| lowa Department of Management   | Benton Count                   | <u>Y ANNUAL FINANCI</u> | AL REPORT                        |              |                |                   | County No: 6                             |
|---|--------------------------------|-------------------------|----------------------------------|--------------|----------------|-------------------|--|
| Form F638 - R (Published Summary)<br>FY 2013/2014 ANNUAL FINANCIAL REPORT | Statement of<br>For the fiscal | Revenues, Expend        | <u>itures, and C</u><br>30, 2014 | hanges in Fu | und Balance Ac | tual and Budget   | 11/5/2014                                |
| Budget Accounting Basis:  |                                | Special                 | Capital                          | Debt         |                | Actual            | Budgeted                                 |
| CASH  | General                        | Revenue                 | Projects                         | Service      | Permanent      | Totals            | Totals                                   |
| <b>REVENUES &amp; OTHER FINANCING SOURCE</b>                              | <b>S</b> (A)                   | (B)                     | (C)                              | (D)          | (E)            | (F)               | (G)                                      |
| Taxes Levied on Property  | 1 5,574,89                     | 3,163,506               |                                  | 0            |                | 8,738,401         | 8,738,214 1                              |
| Less: Uncollected Delinquent Taxes - Levy Year                            | 2 1,76                         | 64 1,773                |                                  |              |                | 3,537             | 0 2                                      |
| Less: Credits to Taxpayers  | 3 327,49                       |                         |                                  |              | -              | 516,882           | 379,350 3                                |
| Net Current Property Taxes  | 4 5,245,63                     |                         |                                  | 0            | -              | 8,217,982         | 8,358,864 4                              |
| Delinquent Property Tax Revenue   | 5 1,16                         |                         |                                  |              | -              | 1,745             | 2,500 5                                  |
| Penalties, Interest & Costs on Taxes                                      | 6 54,01                        |                         | 1 L                              |              | -              | 54,015            | 62,750 6                                 |
| Other County Taxes/TIF Tax Revenues                                       | 7 164,38                       |                         |                                  |              |                | 1,023,517         | 1,079,236 7                              |
| Intergovernmental   | 8 1,079,56                     |                         |                                  |              |                | 7,095,206         | 6,812,387 8                              |
| Licenses & Permits  | 9 19,61                        |                         |                                  |              |                | 50,173            | 51,150 9                                 |
| Charges for Service   | 10 808,20                      |                         |                                  |              |                | 1,034,711         | 913,816 <sup>10</sup>                    |
| Use of Money & Property   | 11 184,76                      | · · · · ·               |                                  |              | 16,208         | 280,890           | 281,594 11                               |
| Miscellaneous   | 12 68,88                       |                         | 1,518                            |              | 10,200         | 641,250           | 567,223 <sup>12</sup>                    |
| Subtotal Revenues   | 13 7,626,23                    |                         | 1,518                            | 0            | 16,208         | ,                 |  |
| Other Financing Sources:  | 13 7,020,23                    | 10,755,526              | 1,516                            | 0            | 10,200         | 18,399,489        | 18,129,520 <sup>13</sup>                 |
| General Long-Term Debt Proceeds   | 14                             |                         |                                  |              | 39,687         | 39,687            | 39,687 14                                |
| Operating Transfers In  | 15 750,00                      | 0 3,130,797             | 425,000                          |              | 00,001         | 4,305,797         | 4,000,706 15                             |
| Proceeds of Capital Asset Sales   | 16 32                          |                         | 420,000                          |              |                | 4,838             | 17,250 16                                |
| Total Revenues & Other Sources  | 17 8,376,55                    |                         | 426,518                          | 0            | 55,895         | 22,749,811        | 22,187,163 17                            |
| EXPENDITURES & OTHER FINANCING USES                                       | " 0,370,30                     | 13,090,041              | 420,310                          | 0            | 55,695         | 22,749,011        | 22,107,103 "                             |
| Operating:  |                                |                         |                                  |              |                |                   |  |
| Public Safety and Legal Services  | 18 3,305,55                    | 5 70,247                |                                  |              |                | 3,375,802         | 4,226,696 18                             |
| Physical Health Social Services   | 19 774,10                      | 06                      |                                  |              |                | 774,106           | 931,155 <sup>19</sup>                    |
| Mental Health, ID & DD  | 20                             | 743,028                 |                                  |              |                | 743,028           | 1,232,400 20                             |
| County Environment and Education  | 21 895,89                      | 1,133,205               |                                  |              |                | 2,029,100         | 2,308,006 21                             |
| Roads & Transportation  | 22                             | 6,842,491               |                                  |              |                | 6,842,491         | 6,883,000 22                             |
| Government Services to Residents  | 23 660,46                      | 6 12,821                |                                  |              |                | 673,287           | 764,864 23                               |
| Administration  | <sup>24</sup> 1,313,36         | 39,599                  |                                  |              |                | 1,352,967         | 1,573,636 24                             |
| Nonprogram Current  | 25 110,07                      | 78                      |                                  |              |                | 110,078           | 165,000 25                               |
| Debt Service  | 26                             | 99,400                  |                                  |              |                | 99,400            | 99,400 <sup>26</sup>                     |
| Capital Projects  | 27                             | 1,024,696               | 31,784                           |              |                | 1,056,480         | 1,852,500 27                             |
| Subtotal Expenditures   | 28 7,059,46                    |                         | 31,784                           | 0            | 0              | 17,056,739        | 20,036,657 28                            |
| Other Financing Uses:   |                                |                         |                                  |              |                |                   |  |
| Operating Transfers Out   | 29 1,333,90                    | 2,971,891               |                                  |              |                | 4,305,797         | 4,000,706 29                             |
| Refunded Debt/Payments to Escrow  | 30                             |                         |                                  |              |                | 0                 | 0 30                                     |
| Total Expenditures & Other Uses   | 31 8,393,37                    | 12,937,378              | 31,784                           | 0            | 0              | 21,362,536        | 24,037,363 <sup>31</sup>                 |
| Changes in fund balances  | 32 -16,81                      | 7 953,463               | 394,734                          | 0            | 55,895         | 1,387,275         | -1,850,200 32                            |
| Beginning Fund Balance - July 1, 2013                                     | 33 5,686,13                    |                         | 2,500                            | 0            | 649,535        | 13,460,802        | 13,460,806 33                            |
| Increase (Decrease) in Reserves (GAAP Budget)                             | 34                             | 1,122,001               | 2,000                            |              | 0-0,000        | 13,400,002        | 10,400,000                               |
| Fund Balance - Nonspendable   | 35                             | 1                       |                                  |              | 634,144        | 634,144           | 701,835 35                               |
| Fund Balance - Restricted   | 36 940,45                      | 8,076,094               |                                  |              | 71,286         | 9,087,837         | 101,000 @                                |
| Fund Balance - Committed  | <sup>37</sup> 18,00            |                         | 397,234                          |              | 71,200         | 415,234           | 2,712,683 <sup>37</sup>                  |
| Fund Balance - Assigned   | 38                             |                         | 591,234                          |              |                | 410,234           | 2,712,003 37                             |
| Fund Balance - Assigned   | 30 4 7 4 0 00                  | 62 0                    | 0                                |              | 0              | 4 740 900         | 8,196,088 <sup>39</sup>                  |
| Total Ending Fund Balance - June 30, 2014                                 | 39 4,710,86                    |                         | 397,234                          | 0            | -              | 4,710,862         |  |
| Additional details are available a  | 40 5,669,31                    |                         |                                  | 0            | 705,430        | <u>14,848,077</u> | 11,610,606 <sup>40</sup><br>319-472-2365 |

Telephone: 319-472-2365

| Iowa Department of Management<br>Form F638 - S (07/25/11) | B  | Benton County   | ANNUAL FINANC<br>evenues, Expen | CIAL REPORT | Changes in | Fund Balance | County No  | o: |
|---|----|-----------------|---------------------------------|-------------|------------|--------------|------------|----|
| FY 2013/2014 ANNUAL FINANCIAL REPORT                      | ĹĔ | or the fiscal v | ear ended: June                 | 30. 2014    |            |              | 11/5/201   | 14 |
| Reporting Accounting Basis:                               |    | -               | Special                         | Capital     | Debt       |              | Actual     |    |
| CASH  |    | General         | Revenue                         | Projects    | Service    | Permanent    | Totals     |    |
| REVENUES & OTHER FINANCING SOURCES                        |    | (A)             | (B)                             | (C)         | (D)        | (E)          | (F)        |    |
| Taxes Levied on Property                                  | 1  | 5,574,895       | 3,163,506                       |             | 0          |              | 8,738,401  | 1  |
| Less: Uncollected Delinquent Taxes - Levy Year            | 2  | 1,764           | 1,773                           |             |            |              | 3,537      | 7  |
| Less: Credits to Taxpayers                                | 3  | 327,495         | 189,387                         |             |            |              | 516,882    | 2  |
| Net Current Property Taxes                                | 4  | 5,245,636       | 2,972,346                       | ſ           | 0          |              | 8,217,982  | 2  |
| Delinquent Property Tax Revenue                           | 5  | 1,166           | 579                             | ſ           |            |              | 1,745      | 5  |
| Penalties, Interest & Costs on Taxes                      | 6  | 54,015          |                                 | -           |            |              | 54,015     | 5  |
| Other County Taxes/TIF Tax Revenues                       | 7  | 164,382         | 859,135                         |             |            |              | 1,023,517  | 7  |
| Intergovernmental   | 8  | 1,079,566       | 6,015,640                       |             |            |              | 7,095,206  |    |
| Licenses & Permits  | 9  | 19,618          | 30,555                          |             |            |              | 50,173     | 3  |
| Charges for Service                                       | 10 | 808,205         | 226,506                         |             |            |              | 1,034,711  |    |
| Use of Money & Property                                   | 11 | 184,765         | 79,917                          |             |            | 16,208       | 280,890    |    |
| Miscellaneous   | 12 | 68,884          | 570,848                         | 1,518       |            | 10,200       | 641,250    |    |
| Subtotal Revenues   | 13 | 7,626,237       | 10,755,526                      | 1,518       | 0          | 16 208       | 18,399,489 | -  |
| Other Financing Sources:                                  | ++ | 1,020,201       | 10,100,020                      | 1,010       | U          | 10,200       | 10,000,400 | 5  |
| General Long-Term Debt Proceeds                           | 14 |                 |                                 |             |            | 39,687       | 39,687     | 7  |
| Operating Transfers In                                    | 15 | 750,000         | 3,130,797                       | 425,000     |            |              | 4,305,797  | -  |
| Proceeds of Capital Asset Sales                           | 16 | 320             | 4,518                           | - ,         |            |              | 4,838      |    |
| Total Revenues & Other Sources                            | 17 | 8,376,557       | 13,890,841                      | 426,518     | 0          | 55 895       | 22,749,81  |    |
| EXPENDITURES & OTHER FINANCING USES                       |    | 0,010,0001      | .0,000,011                      | 0,0.0       |            | 00,000       | ,,         | ÷  |
| Operating:  | H  |                 |                                 |             |            |              |            |    |
| Public Safety and Legal Services                          | 18 | 3,305,555       | 70,247                          |             | ŀ          |              | 3,375,802  |    |
| Physical Health Social Services                           | 19 | 774,106         |                                 |             | L          |              | 774,106    | -  |
| Mental Health, ID & DD                                    | 20 |                 | 743,028                         |             | L          |              | 743,028    | 8  |
| County Environment and Education                          | 21 | 895,895         | 1,133,205                       |             | L          |              | 2,029,100  | 0  |
| Roads & Transportation                                    | 22 |                 | 6,842,491                       |             | L          |              | 6,842,491  | 1  |
| Government Services to Residents                          | 23 | 660,466         | 12,821                          |             |            |              | 673,287    | 7  |
| Administration  | 24 | 1,313,368       | 39,599                          |             |            |              | 1,352,967  | 7  |
| Nonprogram Current  | 25 | 110,078         |                                 | _           |            |              | 110,078    | 8  |
| Debt Service  | 26 |                 | 99,400                          |             |            |              | 99,400     | 0  |
| Capital Projects  | 27 |                 | 1,024,696                       | 31,784      |            |              | 1,056,480  | 0  |
| Subtotal Expenditures                                     | 28 | 7,059,468       | 9,965,487                       | 31,784      | 0          | 0            | 17,056,739 | 9  |
| Other Financing Uses:                                     | T  |                 |                                 |             |            |              |            | _  |
| Operating Transfers Out                                   | 29 | 1,333,906       | 2,971,891                       |             |            |              | 4,305,797  | 7  |
| Refunded Debt/Payments to Escrow                          | 30 |                 |                                 |             |            |              |            | 0  |
| Total Expenditures & Other Uses                           | 31 | 8,393,374       | 12,937,378                      | 31,784      | 0          | 0            | 21,362,536 | 6  |
| Ohen was in find halfs                                    | H  |                 |                                 |             |            |              |            | _  |
| Changes in fund balances                                  | 32 | -16,817         | 953,463                         | 394,734     | 0          | 55,895       |            |    |
| Beginning Fund Balance - July 1, 2013                     | 33 | 5,686,136       | 7,122,631                       | 2,500       |            | 649,535      | 13,460,802 |    |
| Increase (Decrease) in Reserves                           | 34 |                 |                                 |             |            |              |            | 0  |
| Fund Balance - Nonspendable                               | 35 |                 |                                 |             |            | 634,144      | 634,144    | -  |
| Fund Balance - Restricted                                 | 36 | 940,457         | 8,076,094                       |             |            | 71,286       |            | -  |
| Fund Balance - Committed                                  | 37 | 18,000          |                                 | 397,234     |            |              | 415,234    | 4  |
| Fund Balance - Assigned                                   | 38 |                 |                                 |             |            |              | (          | 0  |
| Fund Balance - Unassigned                                 | 39 | 4,710,862       |                                 |             |            |              | 4,710,862  |    |
| Total Ending Fund Balance - June 30, 2014                 | 40 | 5,669,319       | 8,076,094                       | 397,234     | 0          | 705,430      | 14,848,07  | 77 |

| lowa Department of Management Form F634<br>FY 2013/2014 ANNUAL FINANCIAL REPORT | - A <u>REVEN</u><br>Bentor | UES DETAIL<br>County |          |                      |                      |                |                        |           |                  |          |                    | County No:<br>11/5/2014     |
|---|----------------------------|----------------------|----------|----------------------|----------------------|----------------|------------------------|-----------|------------------|----------|--------------------|-----------------------------|
| Reporting Accounting Basis:   |                            | GENERAL FUND         | )        |                      | SPECIA               | L REVENUE FUN  | NDS                    |           | All              | All      | All                | TOTALS                      |
| CASH  | Gene                       | ral General          | General  | County               | Rural Services       | Rural Services | Secondary              |           | Capital          | Debt     | Permanent          | Actual                      |
|   | Bas                        | c Supplementa        | l Other  | Srvcs Fund           | Basic                | Supplemental   | Roads                  | Other     | Projects         | Service  | Funds              | 2013/2014                   |
|   | (A)                        | (B)                  | (C)      | (D)                  | (E)                  | (F)            | (G)                    | (H)       | (I)              | (J)      | (K)                | (L)                         |
| TAXES LEVIED ON PROPERTY  | 14,273,                    | 036 1,301,859        | ) 0      | 884,201              | 2,279,305            | 0              |                        | 0         |                  | 0        | , <i>,</i> ,       | 8,738,401                   |
| LESS: UNCOLL. DEL. TAXES LEVY YEAR  | 2 1,                       | 352 412              | 2        | 280                  | 1,493                |                |                        |           |                  |          |                    | 3,537                       |
| LESS: CREDITS TO TAXPAYERS  | з 251,                     | 018 76,477           | ,        | 51,942               | 137,445              |                |                        |           |                  |          |                    | 516,882                     |
| =1000 NET CURRENT PROPERTY TAXES  | *4 4,020,                  | 666 1,224,970        | )        | 831,979              | 2,140,367            |                |                        |           |                  |          |                    | 8,217,982                   |
| 1010 DELINQ. PROPERTY TAX REVENUE   | *5                         | 394 272              | 2        | 185                  | 394                  |                |                        |           |                  |          |                    | 1,745                       |
| 11xx PENALTIES, INT, & COSTS ON TAXES   | *6 54,                     | 015                  |          |                      |                      |                | 3                      | ·         | 4                | <u> </u> | 4                  | 54,015                      |
| OTHER COUNTY TAXES:   | , ,                        |                      |          |                      |                      |                |                        |           |                  |          |                    | _ ,                         |
| 12xx Other County Taxes   | 7 4.                       | 949 1.508            | 3        | 1,024                | 2,695                |                |                        |           |                  |          |                    | 10.176                      |
