,019	
- To Other Budgetary Funds	27	68,465			271,800		208,851		5,259		554,375	
TOTAL OPERATING TRANSFERS OUT	28	520,983	0	0	2,275,154	0	469,998	0	5,259	0	3,271,394	
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	
Increase (Decrease) In Reserves	30										0	
Fund Balance - Nonspendable	31	32,096				253,943	0			847,658	1,133,697	
Fund Balance - Restricted	32	0	622,931	856,171	159,519	2,879,369	2,536,112	2,500	0	56,607	7,113,209	
Fund Balance - Committed	33	852,000									852,000	
Fund Balance - Assigned	34										0	
Fund Balance - Unassigned	35	4,125,284	0	0	0	0	0	0	0	0	4,125,284	
Total Ending Fund Balance - June 30, 2013	36	5,009,380	622,931	856,171	159,519	3,133,312	2,536,112	2,500	0	904,265	13,224,190	
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	10,496,100	2,424,807	1,733,583	2,694,696	0	10,044,674	4,350,841	4,331	5,259	32,658,556	

FY 2012/2013 ANNUAL FINANCIAL REPORT

		For the fiscal year ended: June 30, 2013					11/21/2013
		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY) (F)
ASSETS							
Cash & Pooled Investments:							
County Treasurer	1	5,780,582	7,123,182	2,500		649,535	13,555,799
Other	2						0
Receivables (net where applicable):							
Accounts	3	17,480	15,521				33,001
Property Taxes (including interest & penalties)	4	46,366	5,047				51,413
Property Taxes - Succeeding Year	5	5,732,820	3,269,333				9,002,153
Accrued Interest	6	3,562	818			1,223	5,603
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	412	10,408			253,507	264,327
Due from Other Governments	10	48,292	558,293				606,585
Inventories (at cost)	11		253,943				253,943
Other Assets	12	32,096	47,888				79,984
Total Assets	13	11,661,610	11,284,433	2,500	0	904,265	23,852,808
LIABILITIES							
Accounts Payable	14	75,889	848,752				924,641
Salaries & Benefits Payable	15	166,198	87,276				253,474
Contracts Payable	16						0
Due to Other Funds	17	4,691	259,636				264,327
Due to Other Governments	18	3,963	73,895				77,858
Trusts Payable	19						0
Deferred Revenue - Succeeding Year Property Tax	20	5,732,820	3,269,333				9,002,153
Deferred Revenue - Other	21	45,738	60,427				106,165
Other Liabilities	22						0
Total Liabilities	23	6,029,299	4,599,319	0	0	0	10,628,618
FUND EQUITY							
Fund Balance - Nonspendable	24	32,096	253,943			847,658	1,133,697
Fund Balance - Restricted	25	622,931	6,431,171	2,500		56,607	7,113,209
Fund Balance - Committed	26	852,000					852,000
Fund Balance - Assigned	27						0
Fund Balance - Unassigned	28	4,125,284					4,125,284
Total Fund Equity	29	5,632,311	6,685,114	2,500	0	904,265	13,224,190
TOTAL LIABILITIES AND FUND EQUITY	30	11,661,610	11,284,433	2,500	0	904,265	23,852,808

Notes to the financial statement, if any: