

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2014

11/5/2014

Reporting Accounting Basis:		General	Special	Capital	Debt		Actual
GAAP		Revenue	Projects	Service	Permanent	Totals	
		(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	5,574,895	3,163,506		0		8,738,401
Less: Uncollected Delinquent Taxes - Levy Year	2	1,764	1,773				3,537
Less: Credits to Taxpayers	3	327,492	189,379				516,871
Net Current Property Taxes	4	5,245,639	2,972,354		0		8,217,993
Delinquent Property Tax Revenue	5	1,817	974				2,791
Penalties, Interest & Costs on Taxes	6	54,401					54,401
Other County Taxes/TIF Tax Revenues	7	164,382	877,999				1,042,381
Intergovernmental	8	1,089,963	5,844,335				6,934,298
Licenses & Permits	9	19,706	31,210				50,916
Charges for Service	10	802,885	236,377				1,039,262
Use of Money & Property	11	183,984	31,211			14,986	230,181
Miscellaneous	12	68,804	602,768	1,518			673,090
Subtotal Revenues	13	7,631,581	10,597,228	1,518	0	14,986	18,245,313
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	750,000	2,945,797	425,000			4,120,797
Proceeds of Fixed Asset Sales	16	320	4,518				4,838
Total Revenues & Other Sources	17	8,381,901	13,547,543	426,518	0	14,986	22,370,948
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	3,303,005	69,078				3,372,083
Physical Health Social Services	19	772,894					772,894
Mental Health, ID & DD	20		717,608				717,608
County Environment and Education	21	892,061	966,809				1,858,870
Roads & Transportation	22		6,587,736				6,587,736
Government Services to Residents	23	663,827	12,821				676,648
Administration	24	1,314,605	39,597				1,354,202
Nonprogram Current	25	114,899					114,899
Debt Service	26		59,714				59,714
Capital Projects	27		994,572	36,734			1,031,306
Subtotal Expenditures	28	7,061,291	9,447,935	36,734	0	0	16,545,960
Other Financing Uses:							
Operating Transfers Out	29	1,333,906	2,786,891				4,120,797
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	8,395,197	12,234,826	36,734	0	0	20,666,757
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	-13,296	1,312,717	389,784	0	14,986	1,704,191
Beginning Fund Balance - July 1, 2013	33	5,632,311	6,685,114	2,500		904,265	13,224,190
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	60,614	304,415			847,965	1,212,994
Fund Balance - Restricted	36	905,227	7,693,416	27,495		71,286	8,697,424
Fund Balance - Committed	37	18,000		364,789			382,789
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	4,635,174					4,635,174
Total Ending Fund Balance - June 30, 2014	40	5,619,015	7,997,831	392,284	0	919,251	14,928,381

