

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2012

Budget Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual	Budgeted
CASH		(A)	Revenue	Projects	Service	(E)	Totals	Totals
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)	(G)
1	Taxes Levied on Property	3,841,461	2,926,102		362,764		7,130,327	7,143,320
2	Less: Uncollected Delinquent Taxes - Levy Year	3,920	3,094		356		7,370	35,570
3	Less: Credits to Taxpayers	144,263	111,274		13,333		268,870	311,748
4	Net Current Property Taxes	3,693,278	2,811,734		349,075		6,854,087	6,796,002
5	Delinquent Property Tax Revenue	911	728		83		1,722	2,855
6	Penalties, Interest & Costs on Taxes	59,487					59,487	65,500
7	Other County Taxes/TIF Tax Revenues	89,889	989,966		8,158		1,088,013	977,141
8	Intergovernmental	531,821	5,900,672		13,571		6,446,064	6,888,791
9	Licenses & Permits	550	21,068				21,618	14,550
10	Charges for Service	500,327	154,463				654,790	632,990
11	Use of Money & Property	111,476	151,043				262,519	200,379
12	Miscellaneous	61,181	200,729				261,910	112,710
13	Subtotal Revenues	5,048,920	10,230,403	0	370,887	0	15,650,210	15,690,918
Other Financing Sources:								
14	General Long-Term Debt Proceeds		48,000	1,346,226	118,000		1,512,226	1,460,600
15	Operating Transfers In	556,000	1,474,898				2,030,898	2,028,477
16	Proceeds of Fixed Asset Sales	20,310	6,032				26,342	15,500
17	Total Revenues & Other Sources	5,625,230	11,759,333	1,346,226	488,887	0	19,219,676	19,195,495
EXPENDITURES & OTHER FINANCING USES								
Operating:								
18	Public Safety and Legal Services	2,005,300	947,100				2,952,400	2,998,263
19	Physical Health Social Services	464,351	52,166				516,517	577,714
20	Mental Health, MR & DD		3,008,669				3,008,669	3,430,053
21	County Environment and Education	543,207	633,399				1,176,606	1,239,116
22	Roads & Transportation		4,796,648				4,796,648	6,106,300
23	Government Services to Residents	638,569	3,623				642,192	732,806
24	Administration	1,342,469					1,342,469	1,446,769
25	Nonprogram Current	51,876	48,000				99,876	61,605
26	Debt Service		4,000		488,199		492,199	493,363
27	Capital Projects	183,388	249,261	296,408			729,057	2,214,500
28	Subtotal Expenditures	5,229,160	9,742,866	296,408	488,199	0	15,756,633	19,300,489
Other Financing Uses:								
29	Operating Transfers Out	575,000	1,455,898				2,030,898	2,028,477
30	Refunded Debt/Payments to Escrow						0	
31	Total Expenditures & Other Uses	5,804,160	11,198,764	296,408	488,199	0	17,787,531	21,328,966
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses								
32		-178,930	560,569	1,049,818	688	0	1,432,145	-2,133,471
33	Beginning Fund Balance - July 1, 2011	1,976,295	3,846,846	10,562	14,963		5,848,666	4,890,407
34	Increase (Decrease) in Reserves (GAAP Budget)						0	
35	Fund Balance - Nonspendable						0	
36	Fund Balance - Restricted						0	
37	Fund Balance - Committed						0	
38	Fund Balance - Assigned		661,530	1,060,380			1,721,910	
39	Fund Balance - Unassigned	1,797,365	3,745,885	0	15,651	0	5,558,901	2,756,936
40	Total Ending Fund Balance - June 30, 2012	1,797,365	4,407,415	1,060,380	15,651	0	7,280,811	2,756,936

Additional details are available at: Buchanan County Auditor's Office
 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, 2012

County No: 10

11/16/2012

Reporting Accounting Basis:

