

Buchanan 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	4,018,014	2,969,121		478,396		7,465,531	7,460,791	1
Less: Uncollected Delinquent Taxes - Levy Year	2	3,765	3,213		446		7,424	35,765	2
Less: Credits to Taxpayers	3	180,210	137,484		21,381		339,075	276,512	3
Net Current Property Taxes	4	3,834,039	2,828,424		456,569		7,119,032	7,148,514	4
Delinquent Property Tax Revenue	5	650	795		76		1,521	2,800	5
Penalties, Interest & Costs on Taxes	6	61,731					61,731	55,000	6
Other County Taxes/TIF Tax Revenues	7	89,435	974,154		10,578		1,074,167	1,021,822	7
Intergovernmental	8	583,753	4,583,031		21,671		5,188,455	6,106,895	8
Licenses & Permits	9	150	37,310				37,460	29,721	9
Charges for Service	10	736,192	7,874				744,066	654,175	10
Use of Money & Property	11	51,619	168,391				220,010	213,451	11
Miscellaneous	12	79,005	190,175				269,180	126,228	12
Subtotal Revenues	13	5,436,574	8,790,154	0	488,894	0	14,715,622	15,358,606	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0		14
Operating Transfers In	15	770,913	1,473,627				2,244,540	2,343,390	15
Proceeds of Fixed Asset Sales	16	83,948	2,070				86,018	108,500	16
Total Revenues & Other Sources	17	6,291,435	10,265,851	0	488,894	0	17,046,180	17,810,496	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,045,263	882,099				2,927,362	3,097,870	18
Physical Health Social Services	19	499,109	40,913				540,022	600,860	19
Mental Health, MR & DD	20		1,726,548				1,726,548	3,181,744	20
County Environment and Education	21	633,355	586,354				1,219,709	1,249,483	21
Roads & Transportation	22		4,546,615				4,546,615	6,241,250	22
Government Services to Residents	23	617,174	5,696				622,870	710,338	23
Administration	24	1,342,887					1,342,887	1,450,225	24
Nonprogram Current	25	46,301					46,301	56,825	25
Debt Service	26		4,000		533,403		537,403	537,403	26
Capital Projects	27	83,916	371,270	772,937			1,228,123	1,982,350	27
Subtotal Expenditures	28	5,268,005	8,163,495	772,937	533,403	0	14,737,840	19,108,348	28
Other Financing Uses:									
Operating Transfers Out	29	825,000	1,408,977	10,563			2,244,540	2,343,390	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	6,093,005	9,572,472	783,500	533,403	0	16,982,380	21,451,738	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	198,430	693,379	-783,500	-44,509	0	63,800	-3,641,242	32
Beginning Fund Balance - July 1, 2012	33	1,797,367	4,407,413	1,060,381	15,651		7,280,812	6,563,930	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36	114,325					114,325		36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38	511,380		276,881			788,261		38
Fund Balance - Unassigned	39	1,370,092	5,100,792	0	-28,858	0	6,442,026	2,922,688	39
Total Ending Fund Balance - June 30, 2013	40	1,995,797	5,100,792	276,881	-28,858	0	7,344,612	2,922,688	40