| 13xx Voter Approved Local Option Taxes  | 8                          | .,                   | 1        | .,                   | _,::::               | 1              |                        | 749.588   |                  |          |                    | 749,588                     |
| 14xx Gambling Taxes   | 9                          |                      | 1        |                      |                      | 1              |                        |           |                  |          |                    | 0                           |
| 15xx TIF Tax Revenues   | 10                         |                      |          |                      |                      |                |                        |           |                  |          |                    | 01                          |
| 16xx Utility Tax Replacement Excise Taxes, 17xx                                 | 11 121.                    | 36.879               | )        | 25.048               | 80.780               |                |                        |           |                  |          |                    | 263.753 <sup>1</sup>        |
| Subtotal (lines 7 - 11)   | *12 125,                   |                      |          | - ,                  | 83,475               | 0              | 0                      | 749,588   | 0                | 0        | 0                  | ,                           |
| INTERGOVERNMENTAL REVENUE:  | 0,                         |                      | Ĵ        |                      |                      |                | Ĵ                      | ,         | Ĵ                | Ĵ        | <u> </u>           | .,020,011                   |
| 20xx State Shared Revenues  | 13                         |                      |          |                      |                      |                | 4,108,957              |           |                  |          |                    | 4,108,957 1                 |
| 21xx State Replacements Against Levied Taxes                                    | <sup>14</sup> 251,         | 018 76,477           | '        | 51,942               | 137,445              |                |                        |           |                  |          |                    | 516,882 <sup>1</sup>        |
| 22xx Other State Tax Replacements   | 15 2,                      | 707 825              | 5        | 325,548              | 1,037                |                |                        |           |                  |          |                    | 330,117 1                   |
| 23xx, 24xx State\Federal Pass-Thru Revenues                                     | <sup>16</sup> 186,         | 330 C                | )        |                      |                      |                | 427,777                | 124,233   | 0                |          |                    | 738,840 1                   |
| 25xx Contributions from Other   |                            |                      |          |                      |                      |                |                        |           |                  |          |                    |                             |
| Intergovernmental Units   | 17 331,                    | 788 31,347           | ,        |                      |                      |                | 127,201                | 574,279   |                  |          |                    | 1,064,615 <sup>1</sup>      |
| 26xx, 27xx State Grants and Entitlements  | <sup>18</sup> 198,         | 574                  |          | 35,425               |                      |                | 35,136                 | 25,360    |                  |          |                    | 294,495                     |
| 28xx Federal Grants and Entitlements  | 19                         |                      |          |                      |                      |                |                        | 41,300    |                  |          |                    | 41,300 1                    |
| 29xx Payments in Lieu of Taxes  | 20                         |                      |          |                      |                      |                |                        |           |                  |          |                    | 02                          |
| Subtotal (lines 13 - 20)  | *21 970,                   | 917 108,649          | 0 0      | 412,915              | 138,482              | 0              | 4,699,071              | 765,172   | 0                | 0        | 0                  | 7,095,206 <sup>2</sup>      |
| 3xxx LICENSES & PERMITS   | *22 19,                    | 618                  |          |                      |                      |                | 30,555                 |           |                  |          |                    | 50,173 <sup>2</sup>         |
| 4xxx, 5xxx CHARGES FOR SERVICE  | *23 808,                   | 165 40               | )        | 9,917                | 6,575                |                | 10                     | 210,004   |                  |          |                    | 1,034,7112                  |
| 6xxx USE OF MONEY & PROPERTY  | *24 184,                   | 765                  |          |                      |                      |                |                        | 79,917    |                  |          | 16,208             | 280,890 2                   |
| 8xxx MISCELLANEOUS  | *25 68,                    | 359 25               | 5        | 7,099                |                      |                | 524,073                | 39,676    | 1,518            |          |                    | 641,250 <sup>2</sup>        |
| Total Revenues*   | <sup>26</sup> 6,253,       | 1,372,343            | 8 0      | 1,288,167            | 2,369,293            | 0              | 5,253,709              | 1,844,357 | 1,518            | 0        | 16,208             | 18,399,4892                 |
| OTHER FINANCING SOURCES:  |                            |                      |          | 1                    | 1                    | 1              | I                      | 1         | I                | 1        | 1                  |                             |
| OPERATING TRANSFERS IN:<br>9000 From General Basic                              | 27                         | 750.000              |          |                      |                      |                | 158.906                |           | 425.000          |          |                    | 1.333.9062                  |
| 9020 From Rural Services Basic  | 27                         | 750,000              | ,        |                      |                      |                | ,                      | 1         | 425,000          |          |                    | , = = = , = = = =           |
|   | 20                         |                      |          | ł                    | 202.070              |                | 2,028,455              |           |                  |          |                    | 2,359,145 2                 |
| 90xx From Other Budgetary Funds Subtotal (lines 27- 29)                         | 20                         | 0 750.000            |          |                      | 202,870              | 1              | 224,876                | · · · · · | 405 000          | 0        |                    | 612,746 2                   |
| ( , , , , , , , , , , , , , , , , , , ,   | 30                         | 0 750,000            | 0 0      | 0                    | 202,870              | 0              | 2,412,237              | 515,690   | 425,000          | 0        |                    | .,000,.0.                   |
|   | 31                         | 200                  |          |                      |                      |                |                        | 4 5 4 0   |                  |          | 39,687             | 39,687 3                    |
| 92xx PROCEEDS\CAPITAL ASSET SALES   |                            | 320                  | <u> </u> | 4 000 407            | 0.570.400            |                | 7.005.0.10             | 4,518     | 400 540          |          | <b>FF 007</b>      | 4,838 3                     |
| Total Revenues and Other Sources  | <sup>33</sup> 6,254,       | 1 1= -               | -        | .,_00,.01            | 2,572,163            | 0              | .,,                    |           |                  | 0        | 00,000             | 22,749,811 <sup>3</sup>     |
| Beginning Fund Balance - July 1, 2013<br>TOTAL RESOURCES (lines 33 + 34)        | 34 5,023,<br>35 11,27      |                      |          | 913,543<br>2,201,710 | 165,808<br>2,737,971 |                | 3,363,005<br>11,028,95 | 2,680,275 | 2,500<br>429,018 |          | 649,535<br>705,430 | 13,460,802 3<br>36,210,6133 |

| Iowa Department of Management<br>Form F634 - B (Sheet 1 of 8) | _           |           | AFETY AND LE | EGAL SE  | RVICES             |                |              |       |       |           | County No: 6        |
|---|-------------|-----------|--------------|----------|--------------------|----------------|--------------|-------|-------|-----------|---------------------|
| FY 2013/2014 ANNUAL FINANCIAL RÉPORT                          |             | Benton Co |              |          |                    |                |              |       |       | A 11      | 11/5/2014           |
| Reporting Accounting Basis:<br>CASH                           | -           |           |              | 1        | O averative O muse |                |              |       | I     | All       | TOTALS              |
| CASH  |             | General   | General      | General  | -                  | Rural Services |              |       | ~     | Permanent |                     |
|   |             | Basic     | Supplemental |          | Fund               | Basic          | Supplemental | Roads | Other |           | 2013/2014           |
|   | _           | (A)       | (B)          | (C)      | (D)                | (E)            | (F)          | (G)   | (H)   | (K)       | (L)                 |
| LAW ENFORCEMENT PROGRAM                                       |             |           |              |          |                    |                |              |       |       |           |                     |
| 1000 - Uniformed Patrol Services                              | 1           | 524,984   | 141,484      |          |                    | 53,475         |              |       | 1,449 |           | 721,392 1           |
| 1010 - Investigations   | 2           | 116,618   | 48,828       |          |                    |                |              |       |       |           | 165,446             |
| 1020 - Unified Law Enforcement                                | 3           |           |              |          |                    |                |              |       |       |           | 03                  |
| 1030 - Contract Law Enforcement                               | 4           |           |              |          |                    |                |              |       |       |           | 0 4                 |
| 1040 - Law Enforcement Communications                         | 5           | 355,923   | 106,438      |          |                    |                |              |       |       |           | 462,361             |
| 1050 - Adult Correctional Services                            | 6           | 671,342   | 164,207      |          |                    |                |              |       |       |           | 835,549             |
| 1060 - Administration   | 7           | 387,968   | 109,719      |          |                    |                |              |       |       |           | 497,687             |
