Iowa Department of Management	Be	enton County	ANNUAL FINANCIA	AL REPORT				County No: 6
Form F638 - R (Published Summary)	Sta	atement of Re	evenues. Expendi	tures, and C	hanges in Fu	und Balance A	ctual and Budget	_
FY 2012/2013 ANNUAL FINANCIAL REPORT	Fo	r the fiscal ve	ear ended: June 3	80. 2013			•	10/30/2013
Budget Accounting Basis:	_		Special	Capital	Debt		Actual	Budgeted
CASH	_	General	Revenue	Projects	Service	Permanent	Totals	Totals
REVENUES & OTHER FINANCING SOURCES	<u>ــــــــــــــــــــــــــــــــــــ</u>	(A)	(B)	(Č)	(D)	<u>(E)</u>	<u>(F)</u>	(G)
Taxes Levied on Property	1	5,402,654	3,018,917	-	0		8,421,571	8,422,474 1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,133	839				2,972	0 2
Less: Credits to Taxpayers	3	286,357	167,013				453,370	331,404 3
Net Current Property Taxes	4	5,114,164	2,851,065		0		7,965,229	8,091,070 4
Delinquent Property Tax Revenue	5	1,222	1,153				2,375	2,500 5
Penalties, Interest & Costs on Taxes	6	67,603					67,603	63,000 6
Other County Taxes/TIF Tax Revenues	7	159,426	960,398				1,119,824	1,054,311 7
Intergovernmental	8	1,972,532	5,123,581	297,670			7,393,783	7,898,419 8
Licenses & Permits	9	19,015	37,552				56,567	24,150 9
Charges for Service	10	892,642	318,659				1,211,301	896,41010
Use of Money & Property	11	168,501	80,984			18,630	268,115	148,710 ¹¹
Miscellaneous	12	62,407	268,885				331,292	277,50012
Subtotal Revenues	13	8,457,512	9,642,277	297,670	0	18,630	18,416,089	18,456,070 ¹³
Other Financing Sources: General Long-Term Debt Proceeds								
	14					38,719	38,719	43,774 14
Operating Transfers In	15	628,874	3,019,765	52,315			3,700,954	3,267,58415
Proceeds of Fixed Asset Sales	16	4,828	4,368				9,196	41,000 16
Total Revenues & Other Sources	17	9,091,214	12,666,410	349,985	0	57,349	22,164,958	21,808,42817
EXPENDITURES & OTHER FINANCING USES								
Operating: Public Safety and Legal Services								
	18	3,006,214	160,633		_		3,166,847	3,943,59418
Physical Health Social Services	19	796,833	2,798		_		799,631	871,411 19
Mental Health, MR & DD	20		1,147,371		_		1,147,371	2,374,64920
County Environment and Education	21	728,800	1,309,651		_		2,038,451	2,796,16221
Roads & Transportation	22		6,142,971		_		6,142,971	6,448,50022
Government Services to Residents	23	776,309	22,238				798,547	876,378 ²³
Administration	24	1,328,779	73,428				1,402,207	1,757,943 ²⁴
Nonprogram Current	25	135,123		-			135,123	165,000 ²⁵
Debt Service	26		100,650				100,650	100,650 ²⁶
Capital Projects	27		543,165	26,370			569,535	1,820,00027
Subtotal Expenditures	28	6,772,058	9,502,905	26,370	0	0	16,301,333	21,154,287 ²⁸
Other Financing Uses: Operating Transfers Out								
	29	546,928	2,825,152	323,615	5,259		3,700,954	3,267,58429
Refunded Debt/Payments to Escrow	30						0	030
Total Expenditures & Other Uses	31	7,318,986	12,328,057	349,985	5,259	0	20,002,287	24,421,871 ³¹
Excess of Revenues & Other Sources								
over (under) Expenditures & Other Uses	32	1,772,228	338,353	0	-5,259	57,349	2,162,671	-2,613,44332
Beginning Fund Balance - July 1, 2012	33	3,913,908	6,784,278	2,500	5,259	592,186	11,298,131	11,298,13233
Increase (Decrease) in Reserves (GAAP Budget)	34						0	034
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	5.686.136	7.122.631	2.500	0	649.535	13.460.802	8.684.68939
Total Ending Fund Balance - June 30, 2013	40	5.686.136	7.122.631	2.500	0	649,535	13.460.802	8.684.68940
Additional details are available at:	· Ben			lowa, 52349				319-472-2365

Additional details are available at: Benton County Auditor's Office, 111 E. 4th St., Vinton, Iowa, 52349 Notes to the financial statement, if any:

Telephone: 319-472-2365

Iowa Department of Management	ĺ	Benton County	ANNUAL FINANC	IAL REPORT			County No: 6
Form F638 - S (07/25/11) FY 2012/2013 ANNUAL FINANCIAL REPORT		Statement of R	Revenues, Expen- vear ended: June	ditures. and	Changes in	Fund Balance	10/30/2013
	U		Special	Capital	Debt		Actual
Reporting Accounting Basis:	٦	General	Revenue	Projects	Service	Permanent	Totals
REVENUES & OTHER FINANCING SOURCES	_	(A)	(B)	(C)	(D)	(E)	(F)
Taxes Levied on Property	1	5.402.654	3.018.917	(U)	(2)	(=/	8.421.571 1
Less: Uncollected Delinquent Taxes - Levy Year	2	2.133	839	·			2.972 2
Less: Credits to Taxpayers	3	286.357	167.013	·			453.370 3
Net Current Property Taxes	4	5.114.164	2.851.065	·	0		7.965.229 4
Delinquent Property Tax Revenue	5	1.222	1.153	·			2,375 5
Penalties, Interest & Costs on Taxes	6	67.603		L			67,603 6
Other County Taxes/TIF Tax Revenues	7	159.426	960.398				1.119.824 7
Intergovernmental	8	1.972.532	5.123.581	297.670			7.393.783 8
Licenses & Permits	9	19.015	37.552	201,010			56.567 9
Charges for Service	10	892.642	318.659				1.211.30110
Use of Money & Property	11	168.501	80.984			18.630	268.115
Miscellaneous	12	62,407	268.885			10,000	331.29212
Subtotal Revenues	13	8.457.512	9.642.277	297.670	0	18 630	18.416.089 ¹³
Other Financing Sources:		0,407,012	0,042,211	201,010	0	10,000	10,410,000
General Long-Term Debt Proceeds	14					38.719	38.71914
Operating Transfers In	15	628.874	3.019.765	52.315		00,710	3.700.95415
Proceeds of Fixed Asset Sales	16	4.828	4.368	02,010			9.19616
Total Revenues & Other Sources	17	9.091.214	12.666.410	349.985	0	57 349	22,164,95817
EXPENDITURES & OTHER FINANCING USES		0,001,214	12,000,410	040,000	0	01,040	22,101,000
Operating:							
Operating: Public Safety and Legal Services	18	3.006.214	160.633				3.166.84718
Physical Health Social Services	19	796.833	2.798				799.631
Mental Health, MR & DD	20	100,000	1.147.371				1,147,37120
County Environment and Education	21	728.800	1.309.651				2,038,45121
Roads & Transportation	22	120,000	6.142.971				6.142.97122
Government Services to Residents	23	776.309	22.238				798.54723
Administration	24	1.328.779	73,428				1.402.20724
Nonprogram Current	25	135.123	10,420		-		135,12325
Debt Service	26	100,120	100.650	1			100.65026
Capital Projects	27		543,165	26.370			569.535 ²⁷
Subtotal Expenditures	28	6.772.058	9.502.905	26,370	0	0	16.301.333 ²⁸
		0,112,000	0,002,000	20,070	0	0	10,001,000
Other Financing Uses: Operating Transfers Out	29	546.928	2.825.152	323.615	5,259		3,700,95429
Refunded Debt/Payments to Escrow	30	070,020	2,020,102	020,010	0,200		030
Total Expenditures & Other Uses	31	7.318.986	12.328.057	349,985	5,259	0	20.002.287 ³¹
Excess of Revenues & Other Sources		7,510,500	12,020,007	040,000	0,200	0	20,002,207
Over (Under) Expenditures & Other Uses	32	1.772.228	338.353	0	-5.259	57 349	2.162.67132
Beginning Fund Balance - July 1, 2012	33	3.913.908	6.784.278	2.500	5.259		11.298.13133
Increase (Decrease) in Reserves	34	0,010,000	0,707,270	2,000	0,200	552,100	034
Fund Balance - Nonspendable	35						035
Fund Balance - Restricted	36						036
Fund Balance - Committed	37						037
Fund Balance - Assigned	38						0.38
Fund Balance - Unassigned	39	5.686.136	7,122,631	2.500		649 535	13.460.80239
Total Ending Fund Balance - June 30, 2013	40	5.686.136	7,122,031	2,500	0	649,535	13.460.802 40
	 	0,000,100	1,122,001	2,000	4	0-10,000	10,100,002-10
Notes to the financial statement, if any	/· -						

Iowa Department of Management Form F634 - A		REVENUE										County No: 6