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

Telephone: 319-334-4109

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

11/2/2013

Reporting Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 4,018,014	2,969,121		478,396		7,465,531
Less: Uncollected Delinquent Taxes - Levy Year	2 3,765	3,213		446		7,424
Less: Credits to Taxpayers	3 180,210	137,484		21,381		339,075
Net Current Property Taxes	4 3,834,039	2,828,424		456,569		7,119,032
Delinquent Property Tax Revenue	5 650	795		76		1,521
Penalties, Interest & Costs on Taxes	6 61,731					61,731
Other County Taxes/TIF Tax Revenues	7 89,435	974,154		10,578		1,074,167
Intergovernmental	8 583,753	4,583,031		21,671		5,188,455
Licenses & Permits	9 150	37,310				37,460
Charges for Service	10 736,192	7,874				744,066
Use of Money & Property	11 51,619	168,391				220,010
Miscellaneous	12 79,005	190,175				269,180
Subtotal Revenues	13 5,436,574	8,790,154	0	488,894	0	14,715,622
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 770,913	1,473,627				2,244,540
Proceeds of Fixed Asset Sales	16 83,948	2,070				86,018
Total Revenues & Other Sources	17 6,291,435	10,265,851	0	488,894	0	17,046,180
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,045,263	882,099				2,927,362
Physical Health Social Services	19 499,109	40,913				540,022
Mental Health, MR & DD	20	1,726,548				1,726,548
County Environment and Education	21 633,355	586,354				1,219,709
Roads & Transportation	22	4,546,615				4,546,615
Government Services to Residents	23 617,174	5,696				622,870
Administration	24 1,342,887					1,342,887
Nonprogram Current	25 46,301					46,301
Debt Service	26	4,000		533,403		537,403
Capital Projects	27 83,916	371,270	772,937			1,228,123
Subtotal Expenditures	28 5,268,005	8,163,495	772,937	533,403	0	14,737,840
Other Financing Uses:						
Operating Transfers Out	29 825,000	1,408,977	10,563			2,244,540
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 6,093,005	9,572,472	783,500	533,403	0	16,982,380
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 198,430	693,379	-783,500	-44,509	0	63,800
Beginning Fund Balance - July 1, 2012	33 1,797,367	4,407,413	1,060,381	15,651		7,280,812
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 114,325					114,325
Fund Balance - Committed	37					0
Fund Balance - Assigned	38 511,380		276,881			788,261
Fund Balance - Unassigned	39 1,370,092	5,100,792		-28,858		6,442,026
Total Ending Fund Balance - June 30, 2013	40 1,995,797	5,100,792	276,881	-28,858	0	7,344,612

Notes to the financial statement, if any:

REVENUES DETAIL
 Buchanan County

Reporting Accounting Basis: CASH	GENERAL FUND								SPECIAL REVENUE 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)	All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	Actual 2012/2013 (K)			
TAXES LEVIED ON PROPERTY	13,135,490	882,524	1,266,792	1,702,329	0		0		478,396		7,465,531	1		
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2,937	828	1,187	2,026					446		7,424	2		
LESS: CREDITS TO TAXPAYERS	3,140,628	39,582	56,816	80,668					21,381		339,075	3		
=1000 NET CURRENT PROPERTY TAXES	4,2,991,925	842,114	1,208,789	1,619,635					456,569		7,119,032	4		
1010 DELINQ. PROPERTY TAX REVENUE	5,507	143	205	590					76		1,521	5		
11xx PENALTIES, INT. & COSTS ON TAXES	6,61,731										61,731	6		
OTHER COUNTY TAXES:														
12xx Other County Taxes	7,4,870	1,371	1,968	1,815			1,150		738		11,912	7		
13xx Voter Approved Local Option Taxes	8			896,138							896,138	8		
14xx Gambling Taxes	9										0	9		
15xx TIF Tax Revenues	10										0	10		
16xx Utility Tax Replacement Excise Taxes	11,64,921	18,273	26,229	46,854					9,840		166,117	11		
Subtotal (lines 7 - 11)	12,69,791	19,644	28,197	944,807	0	0	1,150	0	10,578	0	1,074,167	12		
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13,2,966					3,284,148					3,287,114	13		
21xx State Replacements Against Levied Taxes	14,140,628	39,582	56,816	80,668					21,381		339,075	14		
22xx Other State Tax Replacements	15,1,905	536	770	711					290		4,212	15		
23xx, 24xx State/Federal Pass-Thru Revenues	16,84,793		485,973			201,822	11,892				784,480	16		
25xx Contributions from Other Intergovernmental Units	17,181,240		1,048	124,895							307,183	17		
26xx, 27xx State Grants and Entitlements	18,131,403		40,712			287,376	6,200				465,691	18		
28xx Federal Grants and Entitlements	19,700										700	19		
29xx Payments in Lieu of Taxes	20										0	20		
Subtotal (lines 13 - 20)	21,543,635	40,118	585,319	206,274	0	3,773,346	18,092	0	21,671	0	5,188,455	21		
3xxx LICENSES & PERMITS	22,150			23,561		13,749					37,460	22		
4xxx, 5xxx CHARGES FOR SERVICE	23,736,192			3,150			4,724				744,066	23		
6xxx USE OF MONEY & PROPERTY	24,51,619			168,180			211				220,010	24		
8xxx MISCELLANEOUS	25,76,832	2,173	20,065			170,110					269,180	25		
Total Revenues*	26,4,532,382	904,192	1,842,575	2,966,197	0	3,957,205	24,177	0	488,894	0	14,715,622	26		
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27	750,000				75,000					825,000	27		
9020 From Rural Services Basic	28					1,397,477					1,397,477	28		
90xx From Other Budgetary Funds	29,20,913					1,150					22,063	29		
Subtotal (lines 27 - 29)	30,20,913	750,000	0	0	0	1,473,627	0	0	0	0	2,244,540	30		
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0	31		
92xx PROCEEDS/GEN FIXED ASSET SALES	32,83,948					2,070					86,018	32		
Total Revenues and Other Sources	33,4,637,243	1,654,192	1,842,575	2,966,197	0	5,432,902	24,177	0	488,894	0	17,046,180	33		
Beginning Fund Balance - July 1, 2012	34,1,513,645	283,722	1,180,920	417,590		2,147,374	661,529	1,060,381	15,651		7,280,812	34		
TOTAL RESOURCES (lines 33 + 34)	35,6,150,888	1,937,914	3,023,495	3,383,787	0	7,580,276	685,706	1,060,381	504,545	0	24,326,992	35		

