

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

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1 5,402,654	3,018,917		0		8,421,571	8,422,474
Less: Uncollected Delinquent Taxes - Levy Year	2 2,133	839				2,972	0
Less: Credits to Taxpayers	3 286,357	167,013				453,370	331,404
Net Current Property Taxes	4 5,114,164	2,851,065		0		7,965,229	8,091,070
Delinquent Property Tax Revenue	5 1,222	1,153				2,375	2,500
Penalties, Interest & Costs on Taxes	6 67,603					67,603	63,000
Other County Taxes/TIF Tax Revenues	7 159,426	960,398				1,119,824	1,054,311
Intergovernmental	8 1,972,532	5,123,581	297,670			7,393,783	7,898,419
Licenses & Permits	9 19,015	37,552				56,567	24,150
Charges for Service	10 892,642	318,659				1,211,301	896,410
Use of Money & Property	11 168,501	80,984			18,630	268,115	148,710
Miscellaneous	12 62,407	268,885				331,292	277,500
Subtotal Revenues	13 8,457,512	9,642,277	297,670	0	18,630	18,416,089	18,456,070
Other Financing Sources:							
General Long-Term Debt Proceeds	14				38,719	38,719	43,774
Operating Transfers In	15 628,874	3,019,765	52,315			3,700,954	3,267,584
Proceeds of Fixed Asset Sales	16 4,828	4,368				9,196	41,000
Total Revenues & Other Sources	17 9,091,214	12,666,410	349,985	0	57,349	22,164,958	21,808,428
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18 3,006,214	160,633				3,166,847	3,943,594
Physical Health Social Services	19 796,833	2,798				799,631	871,411
Mental Health, MR & DD	20	1,147,371				1,147,371	2,374,649
County Environment and Education	21 728,800	1,309,651				2,038,451	2,796,162
Roads & Transportation	22	6,142,971				6,142,971	6,448,500
Government Services to Residents	23 776,309	22,238				798,547	876,378
Administration	24 1,328,779	73,428				1,402,207	1,757,943
Nonprogram Current	25 135,123					135,123	165,000
Debt Service	26	100,650				100,650	100,650
Capital Projects	27	543,165	26,370			569,535	1,820,000
Subtotal Expenditures	28 6,772,058	9,502,905	26,370	0	0	16,301,333	21,154,287
Other Financing Uses:							
Operating Transfers Out	29 546,928	2,825,152	323,615	5,259		3,700,954	3,267,584
Refunded Debt/Payments to Escrow	30					0	0
Total Expenditures & Other Uses	31 7,318,986	12,328,057	349,985	5,259	0	20,002,287	24,421,871
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 1,772,228	338,353	0	-5,259	57,349	2,162,671	-2,613,443
Beginning Fund Balance - July 1, 2012	33 3,913,908	6,784,278	2,500	5,259	592,186	11,298,131	11,298,132
Increase (Decrease) in Reserves (GAAP Budget)	34					0	0
Fund Balance - Nonspendable	35					0	0
Fund Balance - Restricted	36					0	0
Fund Balance - Committed	37					0	0
Fund Balance - Assigned	38					0	0
Fund Balance - Unassigned	39 5,686,136	7,122,631	2,500	0	649,535	13,460,802	8,684,689
Total Ending Fund Balance - June 30, 2013	40 5,686,136	7,122,631	2,500	0	649,535	13,460,802	8,684,689

Additional details are available at:
 Notes to the financial statement, if any:

Benton County Auditor's Office, 111 E. 4th St., Vinton, Iowa, 52349

Telephone: 319-472-2365

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

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual
CASH		(A)	Revenue	Projects	Service	(E)	Totals
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)
Taxes Levied on Property	1	5,402,654	3,018,917		0		8,421,571
Less: Uncollected Delinquent Taxes - Levy Year	2	2,133	839				2,972
Less: Credits to Taxpayers	3	286,357	167,013				453,370
Net Current Property Taxes	4	5,114,164	2,851,065		0		7,965,229
Delinquent Property Tax Revenue	5	1,222	1,153				2,375
Penalties, Interest & Costs on Taxes	6	67,603					67,603
Other County Taxes/TIF Tax Revenues	7	159,426	960,398				1,119,824
Intergovernmental	8	1,972,532	5,123,581	297,670			7,393,783
Licenses & Permits	9	19,015	37,552				56,567
Charges for Service	10	892,642	318,659				1,211,301
Use of Money & Property	11	168,501	80,984			18,630	268,115
Miscellaneous	12	62,407	268,885				331,292
Subtotal Revenues	13	8,457,512	9,642,277	297,670	0	18,630	18,416,089
Other Financing Sources:							
General Long-Term Debt Proceeds	14					38,719	38,719
Operating Transfers In	15	628,874	3,019,765	52,315			3,700,954
Proceeds of Fixed Asset Sales	16	4,828	4,368				9,196
Total Revenues & Other Sources	17	9,091,214	12,666,410	349,985	0	57,349	22,164,958
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	3,006,214	160,633				3,166,847
Physical Health Social Services	19	796,833	2,798				799,631
Mental Health, MR & DD	20		1,147,371				1,147,371
County Environment and Education	21	728,800	1,309,651				2,038,451
Roads & Transportation	22		6,142,971				6,142,971
Government Services to Residents	23	776,309	22,238				798,547
Administration	24	1,328,779	73,428				1,402,207
Nonprogram Current	25	135,123					135,123
Debt Service	26		100,650				100,650
Capital Projects	27		543,165	26,370			569,535
Subtotal Expenditures	28	6,772,058	9,502,905	26,370	0	0	16,301,333
Other Financing Uses:							
Operating Transfers Out	29	546,928	2,825,152	323,615	5,259		3,700,954
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	7,318,986	12,328,057	349,985	5,259	0	20,002,287
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	1,772,228	338,353	0	-5,259	57,349	2,162,671
Beginning Fund Balance - July 1, 2012	33	3,913,908	6,784,278	2,500	5,259	592,186	11,298,131
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36						0
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	5,686,136	7,122,631	2,500		649,535	13,460,802
Total Ending Fund Balance - June 30, 2013	40	5,686,136	7,122,631	2,500	0	649,535	13,460,802

Notes to the financial statement, if any:

REVENUES DETAIL
 Benton County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Actual 2012/2013 (K)
TAXES LEVIED ON PROPERTY	14,101,638	1,301,016	883,621	2,135,296	0		0		0		8,421,571
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,620	513	349	490							2,972
LESS: CREDITS TO TAXPAYERS	3 217,399	68,958	46,834	120,179							453,370
=1000 NET CURRENT PROPERTY TAXES	*4 3,882,619	1,231,545	836,438	2,014,627							7,965,229
1010 DELINQ. PROPERTY TAX REVENUE	*5 928	294	200	953							2,375
11xx PENALTIES, INT. & COSTS ON TAXES	*6 67,603										67,603
OTHER COUNTY TAXES:											
12xx Other County Taxes	7 4,702	1,491	1,013	2,479							9,685
13xx Voter Approved Local Option Taxes	8						835,404				835,404
14xx Gambling Taxes	9										0
15xx TIF Tax Revenues	10						21,051				21,051
16xx Utility Tax Replacement Excise Taxes	11 116,333	36,900	25,062	75,389							253,684
Subtotal (lines 7 - 11)	*12 121,035	38,391	26,075	77,868	0	0	856,455	0	0	0	1,119,824
INTERGOVERNMENTAL REVENUE:											
20xx State Shared Revenues	13					3,902,630					3,902,630
21xx State Replacements Against Levied Taxes	14 217,399	68,958	46,834	120,179							453,370
22xx Other State Tax Replacements	15 2,785	883	600	1,021							5,289
23xx, 24xx State/Federal Pass-Thru Revenues	16 1,004,456	0				247,646	56,463	297,670			1,606,235
25xx Contributions from Other Intergovernmental Units	17 332,427	4,534				78,657	442,963				858,581
26xx, 27xx State Grants and Entitlements	18 341,090		13,737			193,034	16,954				564,815
28xx Federal Grants and Entitlements	19						2,863				2,863
29xx Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	*21 1,898,157	74,375	61,171	121,200	0	4,421,967	519,243	297,670	0	0	7,393,783
3xxx LICENSES & PERMITS	*22 19,015					37,552					56,567
4xxx, 5xxx CHARGES FOR SERVICE	*23 892,444	198	2,886	4,275			311,498				1,211,301
6xxx USE OF MONEY & PROPERTY	*24 168,501						80,984			18,630	268,115
8xxx MISCELLANEOUS	*25 58,221	4,186	30,429			226,478	11,978				331,292
Total Revenues*	*26 7,108,523	1,348,989	957,199	2,218,923	0	4,685,997	1,780,158	297,670	0	18,630	18,416,089
OTHER FINANCING SOURCES:											
OPERATING TRANSFERS IN:											
9000 From General Basic	27	300,000				152,518	42,095	52,315			546,928
9020 From Rural Services Basic	28					2,003,354	271,800				2,275,154
90xx From Other Budgetary Funds	29 328,874			208,851		261,147	80,000				878,872
Subtotal (lines 27- 29)	30 328,874	300,000	0	208,851	0	2,417,019	393,895	52,315	0	0	3,700,954
91xx PROCEEDS\GEN LONG-TERM DEBT	31									38,719	38,719
92xx PROCEEDS\GEN FIXED ASSET SALES	32 4,828					4,368					9,196
Total Revenues and Other Sources	33 7,442,225	1,648,989	957,199	2,427,774	0	7,107,384	2,174,053	349,985	0	57,349	22,164,958
Beginning Fund Balance - July 1, 2012	34 3,103,130	810,778	1,103,715	273,951		2,893,233	2,513,379	2,500	5,259	592,186	11,298,131
TOTAL RESOURCES (lines 33 + 34)	35 10,545,355	2,459,767	2,060,914	2,701,725	0	10,000,617	4,687,432	352,485	5,259	649,535	33,463,089

**SERVICE AREA 1
 PUBLIC SAFETY AND LEGAL SERVICES**
 Benton County

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	544,680	117,635		87,126		1,950		751,391	1
1010 - Investigations	2	116,436	44,019						160,455	2
1020 - Unified Law Enforcement	3								0	3
1030 - Contract Law Enforcement	4								0	4
1040 - Law Enforcement Communications	5	248,608	64,035						312,643	5
1050 - Adult Correctional Services	6	684,383	164,058				567		849,008	6
1060 - Administration	7	337,444	85,457						422,901	7
Subtotal	8	1,931,551	475,204	0	87,126	0	2,517	0	2,496,398	8
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	343,815	113,735						457,550	9
1110 - Medical Examiner	10	41,543							41,543	10
1120 - Child Support Recovery	11								0	11
Subtotal	12	385,358	113,735	0	0	0	0	0	499,093	12
EMERGENCY SERVICES										
1200 - Ambulance Services	13								0	13
1210 - Emergency Management	14	4,000	31,707						35,707	14
1220 - Fire Protection & Rescue Svcs	15	1,831			308		70,682		72,821	15
1230 - E911 Service Board	16								0	16
Subtotal	17	5,831	31,707	0	308	0	70,682	0	108,528	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		700						700	18
1410 - Research & Other Assistance	19		9,114						9,114	19
1420 - Bailiff Services	20		23,208						23,208	20
Subtotal	21	0	33,022	0	0	0	0	0	33,022	21
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22		11,303						11,303	22
1510 - (Reserved)	23									23
1520 - Detention Services	24		1,126						1,126	24
1530 - Court Costs	25		0						0	25
1540 - Service of Civil Papers	26		5,500						5,500	26
Subtotal	27	0	17,929	0	0	0	0	0	17,929	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29		1,928						1,928	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		9,949						9,949	30
Subtotal	31	0	11,877	0	0	0	0	0	11,877	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,322,740	683,474	0	87,434	0	73,199	0	3,166,847	32

**PHYSICAL AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES**

Benton County

10/30/2013

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
PHYSICAL HEALTH SERVICES PROGRAM									
3000 - Personal & Family Health Services	1	32,384							32,384
3010 - Communicable Disease Prevention & Control Services	2	48,575							48,575
3020 - Environmental Health	3	75,038	16,428						91,466
3040 - Health Administration	4								0
3050 - Support of Hospitals	5								0
Subtotal	6	155,997	16,428	0	0	0	0	0	172,425
SERVICES TO POOR PROGRAM									
3100 - Administration	7	64,191	4,898						69,089
3110 - General Welfare Services	8	13,843					2,798		16,641
3120 - Care in County Care Facility	9								0
Subtotal	10	78,034	4,898	0	0	0	2,798	0	85,730
SERVICES TO MILITARY VETERANS PROGRAM									
3200 - Administration	11	41,892	4,517						46,409
3210 - General Services to Veterans	12	37,068							37,068
Subtotal	13	78,960	4,517	0	0	0	0	0	83,477
CHILDREN'S & FAMILY SERVICES PROGRAM									
3300 - Youth Guidance	14		58,705						58,705
3310 - Family Protective Services	15								0
3320 - Services for Disabled Children	16								0
Subtotal	17	0	58,705	0	0	0	0	0	58,705
SERVICES TO OTHER ADULTS PROGRAM									
3400 - Services to the Elderly	18	312,163	49,924						362,087
3410 - Other Social Services	19								0
3420 - Soc Serv Business Operations	20								0
Subtotal	21	312,163	49,924	0	0	0	0	0	362,087
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	22		32,135						32,135
3510 - Preventive Services	23		5,072						5,072
Subtotal	24	0	37,207	0	0	0	0	0	37,207
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	625,154	171,679	0	0	0	2,798	0	799,631

**SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION**

Benton County

10/30/2013

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)	
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1								0.1	
6010 - Weed Eradication	2								0.2	
6020 - Solid Waste Disposal	3						1,039,389		1,039,389.3	
6030 - Environmental Restoration	4								0.4	
Subtotal	5	0	0	0	0	0	1,039,389	0	1,039,389.5	
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	75,374	14,136				18,992		108,502.6	
6110 - Maintenance & Operations	7	413,934	67,048						480,982.7	
6120 - Recreation & Environmental Educ.	8	48,375	21,678						70,053.8	
Subtotal	9	537,683	102,862	0	0	0	18,992	0	659,537.9	
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10			18,237					18,237.10	
6210 - Animal Bounties & State Apiarist Expenses	11								0.11	
Subtotal	12	0	0	18,237	0	0	0	0	18,237.12	
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	14,112		72,784					86,896.13	
6310 - Housing Rehabilitation & Develop.	14								0.14	
6320 - Community Economic Development	15	49,500					63,122		112,622.15	
Subtotal	16	63,612	0	72,784	0	0	63,122	0	199,518.16	
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17			70,800			26,327		97,127.17	
6410 - Historic Preservation	18	893							893.18	
6420 - Fair & 4-H Clubs	19	23,750							23,750.19	
6430 - Fairgrounds	20								0.20	
6440 - Memorial Halls	21								0.21	
6450 - Other Educational Services	22								0.22	
Subtotal	23	24,643	0	70,800	0	0	26,327	0	121,770.23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM										
6500 - Property	24								0.24	
6510 - Buildings	25								0.25	
6520 - Equipment	26								0.26	
6530 - Public Facilities	27								0.27	
Subtotal	28	0	0	0	0	0	0	0	0.28	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	625,938	102,862	0	161,821	0	0	1,147,830	0	2,038,451.29

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Benton County

10/30/2013

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1					176,431			176,431	1
7010 - Engineering	2					348,546			348,546	2
Subtotal	3	0	0	0	0	524,977	0	0	524,977	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					112,105			112,105	4
7110 - Roads	5					2,937,611			2,937,611	5
7120 - Snow & Ice Control	6					384,428			384,428	6
7130 - Traffic Controls	7					112,091			112,091	7
7140 - Road Clearing	8					268,679			268,679	8
Subtotal	9	0	0	0	0	3,814,914	0	0	3,814,914	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					186,547			186,547	10
7210 - Equipment Operations	11					1,494,690			1,494,690	11
7220 - Tools, Materials & Supplies	12					92,785			92,785	12
7230 - Real Estate & Buildings	13					29,058			29,058	13
Subtotal	14	0	0	0	0	1,803,080	0	0	1,803,080	14
MASS TRANSIT PROGRAM										
7300 - Air Transportation	15								0	15
7310 - Ground Transportation	16								0	16
Subtotal	17	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	6,142,971	0	0	6,142,971	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS					All	TOTALS
CASH		General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)					
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration	1		318,648											318,648	
8010 - Local Elections	2		4,034											4,034	
8020 - Township Officials	3				6,174									6,174	
Subtotal	4	0	322,682	0	6,174	0	0	0	0	0				328,856	
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	5	5174,011	59,297											233,308	
8101 - Driver Licenses Services	6	45,631	20,654											66,285	
8110 - Recording of Public Documents	7	113,236	40,798					16,064						170,098	
Subtotal	8	332,878	120,749	0	0	0	0	16,064	0					469,691	
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	332,878	443,431	0	6,174	0	0	16,064	0					798,547	

**SERVICE AREA 9
 ADMINISTRATION**
 Benton County

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
CASH									
POLICY & ADMINISTRATION PROGRAM									
9000 - General County Management	158,783	38,540							197,323
9010 - Administrative Management									
Services	194,861	46,440							241,301
9020 - Treasury Management Services	128,356	36,555							164,911
9030 - Other Policy & Administration	64,300								64,300
Subtotal	546,300	121,535	0	0	0	0	0	0	667,835
CENTRAL SERVICES PROGRAM									
9100 - General Services	216,608	28,912							245,520
9110 - Information Tech Services	129,012	5,100					54,016		188,128
9120 - GIS Systems	36,757	0							36,757
Subtotal	382,377	34,012	0	0	0	0	54,016	0	470,405
RISK MANAGEMENT SERVICES PROGRAM									
9200 - Tort Liability		82,895		1,289			4,187		88,371
9210 - Safety of Workplace	4,128	148,852		2,206			9,598		164,784
9220 - Fidelity of Public Officers		3,427		1,684			0		5,111
9230 - Unemployment Compensation		5,253		155			293		5,701
Subtotal	4,128	240,427	0	5,334	0	0	14,078	0	263,967
TOTAL - ADMINISTRATION	932,805	395,974	0	5,334	0	0	68,094	0	1,402,207

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2012/2013 (K)
CASH											
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3	135,123									135,123
0040 - Other County Enterprises	4										0
TOTAL - NONPROGRAM CURRENT	5	135,123	0	0	0	0	0	0	0	0	135,123
LONG-TERM DEBT SERVICE											
0100 - Principal	6						88,719				88,719
0110 - Interest and Fiscal Charges	7						11,931				11,931
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	100,650		0	0	100,650
CAPITAL PROJECTS											
0200 - Roadway Construction	9					494,641					494,641
0210 - Conservation Land Acquisition & Dev.	10						48,524	26,370			74,894
0220 - Other Capital Projects	11										0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	494,641	48,524	26,370	0	0	569,535
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,322,740	683,474	0	87,434	0	0	73,199			3,166,847
- Total Physical Health and Social Services	14	625,154	171,679	0	0	0	0	2,798			799,631
- Total Mental Health, MR & DD	15	0	0	1,147,371	0	0	0	0			1,147,371
- Total County Environment and Education	16	625,938	102,862	0	161,821	0	0	1,147,830			2,038,451
- Total Roads & Transportation	17	0	0	0	0	0	6,142,971	0			6,142,971
- Total Government Services to Residents	18	332,878	443,431	0	6,174	0	0	16,064			798,547
- Total Administration	19	932,805	395,974	0	5,334	0	0	68,094			1,402,207
- Total Nonprogram Current	20	135,123	0	0	0	0	0	0			135,123
- Total Long-Term Debt Service	21	0	0	0	0	0	0	100,650	0	0	100,650
- Total Capital Projects	22	0	0	0	0	0	494,641	48,524	26,370	0	569,535
TOTAL - ALL EXPENDITURES (lines 13-22)	23	4,974,638	1,797,420	1,147,371	260,763	0	6,637,612	1,457,159	26,370	0	16,301,333
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24	300,000									300,000
- To Rural Services Supplemental	25	0									0
- To Secondary Roads	26	152,518			2,003,354		261,147				2,417,019
- To Other Budgetary Funds	27	94,410			271,800		288,851	323,615	5,259		983,935
TOTAL OPERATING TRANSFERS OUT	28	546,928	0	0	2,275,154	0	549,998	323,615	5,259	0	3,700,954
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32										0
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	5,023,789	662,347	913,543	165,808	0	3,363,005	2,680,275	2,500	0	649,535
Total Ending Fund Balance - June 30, 2013	36	5,023,789	662,347	913,543	165,808	0	3,363,005	2,680,275	2,500	0	649,535
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	10,545,355	2,459,767	2,060,914	2,701,725	0	10,000,617	4,687,432	352,485	5,259	649,535