	, L	Benton Co										10/30/2013
Reporting Accounting Basis:		GENEF	RAL FUND			REVENUE FUN			All	All	All	TOTALS
CASH		General	General			Rural Services	Secondary		Capital		Permanent	
			Supplemental			Supplemental		Other	Projects			2012/2013
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(Ĥ)	(I)	(J)	(K)
TAXES LEVIED ON PROPERTY	1.	4.101.638	1.301.016		2.135.296			0)	0		8.421.571 1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1.620	513	349	490)						2.972 2
LESS: CREDITS TO TAXPAYERS	3	217.399	68.958	46.834	120.179)						453.370 3
=1000 NET CURRENT PROPERTY TAXES	*4	3.882.619	1.231.545	836.438	2.014.627	7						7.965.229 4
1010 DELINQ. PROPERTY TAX REVENUE	*5	928	294	200	953	3						2.375 5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	67.603							_			67,603 6
OTHER COUNTY TAXES:												
12xx Other County Taxes	7	4,702	1.491	1.013	2.479)						9.685 7
13xx Voter Approved Local Option Taxes	8							835.404	1			835,404 8
14xx Gambling Taxes	9											0 9
15xx TIF Tax Revenues	10							21.051				21.051 10
16xx Utility Tax Replacement Excise Taxes	11	116.333	36.900	25.062	75.389)						253,68411
Subtotal (lines 7 - 11)	*12	121.035	38,391	26.075	77.868		0	856.455	5 0	0	C	1.119.824
INTERGOVERNMENTAL REVENUE:		1211000		_0,010			Ŭ	000,100		×		
20xx State Shared Revenues	13						3,902,630					3,902,63013
21xx State Replacements Against Levied Taxes	14	217.399	68.958	46.834	120,179)	0,000,000					453.37014
22xx Other State Tax Replacements	15	2.785	883	600	1.021							5.28915
23xx, 24xx State\Federal Pass-Thru Revenues	16	1.004.456		000			247.646	56 463	3297.670			1.606.23516
25xx Contributions from Other		1,001,100					2-17,0-10	00,100	201,010			1,000,200
Intergovernmental Units	17	332,427	4.534				78.657	442,963	2			858.58117
26xx. 27xx State Grants and Entitlements	18	341.090	-1,001	13.737			193 034	16,954				564.815 ¹⁸
28xx Federal Grants and Entitlements	19	011,000		10,101			100,001	2.863				2.86319
29xx Payments in Lieu of Taxes	20							2,000				2,000 %
Subtotal (lines 13 - 20)		1.898.157	74.375	61,171	121,200	0	4.421.967	519,243	297 670	0	0	7.393.78321
3xxx LICENSES & PERMITS	*22	19.015	17,010	01,171	121,200	0	37.552	010,240	201,010		U	56.56722
4xxx, 5xxx CHARGES FOR SERVICE	*23	892,444	198	2,886	4 275		51,552	311,498	2			$1.211.301^{23}$
6xxx USE OF MONEY & PROPERTY	*24	168.501	150	2,000	7,270			80.984			18.630	
8xxx MISCELLANEOUS	*25	58.221	4.186	30.429			226.478				10,000	331.29225
Total Revenues*	26	7.108.523	1.348.989		2,218,923		4.685.997			0	18 630	18.416.08926
OTHER FINANCING SOURCES:	~	7,100,525	1,040,000	357,133	2,210,320	л	4,005,337	1,700,150	231,010	0	10,050	10,410,003=
OPERATING TRANSFERS IN:	1				l	1			1			1 1
9000 From General Basic	27		300.000				152,518	42,095	52,315			546,92827
9020 From Rural Services Basic	28		500,000				2.003.354	271.800				2 275 15428
90xx From Other Budgetary Funds	29	328.874			208.851		261.147	80.000				878.87229
Subtotal (lines 27-29)	30	328.874	300.000	0	208.851		2.417.019		52.315	0		3,700,95430
91xx PROCEEDS\GEN LONG-TERM DEBT	31	520,074	300,000	0	200,031	0	2,417,019	393,090	52,515	0	38 719	
92xx PROCEEDS\GEN FIXED ASSET SALES	32	4.828					4.368				30,718	9,19632
Total Revenues and Other Sources		<u>4,020</u> 7,442,225	1.648.989	957,199	2,427,774	0	4,300	2 174 053	210 095	0	57 240	22.164.958 ³³
Beginning Fund Balance - July 1, 2012		7. <u>442.225</u> 3.103.130	810,778		273.951		2.893.233			5.259		11,298,13134
TOTAL RESOURCES (lines 33 + 34)	35	<u>3, 103, 130</u> 10,545,355	2,459,767	2.060.914	2,701,725		2,893,233 10.000.617	4.687.432		<u>5,259</u> 5,259	<u>592,180</u> 649.535	