CASH	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 3,841,461	2,926,102		362,764		7,130,327
Less: Uncollected Delinquent Taxes - Levy Year	2 3,920	3,094		356		7,370
Less: Credits to Taxpayers	3 144,263	111,274		13,333		268,870
Net Current Property Taxes	4 3,693,278	2,811,734		349,075		6,854,087
Delinquent Property Tax Revenue	5 911	728		83		1,722
Penalties, Interest & Costs on Taxes	6 59,487					59,487
Other County Taxes/TIF Tax Revenues	7 89,889	989,966		8,158		1,088,013
Intergovernmental	8 531,821	5,900,672		13,571		6,446,064
Licenses & Permits	9 550	21,068				21,618
Charges for Service	10 500,327	154,463				654,790
Use of Money & Property	11 111,476	151,043				262,519
Miscellaneous	12 61,181	200,729				261,910
Subtotal Revenues	13 5,048,920	10,230,403	0	370,887	0	15,650,210
Other Financing Sources:						
General Long-Term Debt Proceeds	14	48,000	1,346,226	118,000		1,512,226
Operating Transfers In	15 556,000	1,474,898				2,030,898
Proceeds of Fixed Asset Sales	16 20,310	6,032				26,342
Total Revenues & Other Sources	17 5,625,230	11,759,333	1,346,226	488,887	0	19,219,676
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,005,300	947,100				2,952,400
Physical Health Social Services	19 464,351	52,166				516,517
Mental Health, MR & DD	20	3,008,669				3,008,669
County Environment and Education	21 543,207	633,399				1,176,606
Roads & Transportation	22	4,796,648				4,796,648
Government Services to Residents	23 638,569	3,623				642,192
Administration	24 1,342,469					1,342,469
Nonprogram Current	25 51,876	48,000				99,876
Debt Service	26	4,000		488,199		492,199
Capital Projects	27 183,388	249,261	296,408			729,057
Subtotal Expenditures	28 5,229,160	9,742,866	296,408	488,199	0	15,756,633
Other Financing Uses:						
Operating Transfers Out	29 575,000	1,455,898				2,030,898
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 5,804,160	11,198,764	296,408	488,199	0	17,787,531
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 -178,930	560,569	1,049,818	688	0	1,432,145
Beginning Fund Balance - July 1, 2011	33 1,976,295	3,846,846	10,562	14,963		5,848,666
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	661,530	1,060,380			1,721,910
Fund Balance - Unassigned	39 1,797,365	3,745,885		15,651		5,558,901
Total Ending Fund Balance - June 30, 2012	40 1,797,365	4,407,415	1,060,380	15,651	0	7,280,811

Notes to the financial statement, if any:

Reporting Accounting Basis:
 CASH

	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 Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2011/2012 (K)		
TAXES LEVIED ON PROPERTY	1	2,900,582	940,879	1,255,515	1,670,587	0	0		362,764		7,130,327	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	2,962	958	1,279	1,815				356		7,370	2	
LESS: CREDITS TO TAXPAYERS	3	108,996	35,267	47,067	64,207				13,333		268,870	3	
=1000 NET CURRENT PROPERTY TAXES	4	2,788,624	904,654	1,207,169	1,604,565				349,075		6,854,087	4	
1010 DELINQ. PROPERTY TAX REVENUE	5	688	223	297	431				83		1,722	5	
11xx PENALTIES, INT., & COSTS ON TAXES	6	59,487									59,487	6	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	2,651	858	1,145	325		2,421		318		7,718	7	
13xx Local Option Taxes	8				909,573						909,573	8	
14xx Gambling Taxes	9										0	9	
15xx TIF Tax Revenues	10										0	10	
16xx Utility Tax Replacement Excise Taxes	11	65,263	21,117	28,182	48,320				7,840		170,722	11	
Subtotal (lines 7 - 11)	12	67,914	21,975	29,327	958,218	0	0	2,421	0	8,158	0	1,088,013	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	2,933					3,321,374				3,324,307	13	
21xx State Replacements Against Levied Taxes	14	108,996	35,267	47,067	64,207				13,333		268,870	14	
22xx Other State Tax Replacements	15	1,923	622	1,259,451	757				238		1,262,991	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	101,748		531,891			99,472	19,158			752,269	16	
25xx Contributions from Other Intergovernmental Units	17	116,154		10	121,618						237,782	17	
26xx, 27xx State Grants and Entitlements	18	163,478		43,809	4,500		314,288				526,075	18	
28xx Federal Grants and Entitlements	19	700			2,800			70,270			73,770	19	
29xx Payments In Lieu of Taxes	20										0	20	
Subtotal (lines 13 - 20)	21	495,932	35,889	1,882,228	193,882	0	3,735,134	89,428	0	13,571	0	6,446,064	21
30xx LICENSES & PERMITS	22	550			10,038		11,030				21,618	22	
40xx, 50xx CHARGES FOR SERVICE	23	500,327			3,205			515,253			654,790	23	
60xx USE OF MONEY & PROPERTY	24	111,476			150,512				531		262,519	24	
80xx MISCELLANEOUS	25	61,181		4,688			182,323	13,718			261,910	25	
Total Revenues*	26	4,086,179	962,741	3,123,709	2,920,851	0	3,928,492	257,351	0	370,887	0	15,650,210	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27		500,000				75,000				575,000	27	
9020 From Rural Services Basic	28						1,397,477				1,397,477	28	
90xx From Other Budgetary Funds	29	56,000					2,421				58,421	29	
Subtotal (lines 27- 29)	30	56,000	500,000	0	0	0	1,474,898	0	0	0	2,030,898	30	
91xx PROCEEDS/GEN LONG-TERM DEBT	31				48,000				1,346,226	118,000	1,512,226	31	
92xx PROCEEDS/GEN FIXED ASSET SALES	32	20,310					3,820	2,212			26,342	32	
Total Revenues and Other Sources	33	4,162,489	1,462,741	3,123,709	2,968,851	0	5,407,210	259,563	1,346,226	488,887	0	19,219,676	33
Beginning Fund Balance - July 1, 2011	34	1,585,796	390,499	1,065,878	394,826		1,786,075	600,067	10,562	14,963		5,848,666	34
TOTAL RESOURCES (lines 33 + 34)	35	5,748,285	1,853,240	4,189,587	3,363,677	0	7,193,285	859,630	1,356,788	503,850	0	25,068,342	35

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

Buchanan County

11/16/2012

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2011/2012 (K)
LAW ENFORCEMENT PROGRAM									
1000 - Uniformed Patrol Services	1			946,975			125		947,100
1010 - Investigations	2	156,264	58,168						214,432
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5	251,582	85,132						336,714
1050 - Adult Correctional Services	6	574,626	232,043						806,669
1060 - Administration	7	174,767	60,654						235,421
Subtotal	8	1,157,239	435,997	0	946,975	0	0	125	2,540,336
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9	201,758	68,733						270,491
1110 - Medical Examinations	10	34,830							34,830
1120 - Child Support Recovery	11								0
Subtotal	12	236,588	68,733	0	0	0	0	0	305,321
EMERGENCY SERVICES									
1200 - Ambulance Services	13								0
1210 - Emergency Management	14		81,000						81,000
1220 - Fire Protection and Rescue Services	15								0
1230 - E911 Service Board	16								0
Subtotal	17	0	81,000	0	0	0	0	0	81,000
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18		1,704						1,704
1410 - Research & Other Assistance	19								0
1420 - Bailiff Services	20								0
Subtotal	21	0	1,704	0	0	0	0	0	1,704
COURT PROCEEDINGS PROGRAM									
1500 - Jurors & Witnesses	22								0
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26		1,133						1,133
Subtotal	27	0	1,133	0	0	0	0	0	1,133
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29		22,906						22,906
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								0
Subtotal	31	0	22,906	0	0	0	0	0	22,906
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,393,827	611,473	0	946,975	0	0	125	2,952,400

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

Buchanan County

11/16/2012

Reporting Accounting Basis:

CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2011/2012 (K)
PHYSICAL HEALTH SERVICES PROGRAM									
3000 - Personal & Family Health Services	176,793	80,908							257,701
3010 - Communicable Disease Prevention & Control Services									0
3020 - Sanitation				52,166					52,166
3040 - Health Administration	15,839	3,773							19,612
3050 - Support of Hospitals									0
Subtotal	192,632	84,681	0	52,166	0	0	0	0	329,479
SERVICES TO POOR PROGRAM									
3100 - Administration	40,079								40,079
3110 - General Welfare Services	30,815	3,510							34,325
3120 - Care in County Care Facility									0
Subtotal	70,894	3,510	0	0	0	0	0	0	74,404
SERVICES TO MILITARY VETERANS PROGRAM									
3200 - Administration	27,350	14,557							41,907
3210 - General Services to Veterans	24,805								24,805
Subtotal	52,155	14,557	0	0	0	0	0	0	66,712
CHILDREN'S & FAMILY SERVICES PROGRAM									
3300 - Youth Guidance	500								500
3310 - Family Protective Services	6,500								6,500
3320 - Services for Disabled Children									0
Subtotal	7,000	0	0	0	0	0	0	0	7,000
SERVICES TO OTHER ADULTS PROGRAM									
3400 - Services to the Elderly	7,000								7,000
3410 - Other Social Services									0
3420 - Soc Serv Bus Operations									0
Subtotal	7,000	0	0	0	0	0	0	0	7,000
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services		26,922							26,922
3510 - Preventive Services		5,000							5,000
Subtotal	0	31,922	0	0	0	0	0	0	31,922
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	329,681	134,670	0	52,166	0	0	0	0	516,517

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

Buchanan County

11/16/2012

	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 2011/2012 (K)
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS									
400X-Information & Educ. Svcs	1								0
402X-Coordination Svcs	2		22,049						22,049
403X- Personal & Environ. Sprt	3		218						218
404X-Treatment Services	4		82,781						82,781
405X-Vocational & Day Services	5								0
406X-Li/Cert. Lmng Arrangements	6								0
407X-Inst/Hospital & Commit Svcs	7		33,665						33,665
Subtotal	8	0	138,713	0	0	0	0	0	138,713
41XX - CHRONIC MENTAL ILLNESS									
410X-Information & Educ. Svcs	9								0
412X-Coordination Svcs	10		28,828						28,828
413X- Personal & Environ. Sprt	11		120,992						120,992
414X-Treatment Services	12		36,951						36,951
415X-Vocational & Day Services	13		31,379						31,379
416X-Li/Cert. Lmng Arrangements	14		200,285						200,285
417X-Inst/Hospital & Commit Svcs	15		68,695						68,695
Subtotal	16	0	487,130	0	0	0	0	0	487,130
42XX - MENTAL RETARDATION									
420X-Information & Educ. Svcs	17								0
422X-Coordination Svcs	18		43,765						43,765
423X- Personal & Environ. Sprt	19		264,538						264,538
424X-Treatment Services	20		240						240
425X-Vocational & Day Services	21		156,915						156,915
426X-Li/Cert. Lmng Arrangements	22		1,028,901						1,028,901
427X-Inst/Hospital & Commit Svcs	23		246,591						246,591
Subtotal	24	0	1,740,950	0	0	0	0	0	1,740,950
43XX - OTHER DEVELOPMENTAL DISABILITIES									
430X-Information & Educ. Svcs	25								0
432X-Coordination Svcs	26		4,340						4,340
433X- Personal & Environ. Sprt	27		40,953						40,953
434X-Treatment Services	28		3,882						3,882
435X-Vocational & Day Services	29		15,645						15,645
436X-Li/Cert. Lmng Arrangements	30		61,442						61,442
437X-Inst/Hospital & Commit Svcs	31		24						24
Subtotal	32	0	126,286	0	0	0	0	0	126,286
44xx-GENERAL ADMINISTRATION									
4411-Direct Administration	33		85,416						85,416
4412-Purchased Administration	34								0
Subtotal	35	0	85,416	0	0	0	0	0	85,416
45xx-COUNTY PRVD CASE MGMT									
Subtotal	36		430,174						430,174
46xx-COUNTY PRVD SERVICES									
Subtotal	37								0
47XX - BRAIN INJURY									
470X-Information & Educ. Svcs	38								0
472X-Coordination Svcs	39								0
473X- Personal & Environ. Sprt	40								0
474X-Treatment Services	41								0
475X-Vocational & Day Services	42								0
476X-Li/Cert. Lmng Arrangements	43								0
477X-Inst/Hospital & Commit Svcs	44								0
Subtotal	45	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	46	0	3,008,669	0	0	0	0	0	3,008,669

FY 2011/2012 ANNUAL FINANCIAL REPORT
Reporting Accounting Basis:
CASH

Buchanan County		GENERAL FUND							SPECIAL REVENUE FUNDS		All	TOTALS
		General	General	MH-DD Svcs	Rural Services	Rural Services	Secondary	Other	Permanent		Actual	
		Basic	Supplemental	Fund	Basic	Supplemental	Roads	(G)	Funds		2011/2012	
		(A)	(B)	(C)	(D)	(E)	(F)		(J)		(K)	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1				3,000						3,000	1
6010 - Weed Eradication	2				120,258						120,258	2
6020 - Solid Waste Disposal	3				42,488						42,488	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	0	165,746	0	0	0	0	0	165,746	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	76,496	30,513								107,009	6
6110 - Maintenance & Operations	7	322,274	100,160						135,554		557,988	7
6120 - Recreation & Environmental Educ.	8										0	8
Subtotal	9	398,770	130,673	0	0	0	0	135,554	0	0	664,997	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10										0	10
6210 - Animal Bounties & State												
Aptiarist Expenses	11										0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13				65,151						65,151	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Economic Development	15				172,059						172,059	15
Subtotal	16	0	0	0	237,210	0	0	0	0	0	237,210	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				94,889						94,889	17
6410 - Historic Preservation	18	3,764									3,764	18
6420 - Fair & 4-H Clubs	19	10,000									10,000	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	13,764	0	0	94,889	0	0	0	0	0	108,653	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	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	412,534	130,673	0	497,845	0	0	135,554	0	0	1,176,608	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

FY 2011/2012 ANNUAL FINANCIAL REPORT

Buchanan County

11/16/2012

Reporting Accounting Basis:
CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2011/2012 (K)
SECONDARY ROAD \$ ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					214,747			214,747
7010 - Engineering	2					333,980			333,980
Subtotal	3	0	0	0	0	548,727	0	0	548,727
ROADWAY MAINTENANCE PROGRAM									
7100 - Bridges & Culverts	4					335,362			335,362
7110 - Roads	5					1,722,381			1,722,381
7120 - Snow & Ice Control	6					225,478			225,478
7130 - Traffic Controls	7					144,520			144,520
7140 - Road Clearing	8					143,024			143,024
Subtotal	9	0	0	0	0	2,570,765	0	0	2,570,765
GENERAL ROADWAY EXPENDITURES PROGRAM									
7200 - New Equipment	10					269,153			269,153
7210 - Equipment Operations	11					1,219,545			1,219,545
7220 - Tools, Materials & Supplies	12					128,788			128,788
7230 - Real Estate & Buildings	13					59,670			59,670
Subtotal	14	0	0	0	0	1,677,156	0	0	1,677,156
MASS TRANSIT PROGRAM									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
TOTAL - ROAD \$ & TRANSPORTATION	18	0	0	0	0	4,796,648	0	0	4,796,648

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Buchanan County

11/16/2012

Reporting Accounting Basis:
CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (J)	Actual 2011/2012 (K)
REPRESENTATION SERVICES PROGRAM									
8000 - Elections Administration		155,706							155,706
8010 - Local Elections		22,737							22,737
8020 - Township Officials				3,623					3,623
Subtotal	0	178,443	0	3,623	0	0	0	0	182,066
STATE ADMINISTRATIVE SERVICES									
8100 - Motor Vehicle Registrations & Licensing	174,749	108,996							283,745
8110 - Recording of Public Documents	120,886	55,495							176,381
Subtotal	295,635	164,491	0	0	0	0	0	0	460,126
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	295,635	342,934	0	3,623	0	0	0	0	642,192

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

		Buchanan County						11/16/2012			TOTALS
Reporting Accounting Basis:		GENERAL FUND		SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	Actual 2011/2012 (K)
CASH		General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)			
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1	17,074									17,074
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3	50			48,000						48,050
0040 - Other County Enterprises	4	34,188	564								34,752
TOTAL - NONPROGRAM CURRENT	5	51,312	564	0	48,000	0	0	0			99,876
LONG-TERM DEBT SERVICE											
0100 - Principal	6							4,000		286,739	290,739
0110 - Interest	7									201,460	201,460
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	4,000	488,199	0	492,199
CAPITAL PROJECTS											
0200 - Roadway Construction	9						249,261				249,261
0210 - Conservation Land Acquisition & Dev.	10	5,000									5,000
0220 - Other Capital Projects	11	178,388							296,408		474,796
TOTAL - CAPITAL PROJECTS	12	183,388	0	0	0	0	249,261	0	296,408	0	729,057
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	1,393,827	611,473	0	946,975	0	0	125			2,952,400
- Total Physical Health and Social Services	14	329,681	134,670	0	52,166	0	0	0			516,517
- Total Mental Health, MR, & DD	15	0	0	3,008,669	0	0	0	0			3,008,669
- Total County Environment and Education	16	412,534	130,673	0	497,845	0	0	135,554			1,176,606
- Total Roads & Transportation	17	0	0	0	0	0	4,796,648	0			4,796,648
- Total Government Services to Residents	18	295,635	342,934	0	3,623	0	0	0			642,192
- Total Administration	19	993,263	349,206	0	0	0	0	0			1,342,469
- Total Nonprogram Current	20	51,312	564	0	48,000	0	0	0			99,876
- Total Long-Term Debt Service	21	0	0	0	0	0	0	4,000	488,199	0	492,199
- Total Capital Projects	22	183,388	0	0	0	0	249,261	0	296,408	0	729,057
TOTAL - ALL EXPENDITURES (Lines 13-22)	23	3,659,640	1,569,520	3,008,669	1,548,609	0	5,045,909	139,679	296,408	488,199	15,756,633
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24	500,000									500,000
- To Rural Services Supplemental	25										0
- To Secondary Roads	26	75,000			1,397,477						1,472,477
- To Other Budgetary Funds	27							58,421			58,421
TOTAL OPERATING TRANSFERS OUT	28	575,000	0	0	1,397,477	0	0	58,421	0	0	2,030,898
REFUNDED DEBT/PAYMENTS TO ESCROW											
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						661,530	1,060,380			1,721,910
Fund Balance - Unassigned	35	1,513,645	283,720	1,180,918	417,591	0	2,147,376	0	15,651	0	5,558,901
Total Ending Fund Balance - June 30, 2012	36	1,513,645	283,720	1,180,918	417,591	0	2,147,376	661,530	1,060,380	15,651	7,280,811
TOTAL REQUIREMENTS (Lines 23+28+29+30+36)	37	5,748,285	1,853,240	4,189,587	3,363,677	0	7,193,285	859,630	1,356,788	503,850	25,068,342