| Subtotal  | 8           | 2,056,835 | 570,676      | 0        | 0                  | 53,475         | 0            | 0     | 1,449 | 0         | 2,682,435           |
| LEGAL SERVICES PROGRAM  | Р           |           |              |          |                    |                |              |       |       |           |                     |
| 1100 - Criminal Prosecution                                   | 9           | 397,490   | 135,803      |          |                    |                |              |       |       |           | 533,293             |
| 1110 - Medical Examiner                                       | 10          | 42,476    |              |          |                    |                |              |       |       |           | 42,476 10           |
| 1120 - Child Support Recovery                                 | 11          |           |              |          |                    |                |              |       |       |           | 0 11                |
| Subtotal  | 12          | 439,966   | 135,803      | 0        | 0                  | 0              | 0            | 0     | 0     | 0         | 575,769 12          |
| EMERGENCY SERVICES  | L           |           |              |          |                    |                |              |       |       |           |                     |
| 1200 - Ambulance Services                                     | 13          |           |              |          |                    |                |              |       |       |           | 0 13                |
| 1210 - Emergency Management                                   | 14          | 4,500     | 34,211       |          |                    |                |              |       |       |           | 38,711 14           |
| 1220 - Fire Protection & Rescue Srvcs                         | 15          |           |              |          |                    | 6,882          |              |       | 8,441 |           | 15,323 15           |
| 1230 - E911 Service Board                                     | 16          |           |              |          |                    |                |              |       |       |           | 0 16                |
| Subtotal  | 17          | 4,500     | 34,211       | 0        | 0                  | 6,882          | 0            | 0     | 8,441 | 0         | 54,034 17           |
| ASSISTANCE TO DISTRICT COURT<br>SYSTEM PROGRAM                |             |           |              | <u> </u> |                    |                |              |       |       |           |                     |
| 1400 - Physical Operations                                    | 18          |           | 700          |          |                    |                |              |       |       |           | 700 18              |
| 1410 - Research & Other Assistance                            | 19          |           | 9,401        |          |                    |                |              |       |       |           | 9,401 <sup>19</sup> |
| 1420 - Bailiff Services                                       | 20          |           | 23,590       |          |                    |                |              |       |       |           | 23,590 20           |
| Subtotal  | 21          | 0         | 33,691       | 0        | 0                  | 0              | 0            | 0     | 0     | 0         | 33,691 21           |
| COURT PROCEEDINGS PROGRAM                                     |             |           |              |          |                    |                |              |       |       |           |                     |
| 1500 - Juries & Witnesses                                     | 22          |           | 11,335       |          |                    |                |              |       |       |           | 11,335 22           |
| 1510 - (Reserved)   | 23          |           | 1            | 1        | 1                  | 1              | 1            | 1     | -     | 1         | 23                  |
| 1520 - Detention Services                                     | 24          |           | 5,915        |          |                    |                |              |       |       |           | 5,915 <sup>24</sup> |
| 1530 - Court Costs  | 25          |           | 0            |          |                    |                |              |       |       |           | 0 25                |
| 1540 - Service of Civil Papers                                | 26          |           | 2,766        | <u> </u> |                    |                |              |       |       |           | 2,766 26            |
| Subtotal  | 27          | 0         | 20,016       | 0        | 0                  | 0              | 0            | 0     | 0     | 0         | 20,016 27           |
| JUVENILE JUSTICE ADMINISTRATION<br>PROGRAM                    |             |           |              |          |                    |                |              |       |       |           |                     |
| 1600 - Juvenile Victim Restitution                            | 28          |           |              |          |                    |                |              |       |       |           | 0 28                |
| 1610 - Juvenile Representation Services                       | 29          |           | 2,600        |          |                    |                |              |       |       |           | 2,600 2             |
| 1620 - Court-Appointed Attorneys &                            | +           |           |              | <u> </u> |                    |                |              |       |       | <u> </u>  | ↓                   |
| Court Costs for Juveniles                                     | 30          |           | 7,257        |          |                    |                |              |       |       |           | 7,257 30            |
| Subtotal  | 31          | 0         | =,==:        | 0        | 0                  | -              |              | 0     |       | 0         | 9,857 <sup>31</sup> |
| TOTAL - PUBLIC SAFETY & LEGAL SERVICE                         | <b>S</b> 32 | 2,501,301 | 804,254      | (        | 0                  | 60,357         | (            | C     | 9,890 | ) (       | 3,375,80232         |

| PHYSI     | CAL HEALTH A  | ND SOCI  | AL SERVICES  |   |  |  |  |  | County No: 6   |
|-----------|---|--|--|---|--|--|--|--|--|
| Dentor    |   | 0  |  | SPECIAL RI  | EVENUE FUNDS   |  |  | All  | TOTALS   |
| Gener     | al General  | General  | County Srvcs   | Rural Services  | Rural Services   | Secondarv  |  | Permanent  | Actual   |
| Basic     | Supplemental  | Other  | Fund   | Basic   |  | Roads  | Other  | Funds  | 2013/2014  |
| (A)       | (B)   | (C)  | (D)  | (E)   | (F)  | (G)  | (H)  | (K)  | (L)  |
|           |   |  |  |   |  |  |  |  |  |
| 1 33,32   | 24  |  |  |   |  |  |  |  | 33,324 1   |
|           |   |  |  |   |  |  |  |  |  |
| 2 49,98   | 4   |  |  |   |  |  |  |  | 49,984 2   |
| 3 93,20   | 18,791  |  |  |   |  |  |  |  | 111,999 <sup>3</sup>   |
| 4         |   |  |  |   |  |  |  |  | 0 4  |
| 5         |   |  |  |   |  |  |  |  | 0 5  |
| 6 176,51  | 6 18,791  | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 195,307 6  |
|           |   |  |  |   |  |  |  |  |  |
| 7 49,55   | 7 1,922   |  |  |   |  |  |  |  | 51,479 7   |
| 8 10,91   | 1   |  |  |   |  |  |  |  | 10,911 8   |
| 9         |   |  |  |   |  |  |  |  | 0 9  |
| 60,46     | 8 1,922   | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 62,390 <sup>10</sup>   |
|           |   |  |  |   |  |  |  |  |  |
| 42,14     | 2 5,107   |  |  |   |  |  |  |  | 47,249 11  |
| 12 31,54  | 5   |  |  |   |  |  |  |  | 31,545 12  |
| 13 73,68  | 5,107   | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 78,794 13  |
|           |   |  |  |   |  |  |  |  |  |
| 14        | 32,075  |  |  |   |  |  |  |  | 32,075 14  |
| 15        |   |  |  |   |  |  |  |  | 0 15   |
| 16        |   |  |  |   |  |  |  |  | 0 16   |
| 17        | 0 32,075  | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 32,075 17  |
|           |   |  |  |   |  |  |  |  | ,,,  |
| 18 325,25 | 55,332  |  |  |   |  |  |  |  | 380,583 18   |
| 19        |   |  |  |   |  |  |  |  | 0 19   |
| 20        |   |  |  |   |  |  |  |  | 0 20   |
| 21 325.25 | 1 55.332  | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 380.583 21   |
|           |   | Ľ  | Ľ  | Ů Š   |  | Ů  | Ľ  | Ű  |  |
| 22        | 20,308  |  |  |   |  |  |  |  | 20,308 22  |
| 23        | 4,649   |  |  |   |  |  |  |  | 4,649 23   |
| 24        | · · · · ·   | 0  | 0  | 0   | 0  | 0  | 0  | 0  | 24,957 24  |
| 25 6350   | ,   |  | (  | ,<br>,  | (  |  |  | r r  | 774,10625  |
|           | PHYSIC<br>Benton<br>Genera<br>Basic<br>(A)<br>1 33,322<br>2 49,98<br>3 93,20<br>4<br>5<br>5<br>6 176,51<br>7 49,55<br>8 10,91<br>9 9<br>6 60,46<br>10 60,46<br>11 42,14<br>13 73,68<br>10,91<br>9 9<br>10 60,46<br>10 60,46<br>11 42,14<br>13 73,68<br>10,91<br>14 4<br>15 5<br>16 176,51<br>19 20<br>10 20,25<br>10 20,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10,25<br>10, | PHYSICAL HEALTH AI<br>Benton County           GENERAL FUNI<br>General<br>Supplemental<br>(A)           Ganeral<br>Basic         Supplemental<br>Supplemental<br>(A)           1         33,324           2         49,984           3         93,208           2         49,984           3         93,208           6         176,516           7         49,557           1         1,922           8         10,911           9 | PHYSICAL HEALTH AND SOCI,<br>Benton County           General<br>Basic         General<br>Supplemental<br>Other         General<br>Other           (A)         (B)         (C)           1         33,324 | PHYSICAL HEALTH AND SOCIAL SERVICES<br>Benton County           General<br>Basic         General<br>Supplemental<br>(A)         General<br>(B)         County Srvcs           Basic         Supplemental<br>(A)         Other         Fund<br>(C)         Fund<br>(D)           1         33,324 | PHYSICAL HEALTH AND SOCIAL SERVICES           Benton County           GENERAL FUND         SPECIAL RI           General         General         County Srvcs         Rural Services           Basic         Supplemental         Other         Fund         Basic           (A)         (B)         (C)         (D)         (E)           1         33,324 | PHYSICAL HEALTH AND SOCIAL SERVICES           Benton County           General General Other         SPECIAL REVENUE FUNDS           General Basic         General Other         Fund         Basic         Supplemental Other         Fund         Supplemental Other         Supplemental Other | PHYSICAL HEALTH AND SOCIAL SERVICES<br>Benton County           SPECIAL REVENUE FUNDS           General<br>Basic         General<br>Supplemental<br>(A)         General<br>(B)         County Srvcs<br>(C)         Rural Services<br>Basic         Rural Services<br>Supplemental<br>(F)         Roads           1         33,324 | PHYSICAL HEALTH AND SOCIAL SERVICES           Bendon County           SPECIAL REVENUE FUNDS           General General Ounty Strcs Rural Services Rural Services Secondary (A) (B) (C) (D) (E) (F) (G) (H)           Basic         Supplemental Roads         Other (H)           (A) (B) (C) (D) (E) (F) (G) (H)         (G) (H)         (G) (H)           1 33,324         Image: Colspan="2">Image: Colspan="2">Secondary Basic           93,208         18,791         Image: Colspan="2">Image: Colspan="2">Colspan="2"           4         33,24         Image: Colspan="2">Image: Colspan="2">Colspan="2" <colspan="2">Colspan="2"<colspan="2">Colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2">Colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<co< td=""><td>PHYSICAL HEALTH AND SOCIAL SERVICES           GENERAL FUND         SPECIAL REVENUE FUNDS         All           GENERAL FUND         SPECIAL REVENUE FUNDS         All           General         General         Control         Supplemental         Roads         Other         Fund         Basic         Supplemental         Roads         Other         Funds           4         (C)         (D)         (E)         (F)         (G)         (H)         (K)           1         3.3.24         (D)         (E)         (F)         (G)         (H)         (K)           2         49.984         (D)         (D)         (D)         (D)         (D)         (D)         (D)         (D)           3         93.208         18.791         (D)         (D)</td></colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"<co<></colspan="2"<colspan="2"></colspan="2"<colspan="2"></colspan="2"<colspan="2"></colspan="2"<colspan="2"></colspan="2"<colspan="2"<colspan="2"<colspan="2"<colspan="2"></colspan="2"<colspan="2"<colspan="2"></colspan="2"></colspan="2"></colspan="2"> | PHYSICAL HEALTH AND SOCIAL SERVICES           GENERAL FUND         SPECIAL REVENUE FUNDS         All           GENERAL FUND         SPECIAL REVENUE FUNDS         All           General         General         Control         Supplemental         Roads         Other         Fund         Basic         Supplemental         Roads         Other         Funds           4         (C)         (D)         (E)         (F)         (G)         (H)         (K)           1         3.3.24         (D)         (E)         (F)         (G)         (H)         (K)           2         49.984         (D)         (D)         (D)         (D)         (D)         (D)         (D)         (D)           3         93.208         18.791         (D)         (D) |