101AL NE000N0E3 (IIIIcs 33 + 34)	30	10,545,355	2,409,767	2,000,914	2,701,725	י ן נ	10,000,617	4,007,432	2 302,485	5,259	049,535	33,403,00935

lowa Department of Management Form F634 - B (Sheet 1 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT	_]		AFETY AND	LEGAL SERV	ICES					County No: 6
FY 2012/2013 ANNUÀL FINANCIAL RÉPORT		Benton Co	ountv							10/30/2013
Reporting Accounting Basis:		GENE	RALFUND		SPECIAL R	EVENUE FUND	S		All	TOTALS
CASH		General	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary	(Permanen	Actual
		Basic	Supplemental		Basic	Supplemental	Roads	Other	Funds	2012/2013
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)
LAW ENFORCEMENT PROGRAM			,,	(-)		(=)		(=)		(i v)
1000 - Uniformed Patrol Services	1	544.680	117.635		87.126			1.950		751.391 1
1010 - Investigations	2	116.436			07,120			1,000	/	160.455 2
1020 - Unified Law Enforcement	3	110,400	,,013							0 3
1030 - Contract Law Enforcement	4									04
1040 - Law Enforcement Communications	5	248.608	64.035							312.643 5
1050 - Adult Correctional Services	6	684.383						567	7	849.008 6
1060 - Administration	7	337.444						507		422.901 7
Subtotal	8	<u> </u>			87.126	0	C	2.517	, ,	2.496.398 8
LEGAL SERVICES PROGRAM	Ľ	1.331,001	475,204	(01,120	U	L U	2,317		2,430,330 0
1100 - Criminal Prosecution	0	343.815	113.735							457.550 9
1110 - Medical Examiner	10	41.543			+					457.550 9
1120 - Child Support Recovery	10	41,543	5							41,54310
Subtotal	12	205 250	113.735	(0	0	0			499.09312
	12	385,358	113,735	(0 0	0	L C			499,09312
1200 - Ambulance Services	13				-					0 12
	13	4.000	04 707							013
1210 - Emergency Management	14	4.000			000			70.000		35,70714
1220 - Fire Protection & Rescue Srvcs	15	1,831			308			70,682	<u></u>	72,821
1230 - E911 Service Board	16		0.1 = 0 =							016
Subtotal	17	5,831	31,707	i (308	0	C	70,682	2 (108,52817
ASSISTANCE TO DISTRICT COURT	1.			1	i .	1	1	i i	1	
SYSTEM PROGRAM	-									70.040
1400 - Physical Operations	18		700		-					70018
1410 - Research & Other Assistance	19		9,114							9,11419
1420 - Bailiff Services	20		23,208							23,20820
Subtotal	21	0	33,022	0) 0	0	C) () (33,02221
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22		11,303							11,30322
1510 - (Reserved)	23		r	1	1	1				23
1520 - Detention Services	24		1,126							1,12624
1530 - Court Costs	25		0							025
1540 - Service of Civil Papers	26		5,500							5,50026
Subtotal	27	0	17,929	0	0 0	0	C) () (17,92927
JUVENILE JUSTICE ADMINISTRATION										
PROGRAM	Ш		ļ							
1600 - Juvenile Victim Restitution	28		ļ		ļ					028
1610 - Juvenile Representation Services	29		1,928							1,92829
1620 - Court-Appointed Attorneys &										
Court Costs for Juveniles	30		9,949							9,94930
Subtotal	31	0	11,877		0 0	0	C) (11.877 ³¹
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	S 32	2,322,740	683,474	. (87,434		(73,199) (3,166,847 32

Iowa Department of Management Form F634 - B (Sheet 2 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT	t SERVIC	E AREA 3						County No: 6
FOITH FO34 - B (SHEELZ OF 8) EY 2012/2013 ANNUAL FINANCIAL REPORT	Benton		AND SOCIAL	SERVICES				10/30/2013
Reporting Accounting Basis:	Donton				VENUE FUNDS	•	All	TOTALS
CASH	General				Rural Services		Permanen	
		Supplemental		Basic	Supplemental	Roads Othe		2012/2013
	(A)	(B)	(C)	(D)	(E)	(F) (G)	(J)	(K)
PHYSICAL HEALTH SERVICES	(^)	(D)	(0)		(⊑)	(1) (0)	(3)	(N)
PROGRAM								
3000 - Personal & Family Health Services	1 32.384							32.384 1
3010 - Communicable Disease Prevention								