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2013/2014 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS			All Capital Projects	All Debt Service	All Permanent Funds	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (C)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)						Actual 2013/2014 (L)		
GAAP																
TAXES LEVIED ON PROPERTY	1	4,273,036	1,301,859	0	884,201	2,279,305	0		0							8,738,401
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,352	412		280	1,493										3,537
LESS: CREDITS TO TAXPAYERS	3	251,025	76,467		51,938	137,441										516,871
=1000 NET CURRENT PROPERTY TAXES	*4	4,020,659	1,224,980		831,983	2,140,371										8,217,993
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,422	395		288	686										2,791
11xx PENALTIES, INT, & COSTS ON TAXES	*6	54,401														54,401
OTHER COUNTY TAXES:																
12xx Other County Taxes	7	4,949	1,508		1,024	2,695										10,176
13xx Voter Approved Local Option Taxes	8							768,452								768,452
14xx Gambling Taxes	9															0
15xx TIF Tax Revenues	10															0
16xx Utility Tax Replacement Excise Taxes	11	121,046	36,879		25,048	80,780										263,753
Subtotal (lines 7 - 11)	*12	125,995	38,387	0	26,072	83,475	0	0	768,452	0	0	0	0	0	0	1,042,381
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13							4,096,740								4,096,740
21xx State Replacements Against Levied Taxes	14	251,018	76,477		51,942	137,445										516,882
22xx Other State Tax Replacements	15	2,707	825		325,548	1,037										330,117
23xx, 24xx State/Federal Pass-Thru Revenues	16	175,491						427,777	129,355							732,623
25xx Contributions from Other																
Intergovernmental Units	17	356,223	31,346					36,018	575,625							999,212
26xx, 27xx State Grants and Entitlements	18	195,876			23,765			13,723	25,360							258,724
28xx Federal Grants and Entitlements	19															0
29xx Payments in Lieu of Taxes	20															0
Subtotal (lines 13 - 20)	*21	981,315	108,648	0	401,255	138,482	0	4,574,258	730,340	0	0	0	0	0	0	6,934,298
3xxx LICENSES & PERMITS	*22	19,706						31,210								50,916
4xxx, 5xxx CHARGES FOR SERVICE	*23	802,845	40		9,917	6,575		10	219,875							1,039,262
6xxx USE OF MONEY & PROPERTY	*24	183,984							31,211				14,986			230,181
8xxx MISCELLANEOUS	*25	68,779	25		5,134			543,831	53,803	1,518						673,090
Total Revenues*	26	6,259,106	1,372,475	0	1,274,649	2,369,589	0	5,149,309	1,803,681	1,518	0	14,986	18,245,313			
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27		750,000					158,906		425,000						1,333,906
9020 From Rural Services Basic	28							2,028,455	330,690							2,359,145
90xx From Other Budgetary Funds	29					202,870		224,876								427,746
Subtotal (lines 27- 29)	30	0	750,000	0	0	202,870	0	2,412,237	330,690	425,000	0	0	4,120,797			
91xx PROCEEDS\GEN LONG-TERM DEBT	31															0
92xx PROCEEDS\GEN FIXED ASSET SALES	32	320							4,518							4,838
Total Revenues and Other Sources	33	6,259,426	2,122,475	0	1,274,649	2,572,459	0	7,561,546	2,138,889	426,518	0	14,986	22,370,948			
Beginning Fund Balance - July 1, 2013	34	5,009,380	622,931		856,171	159,519		3,228,612	2,440,812	2,500		904,265	13,224,190			
TOTAL RESOURCES (lines 33 + 34)	35	11,268,806	2,745,406	0	2,130,820	2,731,978	0	10,790,158	4,579,701	429,018	0	919,251	35,595,138			

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Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual
										2013/2014 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 514,832	140,911			49,826			1,449		707,018
1010 - Investigations	2 117,105	48,855								165,960
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 349,126	106,805								455,931
1050 - Adult Correctional Services	6 673,171	161,071								834,242
1060 - Administration	7 389,888	109,888								499,776
Subtotal	8 2,044,122	567,530	0	0	49,826	0	0	1,449	0	2,662,927
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 400,923	136,330								537,253
1110 - Medical Examiner	10 51,070									51,070
1120 - Child Support Recovery	11									0
Subtotal	12 451,993	136,330	0	0	0	0	0	0	0	588,323
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14 4,500	34,211								38,711
1220 - Fire Protection & Rescue Srvc	15				9,362			8,441		17,803
1230 - E911 Service Board	16									0
Subtotal	17 4,500	34,211	0	0	9,362	0	0	8,441	0	56,514
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	700								700
1410 - Research & Other Assistance	19	8,750								8,750
1420 - Bailiff Services	20	24,588								24,588
Subtotal	21 0	34,038	0	0	0	0	0	0	0	34,038
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	11,909								11,909
1510 - (Reserved)	23									
1520 - Detention Services	24	5,943								5,943
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26	2,748								2,748
Subtotal	27 0	20,600	0	0	0	0	0	0	0	20,600
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	2,424								2,424
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,257								7,257
Subtotal	31 0	9,681	0	0	0	0	0	0	0	9,681
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,500,615	802,390	0	0	59,188	0	0	9,890	0	3,372,083