| Reporting Accounting Basis:                               |          |         | County<br>GENERAL FUN | D     |              | SPECIAL R      | EVENUE FUNDS |       |          | All       | 11/5/2014 |
|---|----------|---------|-----------------------|-------|--------------|----------------|--------------|-------|----------|-----------|-----------|
| CASH  | (        | General | General               |       | County Srvcs | Rural Services |              | 1     |          | Permanent |           |
|   |          | Basic   | Supplemental          | Other | Fund         | Basic          | Supplemental | Roads | Other    | Funds     | 2013/2014 |
| SERVICES TO PERSONS WITH:                                 |          | (A)     | (B)                   | (C)   | (D)          | (E)            | (F)          | (G)   | (H)      | (K)       | (L)       |
| 40XX - MENTAL HEALTH PROBLEMS/<br>MENTAL ILLNESS          |          |         |                       |       |              |                |              |       |          |           |           |
| 400X-Information & Educ. Srvcs                            | 1        |         |                       |       |              |                |              |       |          | -         | 0         |
| 402X-Coordination Srvcs                                   | 2        |         |                       |       |              |                |              |       |          |           | 0         |
| 403X- Personal & Environ. Sprt                            | 3        |         |                       |       |              |                |              |       |          |           | 0         |
| 404X-Treatment Services                                   | 4        |         |                       |       | 122,476      |                |              |       |          | 1         | 122,476   |
| 405X-Vocational & Day Services                            | 5        |         |                       |       | 122,470      |                |              |       |          | 1         | 0         |
| 406X-Lic/Cert. Living Arrangements                        | 6        |         |                       |       | 0            |                |              |       |          | 1         | 0         |
| 407X-Inst/Hospital & Commit Srvcs                         | 7        |         |                       |       |              |                |              |       |          |           | _         |
| Subtotal  | 6        | 0       | 0                     | 0     | 25,891       | 0              | 0            | 0     | 0        | 0         | 25,891    |
| 41XX - CHRONIC MENTAL ILLNESS                             | °        | 0       | 0                     | 0     | 148,367      | 0              | 0            | 0     | 0        | 0         | 148,367   |
| 410X-Information & Educ. Srvcs                            | 9        |         |                       |       |              |                |              |       | <u> </u> | 1         | 0         |
| 412X-Coordination Srvcs                                   | 10       |         |                       |       | 24,335       |                |              |       | 1        | 1         | 24,335    |
| 413X- Personal & Environ. Sprt                            | 11       |         |                       |       | 15,326       |                |              |       | 1        | 1         | 15,326    |
| 414X-Treatment Services                                   | 12       |         |                       |       | 15,850       |                |              |       |          | 1         | 15,850    |
| 415X-Vocational & Day Services                            | 13       |         |                       |       | 875          |                |              |       |          | -         | 875       |
| 416X-Lic/Cert. Living Arrangements                        | 14       |         |                       |       | 205,585      |                |              |       |          | 1         | 205,585   |
| 417X-Inst/Hospital & Commit Srvcs                         | 15       |         |                       |       | 46,943       |                |              |       |          | +         | 46,943    |
| Subtotal  | 16       | 0       | 0                     | 0     | · · · · ·    | 0              | 0            | 0     | 0        | 0         |           |
| 42XX - INTELLECTUAL DISABILITIES                          |          | 0       | 0                     | 0     | 300,914      | 0              | 0            | 0     | 0        | 0         | 300,914   |
| 420X-Information & Educ. Srvcs                            | 17       |         |                       |       |              |                |              |       |          |           | 0         |
| 422X-Coordination Srvcs                                   | 18       |         |                       |       | 735          |                |              |       |          |           | 735       |
| 423X- Personal & Environ. Sprt                            | 19       |         |                       |       | 100          |                |              |       |          |           | 0         |
| 424X-Treatment Services                                   | 20       |         |                       |       | 10,226       |                |              |       |          |           | 10,226    |
| 425X-Vocational & Day Services                            | 21       |         |                       |       | 12,341       |                |              |       |          |           | 12,341    |
| 426X-Lic/Cert. Living Arrangements                        | 22       |         |                       |       | 18,342       |                |              |       |          | -         | 18,342    |
| 427X-Inst/Hospital & Commit Srvcs                         | 23       |         |                       |       | 7,270        |                |              |       |          | 1         | 7,270     |
| Subtotal  | 24       | 0       | 0                     | 0     |              | 0              | 0            | 0     | 0        | 0         |           |
| 43XX - OTHER DEVELOPMENTAL                                | F        | 0       | 0                     | 0     | 40,914       | 0              | 0            | 0     | 0        | 0         | 40,314    |
| DISABILITIES  | 1        |         |                       |       |              |                |              |       |          |           |           |
| 430X-Information & Educ. Srvcs                            | 25       |         |                       |       |              |                |              |       |          |           | 0         |
| 432X-Coordination Srvcs                                   | 26       |         |                       |       | 1,363        |                |              |       |          |           | 1,363     |
| 433X- Personal & Environ. Sprt                            | 27       |         |                       |       | 20,926       |                |              |       |          |           | 20,926    |
| 434X-Treatment Services                                   | 28       |         |                       |       | 848          |                |              |       |          |           | 848       |
| 435X-Vocational & Day Services                            | 29       |         |                       |       | 23,425       |                |              |       |          |           | 23,425    |
| 436X-Lic/Cert. Living Arrangements                        | 30       |         |                       |       | 2,704        |                |              |       |          |           | 2,704     |
| 437X-Inst/Hospital & Commit Srvcs                         | 31       |         |                       |       | 195          |                |              |       |          |           | 195       |
| Subtotal  | 32       | 0       | 0                     | 0     | 49,461       | 0              | 0            | 0     | 0        | 0         | 49,461    |
| 44xx-GENERAL ADMINISTRATION                               | Ц        |         |                       |       |              |                |              |       |          |           |           |
| 4411-Direct Administration                                | 33       |         |                       |       | 86,417       |                |              |       |          |           | 86,417    |
| 4412-Purchased Administration                             | 34       |         |                       |       | 100,955      |                |              |       |          |           | 100,955   |
| 4413-Distrib to Regional Fiscal Agent                     | 35       |         |                       |       |              |                |              |       |          |           | 0         |
| Subtotal  | 36       | 0       | 0                     | 0     | 187,372      | 0              | 0            | 0     | 0        | 0         | 187,372   |
| 45xx-COUNTY PRVD CASE MGMT                                |          |         |                       |       |              |                |              |       |          |           | ļ         |
| Subtotal  | 37       |         |                       |       |              |                |              |       |          |           | 0         |
| 46xx-COUNTY PRVD SERVICES                                 | 38       |         |                       |       |              |                |              |       |          |           |           |
| Subtotal<br>47XX - BRAIN INJURY                           | 38       |         |                       |       |              |                |              |       |          |           | 0         |
| 470X-Information & Educ. Srvcs                            | 39       |         |                       |       |              |                |              |       |          | 1         | 0         |