& Control Services	2 48.575							48.575 2
3020 - Environmental Health	3 75.038							91,466 3
3040 - Health Administration	4							0 4
3050 - Support of Hospitals	5							05
Subtotal	6155.997	16.428	0	0	0	0 () (172.425 6
SERVICES TO POOR PROGRAM						,		
3100 - Administration	7 64.191	4.898						69.089 7
3110 - General Welfare Services	8 13.843					2,798	3	16.641 8
3120 - Care in County Care Facility	9							0 9
Subtotal	10 78.034	4.898	0	0	0	02.798	3 (85.73010
SERVICES TO MILITARY VETERANS								00,700
PROGRAM								
3200 - Administration	¹¹ 41.892	4.517						46.40911
3210 - General Services to Veterans	12 37.068							37.06812
Subtotal	13 78.960	4.517	0	0	0	0 () (83.477
CHILDREN'S & FAMILY SERVICES								
PROGRAM								
3300 - Youth Guidance	14	58,705						58,705 ¹⁴
3310 - Family Protective Services	15							015
3320 - Services for Disabled Children	16							016
Subtotal	17 0	58,705	0	0	0	0 () (58,705 ¹⁷
SERVICES TO OTHER ADULTS PROGRAM								
3400 - Services to the Elderly	10040400	40.004						000 00749
3410 - Other Social Services	¹⁸ 312,163	49,924						362,08718
	19							019
3420 - Soc Serv Business Operations	20	40.004	0	0	0	0 (
Subtotal CHEMICAL DEPENDENCY PROGRAM	²¹ 312,163	49,924	0	0	0	<u> </u>	, (362,08721
3500 - Treatment Services	22	32.135					1	22 125 22
3510 - Preventive Services	23						1	32,13522
Subtotal	23 24 Ο	5,072 37,207	_	^	0	0 (5,072 ²³
TOTAL-PHYSICAL HEALTH & SOCIAL	24 0	37,207	0	0	0	0 (, (37,20724
SERVICES	25 625,154	171,679				0 2,79	· · · ·	799,631,25
OLIVIOLO	20 020,154	171,679	0	0	0	u 2,798) (/ 99,03125

Iowa Department of Management Form F634 - B (Sheet 3 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT Benton County	DN & DEVELOPMENTAL DISABILITIES
	CIAL REVENUE FUNDS All TOTALS
	ervicesRural ServicesSecondary Permanent <u>Actual</u>
Basic Supplemental Fund Ba	
SERVICES TO PERSONS WITH: (A) (B) (C)	$(E) \qquad (F) \qquad (G) \qquad (J) \qquad (K)$
40XX - MENTAL HEALTH PROBLEMS/	
MENTAL ILLNESS	
400X-Information & Educ. Srvcs 1 0	0 1
402X-Coordination Srvcs 2 118	118 2
403X- Personal & Environ. Sprt 3 4.017	4.017 3
404X-Treatment Services 4 138.266	138.266 4
405X-Vocational & Day Services 5 0	05
406X-Lic/Cert. Living Arrangements 6 2.391	2.391 6
407X-Inst/Hospital & Commit Srvcs 7 21,869	21,869 7
Subtotal 8 0 0 166,661	0 0 0 0 166,661 8
41XX - CHRONIC MENTAL ILLNESS	
410X-Information & Educ. Srvcs 9 0	
412X-Coordination Srvcs 10 21,782	21,78210
413X- Personal & Environ. Sprt 11 33,136	33,13611
414X-Treatment Services 12 9,249	9,24912
415X-Vocational & Day Services 13 19,560	19,560 ¹³
416X-Lic/Cert. Living Arrangements 14 199,470	199,47014
417X-Inst/Hospital & Commit Srvcs 15 32, 176	32,17615
Subtotal 16 0 0 315,373	0 0 0 0 315,37316
42XX - MENTAL RETARDATION	
420X-Information & Educ. Srvcs 17 0	017
422X-Coordination Srvcs 18 8,479	8,47918
423X- Personal & Environ. Sprt 19 34,350	34,350
424X-Treatment Services 20 8.518	8,51820
425X-Vocational & Day Services 21 65,012	65,01221
426X-Lic/Cert. Living Arrangements 22 152,214	152.214/2
427X-Inst/Hospital & Commit Srvcs 23 93,981 Subtotal 24 0 0 362,554	
Subtotal 24 0 362,554 43XX - OTHER DEVELOPMENTAL	0 0 0 0 0 362,55424
DISABILITIES	
430X-Information & Educ. Srvcs 25	
432X-Coordination Srvcs 26 1.183	022 1.183 ²⁶
433X- Personal & Environ. Sprt 27 18.894	18.89427
434X-Treatment Services 28 329	32928
435X-Vocational & Day Services 29 10.438	10.4382
436X-Lic/Cert. Living Arrangements 30 26.201	26.20130
437X-Inst/Hospital & Commit Srvcs 31	20,201∞
Subtotal 32 0 0 57.045	0 0 0 0 57.045
44xx-GENERAL ADMINISTRATION	