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

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			882,099					882,099	1
1010 - Investigations	2	151,865	48,821						200,686	2
1020 - Unified Law Enforcement	3								0	3
1030 - Contract Law Enforcement	4								0	4
1040 - Law Enforcement Communications	5	234,962	77,833						312,795	5
1050 - Adult Correctional Services	6	576,981	242,294						819,275	6
1060 - Administration	7	182,158	61,378						243,536	7
Subtotal	8	1,145,966	430,326	0	882,099	0	0	0	2,458,391	8
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	236,822	85,636						322,458	9
1110 - Medical Examiner	10	23,662							23,662	10
1120 - Child Support Recovery	11								0	11
Subtotal	12	260,484	85,636	0	0	0	0	0	346,120	12
EMERGENCY SERVICES										
1200 - Ambulance Services	13								0	13
1210 - Emergency Management	14		81,000						81,000	14
1220 - Fire Protection & Rescue Svcs	15								0	15
1230 - E911 Service Board	16								0	16
Subtotal	17	0	81,000	0	0	0	0	0	81,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		1,674						1,674	18
1410 - Research & Other Assistance	19								0	19
1420 - Bailiff Services	20								0	20
Subtotal	21	0	1,674	0	0	0	0	0	1,674	21
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22								0	22
1510 - (Reserved)	23								0	23
1520 - Detention Services	24								0	24
1530 - Court Costs	25								0	25
1540 - Service of Civil Papers	26		1,870						1,870	26
Subtotal	27	0	1,870	0	0	0	0	0	1,870	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	28
1610 - Juvenile Representation Services	29		38,307						38,307	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								0	30
Subtotal	31	0	38,307	0	0	0	0	0	38,307	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,406,450	638,813	0	882,099	0	0	0	2,927,362	32

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

Buchanan County

11/2/2013

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	189,239	105,057						294,296	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Environmental Health	3			40,913					40,913	3
3040 - Health Administration	4	20,493	4,319						24,812	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	209,732	109,376	0	40,913	0	0	0	360,021	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	30,893							30,893	7
3110 - General Welfare Services	8	29,171	3,672						32,843	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	60,064	3,672	0	0	0	0	0	63,736	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	29,417	15,140						44,557	11
3210 - General Services to Veterans	12	22,391							22,391	12
Subtotal	13	51,808	15,140	0	0	0	0	0	66,948	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14								0	14
3310 - Family Protective Services	15	4,500							4,500	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	4,500	0	0	0	0	0	0	4,500	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	7,000							7,000	18
3410 - Other Social Services	19								0	19
3420 - Soc Serv Business Operations	20								0	20
Subtotal	21	7,000	0	0	0	0	0	0	7,000	21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		32,817						32,817	22
3510 - Preventive Services	23		5,000						5,000	23
Subtotal	24	0	37,817	0	0	0	0	0	37,817	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	333,104	166,005	0	40,913	0	0	0	540,022	25

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

Reporting Accounting Basis:		GENERAL FUND							SPECIAL REVENUE FUNDS							All Permanent Funds		TOTALS	
CASH		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)				
SERVICES TO PERSONS WITH:																			
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS																			
	1			254											254	1			
	2			20,777											20,777	2			
	3			1,335											1,335	3			
	4			107,412											107,412	4			
	5														0	5			
	6														0	6			
	7			37,543											37,543	7			
	8	0	0	167,321	0	0	0	0	0	0	0	0	0	0	167,321	8			
41XX - CHRONIC MENTAL ILLNESS																			
	9			109											109	9			
	10			26,140											26,140	10			
	11			65,846											65,846	11			
	12			54,314											54,314	12			
	13			28,919											28,919	13			
	14			208,146											208,146	14			
	15			59,621											59,621	15			
	16	0	0	443,095	0	0	0	0	0	0	0	0	0	0	443,095	16			
42XX - MENTAL RETARDATION																			
	17			0											0	17			
	18			40,749											40,749	18			
	19			89,344											89,344	19			
	20			131											131	20			
	21			50,202											50,202	21			
	22			299,483											299,483	22			
	23			46,000											46,000	23			
	24	0	0	525,909	0	0	0	0	0	0	0	0	0	0	525,909	24			
43XX - OTHER DEVELOPMENTAL DISABILITIES																			
	25			0											0	25			
	26			3,598											3,598	26			
	27			44,907											44,907	27			
	28			2,655											2,655	28			
	29			14,410											14,410	29			
	30			22,823											22,823	30			
	31			0											0	31			
	32	0	0	88,393	0	0	0	0	0	0	0	0	0	0	88,393	32			
44xx - GENERAL ADMINISTRATION																			
	33			77,796											77,796	33			
	34			0											0	34			
	35														0	35			
	36	0	0	77,796	0	0	0	0	0	0	0	0	0	0	77,796	36			
45xx - COUNTY PRVD CASE MGMT																			
	37			424,034											424,034	37			
46xx - COUNTY PRVD SERVICES																			
	38														0	38			
47XX - BRAIN INJURY																			
	39														0	39			
	40														0	40			
	41														0	41			
	42														0	42			
	43														0	43			
	44														0	44			
	45														0	45			
	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46			
	47	0	0	1,726,548	0	0	0	0	0	0	0	0	0	0	1,726,548	47			
TOTAL - MENTAL HEALTH, MR & DD																			

**SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION**

Buchanan County

11/2/2013

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvc's Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
ENVIRONMENTAL QUALITY PROGRAM									
6000 - Natural Resources Conservation	1			3,000					3,000
6010 - Weed Eradication	2			117,194					117,194
6020 - Solid Waste Disposal	3			42,205					42,205
6030 - Environmental Restoration	4								0
Subtotal	5	0	0	162,399	0	0	0	0	162,399
CONSERVATION & RECREATION SERVICES PROGRAM									
6100 - Administration	6	85,622	32,136						117,758
6110 - Maintenance & Operations	7	400,892	99,440						500,332
6120 - Recreation & Environmental Educ.	8								0
Subtotal	9	486,514	131,576	0	0	0	0	0	618,090
ANIMAL CONTROL PROGRAM									
6200 - Animal Shelter	10								0
6210 - Animal Bounties & State Apiarist Expenses	11			209					209
Subtotal	12	0	0	209	0	0	0	0	209
COUNTY DEVELOPMENT PROGRAM									
6300 - Land Use & Building Controls	13			56,468					56,468
6310 - Housing Rehabilitation & Develop.	14								0
6320 - Community Economic Development	15			272,059					272,059
Subtotal	16	0	0	328,527	0	0	0	0	328,527
EDUCATIONAL SERVICES PROGRAM									
6400 - Libraries	17			95,219					95,219
6410 - Historic Preservation	18	5,265							5,265
6420 - Fair & 4-H Clubs	19	10,000							10,000
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22								0
Subtotal	23	15,265	0	95,219	0	0	0	0	110,484
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM									
6500 - Property	24								0
6510 - Buildings	25								0
6520 - Equipment	26								0
6530 - Public Facilities	27								0
Subtotal	28	0	0	0	0	0	0	0	0
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	501,779	131,576	0	586,354	0	0	0	1,219,709

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

Buchanan County

11/2/2013

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					220,595			220,595	1
7010 - Engineering	2					252,767			252,767	2
Subtotal	3	0	0	0	0	473,362	0	0	473,362	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					179,043			179,043	4
7110 - Roads	5					1,640,426			1,640,426	5
7120 - Snow & Ice Control	6					345,470			345,470	6
7130 - Traffic Controls	7					153,982			153,982	7
7140 - Road Clearing	8					133,418			133,418	8
Subtotal	9	0	0	0	0	2,452,339	0	0	2,452,339	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10					352,781			352,781	10
7210 - Equipment Operations	11					1,132,942			1,132,942	11
7220 - Tools, Materials & Supplies	12					85,303			85,303	12
7230 - Real Estate & Buildings	13					49,888			49,888	13
Subtotal	14	0	0	0	0	1,620,914	0	0	1,620,914	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	4,546,615	0	0	4,546,615	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		160,956								160,956				
8010 - Local Elections	2		2,492								2,492				
8020 - Township Officials	3				3,377						3,377				
Subtotal	4	0	163,448	0	3,377	0	0	0	0	0	166,825				
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	5	176,406	104,867								281,273				
8101 - Driver Licenses Services	6	117,313	55,140					2,319			174,772				
8110 - Recording of Public Documents	7										0				
Subtotal	8	293,719	160,007	0	0	0	0	2,319	0	0	456,045				
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	293,719	323,455	0	3,377	0	0	2,319	0	0	622,870				

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

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 Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Actual 2012/2013 (K)
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	12,039										12,039
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current	206										206
0040 - Other County Enterprises	34,056										34,056
TOTAL - NONPROGRAM CURRENT	46,301	0	0	0	0	0	0	0	0	0	46,301
LONG-TERM DEBT SERVICE											
0100 - Principal							4,000		303,030		307,030
0110 - Interest and Fiscal Charges									230,373		230,373
TOTAL - LONG-TERM DEBT SERVICE	0	0	0	0	0	0	4,000	0	533,403	0	537,403
CAPITAL PROJECTS											
0200 - Roadway Construction						365,270					365,270
0210 - Conservation Land Acquisition & Dev.	5,000						6,000				11,000
0220 - Other Capital Projects	78,916							772,937			851,853
TOTAL - CAPITAL PROJECTS	83,916	0	0	0	0	365,270	6,000	772,937	0	0	1,228,123
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	1,406,450	638,813	0	882,099	0	0	0	0	0	0	2,927,362
- Total Physical Health and Social Services	333,104	166,005	0	40,913	0	0	0	0	0	0	540,022
- Total Mental Health, MR & DD	0	0	1,726,548	0	0	0	0	0	0	0	1,726,548
- Total County Environment and Education	501,779	131,576	0	586,354	0	0	0	0	0	0	1,219,709
- Total Roads & Transportation	0	0	0	0	0	4,546,615	0	0	0	0	4,546,615
- Total Government Services to Residents	293,719	323,455	0	3,377	0	0	2,319	0	0	0	622,870
- Total Administration	970,187	372,700	0	0	0	0	0	0	0	0	1,342,887
- Total Nonprogram Current	46,301	0	0	0	0	0	0	0	0	0	46,301
- Total Long-Term Debt Service	0	0	0	0	0	0	4,000	0	533,403	0	537,403
- Total Capital Projects	83,916	0	0	0	0	365,270	6,000	772,937	0	0	1,228,123
TOTAL - ALL EXPENDITURES (lines13-22)	3,635,456	1,632,549	1,726,548	1,512,743	0	4,911,885	12,319	772,937	533,403	0	14,737,840
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	750,000										750,000
- To Rural Services Supplemental											0
- To Secondary Roads	75,000			1,397,477							1,472,477
- To Other Budgetary Funds							11,500	10,563			22,063
TOTAL OPERATING TRANSFERS OUT	825,000	0	0	1,397,477	0	0	11,500	10,563	0	0	2,244,540
REFUNDED DEBT/PAYMENTS TO ESCROW											
Increase (Decrease) In Reserves											0
Fund Balance - Nonspendable											0
Fund Balance - Restricted	114,325										114,325
Fund Balance - Committed											0
Fund Balance - Assigned	511,380							276,881			788,261
Fund Balance - Unassigned	1,064,727	305,365	1,296,947	473,567	0	2,668,391	661,887	0	-28,858	0	6,442,026
Total Ending Fund Balance - June 30, 2013	1,690,432	305,365	1,296,947	473,567	0	2,668,391	661,887	276,881	-28,858	0	7,344,612
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	6,150,888	1,937,914	3,023,495	3,383,787	0	7,580,276	685,706	1,060,381	504,545	0	24,326,992