| 472X-Coordination Srvcs                                   | 40       |         |                       |       |              |                |              |       |          | +         | 0         |
| 472X-Coordination Sives<br>473X- Personal & Environ. Sprt | 40       |         |                       |       |              |                |              |       |          | +         |           |
|   | 41       |         |                       |       |              |                |              |       |          |           | 0         |
| 474X-Treatment Services                                   | 42       |         |                       |       |              |                |              |       |          | +         | 0         |
| 475X-Vocational & Day Services                            | 43       |         |                       |       |              |                |              |       |          |           | 0         |
| 476X-Lic/Cert. Living Arrangements                        | 44       |         |                       |       |              |                |              |       | <u> </u> | ───       | 0         |
| 477X-Inst/Hospital & Commit Srvcs                         | 45       |         |                       |       |              |                |              |       |          | <u> </u>  | 0         |
| Subtotal  | 46<br>47 | 0       | 0                     | 0     | 0 743,028    | 0              | 0            | 0     | 0        | 0         | 0         |

| lowa Department of Management<br>Form F634 - B (Sheet 4 of 8) | t   |          | AREA 6<br>ENVIRONMEN |         |              |                |                |           |         |           | County No: 6          |
|---|-----|----------|----------------------|---------|--------------|----------------|----------------|-----------|---------|-----------|-----------------------|
| FY 2013/2014 ANNUAL FINANCIAL REPORT                          |     | Benton C |                      |         | DUCATION     |                |                |           |         |           | 11/5/2014             |
| Reporting Accounting Basis:                                   | 1 - |          | SENERAL FUND         | )       |              | SPECIAL F      | REVENUE FUND   | S         |         | All       | TOTALS                |
| CASH  |     | General  | General              | General | County Srvcs | Rural Services | Rural Services | Secondary |         | Permanent | Actual                |
|   |     | Basic    | Supplemental         | Other   | Fund         | Basic          | Supplemental   | Roads     | Other   | Funds     | 2013/2014             |
|   |     | (A)      | (B)                  | (C)     | (D)          | (E)            | (F)            | (G)       | (H)     | (K)       | (L)                   |
| ENVIRONMENTAL QUALITY PROGRAM                                 |     | . /      | ~ /                  |         |              |                | · · · ·        |           | /       |           | (=/                   |
| 6000 - Natural Resources Conservation                         | 1   |          |                      |         |              |                |                |           |         |           | 0 1                   |
| 6010 - Weed Eradication                                       | 2   |          |                      |         |              |                |                |           |         |           | 0 2                   |
| 6020 - Solid Waste Disposal                                   | 3   |          |                      |         |              |                |                |           | 794,700 |           | 794,700 3             |
| 6030 - Environmental Restoration                              | 4   |          |                      |         |              |                |                |           |         |           | 0 4                   |
| Subtotal  | 5   | 0        | 0                    | 0       | 0            | 0              | 0              | 0         | 794,700 | 0         | 794,700 5             |
| CONSERVATION & RECREATION                                     | П   |          |                      |         |              |                |                |           | ,       |           |                       |
| SERVICES PROGRAM  | H   |          |                      |         |              |                |                |           |         |           |                       |
| 6100 - Administration   | 6   | 72,396   | 15,979               |         |              | -              |                |           |         |           | 88,375 6              |
| 6110 - Maintenance & Operations                               | 7   | 555,092  | 70,225               |         | ļ            |                |                |           | 130     |           | 625,447 7             |
| 6120 - Recreation & Environmental Educ.                       | 8   | 78,044   | 41,797               |         |              |                |                |           |         |           | 119,841 8             |
| Subtotal  | 9   | 705,532  | 128,001              | 0       | 0            | 0              | 0              | 0         | 130     | 0         | 833,663 <sup>9</sup>  |
| ANIMAL CONTROL PROGRAM  |     |          |                      |         |              |                |                |           |         |           |                       |
| 6200 - Animal Shelter   | 10  |          |                      |         |              | 20,634         |                |           |         |           | 20,634 10             |
| 6210 - Animal Bounties & State                                | H   |          |                      |         |              |                |                |           |         |           |                       |
| Apiarist Expenses   | 11  |          |                      |         |              |                |                |           |         |           | 0 11                  |
| Subtotal  | 12  | 0        | 0                    | 0       | 0            | 20,634         | 0              | 0         | 0       | 0         | 20,634 12             |
| COUNTY DEVELOPMENT PROGRAM                                    | H   |          |                      |         |              |                |                |           | r       |           |                       |
| 6300 - Land Use & Building Controls                           | 13  | 14,537   |                      |         |              | 88,690         |                |           |         |           | 103,227 13            |
| 6310 - Housing Rehabilitation & Develop.                      | 14  |          |                      |         |              |                |                |           |         |           | 0 14                  |
| 6320 - Community Economic Development                         | 15  | 23,500   |                      |         |              |                |                |           | 129,743 |           | 153,243 <sup>15</sup> |
| Subtotal  | 16  | 38,037   | 0                    | 0       | 0            | 88,690         | 0              | 0         | 129,743 | 0         | 256,470 <sup>16</sup> |
| EDUCATIONAL SERVICES PROGRAM                                  |     |          |                      |         |              |                |                |           |         |           |                       |
| 6400 - Libraries  | 17  |          |                      |         |              | 70,800         |                |           | 28,508  |           | 99,308 17             |
| 6410 - Historic Preservation                                  | 18  | 575      |                      |         |              |                |                |           |         |           | 575 <sup>18</sup>     |
| 6420 - Fair & 4-H Clubs                                       | 19  | 23,750   |                      |         |              |                |                |           |         |           | 23,750 <sup>19</sup>  |
| 6430 - Fairgrounds  | 20  |          |                      |         |              |                |                |           |         |           | 0 20                  |
| 6440 - Memorial Halls   | 21  |          |                      |         |              |                |                |           |         |           | 0 21                  |
| 6450 - Other Educational Services                             | 22  |          | 1                    | 1       | I            | 1              |                |           | 1       |           | 0 22                  |
| Subtotal  | 23  | 24,325   | 0                    | 0       | 0            | 70,800         | 0              | 0         | 28,508  | 0         | 123,633 23            |
| PRESIDENT OR GOVERNOR<br>DECLARED DISASTERS PROGRAM           | T   | 21,020   | Ŭ                    |         |              | 10,000         |                |           | 20,000  |           | 120,000               |
| 6500 - Property   | 24  |          | 1                    | 1       | I            | 1              |                |           | 1       |           | 0 24                  |
| 6510 - Buildings  | 25  |          |                      | 1       | 1            |                |                |           |         |           | 0 25                  |
| 6520 -Equipment   | 26  |          |                      | İ       | İ            |                |                |           | 1       |           | 0 26                  |
| 6530 -Public Facilities                                       | 27  |          |                      |         | 1            |                |                |           |         |           | 0 27                  |
| Subtotal  | 28  | 0        | 0                    | 0       | 0            | 0              | 0              | 0         | 0       | 0         | 0 28                  |
| TOTAL - COUNTY ENVIRONMENT AND                                | Ĥ   | 0        | 0                    | 0       | 0            | 0              | 0              | 0         | 0       | 0         | 020                   |
| EDUCATION   | 29  | 767,894  | 128,001              | (       | ) (          | 180,124        | C              | (         | 953,081 | (         | 2,029,10029           |

| Iowa Department of Management<br>Form F634 - B (Sheet 5 of 8)<br>FY 2013/2014 ANNUAL FINANCIAL REPORT | t S<br>B | OADS<br>Benton | E AREA 7<br>& TRANSPOR<br>County |     | Γ    |                |              |           |       |           | County No: 6          |
|---|----------|----------------|----------------------------------|-----|------|----------------|--------------|-----------|-------|-----------|-----------------------|
| Reporting Accounting Basis:   |          |                | GENERAL FUN                      |     |      |                | EVENUE FUNDS |           |       | All       | TOTALS                |
| CASH  |          | Seneral        |                                  |     |      | Rural Services |              |           |       | Permanent | 710100                |
|   |          |                | Supplemental                     |     | Fund | Basic          | Supplemental | Roads     | Other |           | 2013/2014             |
|   |          | (A)            | (B)                              | (C) | (D)  | (E)            | (F)          | (G)       | (H)   | (K)       | (L)                   |
| SECONDARY ROADS ADMINISTRATION<br>& ENGINEERING PROGRAM   | Ц        |                |                                  |     |      |                |              |           |       |           |                       |
| 7000 - Administration   | 1        |                |                                  |     |      |                |              | 171,498   |       |           | 171,498 1             |
| 7010 - Engineering  | 2        |                |                                  |     |      |                |              | 316,375   |       |           | 316,375 2             |
| Subtotal  | 3        | 0              | 0                                | 0   | 0    | 0              | 0            | 487,873   | 0     | 0         | 487,873 3             |
| ROADWAY MAINTENANCE PROGRAM<br>7100 - Bridges & Culverts  | 4        |                |                                  |     |      |                |              | 155.961   |       |           | 155.961 4             |
| 7110 - Roads  | 5        |                |                                  |     |      |                |              | 3,380,317 |       |           | 3,380,317 5           |
| 7120 - Snow & Ice Control   | 6        |                |                                  |     |      |                |              | 495.616   |       |           | 495.616               |
| 7130 - Traffic Controls   | 7        |                |                                  |     |      |                |              | 267,557   |       |           | 267,557 7             |
| 7140 - Road Clearing  | 8        |                |                                  |     |      |                |              | 176,887   |       |           | 176,887 8             |
| Subtotal  | 9        | 0              | 0                                | 0   | 0    | 0              | 0            | 4,476,338 | 0     | 0         | 4,476,338 9           |
| GENERAL ROADWAY EXPENDITURES<br>PROGRAM   |          |                |                                  |     |      |                |              |           |       |           |                       |
| 7200 - Equipment  | 10       |                |                                  |     |      |                |              | 88,751    |       |           | 88,751 10             |
| 7210 - Equipment Operations   | 11       |                |                                  |     |      |                |              | 1,608,669 |       |           | 1,608,669 11          |
| 7220 - Tools, Materials & Supplies  | 12       |                |                                  |     |      |                |              | 138,645   |       |           | 138,645 <sup>12</sup> |
| 7230 - Real Estate & Buildings  | 13       |                |                                  |     |      |                |              | 42,215    |       |           | 42,215 13             |
| Subtotal  | 14       | 0              | 0                                | 0   | 0    | 0              | 0            | 1,878,280 | 0     | 0         | 1,878,280 14          |
| MASS TRANSIT PROGRAM<br>7300 - Air Transportation   | 15       |                |                                  |     |      |                |              |           |       |           | 0 15                  |
| 7310 - Ground Transportation  | 16       |                |                                  |     |      |                |              |           |       |           | 0 16                  |
| Subtotal  | 17       | 0              | 0                                | 0   | 0    | 0              | 0            | 0         | 0     | 0         | 0 17                  |
| TOTAL - ROADS & TRANSPORTATION  | 18       | 0              | 0                                | (   | 0    | C              | 0            | 6,842,491 | 0     | 0         | 6,842,491 18          |

| Iowa Department of Management  |   |          | AREA 8       |         |              |                |                       |           |       |           | County No: |
|--|---|----------|--------------|---------|--------------|----------------|-----------------------|-----------|-------|-----------|------------|
| Form F634 - B (Sheet 6 of 8)<br>FY 2013/2014 ANNUAL FINANCIAL REPORT |   | Benton C |              | ESTUR   | ESIDENTS     |                |                       |           |       |           | 11/5/2014  |
| Reporting Accounting Basis:  |   |          | ENERAL FUND  | )       |              | SPECIAL RE     | EVENUE FUNDS          |           |       | All       | TOTALS     |
| CASH   |   | General  | General      | General | County Srvcs | Rural Services | <b>Rural Services</b> | Secondary |       | Permanent | Actual     |
|  |   | Basic    | Supplemental | Other   | Fund         | Basic          | Supplemental          | Roads     | Other | Funds     | 2013/2014  |
|  |   | (A)      | (B)          | (C)     | (D)          | (E)            | (F)                   | (G)       | (H)   | (K)       | (L)        |
| REPRESENTATION SERVICES PROGRAM                                      |   |          |              |         |              |                |                       |           |       |           |            |
| 8000 - Elections Administration                                      | 1 |          | 151,559      |         |              |                |                       |           |       |           | 151,559    |
| 8010 - Local Elections   | 2 |          | 31,601       |         |              |                |                       |           |       |           | 31,601     |
| 8020 - Township Officials  | 3 |          |              |         |              | 4,021          |                       |           |       |           | 4,021      |
| Subtotal   | 4 | 0        | 183,160      | 0       | 0            | 4,021          | 0                     | 0         | 0     | 0         | 187,181    |
| STATE ADMINISTRATIVE SERVICES<br>8100 - Motor Vehicle Registrations  |   |          |              |         |              |                |                       |           |       |           |            |
| & Licensing  | 5 | 173,348  | 66,596       |         |              |                |                       |           |       |           | 239,944    |
| 8101 - Driver Licenses Services                                      | 6 | 46,750   | 23,641       |         |              |                |                       |           |       |           | 70,391     |
| 8110 - Recording of Public Documents                                 | 7 | 118,896  | 48,075       |         |              |                |                       |           | 8,800 |           | 175,771    |
| Subtotal   | 8 | 338,994  | 138,312      | 0       | 0            | 0              | 0                     | 0         | 8,800 | 0         | 486,106    |
| TOTAL - GOVERNMENT SERVICES TO<br>RESIDENTS                          | 9 | 338,994  | 321,472      | 0       | 0            | 4,021          | (                     | (         | 8,800 |           | 673,287    |

| Iowa Department of Management<br>Form F634 - B (Sheet 7 of 8)<br>FY 2013/2014 ANNUAL FINANCIAL REPORT |                      | E AREA 9<br>STRATION                  |         |              |                |                |             |        |           | County No:                            | 6  |
|---|----------------------|---------------------------------------|---------|--------------|----------------|----------------|-------------|--------|-----------|---------------------------------------|----|
| FY 2013/2014 ANNUAL FINANCIAL REPORT  | Benton (             | County                                |         |              |                |                |             |        |           | 11/5/2014                             |    |
| Reporting Accounting Basis:   |                      | GENERAL FUND                          | )       |              | SPECIAL R      | EVENUE FUNDS   | 6           |        | All       | TOTALS                                |    |
| CASH  | General              | General                               | General | County Srvcs | Rural Services | Rural Services | Secondary   |        | Permanent | Actual                                | _  |
|   | Basic                | Supplemental                          |         | Fund         | Basic          | Supplemental   | Roads       | Other  | Funds     | 2013/2014                             |    |
|   | (A)                  | (B)                                   | (C)     | (D)          | (E)            | (F)            | (G)         | (H)    | (K)       | (L)                                   | •  |
| POLICY & ADMINISTRATION PROGRAM   |                      |                                       | X - 7   |              |                |                | (- <i>1</i> |        |           | (=/                                   | С  |
| 9000 - General County Management  | 1 143,350            | 23,481                                |         |              |                |                |             |        |           | 166,831                               | 1  |
| 9010 - Administrative Management  |                      |                                       |         |              |                |                |             |        |           |                                       |    |
| Services  | 2 196,635            | 52,827                                |         |              |                |                |             |        |           | 249,462                               | 2  |
| 9020 - Treasury Management Services   | <sup>3</sup> 131,998 | 41,497                                |         |              |                |                |             |        |           | 173,495                               | 3  |
| 9030 - Other Policy & Administration  | 4 64,450             |                                       |         |              |                |                |             |        |           | 64,450                                | 4  |
| Subtotal  | 5 536,433            | 117,805                               | 0       | 0            | 0              | 0              | 0           | 0      | 0         | 654,238                               | 5  |
| CENTRAL SERVICES PROGRAM  | ,                    | ,                                     |         |              |                |                |             |        |           | , , , , , , , , , , , , , , , , , , , | Г  |
| 9100 - General Services   | 6 155,178            | 27,895                                |         |              |                |                |             |        |           | 183,073                               | 6  |
| 9110 - Information Tech Services  | 7 143,736            | 5,100                                 |         |              |                |                |             | 18,164 |           | 167,000                               | 7  |
| 9120 - GIS Systems  | 8 24,594             |                                       |         |              |                |                |             |        |           | 24,594                                | 8  |
| Subtotal  | 9 323,508            | 32,995                                | 0       | 0            | 0              | 0              | 0           | 18,164 | 0         | 374,667                               | 9  |
| RISK MANAGEMENT SERVICES<br>PROGRAM   |                      |                                       |         |              |                |                |             |        |           |                                       | Π  |
| 9200 - Tort Liability   | 10                   | 91,068                                |         |              | 2,345          |                |             | 3,833  |           | 97,246                                | 10 |
| 9210 - Safety of Workplace  | <sup>11</sup> 1,105  | 201,233                               |         |              | 2,314          |                |             | 12,377 |           | 217,029                               | 11 |