4411-Direct Administration 33 139.022	139.022 ³³
4412-Purchased Administration 34 106.716	106.71634
4413-Distrib to Regional Fiscal Agent 35	
Subtotal 36 0 0 245.738	0 0 0 0 245.73836
45xx-COUNTY PRVD CASE MGMT	
Subtotal 37	037
46xx-COUNTY PRVD SERVICES	
Subtotal 38	033
47XX - BRAIN INJURY	
470X-Information & Educ. Srvcs 39	039
472X-Coordination Srvcs 40	Q40
473X- Personal & Environ. Sprt 41	041
474X-Treatment Services 42	042
475X-Vocational & Day Services 43	043
476X-Lic/Cert. Living Arrangements 44	044
477X-Inst/Hospital & Commit Srvcs 45	045
Subtotal 46 0 0 0	
TOTAL - MENTAL HEALTH, MR & DD 47 0 0 1,147,371	0 0 0 0 1,147,37147

Iowa Department of Managemen Form F634 - B (Sheet 4 of 8) FY 2012/2013 ANNUAL FINANCIAL REPOR	it :	SERVIC	E AREA 6 Y ENVIRONMI	ENT AND EDU	ICATION					County No: 6
FY 2012/2013 ANNUÀL FINANCIAL RÉPOR	Г	Benton	Countv							10/30/2013
Reporting Accounting Basis:		GENE	RAL FUND		SPECIAL REVENUE FUNDS					TOTALS
CASH		General	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary		Permanent	Actual
		Basic	Supplemental	Fund	Basic	Supplemental	Roads	Other	Funds	2012/2013
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)
ENVIRONMENTAL QUALITY PROGRAM										. ,
6000 - Natural Resources Conservation	1									0 1
6010 - Weed Eradication	2									0 2
6020 - Solid Waste Disposal	3							1.039.389		1.039.389 3
6030 - Environmental Restoration	4									0 4
Subtotal	5	0	0) C	0	0	0	1.039.389	C	1.039.389 5
CONSERVATION & RECREATION										
SERVICES PROGRAM										
6100 - Administration	6	75.374	14.136	j				18.992		108.502 6
6110 - Maintenance & Operations	7	413.934	67.048							480,982 7
6120 - Recreation & Environmental Educ.	8									70.053 8
Subtotal	9	537.683			0	0	0	18.992	C	659.537 9
ANIMAL CONTROL PROGRAM		001,000	102,002		v	¥	¥	10,002	Ŭ	000,007
6200 - Animal Shelter	10				18.237					18.23710
6210 - Animal Bounties & State	T				10,201					10,207
Apiarist Expenses	11									011
Subtotal	12	0	0	0	18.237	0	0	0	ſ	18.23712
COUNTY DEVELOPMENT PROGRAM	1		Ŭ		10,201	. v	U			10,2011
6300 - Land Use & Building Controls	13	14.112			72.784					86.89613
6310 - Housing Rehabilitation & Develop.	14	17,116			12,101					014
6320 - Community Economic Development	15	49.500						63.122		112.62215
Subtotal	16			0	72.784	0	0		ſ	
EDUCATIONAL SERVICES PROGRAM	T	00,012	Ŭ		12,101	Ŭ		00,122		100,010
6400 - Libraries	17				70.800			26.327		97,12717
6410 - Historic Preservation	18	893			10,000			20,021		89318
6420 - Fair & 4-H Clubs	19	23.750								23,75019
6430 - Fairgrounds	20	20,700								23,750.0
6440 - Memorial Halls	21									021
6450 - Other Educational Services	22									021
Subtotal	23	24.643	0	0	70.800	0	0	26.327	C	121.770 ²³
PRESIDENT OR GOVERNOR	-	24,045		/C	70,000		0	20,527		121,77020
DECLARED DISASTERS PROGRAM										
6500 - Property	24									024
6510 - Buildings	25									024
6520 -Equipment	26									020
6530 -Public Facilities	20									020
Subtotal	22	0	0			0	0	0		02/
TOTAL - COUNTY ENVIRONMENT AND	-20	U			0	0	U	U	L	020
EDUCATION	29	625,938	102,862	2	161,821	C	C	1,147,830	(2,038,451 29

Iowa Department of Management	SERVIC	E AREA 7							County No: 6
Iowa Department of Management Form F634 - B (Sheet 5 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT	Benton	<u>& TRANSPO</u>	RIAIION						10/30/2013
Reporting Accounting Basis:		ERAL FUND		SPECIAL RE	EVENUE FUNDS	6		All	TOTALS
CASH	Genera	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary	1	Permanent	
	Basic	Supplemental	Fund	Basic	Supplemental	Roads	Othe	Funds	2012/2013