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Reporting Accounting Basis:	GENERAL FUND				SPECIAL REVENUE FUNDS				All Permanent Funds (K)	TOTALS		
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual 2013/2014 (L)		
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	33,324									33,324	1
3010 - Communicable Disease Prevention & Control Services	2	49,984									49,984	2
3020 - Environmental Health	3	93,830	18,855								112,685	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	177,138	18,855	0	0	0	0	0	0		195,993	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	49,268	1,923								51,191	7
3110 - General Welfare Services	8	10,792									10,792	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	60,060	1,923	0	0	0	0	0	0		61,983	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	42,495	5,147								47,642	11
3210 - General Services to Veterans	12	31,172									31,172	12
Subtotal	13	73,667	5,147	0	0	0	0	0	0		78,814	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		29,976								29,976	14
3310 - Family Protective Services	15										0	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	29,976	0	0	0	0	0	0		29,976	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	327,243	55,600								382,843	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	327,243	55,600	0	0	0	0	0	0		382,843	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		17,733								17,733	22
3510 - Preventive Services	23		5,552								5,552	23
Subtotal	24	0	23,285	0	0	0	0	0	0		23,285	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	638,108	134,786	0	0	0	0	0	0		772,894	25

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES
Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2013/2014
GAAP	(A)	(B)	(C)	(C)	(E)	(F)	(G)	(H)	(K)	(L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			433						433
403X- Personal & Environ. Sprt	3			1,347						1,347
404X-Treatment Services	4			121,767						121,767
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6			12,187						12,187
407X-Inst/Hospital & Commit Svcs	7			22,973						22,973
Subtotal	8	0	0	158,707	0	0	0	0	0	158,707
41XX - CHRONIC MENTAL ILLNESS										
410X-Information & Educ. Svcs	9									0
412X-Coordination Svcs	10			20,295						20,295
413X- Personal & Environ. Sprt	11			14,231						14,231
414X-Treatment Services	12			14,449						14,449
415X-Vocational & Day Services	13			571						571
416X-Lic/Cert. Living Arrangements	14			185,988						185,988
417X-Inst/Hospital & Commit Svcs	15			45,066						45,066
Subtotal	16	0	0	280,600	0	0	0	0	0	280,600
42XX - MENTAL RETARDATION										
420X-Information & Educ. Svcs	17									0
422X-Coordination Svcs	18			908						908
423X- Personal & Environ. Sprt	19									0
424X-Treatment Services	20			10,010						10,010
425X-Vocational & Day Services	21			9,902						9,902
426X-Lic/Cert. Living Arrangements	22			18,331						18,331
427X-Inst/Hospital & Commit Svcs	23			7,113						7,113
Subtotal	24	0	0	46,264	0	0	0	0	0	46,264
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	25									0
432X-Coordination Svcs	26			1,556						1,556
433X- Personal & Environ. Sprt	27			20,499						20,499
434X-Treatment Services	28			933						933
435X-Vocational & Day Services	29			22,457						22,457
436X-Lic/Cert. Living Arrangements	30			0						0
437X-Inst/Hospital & Commit Svcs	31			194						194
Subtotal	32	0	0	45,639	0	0	0	0	0	45,639
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	33			86,801						86,801
4412-Purchased Administration	34			99,597						99,597
4413-Distrib to Regional Fiscal Agent	35									0
Subtotal	36	0	0	186,398	0	0	0	0	0	186,398
45xx-COUNTY PRVD CASE MGMT										
Subtotal	37									0
46xx-COUNTY PRVD SERVICES										
Subtotal	38									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	39									0
472X-Coordination Svcs	40									0
473X- Personal & Environ. Sprt	41									0
474X-Treatment Services	42									0
475X-Vocational & Day Services	43									0
476X-Lic/Cert. Living Arrangements	44									0
477X-Inst/Hospital & Commit Svcs	45									0
Subtotal	46	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	47	0	0	717,608	0	0	0	0	0	717,608

