

Story 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	14,496,562	5,389,837		1,902,708		21,789,107	21,789,107	1
Less: Uncollected Delinquent Taxes - Levy Year	2	59,069	14,324		7,343		80,736		2
Less: Credits to Taxpayers	3	305,498	146,543		39,946		491,987	407,646	3
Net Current Property Taxes	4	14,131,995	5,228,970		1,855,419		21,216,384	21,381,461	4
Delinquent Property Tax Revenue	5	912	248		114		1,274	4,200	5
Penalties, Interest & Costs on Taxes	6	147,639					147,639	55,000	6
Other County Taxes/TIF Tax Revenues	7	171,523	2,352,197		19,983		2,543,703	2,537,436	7
Intergovernmental	8	1,206,142	7,829,618		40,619		9,076,379	12,604,680	8
Licenses & Permits	9	20,645	36,650				57,295	36,750	9
Charges for Service	10	1,539,944	370,164				1,910,108	1,771,650	10
Use of Money & Property	11	197,600	2,089	144	2,603		202,436	174,384	11
Miscellaneous	12	453,417	472,198				925,615	747,570	12
Subtotal Revenues	13	17,869,817	16,292,134	144	1,918,738	0	36,080,833	39,313,131	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14			3,185,000			3,185,000	3,185,000	14
Operating Transfers In	15	500,000	2,595,000		34,231		3,129,231	3,129,300	15
Proceeds of Fixed Asset Sales	16		23,000				23,000		16
Total Revenues & Other Sources	17	18,369,817	18,910,134	3,185,144	1,952,969	0	42,418,064	45,627,431	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	7,952,562	1,913,277				9,865,839	10,237,772	18
Physical Health Social Services	19	2,073,553	14,625				2,088,178	2,229,070	19
Mental Health, MR & DD	20		7,532,315				7,532,315	10,954,075	20
County Environment and Education	21	1,317,559	1,264,230				2,581,789	2,737,725	21
Roads & Transportation	22		5,249,760				5,249,760	5,563,250	22
Government Services to Residents	23	1,248,275	5,513				1,253,788	1,331,990	23
Administration	24	4,502,722	341				4,503,063	4,884,345	24
Nonprogram Current	25						0		25
Debt Service	26		351,054		1,921,023		2,272,077	2,280,126	26
Capital Projects	27	59,046	638,437	490,662			1,188,145	4,245,342	27
Subtotal Expenditures	28	17,153,717	16,969,552	490,662	1,921,023	0	36,534,954	44,463,695	28
Other Financing Uses:									
Operating Transfers Out	29	430,000	2,165,000	534,231			3,129,231	3,129,300	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	17,583,717	19,134,552	1,024,893	1,921,023	0	39,664,185	47,592,995	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	786,100	-224,418	2,160,251	31,946	0	2,753,879	-1,965,564	32
Beginning Fund Balance - July 1, 2012	33	4,351,554	4,804,312	555,648	49,483		9,760,997	9,760,997	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36		145,928	2,713,699	81,429		2,941,056	592,079	36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38	333,320	42,321				375,641	342,879	38
Fund Balance - Unassigned	39	4,804,334	4,391,645	2,200	0	0	9,198,179	6,860,475	39
Total Ending Fund Balance - June 30, 2013	40	5,137,654	4,579,894	2,715,899	81,429	0	12,514,876	7,795,433	40