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)
SECONDARY ROADS ADMINISTRATION									. ,
& ENGINEERING PROGRAM									
7000 - Administration	1					176,431			176,431 1
7010 - Engineering	2					348,546			348,546 2
Subtotal	з (0 0	0	0	0	524,977	· C) C	524,977 3
ROADWAY MAINTENANCE PROGRAM									
7100 - Bridges & Culverts	4					112,105			112,105 4
7110 - Roads	5					2.937.611			2.937.611 5
7120 - Snow & Ice Control	6					384.428			384.428 6
7130 - Traffic Controls	7					112.091			112.091 7
7140 - Road Clearing	8					268.679			268.679 8
Subtotal	9 (0 0	0	0	0	3.814.914	. () C	3.814.914 9
GENERAL ROADWAY EXPENDITURES PROGRAM									
7200 - New Equipment	10					186.547			186.54710
7210 - Equipment Operations	11					1.494.690			1.494.69011
7220 - Tools, Materials & Supplies	12					92,785			92,785 12
7230 - Real Estate & Buildings	13					29.058			29.058 ¹³
Subtotal	14 C) 0	0	0	0	1.803.080	0) C	1.803.080 14
MASS TRANSIT PROGRAM									
7300 - Air Transportation	15								015
7310 - Ground Transportation	16								016
Subtotal	17 () 0	0	0	0	0	0	0 0	0 17
TOTAL - ROADS & TRANSPORTATION	18 (D C	0	C	0	6,142,971	() (6,142,971 18

Iowa Department of Management Form F634 - B (Sheet 6 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT	SERVIC	E AREA 8	ICES TO RESI	DENTS					County No: 6		
FY 2012/2013 ANNUAL FINANCIAL REPORT	Benton (DENTS					10/30/2013		
Reporting Accounting Basis:		RAL FUND		SPECIAL REVENUE FUNDS All							
CASH	General	General	MH-DD Srvcs	Rural Services	Rural Services	Secondary		Permanent	Actual		
		Supplemental		Basic	Supplemental	Roads	Other	Funds	2012/2013		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)		
REPRESENTATION SERVICES PROGRAM									. ,		
8000 - Elections Administration	1	318.648							318.648 ¹		
8010 - Local Elections	2	4.034							4.0342		
8020 - Township Officials	3	•		6.174					6.174 ³		
Subtotal	4 0	322.682	0	6.174	0	0	0	0	328.8564		
STATE ADMINISTRATIVE SERVICES 8100 - Motor Vehicle Registrations											
& Licensing	5174.011	59.297							233.3085		
8101 - Driver Licenses Services	6 45.631	20.654							66.285 ⁶		
8110 - Recording of Public Documents	7113.236	40.798					16.064		170.0987		
Subtotal	8332.878	120.749	0	0	0	0	16.064	0	469.6918		
TOTAL - GOVERNMENT SERVICES TO											
RESIDENTS	9 332,878	443,431	0	6,174	0	C	16,064	C	798,5479		

Iowa Department of Management Form F634 - B (Sheet 7 of 8) FY 2012/2013 ANNUAL FINANCIAL REPORT	SERVIC	E AREA 9							County No:	6
Form F634 - B (Sheet 7 of 8)		STRATION							1	
FY 2012/2013 ANNUAL FINANCIAL REPORT	Benton	County							10/30/2013	
Reporting Accounting Basis:	GENE	RALÍUND		SPECIAL REVENUE FUNDS						
CASH	General	General	MH-DD Srvcs	-DD SrvcsRural ServicesRural ServicesSecondary Perm						
		Supplemental	Fund	Basic	Supplemental	Roads	Other	Funds	Actual 2012/2013	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(J)	(K)	'
POLICY & ADMINISTRATION PROGRAM			1 - 1				<u> </u>		,	Π
9000 - General County Management	1158.783	38.540							197.323	1
9010 - Administrative Management		00,010								
Services	2194.861	46.440							241.301	2
9020 - Treasury Management Services	3128.356	36.555							164.911	3
9030 - Other Policy & Administration	4 64.300								64.300	4
Subtotal	5546.300		0	0	0	0	0	0	667.835	
CENTRAL SERVICES PROGRAM										
9100 - General Services	6216.608	28.912							245.520	6
9110 - Information Tech Services	7129.012	5.100					54.016		188.128	7
9120 - GIS Systems	8 36.757	. 0							36.757	8
Subtotal	9382.377	34.012	0	0	0	0	54.016	0	470.405	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			. 0		5.111	12
9230 - Unemployment Compensation	13	5.253		155			293		5.701	13
Subtotal	¹⁴ 4.128	240,427	0	5.334	0	0	14.078	0	263.967	14
TOTAL - ADMINISTRATION	15 932,805	395,974	0	5,334		C	68,094		1,402,207	

Iowa Department of Management Form F634 - B (Sheet 8 of 8)		SERVICE	AREA 0 SRAM EXPEN	DITURES DIS	BURSEMENTS	AND OTHER F		USES				County No	o: 6
FY 2012/2013 ANNUAL FINANCIAL REPORT		Benton Co										10/30/201	13
Reporting Accounting Basis:	T				SPECIAL	REVENUE FUN	DS		All	All	All	TOTALS	
CASH		General		MH-DD Srvcs	Rural Services				Capital		Permanent	Actual	
		Basic	Supplemental		Basic	Supplemental		Other	Projects	Service	Funds	2012/2013	3
NONPROGRAM CURRENT EXPENDITURES		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(Ĥ)	(1)	(J)	(K)	-
0010 - County Farm Operations	1											.,	0 1
0020 - Interest on Short-Term Debt	2												02
0030 - Other Nonprogram Current	3	135.123										135.12	33
0040 - Other County Enterprises	4												04
TOTAL - NONPROGRAM CURRENT	5	135.123	0	0	0	C) (()		C	135.12	35
LONG-TERM DEBT SERVICE													
0100 - Principal	6							88.719)			88.71	96
0110 - Interest and Fiscal Charges	7							11.931	1			11.93	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0 0	100.650		C) ()	100.65	
CAPITAL PROJECTS													
0200 - Roadway Construction	9						494.641					494.64	19
0210 - Conservation Land Acquisition & Dev.	10							48,524	26.370)		74.89	
0220 - Other Capital Projects	11											,	011
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	C	494.641	48.524	26.370)	C	569.53	512
EXPENDITURES SUMMARY										-			
- Total Public Safety and Legal Services	13	2.322.740	683.474	. 0	87.434	0	0 0	73.199)		C	3.166.84	713
- Total Physical Health and Social Services	14	625.154	171.679		0	0		2.798			C	799.63	
- Total Mental Health, MR & DD	15	0	0	1.147.371	0	0		(Ď		C	1.147.37	
- Total County Environment and Education	16	625.938	102.862		161.821	0		1.147.830	Ď		C	2.038.45	
- Total Roads & Transportation	17	0	0	Ő	0	0	6.142.971	()		C	6.142.97	
- Total Government Services to Residents	18	332.878	443,431	Ŏ	6.174			16.064	Î.		C	798.54	718
- Total Administration	19	932.805	395,974		5.334			68.094	i		C	1.402.20	7 19
- Total Nonprogram Current	20	135,123	0	Ő	0,00	0		00,00	5		C	135,12	320
- Total Long-Term Debt Service	21	0	0	Ő	0	0		100.650	Ď	0) ()	100.65	021
- Total Capital Projects	22	Ö	0	Ő	0	0	494.641		26.370)	0	569.53	
TOTAL - ALL EXPENDITURES (lines13-22)	23	4.974.638	1.797.420	1.147.371	260.763		6.637.612) ()	16.301.33	
OTHER BUDGETARY FINANCING USES						•							
OPERATING TRANSFERS OUT											1		
- To General Supplemental	24	300.000										300.00	024
- To Rural Services Supplemental	25	0											025
- To Secondary Roads	26	152.518			2.003.354			261.147	7			2.417.01	926
- To Other Budgetary Funds	27	94.410			271.800				323.615	5.259)	983.93	527
TOTAL OPERATING TRANSFERS OUT	28	546.928	0	0	2.275.154	C) (549.998	323.615	5.259	0 0	3.700.95	428
REFUNDED DEBT/PAYMENTS TO ESCROW	29												029
Increase (Decrease) In Reserves	30												030
Fund Balance - Nonspendable	31												031
Fund Balance - Restricted	32												032
Fund Balance - Committed	33						1				1		033
Fund Balance - Assigned	34						1				1		034
Fund Balance - Unassigned	35	5.023.789	662.347	913.543	165.808	0	3.363.005	2.680.275	2.500) (649.535	13.460.80	235
Total Ending Fund Balance - June 30, 2013	36	5.023.789	662.347				3.363.005					13.460.80	
TOTAL REQUIREMENTS (Lines 23+28+29-30+36		10,545,355	2,459,767		2,701,725	(10,000,617						
											1		