| 9220 - Fidelity of Public Officers  | 12                   | 3,427                                 |         |              | 210            |                |             | Ĺ      |           | 3,637                                 | 12 |
| 9230 - Unemployment Compensation  | 13                   | 5,794                                 |         |              | 79             |                |             | 277    |           | 6,150                                 | 13 |
| Subtotal  | 14 1,105             | · · · · · · · · · · · · · · · · · · · | 0       | 0            | 4,948          | 0              | 0           | 16,487 | 0         | 324,062                               |    |
| TOTAL - ADMINISTRATION  | 15 861,04            |                                       | C       | , c          | 4,948          | •              | , j         | 34,651 | ş         | 1,352,967                             |    |

| Iowa Department of Management<br>Form F634 - B (Sheet 8 of 8)<br>FY 2013/2014 ANNUAL FINANCIAL REPORT | _ <u> </u>       |            | RAM EXPEND   | ITURES, | DISBURSEMEN | NTS AND OTHER | R FINANCING US | SES          |           |         |         |           | County No:             |
|---|------------------|------------|--------------|---------|-------------|---------------|----------------|--------------|-----------|---------|---------|-----------|------------------------|
|   |                  | Benton Co  |              |         |             | ODECIAL       | REVENUE FUNI   | 20           |           | A 11    | A 11    | A II      | 11/5/2014              |
| Reporting Accounting Basis:   |                  |            |              |         |             |               |                | -            | 1         | All     | All     | All       | TOTALS                 |
| CASH  | -                | General    | General      |         | -           |               | Rural Services |              |           | Capital | Debt    | Permanent | Actual                 |
|   |                  | Basic      | Supplemental | Other   | Fund        | Basic         | Supplemental   | Roads        | Other     |         | Service |           | 2013/2014              |
| NONPROGRAM CURRENT EXPENDITURES   | $\left  \right $ | (A)        | (B)          | (C)     | (D)         | (E)           | (F)            | (G)          | (H)       | (I)     | (J)     | (K)       | (L)                    |
| 0010 - County Farm Operations   | 1                |            |              |         |             |               |                |              |           | -       |         |           | 0                      |
| 0020 - Interest on Short-Term Debt  | 2                |            |              |         |             |               |                |              |           | -       |         |           | 0                      |
| 0030 - Other Nonprogram Current   | 3                | 110,078    |              |         |             |               |                |              |           |         |         |           | 110,078                |
| 0040 - Other County Enterprises   | 4                |            |              |         |             |               |                |              |           |         |         |           | 0                      |
| TOTAL - NONPROGRAM CURRENT  | 5                | 110,078    | 0            | 0       | 0           | 0             | 0              | 0            | 0         |         | -       | 0         | 110,078                |
| LONG-TERM DEBT SERVICE  | H                |            |              |         |             |               |                |              |           | -       |         |           |                        |
| 0100 - Principal  | 6                |            |              |         |             |               |                |              | 89,687    |         |         |           | 89,687                 |
| 0110 - Interest and Fiscal Charges  | 7                |            |              |         |             |               |                |              | 9,713     | 4       |         |           | 9,713                  |
| TOTAL - LONG-TERM DEBT SERVICE  | 8                | 0          | 0            | 0       | 0           | 0             | 0              | 0            | 99,400    |         | 0       | 0         | 99,400                 |
| CAPITAL PROJECTS<br>0200 - Roadway Construction   | H                |            |              |         |             |               |                | 000.000      |           |         | 4       |           | 000.000                |
| ,   | 9                |            |              |         |             |               |                | 898,880      | 105.010   | 1 500   |         |           | 898,880                |
| 0210 - Conservation Land Acquisition & Dev.   | 10               |            |              |         |             |               |                |              | 125,816   | /       | -       |           | 127,3391               |
| 0220 - Other Capital Projects   | 11               |            |              |         |             |               |                |              |           | 30,261  |         |           | 30,261 1               |
| TOTAL - CAPITAL PROJECTS  | 12               | 0          | 0            | 0       | 0           | 0             | 0              | 898,880      | 125,816   | 31,784  |         | 0         | 1,056,480 1            |
| EXPENDITURES SUMMARY<br>- Total Public Safety and Legal Services                                      | 10               | 2 504 004  | 004.054      |         |             | 00.057        |                | 0            | 0.000     |         |         |           | 0.075.0004             |
|   | 13 4             | 2,501,301  | 804,254      | 0       | -           | )             | 0              | , v          | - ,       |         |         | 0         | -,                     |
| - Total Physical Health and Social Services   | 14               | 635,922    | 138,184      | 0       |             | 0             |                |              | -         | -       |         | 0         | ,                      |
| - Total Mental Health, ID & DD  | 15               | 0          | 0            | 0       |             |               | Ť              |              | -         | -       |         | 0         |                        |
| - Total County Environment and Education  | 16               | 767,894    | 128,001      | 0       |             | 180,124       | 0              |              | 953,081   | -       |         | 0         | _;===;===;             |
| - Total Roads & Transportation  | 17               | 0          | 0            | 0       |             |               | 5              | •,• ·_, ·• · | 0         |         |         | 0         |                        |
| - Total Government Services to Residents  | 18               | 338,994    | 321,472      | 0       | 0           | 4,021         | 0              | -            | - ,       |         |         | 0         |                        |
| - Total Administration  | 19               | 861,046    | 452,322      | 0       | -           | .,            | 0              | -            | - 1       |         |         | 0         | 1,352,967 1            |
| - Total Nonprogram Current  | 20               | 110,078    | 0            | 0       | 0           | 0             | 0              | 0            | 0         |         |         | 0         | 110,078 <sup>2</sup>   |
| - Total Long-Term Debt Service  | 21               | 0          | 0            | 0       | 0           | 0             | 0              | 0            | 99,400    |         | 0       | 0         | 99,400 <sup>2</sup>    |
| - Total Capital Projects  | 22               | 0          | 0            | 0       | 0           | 0             | 0              | 898,880      | 125,816   | 31,784  |         | 0         | 1,056,480 <sup>2</sup> |
| TOTAL - ALL EXPENDITURES (lines13-22)   | 23 5             | 5,215,235  | 1,844,233    | 0       | 743,028     | 249,450       | 0              | 7,741,371    | 1,231,638 | 31,784  | 0       | 0         | 17,056,7392            |
| OTHER BUDGETARY FINANCING USES  |                  |            |              |         | 1           | 1             | 1              | 1            | 1         |         |         | 1         | т т                    |
| OPERATING TRANSFERS OUT - To General Supplemental   | 24               | 750.000    |              |         |             |               |                |              |           |         |         |           | 750,000 2              |
|   | 24               | 750,000    |              |         |             |               |                |              |           |         |         |           | 750,000 2              |
| - To Rural Services Supplemental  | 20               | 150.000    |              |         |             | 0 000 455     |                |              | 004.070   |         |         |           | 02                     |
| - To Secondary Roads  | 20               | 158,906    |              |         |             | 2,028,455     |                |              | 224,876   |         |         |           | 2,412,237 2            |
| - To Other Budgetary Funds  | 27               | 425,000    |              |         |             | 330,690       |                |              | 387,870   |         |         |           | 1,143,560 2            |
| TOTAL OPERATING TRANSFERS OUT   | 28 <i>'</i>      | 1,333,906  | 0            | 0       | 0           | 2,359,145     | 0              | 0            | 612,746   | 0       | 0       | 0         | 4,305,7972             |
| REFUNDED DEBT/PAYMENTS TO ESCROW  | 29               |            |              | ļ       |             |               |                |              |           |         |         |           | 02                     |
| Increase (Decrease) In Reserves   | 30               |            |              |         |             |               |                |              |           |         |         |           | 03                     |
| Fund Balance - Nonspendable   | 31               |            |              |         |             |               |                |              |           |         |         | 634,144   | · · · · ·              |
| Fund Balance - Restricted   | 32               |            | 940,457      |         | 1,458,682   | 129,376       |                | 3,287,580    | 3,200,456 | 1       |         | 71,286    | 9,087,837 3            |
| Fund Balance - Committed  | 33               | 18,000     |              |         |             |               |                |              |           | 397,234 |         |           | 415,234 <sup>3</sup>   |
| Fund Balance - Assigned   | 34               |            |              |         |             |               |                |              |           |         |         |           | 03                     |
| Fund Balance - Unassigned   | 35 4             | 4,710,862  | 0            | 0       | 0           | 0             | 0              | 0            | 0         | 0       | 0       | 0         | 4,710,862 <sup>3</sup> |
| Total Ending Fund Balance - June 30, 2014   |                  | 4,728,862  | 940,457      | 0       | 1,458,682   | 129,376       | 0              | 3,287.580    | 3,200,456 | 397.234 | 0       | 705.430   | 14,848,077 3           |
| TOTAL REQUIREMENTS (Lines 23+28+29-30+36  |                  | 11,278,003 | 2,784,690    | (       | 2,201,710   |               |                | 11,028,951   | 5,044,840 |         |         | 705,430   |                        |