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Benton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	11/5/2014	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	TOTALS	
										Actual 2013/2014 (L)	
GAAP											
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3	328			2,955			625,606		628,889	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	328	0	0	2,955	0	0	625,606	0	628,889	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	72,080	16,024							88,104	6
6110 - Maintenance & Operations	7	551,061	70,153					130		621,344	7
6120 - Recreation & Environmental Educ.	8	78,073	41,850							119,923	8
Subtotal	9	701,214	128,027	0	0	0	0	130	0	829,371	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10				20,576					20,576	10
6210 - Animal Bounties & State	11										11
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	20,576	0	0	0	0	20,576	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	14,537			88,931					103,468	13
6310 - Housing Rehabilitation & Develop.	14	0								0	14
6320 - Community Economic Development	15	23,500						129,303		152,803	15
Subtotal	16	38,037	0	0	88,931	0	0	129,303	0	256,271	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				70,800			28,508		99,308	17
6410 - Historic Preservation	18	705								705	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	24,455	0	0	70,800	0	0	28,508	0	123,763	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	764,034	128,027	0	0	183,262	0	783,547	0	1,858,870	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014 (L)	
GAAP											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							168,224				168,224
7010 - Engineering							316,388				316,388
Subtotal	0	0	0	0	0	0	484,612	0	0		484,612
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							161,527				161,527
7110 - Roads							3,115,787				3,115,787
7120 - Snow & Ice Control							505,183				505,183
7130 - Traffic Controls							267,641				267,641
7140 - Road Clearing							180,931				180,931
Subtotal	0	0	0	0	0	0	4,231,069	0	0		4,231,069
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							88,752				88,752
7210 - Equipment Operations							1,594,686				1,594,686
7220 - Tools, Materials & Supplies							148,118				148,118
7230 - Real Estate & Buildings							40,499				40,499
Subtotal	0	0	0	0	0	0	1,872,055	0	0		1,872,055
MASS TRANSIT PROGRAM											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	6,587,736	0	0		6,587,736

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2013/2014 (L)
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1		152,153								152,153
8010 - Local Elections	2		31,604								31,604
8020 - Township Officials	3		0			4,021					4,021
Subtotal	4	0	183,757	0	0	4,021	0	0	0	0	187,778
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations & Licensing	5	175,561	66,701								242,262
8101 - Driver Licenses Services	6	47,165	23,699								70,864
8110 - Recording of Public Documents	7	118,871	48,073						8,800		175,744
Subtotal	8	341,597	138,473	0	0	0	0	0	8,800	0	488,870
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	341,597	322,230	0	0	4,021	0	0	8,800	0	676,648

SERVICE AREA 9
ADMINISTRATION
 Benton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2013/2014
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	145,557	23,552								169,109
9010 - Administrative Management											
Services	2	198,379	53,002								251,381
9020 - Treasury Management Services	3	132,346	41,583								173,929
9030 - Other Policy & Administration	4	64,450									64,450
Subtotal	5	540,732	118,137	0	0	0	0	0	0	0	658,869
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	155,700	27,997								183,697
9110 - Information Tech Services	7	151,968	5,100						18,164		175,232
9120 - GIS Systems	8	12,354									12,354
Subtotal	9	320,022	33,097	0	0	0	0	0	18,164	0	371,283
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		91,068			2,345			3,833		97,246
9210 - Safety of Workplace	11	1,105	201,233			2,314			12,377		217,029
9220 - Fidelity of Public Officers	12		3,427			210					3,637
9230 - Unemployment Compensation	13		5,784			79			275		6,138
Subtotal	14	1,105	301,512	0	0	4,948	0	0	16,485	0	324,050
TOTAL - ADMINISTRATION	15	861,859	452,746	0	0	4,948	0	0	34,649	0	1,354,202