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

Story County Auditor's Office, 900 6th St., Nevada, IA 50201

Telephone: (515) 382-7212

Story 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	14,496,562	5,389,837		1,902,708		21,789,107
Less: Uncollected Delinquent Taxes - Levy Year	2	59,069	14,324		7,343		80,736
Less: Credits to Taxpayers	3	305,498	146,543		39,946		491,987
Net Current Property Taxes	4	14,131,995	5,228,970		1,855,419		21,216,384
Delinquent Property Tax Revenue	5	912	248		114		1,274
Penalties, Interest & Costs on Taxes	6	147,639					147,639
Other County Taxes/TIF Tax Revenues	7	171,523	2,352,197		19,983		2,543,703
Intergovernmental	8	1,206,142	7,829,618		40,619		9,076,379
Licenses & Permits	9	20,645	36,650				57,295
Charges for Service	10	1,539,944	370,164				1,910,108
Use of Money & Property	11	197,600	2,089	144	2,603		202,436
Miscellaneous	12	453,417	472,198				925,615
Subtotal Revenues	13	17,869,817	16,292,134	144	1,918,738		0,36,080,833
Other Financing Sources:							
General Long-Term Debt Proceeds	14			3,185,000			3,185,000
Operating Transfers In	15	500,000	2,595,000		34,231		3,129,231
Proceeds of Fixed Asset Sales	16		23,000				23,000
Total Revenues & Other Sources	17	18,369,817	18,910,134	3,185,144	1,952,969		0,42,418,064
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	7,952,562	1,913,277				9,865,839
Physical Health Social Services	19	2,073,553	14,625				2,088,178
Mental Health, MR & DD	20		7,532,315				7,532,315
County Environment and Education	21	1,317,559	1,264,230				2,581,789
Roads & Transportation	22		5,249,760				5,249,760
Government Services to Residents	23	1,248,275	5,513				1,253,788
Administration	24	4,502,722	341				4,503,063
Nonprogram Current	25						0
Debt Service	26		351,054		1,921,023		2,272,077
Capital Projects	27	59,046	638,437	490,662			1,188,145
Subtotal Expenditures	28	17,153,717	16,969,552	490,662	1,921,023		0,36,534,954
Other Financing Uses:							
Operating Transfers Out	29	430,000	2,165,000	534,231			3,129,231
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	17,583,717	19,134,552	1,024,893	1,921,023		0,39,664,185
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	786,100	-224,418	2,160,251	31,946	0	2,753,879
Beginning Fund Balance - July 1, 2012	33	4,351,554	4,804,312	555,648	49,483		9,760,997
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36		145,928	2,713,699	81,429		2,941,056
Fund Balance - Committed	37						0
Fund Balance - Assigned	38	333,320	42,321				375,641
Fund Balance - Unassigned	39	4,804,334	4,391,645	2,200			9,198,179
Total Ending Fund Balance - June 30, 2013	40	5,137,654	4,579,894	2,715,899	81,429	0	12,514,876

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 Srvc's Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Actual 2012/2013 (K)	Actual (L)							
TAXES LEVIED ON PROPERTY	1	12,250,251	2,246,311	3,039,252	2,350,585	0	0	0	0	1,902,708		21,789,107	1			
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	49,916	9,153	12,384	1,940					7,343		80,736	2			
LESS: CREDITS TO TAXPAYERS	3	258,160	47,338	64,049	82,494					39,946		491,987	3			
=1000 NET CURRENT PROPERTY TAXES	*4	11,942,175	2,189,820	2,962,819	2,266,151					1,855,419		21,216,384	4			
1010 DELINQ. PROPERTY TAX REVENUE	*5	771	141	191	57					114		1,274	5			
11xx PENALTIES, INT. & COSTS ON TAXES	*6	147,639										147,639	6			
OTHER COUNTY TAXES:																
12xx Other County Taxes	7	36,694		6,172	4,213					3,683		50,762	7			
13xx Voter Approved Local Option Taxes	8		4,562		1,902,309							1,906,871	8			
14xx Gambling Taxes	9											0	9			
15xx TIF Tax Revenues	10						362,423					362,423	10			
16xx Utility Tax Replacement Excise Taxes	11	110,082	20,185	27,311	49,769					16,300		223,647	11			
Subtotal (lines 7 - 11)	*12	146,776	24,747	33,483	1,956,291	0	0	362,423	0	19,983	0	2,543,703	12			
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13	3,015					3,241,242					3,244,257	13			
21xx State Replacements Against Levied Taxes	14	258,160	47,338	64,049	82,494					39,946		491,987	14			
22xx Other State Tax Replacements	15	4,357	799	1,081	767					673		7,677	15			
23xx, 24xx State/Federal Pass-Thru Revenues	16	222,972					2,744					225,716	16			
25xx Contributions from Other Intergovernmental Units	17	169,943	19,021		376,456		26,142					591,562	17			
26xx, 27xx State Grants and Entitlements	18	436,162		3,831,893	5,598		84,134	25,848				4,383,635	18			
28xx Federal Grants and Entitlements	19	43,946			87,170							131,116	19			
29xx Payments in Lieu of Taxes	20	429										429	20			
Subtotal (lines 13 - 20)	*21	1,138,984	67,158	3,897,023	552,485	0	3,354,262	25,848	0	40,619	0	9,076,379	21			
3xxx LICENSES & PERMITS	*22	20,645			24,500		12,150					57,295	22			
4xxx, 5xxx CHARGES FOR SERVICE	*23	1,539,944		213,366	35,051		8,980	112,767				1,910,108	23			
6xxx USE OF MONEY & PROPERTY	*24	197,600						2,089	144	2,603		202,436	24			
8xxx MISCELLANEOUS	*25	444,752	8,665	32,631	2,815		44,276	392,476				925,615	25			
Total Revenues*	26	15,579,286	2,290,531	7,139,513	4,837,350	0	3,419,668	895,603	144	1,918,738	0	36,080,833	26			
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27						430,000	500,000				930,000	27			
9020 From Rural Services Basic	28						1,665,000					1,665,000	28			
90xx From Other Budgetary Funds	29	500,000								34,231		534,231	29			
Subtotal (lines 27 - 29)	30	500,000	0	0	0	0	2,095,000	500,000	0	34,231	0	3,129,231	30			
91xx PROCEEDS/GEN LONG-TERM DEBT	31								3,185,000			3,185,000	31			
92xx PROCEEDS/GEN FIXED ASSET SALES	32						23,000					23,000	32			
Total Revenues and Other Sources	33	16,079,286	2,290,531	7,139,513	4,837,350	0	5,537,668	1,395,603	3,185,144	1,952,969	0	42,418,064	33			
Beginning Fund Balance - July 1, 2012	34	3,552,251	799,303	1,255,362	756,097		1,980,883	811,970	555,648	49,483		9,760,997	34			
TOTAL RESOURCES (lines 33 + 34)	35	19,631,537	3,089,834	8,394,875	5,593,447	0	7,518,551	2,207,573	3,740,792	2,002,452	0	52,179,061	35			

**SERVICE AREA 1
 PUBLIC SAFETY AND LEGAL SERVICES**
 Story 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	1 304,960			1,446,079			4,705		1,755,744
1010 - Investigations	2 255,204	37,365		310,375					602,944
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4 49,981	6,228		137,944					194,153
1040 - Law Enforcement Communications	5 814,742	118,322					14,174		947,238
1050 - Adult Correctional Services	6 2,942,388	367,422							3,309,810
1060 - Administration	7 702,907	93,412							796,319
Subtotal	8 5,070,182	622,749	0	1,894,398	0	0	18,879	0	7,606,208
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9 1,560,721	328,572							1,889,293
1110 - Medical Examiner	10 64,613								64,613
1120 - Child Support Recovery	11								0
Subtotal	12 1,625,334	328,572	0	0	0	0	0	0	1,953,906
EMERGENCY SERVICES									
1200 - Ambulance Services	13								0
1210 - Emergency Management	14 46,980	171,419							218,399
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17 46,980	171,419	0	0	0	0	0	0	218,399
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18 17,944	10,961							28,905
1410 - Research & Other Assistance	19								0
1420 - Bailiff Services	20								0
Subtotal	21 17,944	10,961	0	0	0	0	0	0	28,905
COURT PROCEEDINGS PROGRAM									
1500 - Juries & Witnesses	22								0
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25	5,838							5,838
1540 - Service of Civil Papers	26								0
Subtotal	27 0	5,838	0	0	0	0	0	0	5,838
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28 1,063								1,063
1610 - Juvenile Representation Services	29 12,700								12,700
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30 38,820								38,820
Subtotal	31 52,583	0	0	0	0	0	0	0	52,583
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 6,813,023	1,139,539	0	1,894,398	0	0	18,879	0	9,865,839

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

Story County

10/7/2013 1

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	500,007							500,007	1
3010 - Communicable Disease Prevention & Control Services	2								0	2
3020 - Environmental Health	3	212,568	30,785						243,353	3
3040 - Health Administration	4								0	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	712,575	30,785	0	0	0	0	0	743,360	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7	101,679	7,347		3,200				112,226	7
3110 - General Welfare Services	8	208,368			2,500				210,868	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	310,047	7,347	0	5,700	0	0	0	323,094	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	128,699	18,313						147,012	11
3210 - General Services to Veterans	12	26,386							26,386	12
Subtotal	13	155,085	18,313	0	0	0	0	0	173,398	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14	343,522	29,094		4,502				377,118	14
3310 - Family Protective Services	15	179,462							179,462	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	522,984	29,094	0	4,502	0	0	0	556,580	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	206,093			4,423				210,516	18
3410 - Other Social Services	19	32,391							32,391	19
3420 - Soc Serv Business Operations	20								0	20
Subtotal	21	238,484	0	0	4,423	0	0	0	242,907	21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		41,339						41,339	22
3510 - Preventive Services	23	7,500							7,500	23
Subtotal	24	7,500	41,339	0	0	0	0	0	48,839	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,946,675	126,878	0	14,625	0	0	0	2,088,178	25

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Story County

10/7/2013 1

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 2012/2013 (K)	
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1	17,798		5,000						22,798
6010 - Weed Eradication	2			188,452						188,452
6020 - Solid Waste Disposal	3			79,225						79,225
6030 - Environmental Restoration	4	484								484
Subtotal	5	18,282	0	272,677	0	0	0	0		290,959
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	278,557	30,643							309,200
6110 - Maintenance & Operations	7	590,542	64,964							655,506
6120 - Recreation & Environmental Educ.	8	245,130	26,966				51,647			323,743
Subtotal	9	1,114,229	122,573	0	0	0	51,647	0		1,288,449
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10			269,034			18,318			287,352
6210 - Animal Bounties & State Apiarist Expenses	11									0
Subtotal	12	0	0	269,034	0	0	18,318	0		287,352
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13			245,025						245,025
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15			127,529						127,529
Subtotal	16	0	0	372,554	0	0	0	0		372,554
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17			280,000						280,000
6410 - Historic Preservation	18	20,475								20,475
6420 - Fair & 4-H Clubs	19	42,000								42,000
6430 - Fairgrounds	20									0
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	62,475	0	280,000	0	0	0	0		342,475
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	1,194,986	122,573	0	1,194,265	0	69,965	0		2,581,789

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

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					187,123			187,123	1
7010 - Engineering	2					374,666			374,666	2
Subtotal	3	0	0	0	0	561,789	0	0	561,789	3
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts	4					203,233			203,233	4
7110 - Roads	5			32,936		2,000,564			2,033,500	5
7120 - Snow & Ice Control	6					304,464			304,464	6
7130 - Traffic Controls	7					202,676			202,676	7
7140 - Road Clearing	8					101,672			101,672	8
Subtotal	9	0	0	32,936	0	2,812,609	0	0	2,845,545	9
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - New Equipment	10			257,064		255,870			512,934	10
7210 - Equipment Operations	11					1,273,436			1,273,436	11
7220 - Tools, Materials & Supplies	12					13,309			13,309	12
7230 - Real Estate & Buildings	13					42,747			42,747	13
Subtotal	14	0	0	257,064	0	1,585,362	0	0	1,842,426	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	290,000	0	4,959,760	0	0	5,249,760	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Reporting Accounting Basis: CASH	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)
REPRESENTATION SERVICES PROGRAM									
8000 - Elections Administration	1195,209	263,371							458,580
8010 - Local Elections	2 4,256								4,256
8020 - Township Officials	3			1,781					1,781
Subtotal	4199,465	263,371	0	1,781	0	0	0	0	464,617
STATE ADMINISTRATIVE SERVICES									
8100 - Motor Vehicle Registrations & Licensing	5315,382	38,411							353,793
8101 - Driver Licenses Services	6								0
8110 - Recording of Public Documents	7384,937	46,709					3,732		435,378
Subtotal	8700,319	85,120	0	0	0	0	3,732	0	789,171
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9 899,784	348,491	0	1,781	0	0	3,732	0	1,253,788

**SERVICE AREA 9
 ADMINISTRATION
 Story 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	1 448,494	58,441							506,935 1
9010 - Administrative Management									
Services	2 421,184	65,674							486,858 2
9020 - Treasury Management Services	3 345,984	48,052							394,036 3
9030 - Other Policy & Administration	4 114,602						341		114,943 4
Subtotal	5 1,330,264	172,167	0	0	0	0	341	0	1,502,772 5
CENTRAL SERVICES PROGRAM									
9100 - General Services	6 1,509,369	131,868							1,641,237 6
9110 - Information Tech Services	7 843,957	50,886							894,843 7
9120 - GIS Systems	8 45,135	6,303							51,438 8
Subtotal	9 2,398,461	189,057	0	0	0	0	0	0	2,587,518 9
RISK MANAGEMENT SERVICES PROGRAM									
9200 - Tort Liability	10	401,938							401,938 10
9210 - Safety of Workplace	11								0 11
9220 - Fidelity of Public Officers	12								0 12
9230 - Unemployment Compensation	13	10,835							10,835 13
Subtotal	14 0	412,773	0	0	0	0	0	0	412,773 14
TOTAL - ADMINISTRATION	15 3,728,725	773,997	0	0	0	0	341	0	4,503,063 15

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 Srvc 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										0
0040 - Other County Enterprises	4										0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0
LONG-TERM DEBT SERVICE											
0100 - Principal	6						320,000		1,715,000		2,035,000
0110 - Interest and Fiscal Charges	7						31,054		206,023		237,077
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	351,054		1,921,023		2,272,077
CAPITAL PROJECTS											
0200 - Roadway Construction	9					233,108		50,489			283,597
0210 - Conservation Land Acquisition & Dev.	10							405,329			405,329
0220 - Other Capital Projects	11	59,046							440,173		499,219
TOTAL - CAPITAL PROJECTS	12	59,046	0	0	0	233,108	405,329	490,662			1,188,145
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	6,813,023	1,139,539	0	1,894,398	0	0	18,879			9,865,839
- Total Physical Health and Social Services	14	1,946,675	126,878	0	14,625	0	0	0			2,088,178
- Total Mental Health, MR & DD	15	0	0	7,532,315	0	0	0	0			7,532,315
- Total County Environment and Education	16	1,194,986	122,573	0	1,194,265	0	0	69,965			2,581,789
- Total Roads & Transportation	17	0	0	0	290,000	0	4,959,760	0			5,249,760
- Total Government Services to Residents	18	899,784	348,491	0	1,781	0	0	3,732			1,253,788
- Total Administration	19	3,728,725	773,997	0	0	0	0	341			4,503,063
- Total Nonprogram Current	20	0	0	0	0	0	0	0			0
- Total Long-Term Debt Service	21	0	0	0	0	0	351,054		1,921,023		2,272,077
- Total Capital Projects	22	59,046	0	0	0	233,108	405,329	490,662			1,188,145
TOTAL - ALL EXPENDITURES (lines13-22)	23	14,642,239	2,511,478	7,532,315	3,395,069	0	5,192,868	849,300	490,662	1,921,023	36,534,954
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0
- To Rural Services Supplemental	25										0
- To Secondary Roads	26	430,000			1,665,000						2,095,000
- To Other Budgetary Funds	27						500,000	534,231			1,034,231
TOTAL OPERATING TRANSFERS OUT	28	430,000	0	0	1,665,000	0	500,000	534,231	0	0	3,129,231
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32						145,928	2,713,699	81,429		2,941,056
Fund Balance - Committed	33										0
Fund Balance - Assigned	34	233,320	100,000		42,321						375,641
Fund Balance - Unassigned	35	4,325,978	478,356	862,560	491,057	0	2,325,683	712,345	2,200	0	9,198,179
Total Ending Fund Balance - June 30, 2013	36	4,559,298	578,356	862,560	533,378	0	2,325,683	858,273	2,715,899	81,429	12,514,876
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	19,631,537	3,089,834	8,394,875	5,593,447	0	7,518,551	2,207,573	3,740,792	2,002,452	52,179,061