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 Benton County

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All	All	All	11/5/2014
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (C)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS				
												Actual	2013/2014			
GAAP																
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1														0	1
0020 - Interest on Short-Term Debt	2														0	2
0030 - Other Nonprogram Current	3	114,899													114,899	3
0040 - Other County Enterprises	4														0	4
TOTAL - NONPROGRAM CURRENT	5	114,899	0	0	0	0	0	0	0	0	0	0	0	0	114,899	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6									50,001					50,001	6
0110 - Interest and Fiscal Charges	7									9,713					9,713	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	59,714	0	0	0	0	0	59,714	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							868,756							868,756	9
0210 - Conservation Land Acquisition & Dev.	10								125,816	1,523					127,339	10
0220 - Other Capital Projects	11									35,211					35,211	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	868,756	125,816	36,734			0	0	0	1,031,306	12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,500,615	802,390	0	0	59,188	0	0	9,890			0	0	0	3,372,083	13
- Total Physical Health and Social Services	14	638,108	134,786	0	0	0	0	0	0			0	0	0	772,894	14
- Total Mental Health, MR & DD	15	0	0	0	717,608	0	0	0	0			0	0	0	717,608	15
- Total County Environment and Education	16	764,034	128,027	0	0	183,262	0	0	783,547			0	0	0	1,858,870	16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,587,736	0			0	0	0	6,587,736	17
- Total Government Services to Residents	18	341,597	322,230	0	0	4,021	0	0	8,800			0	0	0	676,648	18
- Total Administration	19	861,859	452,746	0	0	4,948	0	0	34,649			0	0	0	1,354,202	19
- Total Nonprogram Current	20	114,899	0	0	0	0	0	0	0			0	0	0	114,899	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	59,714		0	0	0	0	59,714	21
- Total Capital Projects	22	0	0	0	0	0	0	868,756	125,816	36,734		0	0	0	1,031,306	22
TOTAL - ALL EXPENDITURES (lines 13-22)	23	5,221,112	1,840,179	0	717,608	251,419	0	7,456,492	1,022,416	36,734	0	0	0	0	16,545,960	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24	750,000													750,000	24
- To Rural Services Supplemental	25														0	25
- To Secondary Roads	26	158,906				2,028,455			224,876						2,412,237	26
- To Other Budgetary Funds	27	425,000				330,690			202,870						958,560	27
TOTAL OPERATING TRANSFERS OUT	28	1,333,906	0	0	0	2,359,145	0	0	427,746	0	0	0	0	0	4,120,797	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29														0	29
Increase (Decrease) In Reserves	30														0	30
Fund Balance - Nonspendable	31	60,614							304,415			847,965			1,212,994	31
Fund Balance - Restricted	32		905,227		1,413,212	121,414		3,333,666	2,825,124	27,495		71,286			8,697,424	32
Fund Balance - Committed	33	18,000								364,789					382,789	33
Fund Balance - Assigned	34														0	34
Fund Balance - Unassigned	35	4,635,174	0	0	0	0	0	0	0	0	0	0	0	0	4,635,174	35
Total Ending Fund Balance - June 30, 2014	36	4,713,788	905,227	0	1,413,212	121,414	0	3,333,666	3,129,539	392,284	0	919,251			14,928,381	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,268,806	2,745,406	0	2,130,820	2,731,978	0	10,790,158	4,579,701	429,018	0	919,251			35,595,138	37

FY 2013/2014 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2014

11/5/2014

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	(B)	(C)	(D)	(E)	(MEMO ONLY)
		(A)	(B)	(C)	(D)	(E)	(F)
Cash & Pooled Investments:							
County Treasurer	1	5,759,028	8,076,505	397,234		705,430	14,938,197
Other	2						0
Receivables (net where applicable):							
Accounts	3	6,167	415,953				422,120
Property Taxes (including interest & penalties)	4	52,775	5,303				58,078
Property Taxes - Succeeding Year	5	5,726,749	3,336,695				9,063,444
Accrued Interest	6	2,782					2,782
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	714	11,469				12,183
Due from Other Governments	10	69,121	675,797				744,918
Inventories (at cost)	11		304,415				304,415
Other Assets	12	60,614				213,821	274,435
Total Assets	13	11,677,950	12,826,137	397,234	0	919,251	25,820,572
LIABILITIES							
Accounts Payable	14	87,064	546,801	4,950			638,815
Salaries & Benefits Payable	15	174,442	103,444				277,886
Contracts Payable	16						0
Due to Other Funds	17	5,993	6,190				12,183
Due to Other Governments	18	13,577	25,558				39,135
Trusts Payable	19						0
Deferred Inflows of Resources:							
Succeeding Year Property Tax	20	5,726,749	3,336,695				9,063,444
Other Unavailable Revenue	21	51,110	595,797				646,907
Other Liabilities	22		213,821				213,821
Total Liabilities	23	6,058,935	4,828,306	4,950	0	0	10,892,191
FUND EQUITY							
Fund Balance - Nonspendable	24	60,614	304,415			847,965	1,212,994
Fund Balance - Restricted	25	905,227	7,693,416	27,495		71,286	8,697,424
Fund Balance - Committed	26	18,000		364,789			382,789
Fund Balance - Assigned	27						0
Fund Balance - Unassigned	28	4,635,174					4,635,174
Total Fund Equity	29	5,619,015	7,997,831	392,284	0	919,251	14,928,381
TOTAL LIABILITIES AND FUND EQUITY	30	11,677,950	12,826,137	397,234	0	919,251	25,820,572

Notes to the financial statement, if any: